

MONTGOMERY COUNTY, OHIO



Single Audit Reports

December 31, 2011



Dave Yost • Auditor of State

Board of County Commissioners
Montgomery County
451 West Third Street
Dayton, Ohio 45422

We have reviewed the *Independent Auditor's Report* of Montgomery County prepared by Plattenburg & Associates, Inc., for the audit period January 1, 2011 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Montgomery County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

October 1, 2012

This page intentionally left blank.

Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
U.S. Department of Health and Human Services			
<i>Passed Through State Department of Mental Health:</i>			
Social Services Block Grant - Title XX	93.667	(A)	\$391,063
Social Services Block Grant - Title XX		(A)	89,930
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant - Title XX		(A)	5,356,480
<i>Passed Through Ohio Department of Mental Retardation:</i>			
Social Services Block Grant - Title XX		(A)	383,693
Total Social Services Block Grant - Title XX			<u>6,221,166</u>
<i>Passed Through State Department of Mental Health:</i>			
State Children's Insurance Program - Title XXI	93.767	(A)	
State Children's Insurance Program - Title XXI		(A)	478
State Children's Insurance Program - Title XXI		(A)	720,941
		(A)	
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Children's Insurance Program - Title XXI		(A)	126,557
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program - Title XXI		(A)	
State Children's Insurance Program - Title XXI		(A)	49
State Children's Insurance Program - Title XXI		(A)	98,195
Total State Children's Insurance Programs			<u>946,220</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program (Medicaid)			
MAC Payments	93.778	(A)	1,486,822
ARRA - eMap Medical Assistance		(A)	604,956
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Medical Assistance Program (Medicaid)		(A)	3,686,152
Waiver Administration			142,936
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Medicaid)		(A)	
Medical Assistance Program (Medicaid)		(A)	4,202
Medical Assistance Program (Medicaid)			1,374,851
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	630
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	105,611
<i>Passed Through State Department of Mental Health:</i>			
Medical Assistance Program (Medicaid)		(A)	
Medical Assistance Program (Medicaid)		(A)	33,709
Medical Assistance Program (Medicaid)			10,352,594
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	13,183
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	1,090,677
Total Medical Assistance Program (Medicaid)			<u>18,896,323</u>
<i>Passed Through State Department of Mental Health:</i>			
Projects for Assistance in Transition From Homelessness	93.150	(A)	160,238
Projects for Assistance in Transition From Homelessness			80,118
Total Assistance in Homeless Transition (PATH)			<u>240,356</u>
<i>Passed Through State Department of Mental Health:</i>			
Child Care and Development Block Grant	93.575	(A)	29,685
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Care and Development Block Grant			773,217
Total Child Care and Development Block Grant			<u>802,902</u>
<i>Passed Through State Department of Mental Health:</i>			
Promoting Safe & Stable Families - FAST Dollars	93.556	(A)	
Promoting Safe & Stable Families - FAST Dollars		(A)	58,575
Promoting Safe & Stable Families - FAST Dollars			11,328
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe & Stable Families - Caseworker Visits		(A)	47,094
Promoting Safe & Stable Families - Title IV-B		(A)	45,996
Promoting Safe & Stable Families - Post Final Adoption		(A)	240,190
Total Promoting Safe & Stable Families Programs			<u>403,183</u>

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
Refugee and Entrant Assistance_Refugee Social Services	93.566	(A)	218,418
<i>Passed Through Ohio Department of Job and Family Services:</i>	93.558		
Temporary Assistance For Needy Families - PA		(A)	9,825,529
Temporary Assistance For Needy Families - KPI		(A)	160,350
Total Temporary Assistance For Needy Families			<u>9,985,879</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Support Enforcement - CS	93.563	(A)	159,495
Child Support Enforcement - CSEA			8,685,068
Total Child Support Enforcement			<u>8,844,563</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Youth Advisory Child Justice Grants	93.643	(A)	8,806
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Welfare Services	93.645	(A)	252,618
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Foster Care Title IV-E	93.658	(A)	9,421,512
Juvenile Courts Foster Care Title IV-E		G-1213-06-0213	1,313,483
ARRA - Foster Care Title IV-E - ARRA		(A)	243,678
Total Foster Care Title IV-E Programs			<u>10,978,673</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Adoption Assistance:	93.659		
Title IV-E		(A)	7,428,543
Nonrecurring Adoption		(A)	65,244
Total Adoption Assistance Programs			<u>7,493,787</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Abuse Prevention Grant	93.669	(A)	2,000
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chafee Foster Care Independence Program	93.674	(A)	301,713
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	(A)	713,805
<i>Passed Through State Department of Mental Health:</i>			
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Community Plan		(A)	162,417
CMHS Block Grant - Community Plan		(A)	173,315
ODMH/Forensic Block Grant		(A)	1,337
ODMH/OUS Suicide Prevention		(A)	
ODMH/OUS Suicide Prevention		(A)	1,000
Total Block Grants For Community Mental Health Services			<u>338,069</u>

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Block Grants For Prevention and Treatment of Substance Abuse	93.959		
SAPT Block Grant - Federal Per Capita Treatment		(A)	1,151,255
SAPT Block Grant - Federal Per Capita Treatment		(A)	367,139
SAPT Block Grant - Federal Per Capita Prevention		(A)	9,259
SAPT Block Grant - Federal Per Capita Prevention		(A)	458,450
SAPT Block Grant - Federal Per Capita Prevention		(A)	121,658
SAPT Block Grant - UMADAOP - Elder Care		(A)	43,185
SAPT Block Grant - UMADAOP - Elder Care		(A)	12,415
SAPT Block Grant - UMADAOP		(A)	4,862
SAPT Block Grant - UMADAOP		(A)	128,699
SAPT Block Grant - UMADAOP		(A)	37,025
SAPT Block Grant - HIV Services		(A)	82,371
SAPT Block Grant - Nova House		(A)	106,349
SAPT Block Grant - Nova House		(A)	30,432
SAPT Block Grant - Project Cure		(A)	95,423
SAPT Block Grant - Project Cure		(A)	27,305
SAPT Block Grant - Juvenile Court TASC Program		(A)	163,477
SAPT Block Grant - Juvenile Court TASC Program		(A)	31,606
SAPT Block Grant -Homeless Women TANF		(A)	26,234
SAPT Block Grant - ODADAS TANF Prevention		(A)	25,174
SAPT Block Grant - ODADAS TANF Prevention		(A)	7,538
SAPT Block Grant - Youth Led Prevention		(A)	5,137
SAPT Block Grant - Youth Led Prevention		(A)	1,538
SAPT Block Grant - Federal Healthy Youth		(A)	28,959
SAPT Block Grant - Federal Healthy Youth		(A)	4,528
SAPT Block Grant - Circle of Recovery		(A)	43,801
SAPT Block Grant - Circle of Recovery		(A)	12,533
Total Block Grants For Prevention and Treatment of Substance Abuse			3,026,352
<i>Passed Through State Department of Secretary:</i>			
Polling Place Accessibility	93.617	(A)	483
Polling Place Accessibility		(A)	6,383
Polling Place Accessibility		(A)	1,800
Polling Place Accessibility		(A)	2,920
Polling Place Accessibility		(A)	1,590
Polling Place Accessibility		(A)	2,551
Polling Place Accessibility		(A)	3,811
Total Polling Place Accessibility			19,538
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Home Choice Program	93.791	(A)	23,000
Total U.S. Department of Health and Human Services			69,717,371
U.S. Election Assistance Commission			
<i>Passed Through State Department of Secretary:</i>			
Help America Vote Act	90.401	(A)	17,266
Total U.S. Election Assistance Commission			17,266
U.S. Department of Housing and Urban Development			
<i>Direct Programs:</i>			
Community Development Block Grant	14.218	B-05-UC-39-0004	27,348
Community Development Block Grant		B-07-UC-39-0004	1,073
Community Development Block Grant		(A)	175,000
Community Development Block Grant		(A)	470,284
Community Development Block Grant		B-10-UC-39-0004	1,314,009
Community Development Block Grant		B-11-UC-39-0004	51,879
Total Community Development Block Grant			2,039,593
CDBG/ Neighborhood Stabilization Program	14.218	B-08-UN-39-0006	966,433
Emergency Shelter Grant Program	14.231	(A)	65,658
HOME Investment Partnership Program	14.239	(A)	16,989
HOME Investment Partnership Program		(A)	500,000
HOME Investment Partnership Program		M-10-UC-39-0208	423,069
HOME Investment Partnership Program		M-11-UC-39-0208	11,615
Total HOME Investment Partnership Program			951,673
Total CDB Grants, Emergency Shelter Grants & HOME Investment Partnership Program			4,023,357
Supportive Housing Program	14.235	OH0127B5E050802	30,970
Supportive Housing Program		OH0127B5E051003	101,551
Total Supportive Housing Program			132,521

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
EDI Special Projects	14.251	B-09-SP-OH-0331	142,500
Neighborhood Stabilization Program III	14.264	B-11-UN-39-0006	65,647
ARRA - Community Development Block Grant Entitlement - ARRA	14.253	B-09-UY-39-0004	58,000
ARRA -Neighborhood Stabilization Program II- ARRA	14.256	B-09-CN-OH-0029	4,625,700
ARRA - Homelessness Prevention and Rapid Rehousing - ARRA	14.257	S-09-UY-39-0004	293,576
ARRA - Homelessness Prevention and Rapid Rehousing - ARRA		B-A-09-251-1	104,133
Total ARRA HPRR Programs			397,709
Lead Hazard Control	14.900	OHLHB0448	393,526
Total U.S. Department of Housing and Urban Development			9,838,960
U.S. Department of Justice			
<i>Direct Programs:</i>			
Crime Lab Improvement DNA Backlog Reduction	16.564	2009DNBXX156	58,070
Crime Lab Improvement DNA Backlog Reduction		2010DNBXX085	138,730
Total Crime Lab Improvement DNA Backlog Reduction			196,800
Juvenile Acct Incentive Block Grant (JAIBG)	16.523	2009-JB-011-A056	9,250
Juvenile Acct Incentive Block Grant (JAIBG)		2009-JE-011-A056	61,701
Total Juvenile Acct Incentive Block Grant (JAIBG)			70,951
Violence Against Women with Disabilities	16.529	2009-FW-AX-K007	158,342
Second Chance Act Adult Offender Reentry Program	16.812	2011-CZ-BX-0028	18,418
<i>Passed Through Ohio Department of Youth Services:</i>			
Juvenile Justice/Delinquency Prevention - DMC Title II	16.540	2008-JJ-DMC-0203S	23,017
Juvenile Justice/Delinquency Prevention - DMC Title II		2009-JJ-DMC-0203	33,597
Total Juvenile Justice/Delinquency Prevention - DMC Title II			56,614
<i>Passed Through Ohio Department of Justice:</i>			
Victims of Crime Act	16.575	2011VACHAE499	19,158
Total Victims of Crime Act			19,158
<i>Passed Through Ohio Department of Public Safety:</i>			
Paul Coverdell Act	16.742	2009-PC-NFS-7806	750
Paul Coverdell Act		2010-PC-NFS-7806	95,344
Total Paul Coverdell Act			96,094
<i>Passed Through Ohio Department of Public Safety:</i>			
Ohio Prescription Drug Grant	16.738	2009-JG-OPD-3734	12,000
RANGE Task Force		2010-JG-A01-6803	69,045
RANGE Task Force - Equipment		2010-DL-LEF-5845	53,920
Total Edward Byrne Formula Grants			134,965
<i>Passed Through Ohio Department of Public Safety:</i>			
ARRA - Specialized Employment Center - ARRA	16.803	2009-RA-C01-2076	72,905
ARRA - Reentry Project Stimulus -ARRA	16.803	2009-RA-R01-2353	474,823
ARRA - Juvenile Court Account Project - ARRA	16.803	2009-RA-C01-2097	84,078
ARRA - Cold Case Task Force - ARRA	16.803	2009-RA-A02-2267	70,037
ARRA - Cold Case Task Force - ARRA	16.803	2009-RA-A02-V2267	32,039
Total ARRA - Byrne Memorial JAG Grants			733,882
Residential Subs Abuse Treat for State Prisoners	16.593	2010-RS-SAT-101	54,352
Residential Subs Abuse Treat for State Prisoners		2011-RS-SAT-101	37,954
Residential Subs Abuse Treat for State Prisoners		2009-RS-SAT-101A	17,000
Total Residential Subs Abuse Treat for State Prisoners			109,306
Equitable Sharing Agreement and Certification	16.XXX	(A)	472,720
Federal Forfeited Assets - R.A.N.G.E Taskforce		(A)	18,681
Total Other Public Safety Grants			491,401
Total U.S. Department of Justice			2,085,931

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
U.S. Department of Labor			
<i>Passed Through Ohio Department of Jobs and Family Services:</i>			
WIA Cluster			
WIA-Adult Programs (SFY 09)	17.258	(A)	267,646
WIA-Adult Programs (SFY 09)-Admin		(A)	41,374
WIA-Adult Programs (SFY 10)		(A)	1,091,998
WIA-Adult Programs (SFY 10)-Admin		(A)	5,196
WIA-Adult Programs (SFY 11)		(A)	12,610
Total WIA-Adult			<u>1,418,824</u>
WIA-Youth Activities (SFY 09)	17.259	(A)	422,115
WIA-Youth Activities (SFY 09)-Admin		(A)	107,573
WIA-Youth Activities (SFY 10)		(A)	888,248
WIA-Youth Activities (SFY 10) - Admin		(A)	28,916
WIA-Youth Activities (SFY 11)			154,308
Total WIA-Youth			<u>1,601,160</u>
WIA-Dislocated Workers (SFY 09)	17.260	(A)	772,620
WIA-Dislocated Workers (SFY 09)-Admin		(A)	16,550
WIA-Dislocated Workers (SFY 10)		(A)	1,101,838
WIA-Dislocated Workers (SFY 10)-Admin		(A)	5,370
Total WIA-Dislocated Workers			<u>1,896,378</u>
ARRA - WIA-Dislocated Workers- ARRA	17.260	(A)	107,758
Total ARRA WIA Programs			<u>107,758</u>
Total WIA Cluster			<u>5,024,120</u>
Total U.S. Department of Labor			5,024,120
U.S. Department of Transportation			
<i>Passed Through Ohio Department of Transportation:</i>			
ARRA - Federal-Aid Highway Program - ARRA	20.205	(A)	843,669
Federal-Aid Highway Program	20.205	(A)	4,221,983
Total Federal-Aid Highway Programs			<u>5,065,652</u>
<i>Passed Through Ohio Department of Highway Safety:</i>			
State and Community Highway Safety			
High Visibility Traffic Enforcement 2011	20.600	HVEO2011-57-0000-00373-00	64,734
High Visibility Traffic Enforcement 2012		HVEO2012-57-0000-00334-00	21,045
Total High Visibility Traffic Enforcement			<u>85,779</u>
Total United States Department of Transportation			5,151,431
U.S. Department of Energy			
<i>Direct Programs:</i>			
ARRA - Energy Efficiency and Conservation Block Grant - ARRA	81.128	10EE000240	1,894,192
Total U.S. Department of Energy			1,894,192
U.S. Department of Homeland Security			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance	97.042	(A)	173,449
Total Emergency Management Performance Grants			<u>173,449</u>
State Homeland Security Program 07	97.067	2007-GE-T7-0030	11,380
State Homeland Security USAR 08		2008-GE-T8-0025	15,000
Citizen Corps Programs 08		2008-GE-T8-0025	1,270
State Homeland Security Program 08		2008-GE-T8-0025	127,689
State Homeland Security HazMat 08		2008-GE-T8-0025	65,006
State Homeland Security LE 08		2008-GE-T8-0025	584,527
State Homeland Security BombTeam 09		2008-GE-T8-0025	94,604
State Homeland Black Ice 09		2009-SS-T9-0089	505
State Homeland Security LE 09		2009-SS-T9-0089	20,349
Citizen Corps Programs 09		2009-SS-T9-0089	529
State Homeland Security Program 09		2009-SS-T9-0089	151,303
State Homeland Security Program 10		2010-SS-T0-0012	169
Total State Homeland Security Programs			<u>1,072,331</u>
Total U.S. Department of Homeland Security			1,245,780

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
U.S. Department of Education			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
Special Education - Pre-School Grants FY11	84.173	(A)	65,478
Special Education - Grants to States	84.027	(A)	137,074
Total Special Education Cluster			<u>202,552</u>
<i>Passed Through Ohio Rehabilitation Services Commission:</i>			
Vocational Rehabilitation Grant	84.126	(A)	16,190
Pathways II		(A)	21,125
Pathways II		(A)	290,893
Total Vocational Rehabilitation Grant Programs			<u>328,208</u>
Title I Program for Neglected/Delinquent Children	84.013	2011-TI-ED-0013	26,857
Title I Grants to Local Education Agencies	84.010	2012-T1-ED-0005	4,400
Total Title I Programs			<u>31,257</u>
Total U.S. Department of Education			562,017
U.S. Department of Agriculture			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Division of School Food Service:			
SNAP Administrative Matching Grant	10.561	(A)	4,035,961
<i>Passed Through Ohio Department of Education:</i>			
National School Lunch	10.555	NSL 10/11	<u>437,841</u>
Total U.S. Department of Agriculture			4,473,802
Total Expenditures of Federal Awards			<u>\$100,010,870</u>

Notes:

(A) Project number not known or not applicable.

See accompanying notes to the schedule of federal awards expenditures

Montgomery County Financial Condition
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2011

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

The source of the Workforce Investment Act amounts reported are from the Montgomery County Auditor's financial reporting system and not reflective of amounts reported on the Ohio Department of Job and Family Services CORE Reports.

NOTE B – SUBRECIPIENTS

The County passes through certain Federal assistance received from the United States Department of Housing and Urban Development, the Ohio Department of Mental health, and the Ohio Department of Alcohol and Drug Addition Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C – U.S. DEPARTMENT OF AGRICULTURE

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE D – MATCHING REQUIREMENTS

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

This page intentionally left blank.

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

To the Board of County Commissioners
Montgomery County, Ohio

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2012 wherein we noted the County adopted GASB Statement No. 54 as disclosed in Note O. We did not audit the financial statements of the discretely presented component unit, Monco Enterprises, Inc. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate letter dated June 28, 2012.

This report is intended solely for the information and use of management, the Auditor of State, the Board of County Commissioners, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
June 28, 2012

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

To the Board of County Commissioners
Montgomery County, Ohio

Compliance

We have audited Montgomery County's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control over Compliance

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

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2011, and have issued our report thereon dated June 28, 2012, which contained unqualified opinions on those financial statements and wherein we noted the County adopted GASB Statement No. 54 as disclosed in Note O. Also our report noted that other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Auditor of State, the Board of County Commissioners, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
September 24, 2012 (except for the Schedule of Expenditures of Federal Awards,
for which the report date is June 28, 2012)

MONTGOMERY COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2011

Section I – Summary of Auditor’s Results

(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unqualified
(d)(1)(ii)	<i>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any other significant control deficiencies reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any material reported non-compliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any other significant control deficiencies reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
(d)(1)(vi)	<i>Are there any reportable findings under Section .510?</i>	No
(d)(1)(vii)	<i>Major Programs (list):</i>	
	Community Development Block Grant CFDA #14.218 Social Services Block Grant - Title XX CFDA #93.667	
	Community Development Block Grant - ARRA CFDA #14.253 Medical Assistance Program CFDA #93.778	
	Neighborhood Stabilization Program II - ARRA CFDA #14.256 Medical Assistance Program - ARRA CFDA #93.778	
	Foster Care Title IV-E CFDA #93.658 Block Grants for Prevention CFDA #93.959	
	Foster Care Title IV-E - ARRA CFDA #93.658 and Treatment of Substance Abuse	
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: > \$3,000,000 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee?</i>	Yes

Section II – Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS

None

Section III – Federal Award Findings and Questioned Costs

None

**MONTGOMERY COUNTY, OHIO
DECEMBER 31, 2011**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
*OMB CIRCULAR A-133***

No prior audit findings or questioned costs.



COMPRESHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2011

This page intentionally left blank.

MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 1 1



KARL L. KEITH
Montgomery County Auditor

*Prepared by the Accounting Department
of the Montgomery County Auditor's Office*

James M. Bayer, CPA
Director of Accounting and Finance

Carol J. Longo
Financial System Manager

Staff Accountants:
Kris E. Louthan
Tito C. Reynolds, CPA
Latasha D. Tillman

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2011*

*Table of Contents**Page*

<i>Introductory Section</i>	Transmittal Letters.....	5
	Certificate of Achievement.....	12
	Elected Officials.....	13
	Organizational Chart.....	14
<i>Financial Section</i>	Independent Auditor's Report.....	15
	Management's Discussion and Analysis.....	17
	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Assets.....	27
	Statement of Activities.....	28
	Fund Financial Statements:	
	Balance Sheet - Governmental Funds.....	30
	Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	32
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	33
	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	35
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund and Annually Budgeted Major Special Revenue Funds:	
	General Fund.....	36
	Children Services Fund.....	37
	Job & Family Services Fund.....	38
	Human Services Levy Fund.....	39
	Board of Developmental Disabilities Services Fund.....	40
	Statement of Net Assets - Proprietary Funds.....	41
	Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds.....	43
	Statement of Cash Flows - Proprietary Funds.....	45
	Statement of Fiduciary Net Assets - Fiduciary Funds.....	47
	Statement of Changes in Fiduciary Net Assets - Fiduciary Funds.....	48
	Notes to the Basic Financial Statements.....	49
	Required Supplementary Information:	
	Condition Assessments of the County's Infrastructure Reported Using the Modified Approach.....	89
	Combining Financial Statements and Individual Fund Schedules:	
	Combining Financial Statements - Other Governmental Funds:	
	Combining Balance Sheet - Nonmajor Governmental Funds by Fund Type.....	95
	Combining Balance Sheet - Nonmajor Special Revenue Governmental Funds.....	96
	Combining Balance Sheet - Nonmajor Debt Service Governmental Funds.....	99
	Combining Balance Sheet - Nonmajor Capital Projects Governmental Funds.....	100
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds by Fund Type.....	102
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Governmental Funds.....	103
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Governmental Funds.....	106
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Governmental Funds.....	107

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2011*

Table of Contents

Page

<i>Financial Section (Continued)</i>		<i>Page</i>
	Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis):	
	General Fund.....	109
	Individual Annually Budgeted Special Revenue Funds.....	127
	Individual Debt Service Funds.....	224
	Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)- Individual Major Enterprise Funds.....	238
	Nonmajor Enterprise Funds:	
	Combining Statement of Net Assets - Nonmajor Enterprise Funds.....	260
	Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Nonmajor Enterprise Funds.....	261
	Combining Statement of Cash Flows - Nonmajor Enterprise Funds.....	262
	Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Nonmajor Enterprise Funds.....	263
	Internal Service Funds:	
	Combining Statement of Net Assets - Internal Service Funds.....	272
	Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds.....	274
	Combining Statement of Cash Flows - Internal Service Funds.....	276
	Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Annually Budgeted Internal Service Funds.....	278
	Fiduciary Funds - Agency Funds:	
	Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	288
<i>Statistical Section</i>	Statistical Section Description.....	289
	<i>Financial Trends:</i>	
	Net Assets by Component - Last Ten Fiscal Years.....	290
	Changes in Net Assets - Last Ten Fiscal Years.....	292
	Governmental Activities Tax Revenues by Source - Last Ten Fiscal Years.....	296
	Fund Balances of Governmental Funds - Last Ten Fiscal Years.....	298
	Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years.....	300
	<i>Revenue Capacity:</i>	
	Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years.....	302
	Property Tax Rates - Direct and All Overlapping Governments - Last Ten Fiscal Years.....	303
	Principal Property Taxpayers.....	306
	Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property - Last Ten Fiscal Years.....	307
	Special Assessment Collections - Last Ten Fiscal Years.....	308
	<i>Debt Capacity:</i>	
	Legal Debt Margin Information.....	309
	Ratios of Outstanding Debt by Type - Last Ten Fiscal Years.....	310
	Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures - Last Ten Fiscal Years.....	310
	Computation of Direct, Overlapping and Underlying Debt.....	312

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2011*

Table of Contents

Page

<i>Statistical Section (Continued)</i>	Schedule of Enterprise Fund Revenue Bond Coverage - Last Ten Fiscal Years.....	313
	<i>Demographic and Economic Information:</i>	
	Demographic and Economic Statistics.....	315
	Property Value, Building Permits and Banking Activity - Last Ten Fiscal Years.....	317
	Principal Employers.....	317
	<i>Operating Information:</i>	
	Employees by Function - Last Six Fiscal Years.....	318
	Selected Operating Indicators - Last Six Fiscal Years.....	319
	Capital Asset Statistics by Function - Last Six Fiscal Years.....	320
	Synopsis of Insurance.....	321

This page left intentionally blank to facilitate two-up page display for pdf viewing only.

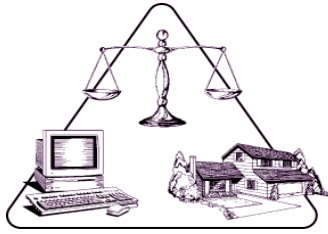
This page intentionally left blank.

Introductory Section



This page intentionally left blank.

Transmittal Letter
From County Auditor



KARL L. KEITH
MONTGOMERY COUNTY AUDITOR
451 West Third Street • P.O. Box 972 • Dayton, OH 45422

June 28, 2012
To the Citizens and Board of County
Commissioners of Montgomery County:

This Comprehensive Annual Financial Report is the end product of the combined talents and efforts of numerous individuals associated with Montgomery County, Ohio. The sound financial leadership provided by the County's various elected officials and the hard work and diligence of their collective finance and accounting personnel are reflected on the pages which follow. On their behalf, I am pleased to present this report.

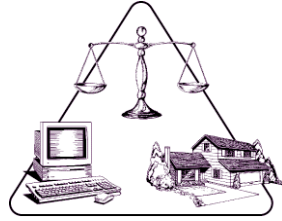
This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2011. It has been prepared in accordance with generally accepted accounting principles for governments, and all disclosures required by GAAP in order to ensure a fair representation of the County's financial condition have been included.

I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for review by the Government Finance Officers Association, and we anticipate receiving another Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the twenty-eighth consecutive year. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who play a part in making this possible.

Sincerely,

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



KARL L. KEITH
MONTGOMERY COUNTY AUDITOR
451 West Third Street • P.O. Box 972 • Dayton, OH 45422

June 28, 2012
Honorable Karl L. Keith
Montgomery County Auditor

Honorable Judy Dodge
Honorable Dan Foley
Honorable Deborah A. Lieberman
Montgomery County Commissioners

Honorable Carolyn Rice
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2011. This report, which conforms to generally accepted accounting principles, provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities. Responsibility for the accuracy, completeness, and fairness of this report rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The County utilizes an automated accounting and financial management information system that provides the capability to prepare financial statements based on generally accepted accounting principles (GAAP) for governments. This system, which is used by all operations of the County, is the basis for the County's accounting and budgetary controls. The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that: (1) financial transactions are processed in accordance with management's authorizations; (2) transactions comply with County policies and Ohio law; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management. The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. The accounting records are converted to the appropriate GAAP basis for financial reporting purposes. A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary bases can be found in Notes B and C, respectively.

Included in this report is an unqualified ("clean") opinion, issued by the firm of Plattenburg & Associates, Inc., on the

Transmittal Letter (Cont'd.)

County's operations and financial position, as well as its existing assets and liabilities as reported in the financial statements, for the year ended December 31, 2011. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

This transmittal letter is designed to provide a general overview of the County and its operations, to be used in conjunction with the Management's Discussion and Analysis, which provides financial information, narrative, overview and analysis to accompany the Basic Financial Statements.

PROFILE OF THE GOVERNMENT

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 538,000 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison between the Board of County Commissioners, other County elected officials, designated boards, and other units of government. The County provides its citizens with a wide range of services that include human and social services, health and community assistance-related services, civil and criminal justice system service, road and bridge maintenance, and other general and administrative support services. The County also operates several Enterprise Funds that include a water system, wastewater system, solid waste management system, an intermediate care facility for persons with profound mental retardation and developmental disabilities, and three parking garages.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14, as amended by GASB Statement No. 39, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which the County is financially accountable or that raise and hold economic resources for the direct benefit of the County or for which the nature and significance of their relationship with the County is such that exclusion could result in incomplete or misleading financial data. The County has included one such organization, Monco Enterprises, Inc., as a discrete presentation, in its reporting entity. Note A of the basic financial statements provides a complete discussion of the reporting entity.

The Montgomery County Treasurer serves as the custodian of, and investing authority for, all County funds, pursuant to state law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investment policies of the County. The basic objectives of Montgomery County's investment program are: to ensure the safety of public funds by protecting investment principal; to maintain sufficient liquidity to meet the County's operating requirements; and to attain the maximum yield possible consistent with the first two objectives. Monies held in the County Treasury are pooled for the purpose of investment management. Investment income is distributed on the basis of the average daily balance of those funds eligible to receive investment income, as prescribed by Ohio Law, to the average daily balance of the total County Treasury, with the General Fund receiving the balance of the earnings. Investment earnings are an important source of General Fund revenues. Additional information on the cash management function is contained in Note E of the basic financial statements.

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for employee workers' compensation claims, employee health care claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Alcohol, Drug Addiction & Mental

Transmittal Letter (Cont'd.)

Health Services Board and the Board of Developmental Disabilities Services obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, including those applicable to a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County. Additional information regarding risk management is contained in Note H to the basic financial statements.

ECONOMIC CONDITIONS AND EMPLOYMENT

The strength of the Dayton area economy is derived from the importance of its aviation and aerospace industries, coupled with its diverse economic base and its geographic location, with ready access to some of the largest markets in North America. While the region's traditional manufacturing base, in automobile parts and assembly, has seen dramatic changes and economic dislocations in recent years, the manufacturing sector in medical, aerospace and high tech sectors remains strong. Development efforts continue to further diversify the economic base, leveraging technology sectors and the research and development activities at Wright-Patterson Air Force Base.

The 2011 annual average unemployment rate for the County was 9.4%, which was an improvement from the prior year's average but was still above the seasonally adjusted average state and national rates of 8.9% and 9.0%, respectively. The Ohio Department of Job & Family Services reports that for the Dayton MSA, the workforce in goods-producing industries decreased 500 jobs between December 2010 and December 2011, while average nonagricultural wage and salary employment dropped 1,600 jobs. Losses in government and educational and health services lowered employment over the year in service-providing industries 1,200 jobs. Professional and business services and trade, transportation and utilities increased over the period. The goods-producing sector lost 400 jobs due to reductions in manufacturing.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network and LexisNexis. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 27,000. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation, which integrates academic, business, industry and government interests. Currently, 43 organizations, with combined employment of over 4,500 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

At the end of the year, Montgomery County employed approximately 4,000. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Ohio Patrolmen's Benevolent Association; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; and The Dayton Public Service Union.

LONG-TERM FINANCIAL PLANNING

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades in order to identify financial issues for some of the County's major funds. Elements include planning processes and allocation methodology, capital issues, financial projections and general economic trends.

Transmittal Letter (Cont'd.)

For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures. 2011 marked the second year of the County's 2010-2014 five-year General Fund financial plan. The plan was prepared by a financial planning committee, comprised of local business leaders, community leaders and elected officials. Their recommendations provided overall direction for implementation beginning with the General Fund budget for 2010 and continuing beyond. The creation of the committee was consistent with the County commission's strategic initiatives as well. These strategic initiatives were created by the County as a road map to focus energy, time and resources. The initiatives of economic development, human services safety net, operational efficiency, regional collaboration and quality of life outline the beliefs, challenges, strategies and goals for each. The operational efficiency initiative speaks directly to the efforts of the planning committee and its resultant five-year financial plan, which includes: a balanced General Fund budget plan which right-sizes expenditures to revenues; continued collaboration with County elected officials, commissions and agencies; prioritization of spending to reflect state and federal mandates and community need; maintaining an adequate fund reserve to support bond ratings and cash flow; and the development of long-term capital planning for infrastructure projects. For the 2012 General Fund budget, the appropriation was adjusted down to the revenue resources available, based on a further total revenue estimate decline of 6.6%, compared to 2011. This was achieved through targeted budget reduction on all General Fund agencies, as well as from savings achieved from the 2011 voluntary separation plan, which helped to reduce the number of 2012 General Fund budgeted positions by 68, based on the employees who participated in this program. For the 2012 budget, sales tax revenue is projected at \$64 million, representing about a 7% increase from the prior year estimate. Further sales tax projections assume a 3.1% growth rate for 2013 and 2% yearly growth rate for 2014-2016. Local Government Fund receipts, which are correlated to state income performance, are projected at \$9.4 million for 2012 but are expected to decline to \$7.4 million for 2012 and remain flat through 2016, with other intergovernmental revenues estimated at \$7.4 million for 2012, but anticipated to increase to \$9.7 million for 2013 and remain flat through 2016. The increase is based on the County's projected share of the state revenues to be derived from new casinos in Cincinnati, Cleveland, Columbus and Toledo, Ohio. Since this is a new source of General Fund revenue, the projected amounts are subject to change and the County anticipates the proceeds will be earmarked for community and economic development.

Another focus of long-term financial planning is on the major Human Service Levy fund. There are three subordinate funding mechanisms which comprise the County's Human Service Levy System: Designated funds that provide predetermined allocations to agencies with defined needs; Supported services funds that provide allocations for services to address unmet needs; and Contingency funds that provide allocations on an emergency basis. Oversight of the Human Service Levy dollars is provided by the Human Services Levy Council, a group of community volunteers appointed by the Board of County Commissioners. Human services levies continue to support the needs of the community for comprehensive social services in Montgomery County. To an extent, the levy fund reserves are intended to help ensure the County's continued ability to meet human services needs during transitional periods of funding.

For the major funds of business-type activities, long-term financial planning includes water and sewer rate adjustments, deferred until 2013 and then projected to average 2% annually until 2016, with continued flat or somewhat declining consumption levels due to economic conditions in service areas and no significant expected increase in customers or consumption. There were no water or sewer rate increases enacted for 2012. Water consumption is projected based on historical billed water consumption levels and wastewater consumption is based on 92% of these historical water consumption levels, while solid waste disposal annual property charge revenues, as well as rates for tipping fees, are expected to remain relatively unchanged over the next five years and transloading fees, which were increased by approximately 2% for 2012, are expected to remain unchanged thereafter through 2016.

The five-year planning process also incorporates a planning process for capital improvements for both governmental and business-type activities, including General Fund public works projects, County Engineer road and bridge projects and Water, Wastewater and Solid Waste capital projects. When funding is available, capital improvement requests are submitted as part of the budget process and evaluated from a number of perspectives before recommendations are submitted to the Board of County Commissioners for final approval and appropriation.

Transmittal Letter (Cont'd.)

RELEVANT FINANCIAL POLICIES

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County's year-end cash reserves for the General Fund approximated 19.1% of the following year's budget. The fund reserve has been recommended to be at a level to support bond ratings and cash flow. The County's 2012 General Fund budget does not include a proposed spend-down of cash reserves and was balanced mainly by using targeted budget reduction on all General Fund agencies to match the corresponding reductions in proposed revenues. It is the County's policy that ongoing funding of positions or programs will not occur unless estimated ongoing revenues are anticipated to exceed estimated expenditures and any increase in General Fund cash reserves, which occur from excess revenues or cost savings, may only be used to fund items that are one-time in nature. This practice also does not tie one-time revenues to the funding of ongoing costs. From an operational perspective, it is the usual policy for the cash balance of any fund to be sufficient to cover any operating deficit. For those few exceptions where a fund incurs an operating deficit and is permitted to overdraw its cash account in the Treasury pool, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

In addition to the General Fund reserve policy, the level of reserves required for proprietary fund operations, such as the Water, Wastewater and Solid Waste Management funds, is established primarily by bond covenants and policy of the Board of County Commissioners. The minimum reserve level for these operations is defined as 12.5% of operation and maintenance costs. It is the County's policy that long-term debt will be issued conservatively and will not be issued to fund current operations and shall not exceed the resources available to repay the debt. In addition, all physical assets will be maintained at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

MAJOR INITIATIVES

Significant Events For 2011

During 2011, the Board of Elections received grant funding from the Secretary of State's office for Express Poll Books for all voting precincts. This new equipment employs technology to improve service to voters and increase efficiency by making registration of voters quicker and saving costs. At the same time, a new equipment delivery system was implemented by the Board of Elections which makes transportation of voting equipment and supplies easier and more secure. Also in 2011, the Recorder's Office transitioned to a new land records system which allows staff to scan documents up front, enabling their speedy return to the individuals recording the documents.

Continued emphasis was placed on economic development during 2011, especially in connection with the County's Austin Boulevard interchange with Interstate 75. This is a key component of the County's economic development strategy since the interchange opens a significant area at the County's south entrance for economic growth and development, some of which was achieved in 2011 when a major retailer (Kohl's) opened in the Austin Landing area, with further development being planned. General Electric Aviation announced plans to locate a \$51 million research center on the campus of the University of Dayton. During 2011, construction began on the Electrical Power Integrated Systems Research and Development Center, which will be located within the Ohio Aerospace Hub of Innovation and Opportunity, further enhancing collaboration among area universities, the United States Air Force and private sector business and providing opportunity for spinoff developments.

Plans For 2012 and Beyond

Like much of the Midwest, a major challenge facing the County involves undergoing an unprecedented transition in its local economy from one heavily dependent on large-scale manufacturing to one comprised of smaller, more diverse companies. The five-year financial plan and report from the County's General Fund Financial Planning Committee advises that a structural transformation of Montgomery County government is necessary to respond to the long-term changes in the local and national economies. The County is incorporating the Committee's recommendations regarding: revenue generation; funding alternatives for County services; mandated versus non-mandated services; operational efficiency; and economic development. Recommendations are both short and long-term, some directly impacting county government and some public policy recommendations, which more generally

Transmittal Letter (Cont'd.)

affect Montgomery County communities and the region. It is the firm conclusion of the Committee members that the ongoing fiscal stability of the County will not be achieved until the local economy rebounds and that the County must continue to play an important role in economic development and reflect that priority in the General Fund budget.

The trickle down effects of the national economy's financial strain and decline have resulted in record reductions of revenues flowing into state and local governments. As part of its budget planning process, elected officials and County staff monitor what impacts the state budget will have on local governments and on County finances and operations, in addition to the impacts from things like mandated federal and state regulations or technological advancements.

In the implementation of the five-year financial plan, the County continues to review its revenue sources in light of future projections and to develop feasible methods of cost containment that will enable the County to "right-size" its General Fund budget in order to operate within its available revenue stream, while also maintaining the mandatory services it must provide, through the prioritization of spending which reflects state and federal mandates and community need. In this light, the County has launched a new initiative for 2012, called MCOFuture, which includes a series of community public forums, to be held throughout the year, designed to seek input on a variety of topics including: opportunities and challenges; our opportunities to compete and grow; our services, taxes and quality of life; our leadership and key success factors; and our best ideas for action. Montgomery County is committed to sound financial planning policies and procedures and engages in a cooperative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending and cooperation in absorbing continued budgetary reductions, has allowed the County to operate within its revenue sources and yet maintain a sufficient cash reserve level to enhance the financial stability of the County. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

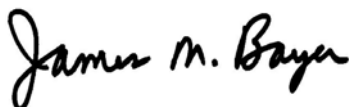
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2010. This was the twenty-seventh consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

I would especially like to recognize the following members of the Auditor's staff, as well as individuals in other departments, all of whom exercised proficiency and cooperation throughout the publication of this report. My sincere appreciation goes out to each of them for their contributions to this Comprehensive Annual Financial Report. Auditor's Office: - Accounting Department: Carol Longo, Kris Louthan, Tito Reynolds, Latasha Tillman; - Finance Department: Sam Braun, Cheryl Miller; Office of Management and Budget: Tim Nolan; Treasurer's Office: Joe Lacey, Judy Zimmerman; Environmental Services: Susie Engle.

Sincerely,



James M. Bayer, CPA
Director of Accounting and Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

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.



Linda C. Dandson

President

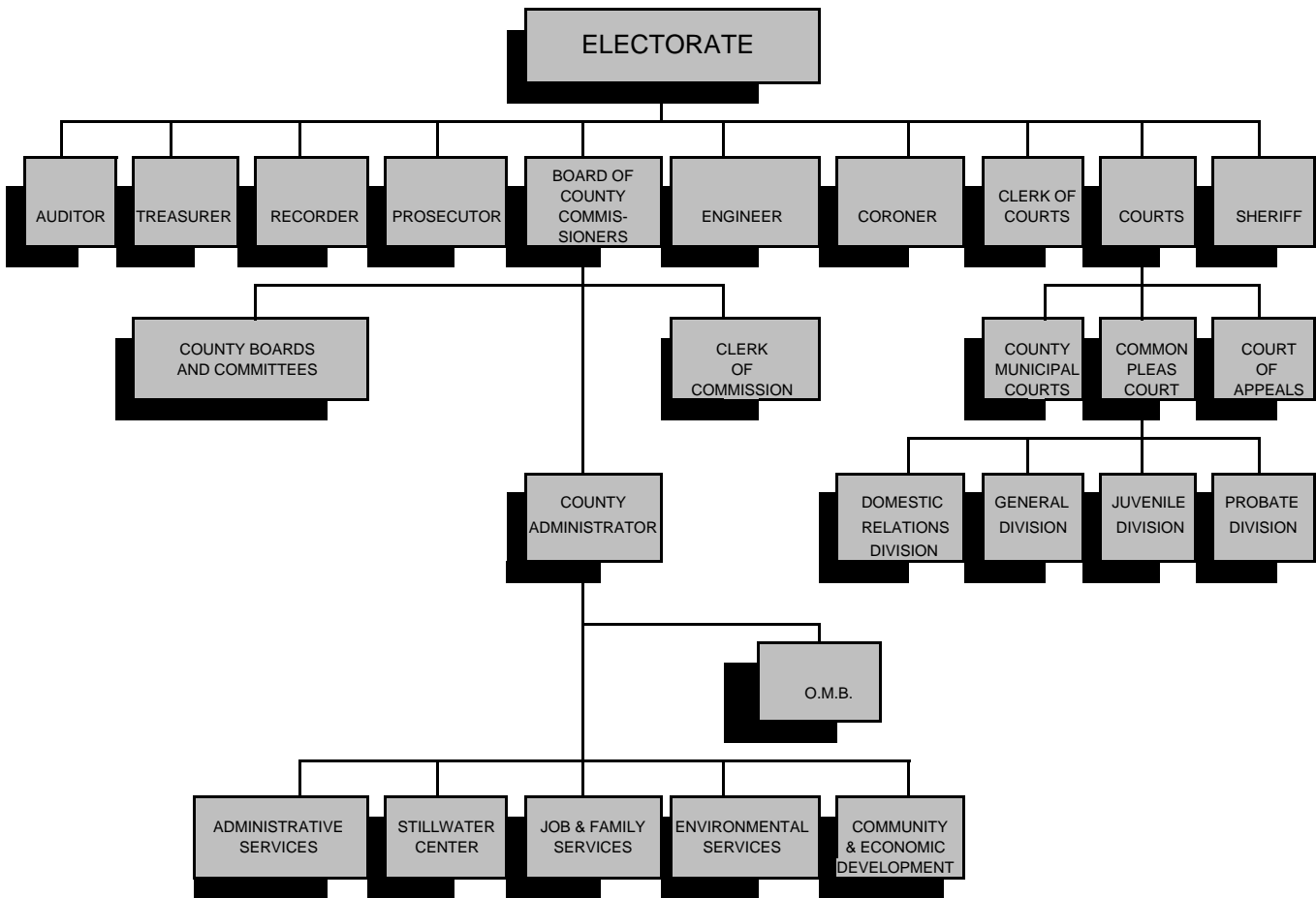
Jeffrey R. Emer

Executive Director

Elected Officials

<i>Board of County Commissioners</i>	Judy Dodge.....	President	
	Dan Foley.....	Commissioner	
	Deborah A. Lieberman.....	Commissioner	
<i>Other Elected Officials</i>	Karl L. Keith.....	Auditor	
	Gregory A. Brush.....	Clerk of Courts	
	Dr. Kent Harshbarger.....	Coroner	
	Paul Gruner.....	Engineer	
	Mathias H. Heck, Jr.	Prosecutor	
	Willis E. Blackshear.....	Recorder	
	Phil Plummer.....	Sheriff	
	Carolyn Rice.....	Treasurer	
<i>Second District Court of Appeals</i>	Honorable Thomas J. Grady.....	Presiding Judge	
	Honorable Mary E. Donovan.....	Judge	
	Honorable Mike Fain.....	Judge	
	Honorable Jeffrey E. Froelich.....	Judge	
	Honorable Michael T. Hall.....	Judge	
<i>Common Pleas Court</i>	<i>General Division</i>		
	Honorable Barbara P. Gorman.....	Administrative & Presiding Judge	
	Honorable Dennis Adkins.....	Judge	
	Honorable Steven Dankof.....	Judge	
	Honorable Mary Katherine Huffman.....	Judge	
	Honorable Dennis J. Langer.....	Judge	
	Honorable Frances E. McGee.....	Judge	
	Honorable Timothy N. O'Connell.....	Judge	
	Honorable Connie S. Price.....	Judge	
	Honorable Gregory F. Singer.....	Judge	
	Honorable Michael L. Tucker.....	Judge	
	Honorable Mary Wiseman.....	Judge	
	<i>Domestic Relations Division</i>		
	Honorable Denise L. Cross.....	Administrative Judge	
	Honorable Timothy D. Wood.....	Judge	
	<i>Juvenile Division</i>		
	Honorable Nick Kuntz.....	Administrative Judge	
	Honorable Anthony Capizzi.....	Judge	
	<i>Probate Division</i>		
	Honorable Alice McCollum.....	Judge	
	<i>County Municipal Court</i>	<i>Eastern Division</i>	
		Honorable James A. Hensley, Jr.....	Judge
Honorable James D. Piergies.....		Judge	
<i>Western Division</i>			
Honorable James Manning.....		Administrative & Presiding Judge	
Honorable Adele Riley.....	Judge		

Montgomery County
Organizational Chart



County Boards and Committees

Alcohol, Drug Addiction & Mental Health Services Board	Developmental Disabilities Services Board	Office of Emergency Management
Animal Resource Center Advisory Board	ED/GE Advisory Committee	Planning Commission
Board of Revision	Housing Advisory Board	Public Defender Commission
Community Development Advisory Committee	Human Services Levy Council	Records Commission
Countywide Citizens' Advisory Committee	Investment Advisory Committee	Residential Appeals Board
Data Processing Board	Jail Advisory Board	Solid Waste Advisory Committee
	Law Library Resources Board	Solid Waste Management Policy Committee
	Microfilm Board	Veterans Service Commission
		Water Services Appeals Board

This page left intentionally blank to facilitate two-up page display for pdf viewing only.

This page intentionally left blank.

Financial Section



This page intentionally left blank.

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Montgomery County, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements. 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 did not audit the financial statements of Monco Enterprises, Inc., which represents 100 percent, of the assets, net assets, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, Children Services Fund, Job & Family Services Fund, Human Services Levy Fund and Board of Developmental Disabilities Services Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note O to the financial statements, during the year ended December 31, 2011, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*."

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion & analysis and the Condition Assessments of the County's Infrastructure information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Plattenburg & Associates, Inc.
Plattenburg & Associates, Inc.
June 28, 2012

Management's Discussion and Analysis (Unaudited)

As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2011. 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 and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2011 by \$1,241,786,188. Of this amount, \$232,830,628 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$128,822,623 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$104,008,005 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$7,281,508 in 2011. Net assets of the governmental activities increased \$9,857,777 which represents a 20.51 percent decrease from 2010. Net assets of the business-type activities decreased \$2,576,269, compared to an increase of more than \$3.5 million from the previous year.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$275,824,478, an increase of \$13,289,999 from the prior year. \$53,293,111 of this fund balance is considered unassigned at December 31, 2011.
- At the end of the current year, unassigned fund balance for the general fund was \$56,982,651, which represents 46.52% of general fund expenditures.
- The County's total long-term liabilities decreased by \$4,664,842, or 6.45%, in governmental activities and decreased by \$10,305,179, or 8.58%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant

Management's Discussion and Analysis (Unaudited) (Cont'd.)

portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, environment and public works, social services, and community and economic development. The business-type activities of the County include five enterprise activities: a water system, a wastewater system, a solid waste management system, parking facilities and an intermediate care facility for persons with profound mental retardation and developmental disabilities.

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate not-for-profit corporation, known as Monco Enterprises, Inc., whose purpose is to assist and promote the general welfare and needs of the developmentally disabled and otherwise handicapped persons who live in Montgomery County, through employment opportunities. The County is financially accountable for this organization. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. Complete financial statements, which have been separately audited, for this component unit are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

The government-wide financial statements can be found on pages 27 - 29 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains thirty-seven governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Children Services, Alcohol, Drug Addiction and Mental Health Services Bd., Job & Family Services, Human Services Levy and Board of Developmental Disabilities Services, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Governmental funds for which the County adopts an annual appropriation budget include its General Fund, certain Special Revenue Funds and certain Debt Service Funds. A budgetary comparison statement has been included in the basic financial statements for the general fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget.

Management's Discussion and Analysis (Unaudited) (Cont'd.)

The basic governmental fund financial statements can be found on pages 30 - 40 of this report.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water, wastewater, solid waste management, parking facilities and Stillwater Center operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self –insurance programs, as well as printing, mailroom, stockroom, service depot, telecommunications, certain benefit administration, employee timekeeping and other data services. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Wastewater and Solid Waste Management funds, all of which are considered to be major funds. Data from the nonmajor enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this report. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 41- 46 of this report.

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

The basic fiduciary fund financial statements can be found on pages 47 – 48 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 49 – 88 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 89 – 90, relating to infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 95 - 288 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's net assets exceeded \$1 billion as of December 31, 2011 and 2010, as follows:

Management's Discussion and Analysis (Unaudited) (Cont'd.)

Montgomery County, Ohio						
<i>Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2011</i>	<i>2010(*)</i>	<i>2011</i>	<i>2010</i>	<i>2011</i>	<i>2010(*)</i>
Current and other assets	\$ 540,697	\$ 549,539	\$ 145,666	\$ 159,242	\$ 686,363	\$ 708,781
Capital assets	<u>526,617</u>	<u>536,203</u>	<u>380,806</u>	<u>388,301</u>	<u>907,423</u>	<u>924,504</u>
<i>Total Assets</i>	<u>1,067,314</u>	<u>1,085,742</u>	<u>526,472</u>	<u>547,543</u>	<u>1,593,786</u>	<u>1,633,285</u>
Long-term liabilities outstanding	67,687	72,352	109,818	120,123	177,505	192,475
Other liabilities	<u>160,283</u>	<u>183,904</u>	<u>14,211</u>	<u>22,401</u>	<u>174,494</u>	<u>206,305</u>
<i>Total Liabilities</i>	<u>227,970</u>	<u>256,256</u>	<u>124,029</u>	<u>142,524</u>	<u>351,999</u>	<u>398,780</u>
 Net Assets:						
Invested in capital assets, net of related debt	491,259	497,684	277,875	271,676	769,134	769,360
Restricted	219,262	212,017	20,560	26,501	239,822	238,518
Unrestricted	<u>128,822</u>	<u>119,785</u>	<u>104,008</u>	<u>106,842</u>	<u>232,830</u>	<u>226,627</u>
<i>Total Net Assets</i>	<u>\$ 839,343</u>	<u>\$ 829,486</u>	<u>\$ 402,443</u>	<u>\$ 405,019</u>	<u>\$ 1,241,786</u>	<u>\$ 1,234,505</u>

(* Note: Restricted and unrestricted net assets of Governmental Activities for 2010 have been restated from the amounts originally reported.)

The largest portion of the County's total net assets, 61.94 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, 19.31 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$232.8 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2011, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a net decrease, of almost \$15 million in long-term liabilities for the County as a whole, as debt principal payments made during the year exceeded new long-term liabilities, while total combined net asset restrictions decreased about 2% from the prior year.

The following provides a summary of the County's changes in net assets for 2011, along with comparative data for the prior year.

Management's Discussion and Analysis (Unaudited) (Cont'd.)

Montgomery County, Ohio
Changes in Net Assets
(In Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program revenues:						
Charges for services	\$ 65,801	\$ 68,548	\$ 106,852	\$ 113,445	\$ 172,653	\$ 181,993
Operating grants and contributions	197,760	225,155			197,760	225,155
Capital grants and contributions	11,905	10,498	959	1,621	12,864	12,119
General revenues:						
Property taxes	134,079	130,703			134,079	130,703
Sales taxes	66,998	61,439			66,998	61,439
Other taxes	8,526	8,396			8,526	8,396
Unrestricted grants	19,526	22,216			19,526	22,216
Gain from disposal of capital assets	205	123	121	56	326	179
Unrestricted investment earnings	13,199	8,771	262	455	13,461	9,226
Miscellaneous	1,835	5,159	865	1,192	2,700	6,351
<i>Total Revenues</i>	<u>519,834</u>	<u>541,008</u>	<u>109,059</u>	<u>116,769</u>	<u>628,893</u>	<u>657,777</u>
Expenses:						
General government	45,556	47,184			45,556	47,184
Judicial and law enforcement	160,924	165,863			160,924	165,863
Environment and public works	29,725	19,559			29,725	19,559
Social services	250,462	273,399			250,462	273,399
Community and economic development	17,188	16,991			17,188	16,991
Interest and fiscal charges	1,368	2,029			1,368	2,029
Water			34,110	34,993	34,110	34,993
Wastewater			44,646	44,305	44,646	44,305
Solid Waste Management			20,452	19,143	20,452	19,143
Parking Facilities			1,266	1,394	1,266	1,394
Stillwater Center			15,915	16,940	15,915	16,940
<i>Total Expenses</i>	<u>505,223</u>	<u>525,025</u>	<u>116,389</u>	<u>116,775</u>	<u>621,612</u>	<u>641,800</u>
Increase (decrease) in net assets before transfers	14,611	15,983	(7,330)	(6)	7,281	15,977
Transfers	(4,754)	(3,574)	4,754	3,574	0	0
Increase (decrease) in net assets	9,857	12,409	(2,576)	3,568	7,281	15,977
Net assets - Beginning	829,486	817,077	405,019	401,451	1,234,505	1,218,528
Net assets - Ending	<u>\$ 839,343</u>	<u>\$ 829,486</u>	<u>\$ 402,443</u>	<u>\$ 405,019</u>	<u>\$ 1,241,786</u>	<u>\$ 1,234,505</u>

Governmental Activities:

Operating grants and contributions, of approximately \$198 million, represent the largest program revenue, and approximately 38% of total governmental revenue. The major recipients of intergovernmental revenue were the Alcohol, Drug Addiction and Mental Health Services Board Fund, receiving approximately \$33.8 million, along with the Job & Family Services Fund, the Human Services Levy Fund, the Children Services Fund, the General Fund and the Board of Developmental Disabilities Services Fund, receiving approximately \$28.9 million, \$25.5 million, \$21.2 million, \$20.5 million and \$16.1 million, respectively. The decrease in this revenue source, by almost \$27.4 million compared to the previous year, is primarily attributable to the Job & Family Services Fund, which saw a decline in intergovernmental revenues by more than \$15 million compared to the prior year, reflecting a continued drop in federal TANF (Temporary Assistance for Needy Families) resources into this fund during the year, as well as state reimbursements, as the administration of certain assistance programs continued a shift from the County to the state. Capital grants and contributions increased by more than \$1.4 million from the prior year level, a result of additional state-provided resources directed to the County Engineer's Road A&G Projects capital fund during the year, for various County Engineer road and bridge projects.

Tax revenue accounts for almost \$210 million of the \$519.8 million total revenue for governmental activities, approximating 40% of total revenue. Sales tax accounted for approximately \$67 million, nearly 32% of total tax revenue. Total tax revenues

Management's Discussion and Analysis (Unaudited) (Cont'd.)

increased by more than \$9 million compared to the prior year. While property tax revenues experienced about a \$3.4 million increase, a result of 2011 improvements in the collection rate, partially impacted by a negotiated tax lien sale during the year, sales tax revenues saw a nearly \$5.6 million increase over the prior year, representing a 9% growth in this revenue source and a sign of improving economic conditions as well as the continued growth of sales tax resulting from managed care premiums received by Medicaid health-insuring corporations, a service that has been subjected to sales tax only since a statutory change was enacted in 2009. Other taxes increased overall by about 1.5%, primarily a result of increased revenues from hotel/motel lodging tax, which grew by almost 16%, while revenues from the property transfer tax declined about 7% and revenues from the motor vehicle license tax showed a slight 1% decline, compared to the prior year.

Investment earnings for the County increased by about \$4.4 million during the year, primarily resulting from the recognition of an unrealized gain, based on an increase in the market value of the year-end investment portfolio, compared to the prior year, as well as overall growth in the investment portfolio. The General Fund is the major beneficiary of these investment earnings, where this revenue source increased by approximately 51% from the prior year.

The County's direct charges to users of governmental services made up about \$65.8 million, approximately 12.7% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. The stability of this revenue source, which experienced about a 4% decline compared to the prior year, is attributable to the general government function, resulting from the impact of the 2011 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for almost \$250.5 million of the \$505.2 million total expenses for governmental activities, representing nearly 50% of total expenses. Compared to the prior year, the almost \$23 million decrease in this category of expense was attributable primarily to the Job and Family Services Fund which saw a decline in expenditures of more \$13.5 million compared to the prior year, mostly due to reductions in federal TANF funding as well as state reimbursement revenues and resultant declines in the fund's contractual services expenditures for the child daycare program, which is now administered by the state. An expenditure decline, compared to the prior year, of about 6% also occurred in the Children Services Fund where expenditure reductions were reflected in areas like institutional homes and contract foster homes.

Business-type Activities:

The net assets for business-type activities decreased by approximately \$2.6 million during 2011. Major revenue sources were charges for services of almost \$106.9 million. While charges for services remained relatively stable for the nonmajor enterprise funds, it decreased for the major enterprise funds primarily due to lower consumption levels. Only the Water fund reported operating income during the year of approximately \$.9 million, while the Wastewater and Solid Waste Management Funds, reported operating losses of approximately \$2.6 million and \$.6 million, respectively. After nonoperating revenues and expenses, capital contributions and transfers, the Solid Waste Management fund reported an increase in net assets of approximately \$.3 million, while the Water and Wastewater funds each reported decreases in net assets by approximately \$.2 million and \$4.7 million, respectively. Other than a slight increase in wellfield fees, there were no rate changes imposed for 2011 for any of the County's utility customers. Business-type activities received approximately \$4.8 million in net transfers from governmental activities during the year. Total expenses for business-type activities decreased overall by approximately \$.4 million, which resulted from decreased costs in all activities except Wastewater and Solid Waste Management activities, where expenses grew by about \$.3 million and \$1.3 million, respectively, compared to the prior year, most notably in the areas of utilities, for the Wastewater fund, and other expenses, for the Solid Waste Management fund, which for 2011 includes not only maintenance and repair costs but also demolition and disposal costs for old incineration equipment. As a measure of cost containment, relative to the level of revenues for enterprise activities, the proportion of total expenses to total revenues for 2011 was 107 percent, compared to 100 percent for the previous year.

Financial Analysis of County Funds

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

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements.

Management's Discussion and Analysis (Unaudited) (Cont'd.)

In particular, fund balance information and classifications may serve as useful measures of the County's net resources available at the end of the year along with the nature and extent of constraints placed on those resources.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of more than \$275.8 million, an increase of approximately \$13.3 million in comparison with the prior year. Except for an almost \$2.7 million decrease reported by the Job & Family Services Fund and an almost \$.6 million decrease reported by the Human Services Levy Fund, the remaining major governmental funds each reported increases, ranging from an increase of about \$9.1 million in the General Fund, to increases of approximately \$3.3 million, \$1.7 million and \$.8 million, in the Board of Developmental Disabilities Fund, the Alcohol, Drug Addiction and Mental Health Services Board Fund and the Children Services Fund, respectively, while the Other Governmental Funds reported an overall net increase in fund balance by approximately \$1.7 million. Of the combined governmental fund balance: approximately 19.3% of this total (\$53.3 million) constitutes unassigned fund balance, comprised of the unassigned portion of the General Fund, offset by deficit balances in other governmental funds; 63.0% of this total (\$173.8 million) is restricted to specific purposes due to constraints imposed externally or by law; 14.6% of this total (\$40.4 million) is committed to specific purposes pursuant to constraints formally imposed by the Board of County Commissioners; .2% of this total (\$.5 million) is assigned to be used for specific purposes of debt service pursuant to the County's intent; and 2.9% of the total (\$7.8 million) is in a nonspendable form, including amounts to offset noncurrent loans receivable.

The General Fund is the primary operating fund of the County. At the end of the year, the committed fund balance of the General Fund was \$13,304,946. The unassigned fund balance was \$56,982,651, representing approximately 72.9% of the total fund balance of \$78,146,114. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 46.52 percent of total General Fund expenditures, while total fund balance represents 63.80 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$9.1 million during 2011, which compares favorably to the prior year's \$5.7 million increase. Key factors contributing to this year's increase include more than \$7.6 million increase in overall revenues. This primarily resulted from a more than \$5.8 million increase in sales tax revenue, compared to the prior year, along with a more than \$4.5 million increase in reported investment earnings, due to the recognition of an unrealized gain in the market value of the County's year-end investment portfolio. Compared to the prior year, overall expenditure reductions also occurred in nearly all functional areas and amounted to more than \$1.8 million. Other financing sources reflect a \$5.2 million increase in net transfers out during the year for additional resources the General Fund provided to nonmajor governmental funds as well as to internal service funds.

Other major governmental funds all reported positive fund balances at the end of the year which were restricted for their specific purpose. These included the Human Services Levy and the Board of Developmental Disabilities Services Funds, which reported fund balances of \$58,877,327 and \$20,130,484, respectively. The fund balance in the Human Services Levy Fund is approximately 44.2 percent of the combined 2011 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the fund balance in the Board of Developmental Disabilities Services Fund represents approximately 38.9 percent of its 2011 expenditures. The Alcohol, Drug Addiction and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$14,730,154, or approximately 24.3 percent of its 2011 expenditures. The Job & Family Services and Children Services Funds reported total fund balances of approximately \$7.7 million and \$6.1 million, respectively.

While reported expenditures increased by approximately \$.3 million in the Human Services Levy Fund for contracted social services, transfers out to recipient funds declined by approximately \$7.5 million during the year, reflecting actual levy allocations processed, as authorized by the Human Services Levy Council, for various social service programs. The Board of Developmental Disabilities Services Fund grew by approximately \$3.3 million resulting from reductions in transfers out during the year, while the Alcohol, Drug Addiction and Mental Health Services Board Fund grew by approximately \$1.7 million where a decrease in revenues from federal reimbursements was offset by transfers-in to sustain normal expenditures for contracted social services. In the Children Services Fund, the increase of approximately \$.8 million resulted from net expenditure reductions in areas including foster care. In the Job & Family Services Fund, the decrease of nearly \$2.7 million during 2011 compared unfavorably to the prior year's increase of nearly \$3.8 million. This year's decrease was primarily attributable to intergovernmental revenues that had not been received at year-end to finance current period expenditures.

Management's Discussion and Analysis (Unaudited) (Cont'd.)

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the Water Fund at the end of the year approximated \$41.7 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$35.3 million, and \$29.3 million, respectively. Total net assets in the Solid Waste Management Funds, increased by about \$.3 million, while total net assets in the Water and Wastewater Fund decreased by about \$.2 million and \$4.7 million, respectively. Compared to the prior year, all of the major enterprise funds reported decreases in operating revenues, reflecting lower consumption levels by utility customers. Operating expenses declined by approximately 2% in the Water Fund, but grew by about 2% and 11% in the Wastewater and Solid Waste Management Funds, respectively. Expense growth was most notable in the area of other expenses for the Solid Waste Management fund, which for 2011 includes demolition and disposal costs for old incineration equipment. Only the Water Fund reported operating income, of \$.9 million, for the year while the Wastewater fund sustained a \$2.6 million operating loss and the Solid Waste Management Fund incurred a \$.6 million operating loss. Each of the major enterprise funds reported significant capital contributions during the year. All bonds of the enterprise funds are paid from enterprise revenues. For enterprise fund revenue bonds, revenues are formally pledged to secure this debt and are subjected to bond coverage ratios. 2011 marked the final year of debt service for the Wastewater Fund revenue bond, which matured during the year. A ten-year comparison of bond coverage for these bonds is included in the statistical section of this report.

General Fund Budgetary Highlights

The original revenue estimate for the General Fund was increased during the year by approximately \$.1 million, most of which pertained to an increase in fees and charges for services corresponding to data processing revenues received into the General Fund in connection with the County's email and document imaging applications. The original revenue estimates for most other revenue categories were either unchanged during the year, or were adjusted by an insignificant amount.

The original appropriation for total expenditures was decreased by approximately \$.6 million during the year. The largest decrease, of approximately \$1.2 million, came from reductions in the general government function, primarily from contingency appropriation transfers from this function to transfers out, some of which helped to cover increases in operating subsidies to the Regional Crime Lab and Regional Dispatch Center. The net appropriation decreases in the general government, community and economic development and environment and public works function were offset by a total of \$.7 million in additional appropriations in the other functional areas, most of which was for the judicial and law enforcement function and the Juvenile Court, for which total expenditure appropriations were increased by nearly \$.3 million, including budget control account appropriations for incentive-to-save funds, a rewards program for good budget management.

The County maintains a level of fund reserves pursuant to the General Fund cash reserve policy in the five-year plan. This reserve is intended to help assure financial stability in light of unanticipated operational demands or downward revenue fluctuations. The reserve level, as a percent of budget, was 19.1% at the end of 2011, and remained consistent with the average reserve levels during the preceding years. In addition, during 2011, the County maintained the General Fund budget stabilization reserves at \$7.1 million.

General Fund actual revenues exceed expectations by more than \$3.8 million in all. The positive variance was due to the revenue from sales tax, which exceeded the current year expectations for this revenue source by more than \$5.6 million and helped to offset a more than \$2.4 negative variance in intergovernmental revenues from further declines in those amounts the County received from various state reimbursements. The fact that actual sales tax revenue exceeded the budgeted estimate is a sign of improving economic conditions as well as the continued growth of sales tax resulting from managed care premiums received by Medicaid health-insuring corporations, a service that has been subjected to sales tax only since a statutory change was enacted in 2009.

General Fund actual expenditures and encumbrances were below expectations by almost \$5 million. The most significant variance, of almost \$2.7 million, occurred in the judicial and law enforcement function and includes more than \$1 million in combined cost savings in the areas of salaries and fringe benefits, primarily in the organizational units of the Juvenile Court and Prosecutor. In addition, over \$.3 million of the variance resulted from less-than-expected costs for

Management's Discussion and Analysis (Unaudited) (Cont'd.)

contractual professional services, primarily in Juvenile Court. Similar circumstances account for the more than \$.8 million variance in the general government function where combined cost savings in the areas of salaries and fringe benefits accounts for over \$.5 million of the variance and occurred primarily in the organizational units of the Treasurer, where over \$.2 million in savings occurred by leaving some budgeted positions unfilled and diverting certain staffing costs to nongeneral funds where possible, as well as in the Office of Management and Budget, where more than \$.1 million in savings occurred. The more than \$1 million variance in the social services function is primarily due to the Veteran Services department, where actual emergency assistance and relief payments to veterans fell short of estimates, based on claims filed and processed. The County closed the year with a fund balance that was higher than what was budgeted by more than \$8 million.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2011, approximated \$907 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, decreased by approximately \$17 million, or approximately 1.8 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net decrease during the year of about \$9.6 million. Major events for governmental activity capital assets include the demolition of the old Family Courts Building and the County Engineer's completion of work on the Austin Road Improvement Project and the Alex-Bell Pike Bridge Project. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$15 million. This decrease is primarily due to an increase in accumulated depreciation. Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. System-wide re-inspections during 2011 of the County's roadways have resulted in ratings lower than previous years since they found that 82% of the County roads have a rating of fair or better. The County Engineer's Office is directing funding in the near term to target these poorly rated roads in order to return to a 95% rating of fair or better. For 2011, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$9,717,178 and actual expenditures were \$8,299,396, which represents approximately 85% of the amount budgeted. The \$1,417,782 difference was mostly attributed to the construction and improvements category which includes contractor costs for asphalt resurfacing. The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that 97% of the County bridges have a General Appraisal rating of fair or better. For 2011, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,603,741 and actual expenditures were \$1,565,379, which represents approximately 98% of the amount budgeted. The \$38,362 difference was mostly attributed to the salaries category of expenditures, which is comprised of County Engineer staff assigned to bridges. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Debt: At December 31, 2011, the County had total bonded debt externally outstanding of \$84,397,001. Of this amount, \$34,105,441 represents general obligation bonds applicable for governmental activities and \$940,503 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The remaining portion consists of \$23,631,057 of self-supporting general obligation bonds and \$25,720,000 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$57,357,735 in long-term notes, representing Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, payable

Management's Discussion and Analysis (Unaudited) (Cont'd.)

from business-type activities. The County's total bonded debt decreased by \$11,300,999 during 2011, a result of bond principal payments made during the year exceeding new debt. The County did not issue any new bonds externally during the year. The County's existing revenue bonds carry insured ratings of Aaa by Moody's and AAA by Standard & Poor's and Fitch for the Water Fund and are rated Aa2 by Moody's and AA+ by Standard and Poor's for the Solid Waste Management Fund. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$94,208,641, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note H.

Economic Factors and Next Year's General Fund Budget

Although 2011 brought some economic recovery, the local economic picture was more complicated and showed some factors trending up while others continued to show decline. The County General Fund saw a nearly \$5.6 million increase in sales tax revenues in 2011, compared to the prior year. The unemployment rate began to improve but a drop in housing-related revenues, including those from the property-transfer tax, reflected a declining real estate market. The County's most recent triennial property tax valuation brought a significant 7.1% decline in assessed values which will negatively impact property tax receipts beginning in 2012. The State of Ohio has also faced a difficult budget environment in setting its most recent biennial budget and, as a result, Montgomery County County's General Fund is facing an anticipated \$4.3 million reduction in state local government funds for 2012 and a \$2 million reduction in 2013. The state also accelerated the phase out of its public utility deregulation payments and tangible personal property tax reimbursements, the revenue reductions from which will be felt in the General Fund among others. 2011 also marked the second year of the County's General Fund Five Year Financial Plan, as set forth by the General Fund Financial Planning Committee, for 2010 through 2014. The committee was comprised of local business leaders, community leaders and elected officials. The final report of the committee laid out financial recommendations and strategies to maintain stability of services to the public. The categories include: revenue generation; funding alternatives for County services; efficiency and effectiveness of programs and services; mandated versus non-mandated services; operational efficiencies; economic development and public policy strategies.

As part of the 2012 General Fund budget process, the County was guided by the proposed budget balancing framework and the recommendations of the committee. Priorities were based on the mission of Montgomery County and the mandates established by Ohio law to establish a balanced operating budget. Recognizing that the County's financial challenges are not short-term in nature, a structural reordering of the General Fund budget was imperative in order to successfully provide critical services. However, it is also recognized that long-term financial stability will not be achieved through cost cutting alone and a focused and strategic economic development effort is critical to growing County revenues without raising taxes. It is, therefore, critical that the County continues to play an important role in economic development and that this priority be reflected in the General Fund budget. The development of the 2012 budget reflects the County's continued commitment to financial stability and integrity and has been adjusted to function within the anticipated revenue stream. The 2012 General Fund budget reflects a total decline of 6.6% from 2011 and a reduction of 185 budgeted positions. This was made possible through the collaboration of elected officials, boards, commissions and County departments. The outlook for the future anticipates a continued path of slow revenue growth for the General Fund, primarily from locally generated sources; however, these may be offset by yet to be announced decreases in federal and state funds.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Montgomery County Auditor's Office, 451 W. Third St., Dayton, Ohio, 45422.

MONTGOMERY COUNTY, OHIO

Statement of Net Assets

December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 299,383,049	\$ 102,470,157	\$ 401,853,206	\$ 914,728
Cash and cash equivalents-segregated accounts.....		731,979	731,979	
Net receivables:				
Taxes.....	161,530,226		161,530,226	
Accounts.....	3,977,863	20,894,610	24,872,473	197,326
Special assessments.....	2,493,215		2,493,215	
Accrued interest.....	2,229,676	26,060	2,255,736	
Due from other governments.....	64,889,946	466,694	65,356,640	
Internal balances.....	5,108,404	(5,108,404)	0	
Prepaid expenses.....	715,944		715,944	26,848
Inventory of supplies.....	180,799	1,275,530	1,456,329	18,501
<i>Restricted Assets:</i>				
Cash and cash equivalents--segregated accounts.....		16,367,930	16,367,930	
Investments--segregated accounts.....		5,102,750	5,102,750	
Unamortized bond issuance costs.....	187,627	480,259	667,886	
Other assets.....		2,958,490	2,958,490	5,888
Capital assets not being depreciated.....	373,895,254	18,234,547	392,129,801	
Capital assets being depreciated.....	152,721,759	362,571,509	515,293,268	444,301
Total Assets.....	1,067,313,762	526,472,111	1,593,785,873	1,607,592
<i>Liabilities:</i>				
Accounts payable.....	13,808,282	3,929,032	17,737,314	21,393
Accrued wages and benefits.....	5,211,432	1,216,612	6,428,044	66,466
Due to other governments.....	1,754,667	5,881,326	7,635,993	
Accrued interest payable.....	119,158	68,026	187,184	
Other.....			0	21,359
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		157,935	157,935	
Unearned revenue.....	139,390,143	2,958,490	142,348,633	
Long-term liabilities				
Due within one year.....	19,075,364	12,878,991	31,954,355	
Due in more than one year.....	48,611,364	96,938,863	145,550,227	
Total Liabilities.....	227,970,410	124,029,275	351,999,685	109,218
<i>Net Assets:</i>				
Invested in capital assets, net of related debt.....	491,258,673	277,874,738	769,133,411	444,301
Restricted for:				
Capital projects.....	7,716,062	15,969,046	23,685,108	
Debt service.....		4,591,047	4,591,047	
Human services levy-supported services.....	91,535,253		91,535,253	
Developmental disabilities services.....	23,021,234		23,021,234	
Statutory road-related maintenance and repair.....	8,800,725		8,800,725	
Grant-specific purposes.....	4,365,238		4,365,238	
Other governmental purposes.....	83,823,544		83,823,544	
Unrestricted.....	128,822,623	104,008,005	232,830,628	1,054,073
Total Net Assets.....	\$ 839,343,352	\$ 402,442,836	\$ 1,241,786,188	\$ 1,498,374

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

MONTGOMERY COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2011

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 45,555,852	\$ 30,055,340	\$ 4,212,883	\$
Judicial and law enforcement.....	160,924,095	22,746,517	40,209,985	84,392
Environment and public works.....	29,724,929	2,813,610	8,005,174	11,320,701
Social services.....	250,462,369	9,127,216	136,878,122	500,000
Community and economic development.....	17,188,443	1,057,890	8,454,275	
Interest and fiscal charges on long-term debt.....	1,367,555			
Total Governmental Activities.....	505,223,243	65,800,573	197,760,439	11,905,093
Business-type Activities:				
Water.....	34,109,777	32,925,072		326,536
Wastewater.....	44,646,263	39,358,586		382,095
Solid Waste Management.....	20,452,424	19,897,450		250,000
Parking Facilities.....	1,265,946	1,695,707		
Stillwater Center.....	15,915,029	12,975,132		
Total Business-type Activities.....	116,389,439	106,851,947	0	958,631
Total Primary Government.....	\$ 621,612,682	\$ 172,652,520	\$ 197,760,439	\$ 12,863,724
Component Unit:				
Monco Enterprises, Inc.....	\$ 2,187,762	\$ 1,665,905	\$ 530,921	

General Revenues:

Property taxes levied for:

General operating.....	
Developmental disabilities.....	
Human services.....	
Sales tax.....	
Other taxes:	
Property transfer tax.....	
Hotel/motel lodging tax.....	
Motor vehicle license tax.....	
Grants and contributions not restricted to specific programs.....	
Gain from disposal of capital assets.....	
Unrestricted investment earnings.....	
Miscellaneous.....	
Transfers.....	
Total general revenues and transfers.....	
Change in Net Assets.....	
Net Assets - Beginning.....	
Net Assets - Ending.....	

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
\$ (11,287,629)	\$	\$ (11,287,629)	\$
(97,883,201)		(97,883,201)	
(7,585,444)		(7,585,444)	
(103,957,031)		(103,957,031)	
(7,676,278)		(7,676,278)	
(1,367,555)		(1,367,555)	
(229,757,138)	0	(229,757,138)	0
	(858,169)	(858,169)	
	(4,905,582)	(4,905,582)	
	(304,974)	(304,974)	
	429,761	429,761	
	(2,939,897)	(2,939,897)	
0	(8,578,861)	(8,578,861)	0
(229,757,138)	(8,578,861)	(238,335,999)	
			\$ 9,064
16,051,415		16,051,415	
2,987,755		2,987,755	
115,040,009		115,040,009	
66,998,226		66,998,226	
1,979,525		1,979,525	
2,402,054		2,402,054	
4,144,442		4,144,442	
19,526,597		19,526,597	
205,033	121,190	326,223	80
13,199,072	261,854	13,460,926	(15,100)
1,835,146	865,189	2,700,335	6,492
(4,754,359)	4,754,359	0	
239,614,915	6,002,592	245,617,507	(8,528)
9,857,777	(2,576,269)	7,281,508	536
829,485,575	405,019,105	1,234,504,680	1,497,838
\$ 839,343,352	\$ 402,442,836	\$ 1,241,786,188	\$ 1,498,374

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2011

	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 58,207,551	\$ 6,615,056	\$ 15,207,561	\$ 5,914,571
Net receivables:				
Taxes.....	17,946,549			
Accounts.....	894,187	22,134	315,034	144,897
Special assessments.....				
Accrued interest.....	2,126,473			
Due from other funds.....	1,223,335		61,848	2,068,346
Interfund receivables.....	9,602,100			
Due from other governments.....	27,360,820	4,037,275	1,292,956	1,558,630
<i>Total Assets</i>	<u>\$ 117,361,015</u>	<u>\$ 10,674,465</u>	<u>\$ 16,877,399</u>	<u>\$ 9,686,444</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,251,781	\$ 1,804,405	\$ 1,823,301	\$ 717,961
Deferred revenue.....	34,346,997	2,716,418	31,049	
Due to other funds.....	225,595	2,430	67,497	98,823
Due to other governments.....	561,713	35,998	188,934	92,039
Accrued wages and benefits.....	1,828,815	1,363	36,464	1,045,710
Interfund payables.....				
<i>Total Liabilities</i>	<u>39,214,901</u>	<u>4,560,614</u>	<u>2,147,245</u>	<u>1,954,533</u>
<i>Fund Balances</i>				
Nonspendable.....	7,858,517			
Restricted.....		6,113,851	14,730,154	7,731,911
Committed.....	13,304,946			
Assigned.....				
Unassigned.....	56,982,651			
<i>Total Fund Balances</i>	<u>78,146,114</u>	<u>6,113,851</u>	<u>14,730,154</u>	<u>7,731,911</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 117,361,015</u>	<u>\$ 10,674,465</u>	<u>\$ 16,877,399</u>	<u>\$ 9,686,444</u>

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

<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 56,061,353	\$ 17,441,265	\$ 95,665,258	\$ 255,112,615
139,771,940	3,811,737		161,530,226
	1,022,262	1,418,067	3,816,581
		2,493,215	2,493,215
		103,203	2,229,676
	197,494	167,192	3,718,215
			9,602,100
<u>14,694,661</u>	<u>5,688,917</u>	<u>10,256,687</u>	<u>64,889,946</u>
\$ <u>210,527,954</u>	\$ <u>28,161,675</u>	\$ <u>110,103,622</u>	\$ <u>503,392,574</u>
\$ 485,011	\$ 848,579	\$ 5,422,237	\$ 13,353,275
151,153,554	6,112,363	5,171,843	199,532,224
2,137	24,029	3,461,466	3,881,977
	224,204	651,779	1,754,667
9,925	822,016	1,426,230	5,170,523
		3,875,430	3,875,430
<u>151,650,627</u>	<u>8,031,191</u>	<u>20,008,985</u>	<u>227,568,096</u>
			7,858,517
58,877,327	20,130,484	66,245,850	173,829,577
		27,075,299	40,380,245
		463,028	463,028
		(3,689,540)	53,293,111
<u>58,877,327</u>	<u>20,130,484</u>	<u>90,094,637</u>	<u>275,824,478</u>
\$ <u>210,527,954</u>	\$ <u>28,161,675</u>	\$ <u>110,103,622</u>	\$ <u>503,392,574</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2011**

Total governmental fund balances \$ 275,824,478

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

Capital assets used in governmental activities (excluding internal service fund capital assets) are not financial resources and therefore are not reported in the funds. They consist of:

Land	11,792,498	
Construction-in-progress	2,325,866	
Infrastructure	359,776,890	
Land improvements, net of \$1,238,245 accumulated depreciation	1,896,365	
Buildings, structures and improvements, net of \$88,272,056 accumulated depreciation	128,401,398	
Furniture, fixtures and equipment, net of \$42,706,119 accumulated depreciation	<u>21,521,881</u>	
Total capital assets		525,714,898

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

Internal service fund assets	46,349,085	
Internal service fund liabilities	(13,634,416)	
Internal service fund consolidation adjustment	<u>(93,224)</u>	
Net adjustment for internal service funds		32,621,445

Some assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. These are comprised of receivables/amounts due for the following revenue sources:

Property taxes	20,770,627	
Sales tax	7,031,523	
Fees and charges for services	353,639	
Special assessments	38,170	
Intergovernmental	30,710,993	
Investment earnings	<u>1,237,129</u>	
Total		60,142,081

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid. 238,476

Unamortized bond issuance costs are not recognized as assets in the funds, where they are recorded as expenditures when paid. 187,627

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (119,158)

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

Special assessment bonds	(940,503)	
General obligation bonds, net carrying value	(34,944,692)	
Capital leases	(195,875)	
Compensated absences	<u>(19,185,425)</u>	
Total		<u>(55,266,495)</u>

Net assets of governmental activities \$ 839,343,352

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

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2011

(Cont'd.)

	General	Children Services	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
<i>Revenues:</i>				
Property taxes.....	\$ 14,540,832	\$	\$	\$
Sales tax.....	66,650,957			
Other taxes.....	1,979,525			
Licenses and permits.....	29,623			
Fees and charges for services.....	24,842,621	244,636	1,090,968	28,840
Fines and forfeitures.....	1,145,792			
Special assessments.....				
Intergovernmental.....	20,547,565	21,189,736	33,832,573	28,940,988
Investment earnings.....	13,393,098			
Miscellaneous.....	2,046,562	65,300		
Total Revenues.....	145,176,575	21,499,672	34,923,541	28,969,828
<i>Expenditures:</i>				
Current:				
General government.....	20,387,228			
Judicial and law enforcement.....	93,055,529			
Environment and public works.....	428,055			
Social services.....	2,101,616	43,950,660	60,670,173	30,596,531
Community and economic development.....	1,851,160			
Capital outlay.....				
Intergovernmental:				
General government.....	51,701			
Judicial and law enforcement.....	990,869			
Environment and public works.....	216,879			
Social services.....				
Community and economic development.....	3,306,614			
Debt service:				
Principal retirement.....	94,235			46,932
Interest and fiscal charges.....	5,492			697
Total Expenditures.....	122,489,378	43,950,660	60,670,173	30,644,160
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures.....</i>	<i>22,687,197</i>	<i>(22,450,988)</i>	<i>(25,746,632)</i>	<i>(1,674,332)</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	95,411			4,542
Inception of capital leases.....	48,663			
Transfers in.....	4,560,171	23,300,000	27,414,517	2,440,065
Transfers out.....	(18,300,046)			(3,426,717)
Total Other Financing Sources And Uses.....	(13,595,801)	23,300,000	27,414,517	(982,110)
<i>Net Change in Fund Balances.....</i>	<i>9,091,396</i>	<i>849,012</i>	<i>1,667,885</i>	<i>(2,656,442)</i>
<i>Fund Balance (Deficit) at</i>				
<i>Beginning Of Year, as Restated.....</i>	<i>69,054,718</i>	<i>5,264,839</i>	<i>13,062,269</i>	<i>10,388,353</i>
<i>Fund Balance (Deficit) at</i>				
<i>End Of Year.....</i>	<i>\$ 78,146,114</i>	<i>\$ 6,113,851</i>	<i>\$ 14,730,154</i>	<i>\$ 7,731,911</i>

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2011

	Human Services Levy	Board of Developmental Disabilities Services	Other Governmental Funds	Total Governmental Funds
<i>Revenues:</i>				
Property taxes.....	\$ 113,304,406	\$ 2,927,307	\$ 1,287,734	\$ 132,060,279
Sales tax.....				66,650,957
Other taxes.....			6,546,496	8,526,021
Licenses and permits.....			2,570,985	2,600,608
Fees and charges for services.....		4,241,749	19,674,834	50,123,648
Fines and forfeitures.....			1,056,165	2,201,957
Special assessments.....			242,775	242,775
Intergovernmental.....	25,493,763	16,054,049	87,387,382	233,446,056
Investment earnings.....			374,229	13,767,327
Miscellaneous.....			394,198	2,506,060
Total Revenues.....	138,798,169	23,223,105	119,534,798	512,125,688
<i>Expenditures:</i>				
Current:				
General government.....			10,251,616	30,638,844
Judicial and law enforcement.....			59,197,762	152,253,291
Environment and public works.....			16,174,690	16,602,745
Social services.....	12,756,071	44,818,922	30,594,849	225,488,822
Community and economic development.....			11,869,912	13,721,072
Capital outlay.....			17,068,021	17,068,021
Intergovernmental:				
General government.....				51,701
Judicial and law enforcement.....				990,869
Environment and public works.....				216,879
Social services.....	19,164,445	6,948,852		26,113,297
Community and economic development.....				3,306,614
Debt service:				
Principal retirement.....			3,150,136	3,291,303
Interest and fiscal charges.....			1,531,945	1,538,134
Total Expenditures.....	31,920,516	51,767,774	149,838,931	491,281,592
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>106,877,653</i>	<i>(28,544,669)</i>	<i>(30,304,133)</i>	<i>20,844,096</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....			51,646	151,599
Inception of capital leases.....				48,663
Transfers in.....		32,183,179	33,273,203	123,171,135
Transfers out.....	(107,470,448)	(365,943)	(1,362,340)	(130,925,494)
Total Other Financing Sources And Uses.....	(107,470,448)	31,817,236	31,962,509	(7,554,097)
<i>Net Change in Fund Balances.....</i>	<i>(592,795)</i>	<i>3,272,567</i>	<i>1,658,376</i>	<i>13,289,999</i>
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>	<i>59,470,122</i>	<i>16,857,917</i>	<i>88,436,261</i>	<i>262,534,479</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<i>\$ 58,877,327</i>	<i>\$ 20,130,484</i>	<i>\$ 90,094,637</i>	<i>\$ 275,824,478</i>

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

**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, 2011**

Net Change in Fund Balances - Total Governmental Funds \$ 13,289,999

**Amounts reported for governmental activities on 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 useful lives and reported as depreciation expense. This is the amount by which capital outlay differs from depreciation expense in the current period.

Capital outlay	4,755,692	
Depreciation expense	(12,317,963)	
Total	(7,562,271)	(7,562,271)

Governmental funds report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for capital asset disposals. (2,050,578)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. These amounts represent the effect of the reversal of prior year items against current year accruals.

Property taxes	2,018,900	
Sales tax	347,269	
Fees and charges for services	(394,914)	
Special assessments	1,126	
Intergovernmental	(4,497,828)	
Investment earnings	(568,255)	
Miscellaneous	(671,260)	
Total	(3,764,962)	(3,764,962)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:

Inception of capital leases	(48,663)	
Issuance of bonds		
Premium and deferred amounts on bonds		
Bond issuance costs		
Principal repayment for capital leases	155,885	
Principal repayment for bonds	3,135,418	
Total	3,242,640	3,242,640

Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities. 8,439

Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.

These items include expenses related to the changes in:

Prepaid expenses	57,756	
Amortized amounts on general obligation bonds	164,470	
Compensated absences	1,922,442	
Total	2,144,668	2,144,668

The net revenue of certain activities of internal service funds is reported with governmental activities. 4,549,842

Change in net assets of governmental activities \$ 9,857,777

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

*Statement of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 14,793,228	\$ 14,793,228	\$ 14,479,975	\$ (313,253)
Sales tax.....	60,000,000	60,000,000	65,600,040	5,600,040
Other taxes.....	2,100,000	2,100,000	1,971,468	(128,532)
Licenses and permits.....	30,000	30,000	29,723	(277)
Fees and charges for services.....	22,061,004	22,146,944	22,096,825	(50,119)
Fines and forfeitures.....	1,237,091	1,237,091	1,139,056	(98,035)
Intergovernmental.....	22,731,150	22,732,248	20,312,632	(2,419,616)
Investment earnings.....	8,217,500	8,217,500	8,232,013	14,513
Miscellaneous.....	1,731,777	1,758,907	2,972,612	1,213,705
<i>Total Revenues.....</i>	<u>132,901,750</u>	<u>133,015,918</u>	<u>136,834,344</u>	<u>3,818,426</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	22,581,624	21,334,013	20,510,795	823,218
Judicial and law enforcement.....	96,579,788	97,202,095	94,527,121	2,674,974
Environment and public works.....	541,755	516,724	398,621	118,102
Social services.....	2,936,275	2,970,202	1,912,500	1,057,702
Community and economic development.....	2,114,238	2,049,313	1,836,426	212,887
<i>Intergovernmental:</i>				
General government.....	51,701	51,701	51,701	0
Judicial and law enforcement.....	1,199,837	1,237,180	1,129,544	107,637
Environment and public works.....	206,879	216,879	216,879	0
Community and economic development.....		20,000	20,000	0
<i>Total Expenditures.....</i>	<u>126,212,097</u>	<u>125,598,107</u>	<u>120,603,587</u>	<u>4,994,520</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>6,689,653</u>	<u>7,417,811</u>	<u>16,230,757</u>	<u>8,812,946</u>
<i>Other Financing Sources And Uses</i>				
Advances in.....	674,027	674,027	881,770	207,743
Advances out.....		(1,038,974)	(1,847,674)	(808,700)
Transfers in.....	4,891,207	6,871,600	5,866,114	(1,005,486)
Transfers out.....	(13,739,003)	(24,618,820)	(23,810,120)	808,700
<i>Total Other Financing Sources And Uses.....</i>	<u>(8,173,769)</u>	<u>(18,112,167)</u>	<u>(18,909,910)</u>	<u>(797,743)</u>
<i>Net Change in Fund Balance.....</i>	<u>(1,484,116)</u>	<u>(10,694,356)</u>	<u>(2,679,153)</u>	<u>8,015,203</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>33,059,607</u>	<u>33,059,607</u>	<u>33,059,607</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,484,116</u>	<u>1,484,116</u>	<u>1,484,116</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 33,059,607</u>	<u>\$ 23,849,367</u>	<u>\$ 31,864,570</u>	<u>\$ 8,015,203</u>

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

*Statement of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Children Services*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 180,568	\$ 298,166	\$ 262,028	\$ (36,138)
Intergovernmental.....	21,038,242	21,060,368	22,001,044	940,676
Miscellaneous.....	457,380	602,750	372,177	(230,573)
<i>Total Revenues</i>	<u>21,676,190</u>	<u>21,961,284</u>	<u>22,635,249</u>	<u>673,965</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	52,721,399	50,552,999	47,653,008	2,899,991
<i>Total Expenditures</i>	<u>52,721,399</u>	<u>50,552,999</u>	<u>47,653,008</u>	<u>2,899,991</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(31,045,209)	(28,591,715)	(25,017,759)	3,573,957
<i>Other Financing Sources And Uses</i>				
Transfers in.....	26,766,060	26,600,000	23,300,000	(3,300,000)
<i>Total Other Financing Sources And Uses</i>	<u>26,766,060</u>	<u>26,600,000</u>	<u>23,300,000</u>	<u>(3,300,000)</u>
<i>Net Change in Fund Balance</i>	(4,279,149)	(1,991,715)	(1,717,759)	273,957
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,373,730	3,373,730	3,373,730	0
<i>Prior Year Encumbrances Appropriated</i>	1,850,179	1,850,179	1,850,179	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 944,760</u>	<u>\$ 3,232,194</u>	<u>\$ 3,506,150</u>	<u>\$ 273,956</u>

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

*Statement of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Job & Family Services
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 28,840	\$ 28,840
Intergovernmental.....	29,180,641	29,180,641	27,484,207	(1,696,434)
Miscellaneous.....	31,569,595	31,569,595	26,723,850	(4,845,745)
<i>Total Revenues</i>	<u>60,750,236</u>	<u>60,750,236</u>	<u>54,236,897</u>	<u>(6,513,339)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	69,102,485	65,373,082	60,745,618	4,627,465
<i>Total Expenditures</i>	<u>69,102,485</u>	<u>65,373,082</u>	<u>60,745,618</u>	<u>4,627,465</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(8,352,249)	(4,622,846)	(6,508,721)	(1,885,875)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,542,291	2,542,291	2,440,065	(102,226)
Transfers out.....	(1,315,000)	(3,542,292)	(3,426,717)	115,575
<i>Total Other Financing Sources And Uses</i>	<u>1,227,291</u>	<u>(1,000,001)</u>	<u>(986,652)</u>	<u>13,349</u>
<i>Net Change in Fund Balance</i>	(7,124,958)	(5,622,847)	(7,495,373)	(1,872,526)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	9,322,956	9,322,956	9,322,956	0
<i>Prior Year Encumbrances Appropriated</i>	2,915,457	2,915,457	2,915,457	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,113,455</u>	<u>\$ 6,615,566</u>	<u>\$ 4,743,040</u>	<u>\$ (1,872,526)</u>

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

*Statement of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Human Services Levy
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 113,172,102	\$ 112,745,120	\$ 112,760,466	\$ 15,346
Intergovernmental.....	27,790,091	27,790,091	25,493,763	(2,296,328)
Miscellaneous.....		53,196	177,688	124,492
<i>Total Revenues.....</i>	<u>140,962,193</u>	<u>140,588,407</u>	<u>138,431,917</u>	<u>(2,156,490)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	19,668,061	19,847,044	14,409,481	5,437,563
<i>Intergovernmental:</i>				
Social services.....	<u>19,309,000</u>	<u>19,299,000</u>	<u>19,164,445</u>	<u>134,555</u>
<i>Total Expenditures.....</i>	<u>38,977,061</u>	<u>39,146,044</u>	<u>33,573,926</u>	<u>5,572,118</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>101,985,132</u>	<u>101,442,363</u>	<u>104,857,991</u>	<u>3,415,628</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	8,225,000	8,225,000	8,225,000	0
Transfers out.....	<u>(118,069,439)</u>	<u>(120,013,031)</u>	<u>(115,695,448)</u>	<u>4,317,583</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(109,844,439)</u>	<u>(111,788,031)</u>	<u>(107,470,448)</u>	<u>4,317,583</u>
<i>Net Change in Fund Balance.....</i>	<u>(7,859,307)</u>	<u>(10,345,668)</u>	<u>(2,612,457)</u>	<u>7,733,211</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	55,865,936	55,865,936	55,865,936	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,223,885</u>	<u>1,223,885</u>	<u>1,223,885</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 49,230,514</u>	<u>\$ 46,744,153</u>	<u>\$ 54,477,364</u>	<u>\$ 7,733,211</u>

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

*Statement of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Board of Developmental Disabilities Services
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 3,187,260	\$ 3,187,260	\$ 2,902,991	\$ (284,269)
Fees and charges for services.....	4,608,524	4,608,524	4,290,492	(318,032)
Intergovernmental revenues.....	16,390,745	16,390,745	16,571,677	180,932
Miscellaneous revenues.....	43,800	43,800	124,697	80,897
<i>Total Revenues.....</i>	<u>24,230,329</u>	<u>24,230,329</u>	<u>23,889,857</u>	<u>(340,472)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	51,178,163	51,192,798	46,771,792	4,421,006
<i>Intergovernmental:</i>				
Social services.....	9,326,943	9,360,811	8,602,258	758,553
<i>Total Expenditures.....</i>	<u>60,505,106</u>	<u>60,553,609</u>	<u>55,374,050</u>	<u>5,179,559</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(36,274,777)	(36,323,280)	(31,484,193)	4,839,087
<i>Other Financing Sources And Uses</i>				
Transfers in.....	32,417,727	32,417,727	34,766,459	2,348,732
Transfers out.....	(447,784)	(2,999,281)	(2,949,223)	50,058
<i>Total Other Financing Sources And Uses.....</i>	<u>31,969,943</u>	<u>29,418,446</u>	<u>31,817,236</u>	<u>2,398,790</u>
<i>Net Change in Fund Balance.....</i>	(4,304,834)	(6,904,834)	333,043	7,237,877
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	8,565,080	8,565,080	8,565,080	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,027,384	3,027,384	3,027,384	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 7,287,630</u>	<u>\$ 4,687,630</u>	<u>\$ 11,925,507</u>	<u>\$ 7,237,877</u>

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

*Statement of Net Assets
Proprietary Funds*

December 31, 2011

(Cont'd.)

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 37,195,509	\$ 32,366,460	\$ 30,494,273	\$ 2,413,915	\$ 102,470,157	\$ 44,270,434
Cash and cash equivalents--segregated accounts.....	731,979				731,979	
Net receivables:						
Accounts.....	6,602,554	9,219,221	4,019,776	1,053,059	20,894,610	161,282
Accrued interest.....	1,894		24,166		26,060	
<i>Total receivables.....</i>	<u>6,604,448</u>	<u>9,219,221</u>	<u>4,043,942</u>	<u>1,053,059</u>	<u>20,920,670</u>	<u>161,282</u>
Due from other funds.....	16,048	20,498	32,314	13,187	82,047	356,987
Due from other governments.....		136,800	329,894		466,694	
Inventory of supplies.....	132,644	896,790	185,563	60,533	1,275,530	180,799
Prepaid expenses.....						477,468
<i>Current restricted assets:</i>						
Cash and cash equivalents--segregated accounts.....	7,557,881		8,810,049		16,367,930	
<i>Total current assets.....</i>	<u>52,238,509</u>	<u>42,639,769</u>	<u>43,896,035</u>	<u>3,540,694</u>	<u>142,315,007</u>	<u>45,446,970</u>
<i>Noncurrent assets:</i>						
Investments--segregated accounts.....			5,102,750		5,102,750	
Unamortized bond issuance costs.....	228,320	47,100	114,683	90,156	480,259	
Other assets.....	1,724,615	1,233,875			2,958,490	
<i>Capital assets in service:</i>						
Land.....	1,272,801	3,282,015	2,668,256	1,300,000	8,523,072	
Land improvements.....	7,350	424,882	4,622,717		5,054,949	
Utility plant in service.....	189,461,307	298,052,831			487,514,138	
Buildings, structures and improvements.....	13,396,084	106,128,557	57,300,161	36,142,734	212,967,536	
Furniture, fixtures and equipment.....	4,329,611	5,824,534	6,682,073	520,147	17,356,365	2,150,297
Less:Accumulated depreciation.....	(102,531,230)	(218,489,104)	(28,656,543)	(10,644,602)	(360,321,479)	(1,248,182)
Construction-in-progress.....	4,262,350	4,831,788	617,337		9,711,475	
<i>Total net capital assets.....</i>	<u>110,198,273</u>	<u>200,055,503</u>	<u>43,234,001</u>	<u>27,318,279</u>	<u>380,806,056</u>	<u>902,115</u>
<i>Total noncurrent assets.....</i>	<u>112,151,208</u>	<u>201,336,478</u>	<u>48,451,434</u>	<u>27,408,435</u>	<u>389,347,555</u>	<u>902,115</u>
<i>Total Assets.....</i>	<u>\$ 164,389,717</u>	<u>\$ 243,976,247</u>	<u>\$ 92,347,469</u>	<u>\$ 30,949,129</u>	<u>\$ 531,662,562</u>	<u>\$ 46,349,085</u>

*Statement of Net Assets
Proprietary Funds (Cont'd.)*

December 31, 2011

	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	<i>Activities- Internal Service Funds</i>
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 389,456	\$ 1,646,933	\$ 1,588,438	\$ 304,205	\$ 3,929,032	\$ 455,007
Current portion of insurance claims payable.....					0	7,469,457
Due to other funds.....	9,105	21,435	7,756	211,436	249,732	25,540
Due to other governments.....	2,159,610	3,717,876		3,840	5,881,326	
Accrued wages and benefits.....	183,829	290,962	151,015	590,806	1,216,612	40,909
Current portion of long-term notes.....	427,948	4,767,885			5,195,833	
Current portion of general obligation bonds.....	216,419	1,977,300		924,540	3,118,259	
Accrued interest on general obligation bonds.....	2,865	39,717		25,444	68,026	
Current portion of revenue bonds.....	3,165,000		260,000		3,425,000	
Current portion of capitalized leases.....					0	47,134
Current portion of compensated absences.....	192,676	280,016	224,992	277,115	974,799	107,347
Current portion of landfill post-closure costs			165,100		165,100	
<i>Current liabilities payable from restricted assets:</i>						
Accrued revenue bond interest.....	138,732		19,203		157,935	
Total current liabilities.....	6,885,640	12,742,124	2,416,504	2,337,386	24,381,654	8,145,394
<i>Long-term liabilities:</i>						
Unearned revenue.....	1,724,615	1,233,875			2,958,490	
Interfund payables.....		865,161		4,168,782	5,033,943	692,727
Long-term notes, net.....	6,150,300	46,011,602			52,161,902	
Insurance claims payable, net.....					0	4,568,942
Revenue bonds, net.....	18,050,800		4,022,341		22,073,141	
General obligation bonds, net.....	1,014,227	9,053,352		10,633,763	20,701,342	
Capitalized leases, net.....					0	170,639
Compensated absences, net.....	240,583	509,439	222,489	314,767	1,287,278	56,714
Estimated liability for landfill post-closure costs, net			715,200		715,200	
Total long-term liabilities.....	27,180,525	57,673,429	4,960,030	15,117,312	104,931,296	5,489,022
Total Liabilities.....	34,066,165	70,415,553	7,376,534	17,454,698	129,312,950	13,634,416
<i>Net Assets</i>						
Invested in capital assets, net of related debt.....	81,173,579	138,245,364	42,576,286	15,879,509	277,874,738	684,342
Restricted for capital purposes.....	3,257,445		12,711,601		15,969,046	
Restricted for debt service.....	4,161,704		429,343		4,591,047	
Unrestricted.....	41,730,824	35,315,330	29,253,705	(2,385,078)	103,914,781	32,030,327
Total Net Assets.....	\$ 130,323,552	\$ 173,560,694	\$ 84,970,935	\$ 13,494,431	402,349,612	\$ 32,714,669
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					93,224	
Total Net Assets of Business-type Activities.....					\$ 402,442,836	

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

*Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Business-type Activities - Enterprise Funds</i>		
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 32,925,072	\$ 39,358,586	\$ 19,897,450
Other revenue.....	554,410	266,873	6,478
<i>Total Operating Revenues.....</i>	<u>33,479,482</u>	<u>39,625,459</u>	<u>19,903,928</u>
<i>Operating Expenses:</i>			
Personal services.....	6,323,488	10,093,659	4,894,856
Materials and supplies.....	1,083,330	1,713,524	328,455
Contractual services.....	1,838,522	1,693,703	6,445,743
Utilities.....	16,890,556	16,635,988	4,993,363
Depreciation.....	4,520,788	8,304,202	2,676,166
Insurance claims.....			
Other expenses.....	1,904,042	3,779,828	1,206,234
<i>Total Operating Expenses.....</i>	<u>32,560,726</u>	<u>42,220,904</u>	<u>20,544,817</u>
<i>Operating Income (Loss).....</i>	918,756	(2,595,445)	(640,889)
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	98,707	2,516	160,631
Interest expense and fiscal charges.....	(1,593,875)	(2,493,321)	18,078
Gain (loss) from disposal of capital assets.....	31,229	44,712	45,249
Other nonoperating revenue (expense).....	5,573	10,665	
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(1,458,366)</u>	<u>(2,435,428)</u>	<u>223,958</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>			
	(539,610)	(5,030,873)	(416,931)
Capital contributions.....	326,536	382,095	250,000
Transfers in.....			473,595
Transfers out.....	(12,501)	(41,714)	
<i>Change in Net Assets.....</i>	<u>(225,575)</u>	<u>(4,690,492)</u>	<u>306,664</u>
<i>Total Net Assets (Deficit) At Beginning Of Year.....</i>			
	<u>130,549,127</u>	<u>178,251,186</u>	<u>84,664,271</u>
<i>Total Net Assets (Deficit) At End Of Year.....</i>			
	<u>\$ 130,323,552</u>	<u>\$ 173,560,694</u>	<u>\$ 84,970,935</u>

*Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds (Cont'd.)*

For the Year Ended December 31, 2011

	<i>Business-type Activities - Enterprise Funds</i>		<i>Governmental Activities- Internal Service Funds</i>
	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Operating Revenues:</i>			
Charges for services.....	\$ 14,670,839	\$ 106,851,947	\$ 65,801,299
Other revenue.....	20,763	848,524	80,715
<i>Total Operating Revenues.....</i>	<u>14,691,602</u>	<u>107,700,471</u>	<u>65,882,014</u>
<i>Operating Expenses:</i>			
Personal services.....	11,220,133	32,532,136	2,856,021
Materials and supplies.....	876,634	4,001,943	4,167,561
Contractual services.....	2,754,804	12,732,772	6,021,777
Utilities.....	397,902	38,917,809	1,102,919
Depreciation.....	944,547	16,445,703	195,931
Insurance claims.....		0	49,223,262
Other expenses.....	607,352	7,497,456	578,542
<i>Total Operating Expenses.....</i>	<u>16,801,372</u>	<u>112,127,819</u>	<u>64,146,013</u>
<i>Operating Income (Loss).....</i>	<u>(2,109,770)</u>	<u>(4,427,348)</u>	<u>1,736,001</u>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....		261,854	
Interest expense and fiscal charges.....	(326,705)	(4,395,823)	(4,537)
Gain (loss) from disposal of capital assets.....		121,190	(44,109)
Other nonoperating revenue (expense).....		16,238	(2,881)
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(326,705)</u>	<u>(3,996,541)</u>	<u>(51,527)</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>			
	(2,436,475)	(8,423,889)	1,684,474
Capital contributions.....		958,631	
Transfers in.....	4,350,000	4,823,595	3,000,000
Transfers out.....	(15,021)	(69,236)	
<i>Change in Net Assets.....</i>	<u>1,898,504</u>	<u>(2,710,899)</u>	<u>4,684,474</u>
<i>Total Net Assets (Deficit) At Beginning Of Year.....</i>			
	11,595,927		28,030,195
<i>Total Net Assets (Deficit) At End Of Year.....</i>			
	<u>\$ 13,494,431</u>		<u>\$ 32,714,669</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....			
		134,630	
Change in Net Assets of Business-type Activities.....			
		<u>\$ (2,576,269)</u>	

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

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2011

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 34,287,976	\$ 40,879,578	\$ 21,063,215	\$ 14,423,092	\$ 110,653,861	\$ 10,535,651
Cash receipts from interfund services provided.....	114,273	115,478	160,248	219,404	609,402	55,373,464
Cash payments to employees for services.....	(5,496,977)	(8,788,351)	(4,144,798)	(9,161,910)	(27,592,037)	(1,578,815)
Cash payments to suppliers for goods and services.....	(21,051,079)	(22,703,580)	(10,534,113)	(3,461,737)	(57,750,509)	(13,366,732)
Cash payments for insurance claims.....					0	(48,629,499)
Cash payments for interfund services used.....	(1,890,455)	(2,631,670)	(2,100,837)	(3,415,796)	(10,038,757)	(844,760)
Other operating cash receipts.....	584,532	270,316	6,478	20,503	881,829	604,711
Cash from other sources.....	38,705	58,938	119,112		216,755	6,381
Other cash payments.....	(657)				(657)	0
<i>Net cash provided by (used for) operating activities.....</i>	<u>6,586,317</u>	<u>7,200,710</u>	<u>4,569,305</u>	<u>(1,376,445)</u>	<u>16,979,887</u>	<u>2,100,400</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....			473,595	4,350,000	4,823,595	3,000,000
Transfers out to other funds.....	(12,501)	(41,714)		(15,021)	(69,236)	
Amounts borrowed on interfund loans					0	318,700
Amounts repaid on interfund loans		(37,000)		(450,000)	(487,000)	(325,527)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(12,501)</u>	<u>(78,714)</u>	<u>473,595</u>	<u>3,884,979</u>	<u>4,267,359</u>	<u>2,993,173</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....					0	(83,153)
Interest paid on capital leases.....					0	(4,537)
Proceeds from long-term notes.....	837,060	1,896,402			2,733,462	
Principal paid on long-term notes.....	(431,236)	(4,427,049)			(4,858,285)	
Interest paid on long-term notes.....	(228,023)	(1,616,377)			(1,844,400)	
Principal paid on revenue bonds.....	(3,010,000)	(1,910,000)	(250,000)		(5,170,000)	
Interest paid on revenue bonds.....	(1,260,353)	(106,960)	(126,230)		(1,493,543)	
Principal paid on general obligation bonds.....	(209,231)	(1,887,625)		(898,725)	(2,995,581)	
Interest paid on general obligation bonds.....	(41,776)	(566,119)		(326,288)	(934,183)	
Capital contributions.....	29,349	35,871	250,000		315,220	
Capital debt fiscal charges paid.....	(4,958)	(6,599)	(2,086)		(13,643)	
Acquisition and construction of capital assets.....	(3,067,047)	(3,899,151)	(902,748)	(20,375)	(7,889,321)	(25,395)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(7,386,215)</u>	<u>(12,487,607)</u>	<u>(1,031,064)</u>	<u>(1,245,388)</u>	<u>(22,150,274)</u>	<u>(113,085)</u>
<i>Cash flows from investing activities:</i>						
Purchase of investment securities.....			(5,007,813)		(5,007,813)	
Sale of investment securities.....	676,138				676,138	
Interest received on investments.....	200,677	3,043	43,690		247,410	
<i>Net cash provided by (used for) investing activities.....</i>	<u>876,815</u>	<u>3,043</u>	<u>(4,964,123)</u>	<u>0</u>	<u>(4,084,265)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	64,416	(5,362,568)	(952,287)	1,263,146	(4,987,293)	4,980,488
Cash and cash equivalents at beginning of year.....	45,420,953	37,729,028	40,256,609	1,150,769	124,557,359	39,289,946
Cash and cash equivalents at end of year.....	<u>\$ 45,485,369</u>	<u>\$ 32,366,460</u>	<u>\$ 39,304,322</u>	<u>\$ 2,413,915</u>	<u>\$ 119,570,066</u>	<u>\$ 44,270,434</u>

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds (Cont'd.)

For the Year Ended December 31, 2011

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 918,756	\$ (2,595,445)	\$ (640,889)	\$ (2,109,770)	\$ (4,427,348)	\$ 1,736,001
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>						
Depreciation.....	4,520,788	8,304,202	2,676,166	944,547	16,445,703	195,931
Miscellaneous nonoperating income (expense).....	38,048	58,938	119,112		216,098	6,381
(Increase) decrease in accounts receivable.....	1,493,446	1,637,195	1,379,519	(28,390)	4,481,770	511,956
(Increase) decrease in due from other funds.....	6,162	(2,168)	9,857	(214)	13,637	115,642
(Increase) decrease in due from other governments.....		(199)	(63,363)		(63,562)	
(Increase) decrease in inventory of supplies.....	634	249,327	(121,606)	(5,397)	122,958	4,833
(Increase) decrease in prepaid expenses.....						2,060
Increase (decrease) in accounts payable.....	71,299	333,986	960,898	(6,253)	1,359,930	(280,647)
Increase (decrease) in due to other funds.....	(12,830)	(8,195)	(23,154)	72,513	28,334	(29,912)
Increase (decrease) in due to other governments.....	(200,672)	(439,953)		(273,742)	(914,367)	(708,461)
Increase (decrease) in accrued wages and benefits.....	(50,537)	(70,369)	(21,591)	86,745	(55,752)	(719)
Increase (decrease) in insurance claims payable.....					0	593,763
Increase (decrease) in compensated absences.....	(198,777)	(266,609)	(44,063)	(56,484)	(565,933)	(46,428)
Increase (decrease) in liability for landfill post-closure costs			338,419		338,419	
<i>Total adjustments.....</i>	<u>5,667,561</u>	<u>9,796,155</u>	<u>5,210,194</u>	<u>733,325</u>	<u>21,407,235</u>	<u>364,399</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 6,586,317</u>	<u>\$ 7,200,710</u>	<u>\$ 4,569,305</u>	<u>\$ (1,376,445)</u>	<u>\$ 16,979,887</u>	<u>\$ 2,100,400</u>

Noncash investing, capital and financing activities:

During 2011, The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$297,187 and \$346,224, respectively. The Internal Service Funds entered into new borrowings under capital lease agreements in the amount of \$245,804.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2011

	<i>Private Purpose Trust <u>Unclaimed Funds</u></i>	<i>Investment Trust <u>Five Rivers Metroparks</u></i>	<i>Agency Funds</i>
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 1,877,823	\$ 13,059,651	\$ 114,909,388
Cash and cash equivalents-- segregated accounts.....			18,988,842
Accrued interest receivable.....		48,599	
Taxes levied for other governments.....			685,564,239
<i>Total Assets</i>	<u>\$ 1,877,823</u>	<u>\$ 13,108,250</u>	<u>\$ 819,462,469</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	\$ 780,292,717
Other liabilities.....			39,169,752
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 819,462,469</u>
<i>Net Assets</i>			
Held in trust.....	<u>\$ 1,877,823</u>		
Held in trust for pool participants.....		<u>\$ 13,108,250</u>	

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

*Statement of Changes in Fiduciary Net Assets
Fiduciary Funds*

For the Year Ended December 31, 2011

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>
	<u><i>Unclaimed Funds</i></u>	<u><i>Five Rivers Metroparks</i></u>
<i>Additions:</i>		
Additional unclaimed funds.....	\$ 3,286,876	\$
Investment income.....		191,933
Other income received by fiscal agent.....		23,519,662
<i>Total Additions</i>	<u>3,286,876</u>	<u>23,711,595</u>
<i>Deductions:</i>		
Funds claimed.....	4,973,931	
Other payments made by fiscal agent.....		21,582,618
<i>Total Deductions</i>	<u>4,973,931</u>	<u>21,582,618</u>
<i>Changes in Net Assets</i>	<u>(1,687,055)</u>	<u>2,128,977</u>
<i>Net Assets Beginning of Year</i>	<u>3,564,878</u>	<u>10,979,273</u>
<i>Net Assets End of Year</i>	<u>\$ 1,877,823</u>	<u>\$ 13,108,250</u>

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

*Notes to the Basic
Financial Statements
December 31, 2011*

NOTE A – Summary of Significant Accounting Policies - Description of Montgomery County

Montgomery County was established on May 1, 1803, by an act of the Ohio General Assembly. It operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio legislature. A total of eleven legislative and administrative County officials are elected by Montgomery County voters. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor and the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include: the Clerk of Courts; Recorder; Coroner; Engineer; Prosecuting Attorney; and Sheriff. The judicial branch of the County includes eleven Common Pleas Court Judges, two Domestic Relation Judges, two Juvenile Court Judges, one Probate Judge, and five Court of Appeals Judges.

Montgomery County provides a multitude of services to its approximately 538,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

Reporting Entity

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 39, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but which raise and hold economic resources for the direct benefit of the County or for which the nature and significance of their relationship with the County is such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, *and* (a) the primary government is able to impose its will on the potential component unit *or* (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government *or*; (3) The financial statements would be misleading if data from the potential component unit were not included.

Based on this criteria, the following is included as a discretely-presented component unit:

Monco Enterprises, Inc.: Monco Enterprises, Inc. is a legally separate, not-for-profit corporation served by a self-appointing board of trustees and organized pursuant to the laws of the State of Ohio in 1970. The purpose of the corporation is to assist and promote the general welfare and needs of the developmentally disabled and otherwise handicapped persons who live in Montgomery County. Monco provides employment opportunities to these persons by enrolling them in sheltered workshops and in community employment. The Montgomery County Board of Developmental Disabilities Services provides Monco with staff salaries, transportation, certain equipment, staff to administer and supervise training programs, various financial reporting and certain funds as necessary for the operation of the workshops. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to developmentally disabled and handicapped adults of Montgomery County, it is the County's position that exclusion could result in misleading financial data; therefore, Monco Enterprises, Inc. is included as a discretely-presented component unit of Montgomery County. Copies of this component unit's complete, separately audited financial reports are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

*Notes to the Basic
Financial Statements*

NOTE A - Summary of Significant Accounting Policies - Description of Montgomery County (Cont'd.)

Related Organizations: Based on GASB Statement No. 14 criteria, the following are not included in the County's financial reporting entity. The County is not financially accountable for these fiscally independent organizations. The imposition of will or financial benefit/burden relationship criteria do not apply and the County's accountability is limited to making certain appointments:

Five Rivers MetroParks District: The Probate Judge appoints three commissioners to administer the Park District.

Miami Valley Regional Transit Authority: Four of nine Board members are appointed by the County commission.

Dayton Metro Library: Four of the seven Library Trustees are appointed by the County Commission and the remaining three are appointed by Common Pleas Court Judges.

Sinclair Community College: Six of the nine Trustees are appointed by the County Commission and the remaining three are appointed by the Governor.

Metropolitan Housing Authority: Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each.

Jointly Governed Organizations: The Montgomery Greene County Local Emergency Response Council (MGCLERC) is the Local Emergency Planning Council (LEPC) for Montgomery and Greene County. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not provide any funding to the LEPC during the year. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

NOTE B - Summary of Significant Accounting Policies - Basis of Presentation

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of information.

Government-wide Financial Statements: The statement of net assets and the statement of activities report information about the County as a whole. These statements report on all of the non-fiduciary financial activities of the primary government and its component unit. The statements distinguish between those activities of the County that are governmental in nature and those that are considered to be business-type. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and identifiable to a particular function. Program revenues include charges paid by the recipient of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

*Notes to the Basic
Financial Statements*

**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation
(Cont'd.)**

Fund Financial Statements: Fund financial statements consist of a series of statements that present financial information of the County at a more detailed level, focusing on information about the County's major governmental and enterprise funds. Each major fund is presented in a separate column, while nonmajor funds are aggregated and presented in a single column. Separate financial statements are presented for governmental, proprietary and fiduciary funds.

The accounts of the County are organized on the basis of funds, each of which is considered a separate fiscal and accounting entity, with a self-balancing set of accounts that record cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

There are three classifications of funds: governmental, proprietary and fiduciary.

Governmental Funds: Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of these funds is on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund: This fund accounts for all financial resources not accounted for in another fund and is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio. The General Fund is the primary operating fund of the County.

Children Services: This fund, which the County chose to report as a major fund for 2011, accounts for the operation of the Children Services function within the Job and Family Services Department, including the investigation of all reports of child abuse, neglect or dependency, as well as services which include family counseling, foster care, adoption and clinical care. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Alcohol, Drug Addiction and Mental Health Services Board: This fund accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Job & Family Services: This fund, which the County chose to report as a major fund for 2011, accounts for the administration of public assistance programs under state and federal regulations. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Human Services Levy: This fund accounts for levy proceeds that support various human service organizations which agree to provide services that accommodate unmet needs in the community. The foundation of this fund is derived from property tax revenues for special-purpose levies as restricted by state statute.

Board of Developmental Disabilities Services: This fund manages and operates programs for the developmentally disabled who reside in Montgomery County. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Proprietary Funds: The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus of these funds is upon determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The County has presented the following major proprietary funds:

Water: This fund is used to account for water services which the County provides to residential, commercial and industrial customers. Revenue generated through user charges is used for the operation, maintenance and capital improvement of the water distribution system.

Wastewater: This fund is used to account for sanitary sewer services which the County provides to residential, commercial and industrial customers who are also serviced by the water system. Wastewater charges are based on water usage and serve as the major revenue source for financing the operation, maintenance and capital improvement of the water distribution system.

*Notes to the Basic
Financial Statements*

**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation
(Cont'd.)**

Solid Waste Management: This fund is used to account for the financial operations of the County's solid waste removal and disposal activities which serve residential, commercial and industrial customers.

Fiduciary Funds: Fiduciary Funds reporting focuses on net assets and changes in net assets. The County's fiduciary funds include: a private purpose trust fund, which accounts for resources held in trust while awaiting claim by rightful owners; an investment trust fund, which accounts for the external portion of the County's investment pool; and agency funds, which report resources held by the County in a purely custodial capacity (assets equal liabilities) which are due largely to other governments or agencies for which the County acts as a fiscal agent

Additionally, the County reports *Internal Service Funds*, a proprietary fund type, used to account for the financing of goods or services provided primarily by certain functions of the County's administrative services department to other departments or agencies of the County, and occasionally to other governments, generally on a cost-reimbursement basis. The County's internal service activities include printing, mailroom, stockroom, service depot (vehicle fleet) services, along with telecommunications and other data services, as well as insurance administration and risk-management.

Summary of Significant Accounting Policies

The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

Measurement Focus and Basis of Accounting

The government-wide, the proprietary fund and fiduciary trust fund financial statements are prepared using the economic resources measurement focus, while fiduciary agency funds have no measurement focus. The government-wide, proprietary and fiduciary trust fund financial statements are reported using the accrual basis of accounting. On the accrual basis, revenues are recognized when earned and expenses are recognized as liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, shared revenue and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, shared revenue and donations is recognized in the year in which all eligibility requirements have been satisfied. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end.

Under the modified accrual basis, the following major revenue sources are considered both measurable and available at year end, and, therefore, susceptible to accrual: delinquent property taxes, sales tax, fees and charges for services, intergovernmental revenues (including grants, gasoline tax and motor vehicle license tax) and investment earnings.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources. Proprietary funds separate revenues and expenses into operating and nonoperating components. Operating revenues and expenses result from providing services and producing and delivering goods. Nonoperating revenues and expenses encompass those things not qualifying as operating items.

The Primary Government follows GASB Statement No. 20 in applying GASB guidance to its government-wide and proprietary fund financial statements and Financial Accounting Standards Board 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 to follow subsequent GASB guidance, rather than private-sector guidance issued after November 30, 1989.

Budgetary Accounting and Control

The County is required by state law to adopt annual budgets for the General Fund, certain Special Revenue Funds, Debt Service Funds and certain Proprietary Funds. For these funds, the Board of County Commissioners must adopt an

*Notes to the Basic
Financial Statements*

**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation
(Cont'd.)**

appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Budgets are adopted for each organizational unit by major expenditure/expense category (i.e. personal services, professional services, capital outlays, etc.) which constitutes the legal level of budgetary control.

Each County department, in conjunction with the Office of Management and Budget, prepares an original budget which is approved by the Board of County Commissioners. Throughout the year, the County monitors and maintains the legal level of budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for a designated object level two budgetary category (i.e. salaries, fringe benefits, contractual professional services, capital outlays, etc.). While management is permitted discretion in allocating expenditure/expense among specific object level three subcategories, any and all budget modifications involving revisions between object level two categories or to total appropriated amounts must be approved through legal resolution by the Board of County Commissioners. Each final budget includes all modifications that were made throughout the year, including any supplemental appropriations. During the year, several supplementary appropriations were necessary. Unencumbered and unexpended appropriations lapse at year-end. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Alcohol, Drug Addiction and Mental Health Services Board; Community Development Block Grant; Youth Services; Community Corrections; ADAMHS Board Federal Grants; Workforce Investment Act; Other Federal Grants; and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Fund. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, no 2011 budget was adopted for the Kronos Timekeeping Services Internal Service Fund, which had no disbursements during the year.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of on a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and expenditures/expenses are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. There is also a budgetary perspective difference in many funds, where the fund structure for GAAP reporting reflects a consolidation of a more detailed subfund structure, used for internal budgetary purposes. The individual fund budgetary schedules denote these budgetary perspective differences, where applicable.

The actual results of operations compared to the original and revised appropriation for the General Fund and all annually-budgeted major Special Revenue Funds by expenditure function and revenue source are presented in the Statements of Revenues, Expenditures and Changes in Fund Balance -Budget and Actual (Non-GAAP Budgetary Basis) as part of the basic financial statements.

Cash and Cash Equivalents and Investments

The County Treasurer pools and invests all active and inactive County Funds. All cash and investments with the Treasurer, with the exception of collateral on loaned securities, are considered to be cash equivalents, since they are available to County funds on demand. If a fund overdrafts its account in the Treasury pool, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

For purposes of the Statement of Cash Flows, proprietary fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents; any separate investments are reported as investments on the statement of net assets and are recorded at fair value, in accordance with GASB Statement No. 31.

*Notes to the Basic
Financial Statements*

**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation
(Cont'd.)**

Inventory of Supplies and Prepaid Expenses

Inventory is reported in proprietary funds and valued at cost using the first-in, first-out method. Costs are expensed when inventory is consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in both the government-wide and proprietary fund financial statements.

Restricted Assets

Restricted assets are reported in the Enterprise Funds. The restricted assets include funds derived from bond debt proceeds restricted by applicable bond indentures, funds reserved for debt service, and funds reserved for the purpose of certain capital requirements, including future construction. In addition, the County makes required periodic deposits to restricted accounts, from unrestricted funds, in order to accumulate resources for future debt service, capital or construction needs pursuant to trust agreements or other legal requirements. Restrictions imposed on these resources preclude their use in an unrestricted manner.

Other Assets

Other assets are reported in the Enterprise Funds, in connection with certain recognized long-term receivables for which the earnings process is not complete. Accordingly, these assets are also offset by a corresponding liability for unearned revenue.

Capital Assets

All capital assets, which include property, plant and equipment, and infrastructure assets, are reported in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial statements for proprietary funds. The County considers a capital asset to be one with an initial individual cost of at least \$5,000 and an estimated useful life that benefits more than a single fiscal period. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date received. Costs of normal maintenance and repairs that do not add to the value of an asset or materially extend its useful life are not capitalized. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges. Depreciation of capital assets is provided over the estimated useful life using the straight line method.

The estimated useful lives of the various capital assets classes are as follows:

<i>Class</i>	<i>Estimated Useful Life</i>
Utility plant in service.....	50 years
Buildings, structures and improvements.....	20-40 years
Land improvements.....	15-20 years
Furniture, fixtures and equipment.....	2-12 years

Infrastructure assets consisting of County roads and bridges are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance costs regarding the County's roads and bridges appear in the Required Supplementary Information section of this report.

Long-term Liabilities

In accordance with GAAP, long-term liabilities are not recognized within Governmental Funds. They are, however, reported as liabilities of governmental activities in the government-wide financial statements. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenues of those funds are reported in the applicable Proprietary Fund. The business-type activities column in the government-wide financial statement reflects long-term liabilities pertaining to enterprise funds.

*Notes to the Basic
Financial Statements*

**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation
(Cont'd.)**

Bond Issuance Costs, Premiums, Discounts and Deferred Amounts on Refundings

Bond premiums and discounts, as well as issuance costs and deferred amounts on refundings are capitalized and amortized as a component of interest expense, using the straight-line method, over the life of the applicable debt. Unamortized bond issuance costs are reported as an asset on the government-wide and proprietary statements of net assets, while bond premiums, discounts and deferred amounts are reported as a direct adjustment to the face amount of the debt. Additional, detailed information regarding unamortized bond amounts is provided in Note H.

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2011, net interest cost of \$132,705 was capitalized to construction-in-progress, in connection with these projects.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$38,170 of delinquent amounts outstanding.

Deferred Revenue

The County complies with GASB Statement No. 33 in recognizing assets, liabilities, revenues and expenditures/expenses associated with nonexchange transactions, including derived tax revenues, imposed nonexchange transactions, government-mandated and voluntary nonexchange transactions. The full accrual guidelines for recognizing receivables and revenue are applied to the government-wide and proprietary fund financial statements and the modified accrual guidelines are applied to governmental fund financial statements. The recognition of revenues from nonexchange transactions under the modified accrual basis require that the resources must also be available. Revenue from property taxes is recognized in the year for which the taxes are levied and revenue from certain grants or entitlements cannot be recognized before the eligibility requirements are met. Accordingly, depending on these factors and also giving consideration to when the resources are received, certain receivable amounts may be recorded as deferred revenue in the funds. In the government-wide statement of net assets, and in the Enterprise Funds, unrecognized revenue is termed unearned revenue.

Sales Tax

The County has levied a 1% sales tax which is collected by the State of Ohio and remitted to the County monthly. This tax was enacted by the Board of County Commissioners, under the authority of the Ohio Revised Code. The County complies with GASB Statement No. 33 in accounting for sales tax as a derived tax revenue, with receivable amounts recognized when the underlying exchange occurs and revenue recognized, in the governmental fund financial statements, when funds become available and in the government-wide financial statements when the underlying exchange occurs.

Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds.

*Notes to the Basic
Financial Statements*

NOTE B - Summary of Significant Accounting Policies - Basis of Presentation (Cont'd.)

Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are similarly treated when involving other funds of the County. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets.

Compensated Absences

The County applies the provisions of GASB Statement No. 16 in accounting for and reporting compensated absences. The vesting method is used to estimate accrued sick leave liabilities. These liabilities, as well as those for vacation leave and other compensatory leave, also include estimates for salary-related payments associated with the payment of compensated absences. In the governmental fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. In the government wide and proprietary financial statements, the entire compensated absence liabilities are reported. Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Ohio law requires that the vacation time not be accumulated for more than three years. Unused vacation is payable upon termination of employment. Law enforcement employees in the County Sheriff's Department may accumulate unused sick leave, until retirement, up to a maximum of 3,000 hours; those employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave at 50% of their current wage rate. Employees of the Board of County Commissioners, and certain other County offices, with a minimum of ten years of service may, upon retirement, receive cash payment for accumulated unused sick leave at the employee's rate of pay at the time of separation, at the rate of one hour's pay for every two hours of accumulated balance. Certain non-bargaining employees are eligible for a maximum of 3,000 convertible hours to a maximum cash conversion of 1,500 hours, while bargaining and other employees are eligible for a maximum of 2,000 convertible hours to a maximum cash conversion of 1,000 hours. Other County employees may accumulate unused sick leave, until retirement, up to a maximum of 720 hours. These employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave, at current wage rates, as follows: for 1-240 hours, 1 day's pay for 3 days accumulated sick leave; for 241-400 hours, 1 day's pay for 2 days accumulated sick leave; and for 401-720 hours, 1 day's pay for 1 days accumulated sick leave.

Insurance

The County's risk management programs include self-funding for certain health insurance, property and casualty liability and workers' compensation claims. The programs are administered, in part, by third-party service agents and are accounted for in the Internal Service Funds in accordance with GASB Statement No. 10. Self-insurance liabilities reported at year-end include incurred but unreported claims, based on certain third-party and managerial estimates. Additional information regarding risk management, and its associated liabilities, is provided in Note H.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in a spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts.

*Notes to the Basic
Financial Statements*

**NOTE B - Summary of Significant Accounting Policies - Basis of Presentation
(Cont'd.)**

Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but that do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the policies of the Board of County Commissioners.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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 balance of any borrowing 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 enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

*Notes to the Basic
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2011 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>					
<i>Description</i>	<i>General</i>	<i>Children Services</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>
GAAP Basis.....	\$ 9,091,396	\$ 849,012	\$ (2,656,442)	\$ (592,795)	\$ 3,272,567
Increase (decrease)					
Due to revenues:					
Property taxes.....	(60,857)			(543,940)	(24,316)
Sales tax.....	(1,050,917)				
Other taxes.....	(8,057)				
Licenses and permits.....	100				
Fees and charges for services.....	(2,745,796)	17,392			48,743
Fines and forfeitures.....	(6,736)				
Intergovernmental.....	(234,933)	811,308	(1,456,781)		517,628
Investment earnings.....	(5,161,085)				
Miscellaneous.....	926,050	306,877	26,723,850	177,688	124,697
Due to expenditures:					
Current:					
General government.....	(123,567)				
Judicial and law enforcement.....	(1,471,592)				
Environment and public works.....	29,434				
Social services.....	189,116	(3,702,348)	(30,149,087)	(1,653,410)	(1,952,870)
Community and economic development....	3,301,348				
Intergovernmental:					
Judicial and law enforcement.....	(138,675)				
Social services.....					(1,653,406)
Debt Service:					
Principal retirement.....	94,235		46,932		
Interest and fiscal charges.....	5,492		697		
Due to other financing sources and (uses):					
Sale of capital assets/sundries.....	(95,411)		(4,542)		
Advances in.....	881,770				
Advances out.....	(1,847,674)				
Transfers in.....	1,305,943			8,225,000	2,583,280
Transfers out.....	(5,510,074)			(8,225,000)	(2,583,280)
Budgetary basis.....	<u>\$ (2,679,153)</u>	<u>\$ (1,717,759)</u>	<u>\$ (7,495,373)</u>	<u>\$ (2,612,457)</u>	<u>\$ 333,043</u>

*Notes to the Basic
Financial Statements*

NOTE D – Contingencies, Judgments and Claims Litigation

The County is currently the defendant in various lawsuits. The ultimate disposition of the lawsuits and other proceedings cannot presently be determined but will not, in the opinion of the County Prosecutor, adversely affect continued operations of the County.

Contingencies Under Grant Programs

The County participates in certain federal and state assisted grants and programs that are subject to financial compliance audits by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

Insurance Claims

The County assumes the liability for most property damage and personal injury risks as well as the risk of certain employee health care claims. During the year, it also managed the risk of workers' compensation claims, through a state retrospective rating plan for claims, applicable to periods prior to July 1, 2010, and solely through the County for claims applicable to all periods on or after July 1, 2010. As discussed in the *Risk Management* disclosure in Note H, for all of these risks, judgments and claims, including those incurred but not reported as of year-end, liabilities are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

Primary Government: Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed, by the County Treasurer, on the basis of the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. With the exception of a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. All cash and investments with the County Treasurer are considered to be cash equivalents since they are available to County funds on demand. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of (1) Bonds, notes, or other obligations guaranteed by the United States; (2) Bonds, notes, or other obligations issued by any federal government agency or instrumentality; (3) Qualifying commercial paper issued by any corporation incorporated under the laws of the United States or a state; (4) No-load money market mutual funds consisting exclusively of obligations listed in (1) , (2) or (3) and repurchase agreements under the terms of which agreement the County purchases and the seller agrees unconditionally to repurchase any of the securities listed in (1), (2) or (3); (5) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions; (6) Qualifying corporate notes issued by a United States-operating corporation incorporated under the laws of the United States or a state; (7) Securities lending agreements with recognized United States securities dealers in which the County lends securities in exchange for qualifying collateral of at least 102% of the fair value of the securities loaned; and (8) the Ohio State Treasurer's investment pool (STAROhio). Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Any investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for as of year-end. Funds invested by fiscal agents are determined by trust agreements and bond indentures. Like the cash invested by the County Treasurer, eligible investments include U.S. government obligations.

Amounts available for deposit or investment are as follows:

Primary Government:	
(Carrying Amounts)	
Pooled cash and cash equivalents (including the County Treasurer's investment pool):	
Governmental Activities.....	\$299,383,049
Business-type Activities.....	102,470,157
Private Purpose Trust.....	1,877,823
Investment Trust.....	13,059,651
Agency Funds.....	114,909,388
Segregated cash and cash equivalents:	
Business-type Activities.....	17,099,909
Agency Funds.....	18,988,842
Segregated investments:	
Business-type Activities.....	5,102,750
Reconciling items (net) to arrive at bank balance of deposits.....	9,085,461
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	\$581,977,030

Custodial Credit Risk: Any public depository at the time it receives a County deposit or investment is required to pledge to the investing authority, as collateral, eligible securities of aggregate market value that, when added to the portion of the deposit by the Federal Deposit Insurance Corporation, equals or exceeds the amount of County funds deposited. A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current market value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments (Cont'd.)

Investments are issued in the name of the County with the County Treasurer, the investing authority, as the designated payee.

Interest Rate Risk: The County's investment policy generally limits investment portfolio maturities to five years or less, unless the investment is matched to a specific obligation or debt, and the investment is specifically approved by the Investment Advisory Committee. A portion of the segregated investments applicable to Business-type activities include certain long term government mortgage investments, previously held by the Crain's Run Water and Sewer District, which was subsequently absorbed by the County. While these investments are still held by an outside fiscal agent and have not been approved by the County's Investment Advisory Committee for incorporation into the Treasurer's investment pool, they are included in the following investment schedule which shows their minimal impact on the County's total portfolio.

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Assets. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2011, the fair value of investments was \$9,460,175 above the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$99,966,134 and the bank balance was \$109,051,595. Of the bank balance, \$3,764,534 was covered by federal depository insurance, \$716,986 was comprised of collateralized certificates of deposit and \$104,570,075 was uninsured with collateral held by the pledging depository's agent not in the County's name, based on the criteria described in GASB Statement No. 40.

The County's investments at December 31, 2011 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 25,607,400	5.42%	Aaa	1.84 years
Federal Home Loan Bank	127,961,050	27.06%	Aaa	2.21 years
Federal National Mortgage Assoc.	122,545,561	25.91%	Aaa	3.91 years
Federal Home Loan Mortgage Corp.	91,624,500	19.38%	Aaa	3.70 years
US Treasury Notes	5,102,750	1.08%	Aaa	2.09 years
US Central Federal Credit Union	12,158,399	2.57%	Aaa	.79 years
Berkshire Hathaway Corp.	10,007,000	2.12%	Aa2	.11 years
General Electric Capital Corp.	12,218,760	2.58%	Aa2	.96 years
Bank of America	10,099,700	2.14%	Baa1	.47 years
Citigroup	20,112,900	4.25%	A3	.33 years
JP Morgan Chase	10,184,000	2.15%	Aa3	.97 years
PNC Funding Corp.	4,316,126	0.91%	A3	.47 years
Wells Fargo & Company	10,083,000	2.13%	A2	.22 years
Municipal Bonds	3,845,000	0.81%	Not Rated	11.01 years
Repurchase Agreement	5,201,378	1.10%	Not Rated	n/a
STAR Ohio	244,307	0.05%	AAAm	n/a
Federated Government Obligations Fund	294,922	0.06%	Aaa-mf	n/a
PNC Government Money Market Fund	1,318,682	0.28%	AAAm	n/a
<i>Total Investments</i>	<u>\$ 472,925,435</u>	<u>100.00%</u>		

The County serves as a fiscal agent for Five Rivers Metroparks and pools the monies of this external entity with its own for investment purposes. In compliance with GASB Statement No. 31, the County reports this external portion

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments (Cont'd.)

of the investment pool as an investment trust fund (a fiduciary fund). At year end, the external portion approximated only 2% of the pool. The County does not allocate specific investments between the external and internal portions of the pool. The County's investment pool is not registered with the SEC as an investment company. The fair value of investments is determined at least monthly and reported in the custodial account statements. The pool does not issue shares and Five Rivers Metroparks is allocated a pro rata share of the investment income that it earns monthly by the County Treasurer. For 2011, the pool experienced average weighted monthly yields which ranged from 1.33% to 1.86%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$914,728 available for deposit. At times, deposits may exceed federally insured limits, but Monco manages credit risk by using high credit quality financial institutions. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

Securities Lending

The County complies with the provisions of GASB Statement No. 28 in connection with a securities lending program whereby the County enters into securities lending agreements with recognized United States securities dealers. Although the program was dormant at year end, during part of the year, the County, acting through its custodial bank, participated in a securities lending program with a securities dealer who served as the County's agent. Through this agent, the County loaned securities to broker-dealers and other entities (borrowers) for collateral that was returned for the same securities in the future. Collateral may include cash and U.S. government securities. Securities loaned during 2011 consisted of U.S. Government securities and corporate debentures. Collateral required from the borrower is at least 102% of the market value of the securities loaned. Cash collaterals are invested in overnight repurchase agreements of U.S. agencies as permitted by the County's investment policy. Since the County has the right to hypothecate security collateral received from the borrower, without default, it is reported in the same manner as is cash collateral, pursuant to GASB Statement No. 28. All loans may be terminated on demand by either the County or the borrower and there are no contractual restrictions on the amounts of loans. The securities lending agent indemnifies the County for any loss occurring from borrower default or for operational error. As of December 31, 2011, there were no violations of legal or contractual provisions, no borrower or lending agent defaults and no losses known to the securities lending agent, nor dividend or coupon payments owing on the securities lent.

There were no loans outstanding or balances relating to securities lending transactions at the financial statement date.

*Notes to the Basic
Financial Statements*

NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2011, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,223,335	\$ 225,595
Children Services.....		2,430
Alcohol, Drug Addiction and Mental Health Services Board.....	61,848	67,497
Job & Family Services.....	2,068,346	98,823
Human Services Levy.....		2,137
Board of Developmental Disabilities Services.....	197,494	24,029
Other Governmental Funds.....	167,192	3,461,466
	3,718,215	3,881,977
Proprietary Funds:		
Enterprise Funds -		
Water.....	16,048	9,105
Wastewater.....	20,498	21,435
Solid Waste Management.....	32,314	7,756
Nonmajor Enterprise Funds.....	13,187	211,436
	82,047	249,732
Internal Service Funds.....	356,987	25,540
Total.....	\$ 4,157,249	\$ 4,157,249

These balances between funds are all considered to be current receivables/payables resulting from interfund activity and primarily represent reciprocal transactions between funds, for interfund services provided and used during the current year, for which billings and payments between funds did not occur until after year-end.

Certain interfund receivable/payables of a longer term repayment schedule also exist. The General Fund has provided interfund loans to other Governmental Funds as well as to the Wastewater Fund, the Parking Facilities Nonmajor Enterprise Fund and to the Printing, Mailroom, Stockroom and Service Depot Internal Service Funds. These Funds will make repayments on the loans from portions of their revenue:

	<i>Interfund Receivables</i>	<i>Interfund Payables</i>
General Fund.....	\$ 9,602,100	\$
Other Governmental Funds.....		3,875,430
Wastewater.....		865,161
Nonmajor Enterprise Funds.....		4,168,782
Internal Service Funds.....		692,727
	\$ 9,602,100	\$ 9,602,100

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2011 was as follows:

Governmental Activities:

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2011</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 11,569,627	\$ 222,871	\$	\$ 11,792,498
Construction-in-progress.....	7,336,642	8,123,067	(13,133,843)	2,325,866
Infrastructure.....	<u>355,737,827</u>	<u>14,797,934</u>	<u>(10,758,871)</u>	<u>359,776,890</u>
<i>Total capital assets, not being depreciated.....</i>	<i>374,644,096</i>	<i>23,143,872</i>	<i>(23,892,714)</i>	<i>373,895,254</i>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,134,610			3,134,610
Buildings, structures and improvements.....	221,201,896	3,606,549	(8,134,991)	216,673,454
Furniture, fixtures and equipment.....	<u>68,078,625</u>	<u>2,170,521</u>	<u>(3,870,849)</u>	<u>66,378,297</u>
<i>Total capital assets, being depreciated.....</i>	<i>292,415,131</i>	<i>5,777,070</i>	<i>(12,005,840)</i>	<i>286,186,361</i>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,107,139	131,106		1,238,245
Buildings, structures and improvements.....	87,726,973	6,775,654	(6,230,571)	88,272,056
Furniture, fixtures and equipment.....	<u>42,022,088</u>	<u>5,607,134</u>	<u>(3,674,921)</u>	<u>43,954,301</u>
<i>Total accumulated depreciation.....</i>	<i>130,856,200</i>	<i>12,513,894</i>	<i>(9,905,492)</i>	<i>133,464,602</i>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<i><u>161,558,931</u></i>	<i><u>(6,736,824)</u></i>	<i><u>(2,100,348)</u></i>	<i><u>152,721,759</u></i>
<i>Governmental Activities Capital Assets, Net.....</i>	<i><u>\$ 536,203,027</u></i>	<i><u>\$ 16,407,048</u></i>	<i><u>\$ (25,993,062)</u></i>	<i><u>\$ 526,617,013</u></i>

Business-type Activities:

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2011</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,348,551	\$ 174,521	\$	\$ 8,523,072
Construction-in-progress.....	<u>2,406,114</u>	<u>7,375,224</u>	<u>(69,863)</u>	<u>9,711,475</u>
<i>Total capital assets, not being depreciated.....</i>	<i>10,754,665</i>	<i>7,549,745</i>	<i>(69,863)</i>	<i>18,234,547</i>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2011</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 5,054,949	\$	\$	\$ 5,054,949
Utility plant in service.....	486,802,184	711,954		487,514,138
Buildings, structures and improvements.....	212,967,536			212,967,536
Furniture, fixtures and equipment.....	17,550,744	837,376	(1,031,756)	17,356,364
<i>Total capital assets, being depreciated.....</i>	<u>722,375,413</u>	<u>1,549,330</u>	<u>(1,031,756)</u>	<u>722,892,987</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,878,854	252,712		2,131,566
Utility plant in service.....	209,957,761	9,725,821		219,683,582
Buildings, structures and improvements.....	119,721,465	5,113,748		124,835,213
Furniture, fixtures and equipment.....	13,270,552	1,353,423	(952,856)	13,671,119
<i>Total accumulated depreciation.....</i>	<u>344,828,632</u>	<u>16,445,704</u>	<u>(952,856)</u>	<u>360,321,480</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>377,546,781</u>	<u>(14,896,374)</u>	<u>(78,900)</u>	<u>362,571,507</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$ 388,301,446</u>	<u>\$ (7,346,629)</u>	<u>\$ (148,763)</u>	<u>\$ 380,806,054</u>

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

Governmental Activities:

General Government	\$ 2,557,981
Judicial and Law Enforcement	7,012,016
Environment and Public Works	633,957
Social Services	1,996,391
Community and Economic Development	313,549
Total Depreciation Expense - Governmental Activities	<u>\$ 12,513,894</u>

Business-type Activities:

Water	\$ 4,520,788
Wastewater	8,304,202
Solid Waste Management	2,676,166
Other Non-major Enterprise	944,548
Total Depreciation Expense - Business-type Activities	<u>\$ 16,445,704</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)**Construction Commitments**

The County's outstanding construction commitments as of December 31, 2011, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Road and Bridge Projects	\$ 3,574,999
Total	<u><u>\$ 3,574,999</u></u>
 <u>Business-type Activities:</u>	
Water Projects	\$ 1,196,023
Wastewater Projects	2,104,102
Solid Waste Management Projects	159,087
Total	<u><u>\$ 3,459,212</u></u>

Discretely Presented Component Unit:Monco Enterprises, Inc.:

	<i>Balance January 1, 2011</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2011</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 102,139	\$	\$	\$ 102,139
Furniture, fixtures and equipment.....	959,802	46,540	(19,254)	987,088
<i>Total capital assets, being depreciated.....</i>	<u>1,061,941</u>	<u>46,540</u>	<u>(19,254)</u>	<u>1,089,227</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	53,460	1,092		54,552
Furniture, fixtures and equipment.....	525,718	64,736	(80)	590,374
<i>Total accumulated depreciation.....</i>	<u>579,178</u>	<u>65,828</u>	<u>(80)</u>	<u>644,926</u>
<i>Total Capital Assets.....</i>	<u><u>\$ 482,763</u></u>	<u><u>\$ (19,288)</u></u>	<u><u>\$ (19,174)</u></u>	<u><u>\$ 444,301</u></u>

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations

Primary Government:

The following is a summary of bond and long-term note obligations of the County as of December 31, 2011:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2011</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2011</i>	<i>Amount Due in 2012</i>
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
1992	Yankee St/Sp Valley Wtr Main Ext	5.700%	2012	\$ 102,711	\$	(49,714)	\$ 52,997	\$ 52,997
1992	Byers Rd Wtr Main Ext	5.700%	2012	25,500		(12,000)	13,500	13,500
2005	North High Water Main 2005 Refunding	4.000%- 5.000%	2016	321,287		(47,517)	273,770	49,922
2010	St Rt 49/I-70 Corr Wtr Impr 2010 Refunding	1.500%- 3.000%	2019	965,000		(100,000)	865,000	100,000
	total payable from Water			\$ 1,414,498	\$ 0	\$ (209,231)	\$ 1,205,267	\$ 216,419
<i>Payable from Wastewater:</i>								
1992	Chatauqua Sewer Dist	5.700%	2012	\$ 60,000	\$	(30,000)	\$ 30,000	\$ 30,000
2005	Sewer Improve Bonds- 2005 Refunding	4.000%- 5.000%	2016	3,297,050		(487,625)	2,809,425	512,300
2005	Clyo/Spring Valley Swr Project -2005 Refunding	4.000%- 5.000%	2014	345,000		(80,000)	265,000	85,000
2005	Big Three Trunk Swr Project-2005 Refunding	4.000%- 5.000%	2016	2,589,084		(377,163)	2,211,921	398,574
2005	Water Pollution Control Master Plan-2005 Refunding	4.000%- 5.000%	2016	5,270,916		(767,837)	4,503,079	811,426
2010	St Rt 49/I-70 Corr Swr Impr 2010 Refunding	1.500%- 3.000%	2019	1,365,000		(145,000)	1,220,000	140,000
	total payable from Wastewater			\$ 12,927,050	\$ 0	\$ (1,887,625)	\$ 11,039,425	\$ 1,977,300
<i>Payable from Nonmajor Enterprise funds:</i>								
2005	Parking Facilities- 2005 Refunding	4.000%- 5.000%	2016	\$ 1,445,090	\$	(213,725)	\$ 1,231,365	\$ 224,540
2010	Parking Garage Facility 2010 Refunding	1.500%- 3.000%	2020	2,590,000		(230,000)	2,360,000	235,000
2010	Stillwater Center Repl Facility 2010 Refunding	1.500%- 3.000%	2025	8,250,000		(455,000)	7,795,000	465,000
	total payable from Nonmajor Enterprise Funds			\$ 12,285,090	\$ 0	\$ (898,725)	\$ 11,386,365	\$ 924,540
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 26,626,638	\$ 0	\$ (2,995,581)	\$ 23,631,057	\$ 3,118,259

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2011</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2011</i>	<i>Amount Due in 2012</i>
Revenue Bonds Payable From Enterprise Fund Revenues:								
<i>Payable from Water revenues:</i>								
2002	Water Rev Refunding Bonds	3.850%- 5.500%	2017	\$ 24,480,000	\$	\$ (3,010,000)	\$ 21,470,000	\$ 3,165,000
total payable from Water				\$ 24,480,000	\$ 0	\$ (3,010,000)	\$ 21,470,000	\$ 3,165,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.600%	2011	\$ 1,910,000	\$	\$ (1,910,000)	\$0	\$ 0
total payable from Wastewater				\$ 1,910,000	\$ 0	\$ (1,910,000)	\$0	\$ 0
<i>Payable from Solid Waste Management revenues:</i>								
2010	Solid Waste Rev Bonds	2.000%- 3.375%	2025	\$ 4,500,000	\$	\$ (250,000)	\$4,250,000	\$ 260,000
total payable from Solid Waste Management				\$ 4,500,000	\$ 0	\$ (250,000)	\$ 4,250,000	\$ 260,000
Total Revenue Bonds Payable From Enterprise Fund Revenues:				\$ 30,890,000	\$ 0	\$ (5,170,000)	\$ 25,720,000	\$ 3,425,000

Pledged Revenues: In connection with the revenue bonds listed above, the County has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these bonds provided original financing or, in the case of refunding bonds, refinancing of prior bonds, for the construction of water and wastewater capital assets for the utility system or for capital assets of the solid waste management system. The bonds are payable, through their final maturities as listed above, solely from net revenues applicable to these funds. Total interest and principal remaining to be paid on these bonds is as follows for the Water and Solid Waste Management funds, respectively: \$25,639,109 and \$5,245,588. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: Water Fund - \$9,376,019, \$4,270,353, 2.20; Wastewater Fund - \$5,721,939, \$2,016,960, 2.84; Solid Waste Management Fund - \$27,994,603, \$376,230, 74.41.

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2011</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2011</i>	<i>Amount Due in 2012</i>
Long-term Notes Payable From Enterprise Funds:								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 136,875	\$	\$ (27,375)	\$ 109,500	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,105,000		(85,000)	1,020,000	85,000
2003	David Rd Wtr Tank	0%	2021	888,007		(63,429)	824,578	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	177,321		(11,440)	165,881	11,441
2009	Needmore Wtr Main Replacement	0%	2030	570,000		(30,000)	540,000	30,000
2011	Main Street Waterline	0%	2031		537,060		537,060	27,375
2011	Woodman Drive Water Main	0%	2031		300,000	(7,500)	292,500	15,000
2006	Munger Rd Wtr Main Rehab	1.000%	2011	298,219		(16,177)	282,042	16,340
<i>Ohio Water Development Authority Loans:</i>								
2008	Crain's Run Water Line	5.560%	2024	935,940		(45,682)	890,258	48,257
2008	Crain's Run Water System	5.660%	2024	2,061,062		(144,633)	1,916,429	103,731
total payable from Water				\$ 6,172,424	\$ 837,060	\$ (431,236)	\$ 6,578,248	\$ 427,948
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 92,289	\$	\$ (36,916)	\$ 55,373	\$ 36,915
1993	Sewer Rehab	0%	2015	191,473		(42,550)	148,923	42,549
1994	Sewer Rehab	0%	2014	184,632		(46,158)	138,474	46,158
1997	Brumbaugh Relief Sewer	0%	2017	311,165		(47,871)	263,294	47,872
2001	Western Regional Screening	0%	2021	783,563		(74,625)	708,938	74,625
2003	Environmental Lab Roof	0%	2024	236,240		(17,499)	218,741	17,500
2005	Manhole Rehab	0%	2021	255,964		(17,065)	238,899	17,064
2006	Uplands Camp Sewer Rehab	0%	2027	449,612		(28,100)	421,512	28,101
2006	Manhole Rehab	0%	2021	331,468		(18,415)	313,053	18,415
2007	Uplands Camp Sewer	0%	2028	258,046		(14,746)	243,300	14,745
2007	Western Regional Roof Repl	0%	2027	357,478		(21,665)	335,813	21,665
2007	Sugarcreek Manhole Rehab	0%	2027	488,003		(25,026)	462,977	25,026
2007	Manhole Rehab	0%	2012	54,169			54,169	54,169
2007	Sanitary Sewer Main Rehab	0%	2027	287,700		(17,436)	270,264	17,437
2008	Sugarcreek Manhole Rehab	0%	2028	446,129		(23,480)	422,649	23,481
2010	Ome Gardens Sanitary Sewer Rehab	0%	2030	274,710		(14,088)	260,622	14,088
2011	Sludge Storage Facilities	0%	2031		1,350,889		1,350,889	73,046
2000	Uplands Camp Sewer	3.000%	2020	217,654		(18,967)	198,687	19,539
2001	Manhole Rehab	3.000%	2021	181,515		(14,947)	166,568	15,398
2001	Bayside-Orinoco Sewer	3.000%	2022	107,148		(7,930)	99,218	8,170
2003	Easttown Lift Station	3.000%	2024	118,768		(6,941)	111,827	7,150
2003	Uplands Camp Sewer	3.000%	2024	257,338		(15,719)	241,619	16,195
2003	Manhole Rehab	3.000%	2024	273,488		(15,982)	257,506	16,465
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	207,499		(12,020)	195,479	12,142
2006	Sugarcreek Manhole Rehab	1.000%	2026	452,432		(26,211)	426,221	26,474
2006	Salem Bend Sewer Replacemnt	1.000%	2026	559,669		(31,361)	528,308	31,675

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2011</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2011</i>	<i>Amount Due in 2012</i>
<i>Payable from Wastewater: (Cont'd.)</i>								
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	\$ 1,398,614	\$	\$ (185,836)	\$ 1,212,778	\$ 195,593
1995	Relief Sewer Financing	4.180%	2014	408,965		(110,864)	298,101	115,546
1996	Eagle Creek Relief Sewer	4.160%	2016	62,084		(10,268)	51,816	10,700
1996	Lower Moraine Relief Sewer	4.160%	2016	148,870		(22,330)	126,540	23,267
1996	Stillwater Relief Sewer	4.160%	2016	193,915		(32,072)	161,843	33,419
1996	Riverside Relief Sewer	4.160%	2016	1,507,396		(226,100)	1,281,296	235,603
1996	Opposum Creek Sewers	4.350%	2015	260,159		(47,653)	212,506	49,748
1996	Sewer Replacement	4.350%	2016	157,383		(23,491)	133,892	24,525
1997	Lower Holes Creek Relief Swr	4.040%	2016	504,831		(75,955)	428,876	79,055
1997	North System Pump Station	4.120%	2017	463,384		(63,545)	399,839	66,190
1997	Upper Moraine Relief Sewer	4.120%	2016	982,044		(147,451)	834,593	153,590
1997	Lower Holes Creek Relief Swr	4.120%	2017	1,336,894		(168,431)	1,168,463	175,442
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,189,418		(120,481)	1,068,937	125,238
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	2,008,016		(203,401)	1,804,615	211,432
1999	Equalization Basins	3.790%	2020	7,345,058		(655,689)	6,689,369	680,775
2000	Northwest EQ Basin	4.640%	2021	3,941,991		(299,054)	3,642,937	313,091
2000	Northridge Relief Sewers	4.640%	2021	4,649,022		(352,692)	4,296,330	369,246
2001	WRRSP Projects	0.200%	2022	771,323		(73,348)	697,975	73,495
2001	Central/South Holes Creek	0.200%	2022	3,913,705		(339,349)	3,574,356	340,029
2003	East Holes Creek Relief Sewer	3.500%	2023	2,072,537		(128,379)	1,944,158	132,910
2004	Fort McKinley Relief Sewer	3.760%	2024	1,888,114		(109,658)	1,778,456	113,820
2005	East Holes Creek Swr-Supplement	3.350%	2023	819,068		(51,222)	767,846	52,953
2006	Southeast Holes Creek Sewer	3.150%	2023	3,693,223		(180,350)	3,512,873	186,076
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023	2,142,288		(94,484)	2,047,804	98,224
2008	Eastern Regional Trickling Filter	3.250%	2028	881,780		(41,235)	840,545	42,586
2010	Western Regional Tertiary Filters	3.250%	2031	1,902,707	164,354	(37,093)	2,029,968	76,003
2010	Western Regional Sludge Thk Improv	3.250%	2031	1,289,193	141,513	(25,716)	1,404,990	52,692
2011	Western Regional Sludge Thk Improv	2.620%	2031		70,933	(1,904)	69,029	3,884
2011	Western Regional Tertiary Filters	2.620%	2031		168,713	(3,280)	165,433	6,689
	total payable from Wastewater			\$ 53,310,134	\$ 1,896,402	\$ (4,427,049)	\$ 50,779,487	\$ 4,767,885
	Total Long-term Notes Payable From Enterprise Funds:			\$ 59,482,558	\$ 2,733,462	\$ (4,858,285)	\$ 57,357,735	\$ 5,195,833

Pledged Revenues: In connection with the Ohio Water Development Authority Loans included in the preceding table, the County has also pledged future customer revenues of the Water and Wastewater Funds, net of specified operating expenses and net of debt service requirements on the applicable 1993 and 2002 Revenue Refunding bonds (both of which have first priority and a lien on net income available for debt service), to repay these loans. Proceeds of these loans provided for various construction or upgrades of water and wastewater capital assets for the utility system, as indicated in the purpose/description of the loan. The loans are payable, through their final maturities, as listed in the preceding table, from net revenues applicable to the Water and Wastewater Funds. Total interest and principal remaining to be paid on these loans is as follows for the Water and Wastewater Funds, respectively: \$4,020,841 and \$51,516,153. For the current year, net revenue available for these loans and principal and interest paid is as follows: Water Fund - \$5,105,666, \$415,396; Wastewater Fund - \$3,704,979, \$5,401,606.

Notes to the Basic Financial Statements

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Bond Issuance Costs, Premiums, Discounts and Deferred Amounts on Refundings

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary funds. These concepts also apply, on a government-wide basis, to both governmental activities, as well as business-type activities. Further guidance is also set by Accounting Principles Board (APB) Opinion No. 21. As such, bond premiums and discounts, as well as issuance costs and deferred amounts on refundings are capitalized and amortized as a component of interest expense, using the straight-line method, over the life of the applicable debt. Unamortized bond issuance costs are reported as an asset on the government-wide and proprietary statements of net assets, while bond premiums, discounts and deferred amounts are reported as a direct adjustment to the face amount of the debt. Following is a detailed summary of unamortized amounts and the net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2011:

	Unamortized Issuance Costs	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Unamortized Deferred Amounts on Refundings	Net Carrying Value of Bonds
Governmental Activities:					
General Obligation Bonds:					
2005 Reibold Renovation Refunding Bonds	\$	\$ 1,017,371	\$	\$	\$ 1,017,371
2005 Facility Improvement Refunding Bonds		6,623,070			6,623,070
2005 Juvenile Detention Center Bonds	(114,523)	18,305,000	651,940		18,956,940
2010 Children Services Bldg Refunding Bonds	(32,275)	3,450,000	82,720		3,532,720
2010 Reibold Renovation Refunding Bonds	(40,829)	4,710,000	146,605	(42,014)	4,814,591
total	<u>\$ (187,627)</u>	<u>\$ 34,105,441</u>	<u>\$ 881,265</u>	<u>\$ (42,014)</u>	<u>\$ 34,944,692</u>
Business-type Activities:					
Enterprise Funds-					
Revenue Bonds:					
Water Fund:					
2002 Water Rev. Refunding Bonds	\$ (220,212)	\$ 21,470,000	\$ 845,385	\$ (1,099,585)	\$ 21,215,800
total	<u>\$ (220,212)</u>	<u>\$ 21,470,000</u>	<u>\$ 845,385</u>	<u>\$ (1,099,585)</u>	<u>\$ 21,215,800</u>
Solid Waste Management fund:					
2010 Solid Waste Revenue Bonds	\$ (114,683)	\$ 4,250,000	\$ 32,341		\$ 4,282,341
total	<u>\$ (114,683)</u>	<u>\$ 4,250,000</u>	<u>\$ 32,341</u>	<u>\$ 0</u>	<u>\$ 4,282,341</u>
Total Enterprise Funds:	<u>\$ (334,895)</u>	<u>\$ 25,720,000</u>	<u>\$ 877,726</u>	<u>\$ (1,099,585)</u>	<u>\$ 25,498,141</u>
Self-Supporting General Obligation Bonds:					
Water fund:					
2005 Water Refunding Bonds	\$	\$ 273,770	\$	\$	\$ 273,770
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds	(8,108)	865,000	25,379		890,379
Other Water Bonds		66,497			66,497
total	<u>\$ (8,108)</u>	<u>\$ 1,205,267</u>	<u>\$ 25,379</u>	<u>\$ 0</u>	<u>\$ 1,230,646</u>
Wastewater fund:					
2005 Wastewater Refunding Bonds	\$ (35,649)	\$ 9,789,425	\$ 203,105	\$ (247,738)	\$ 9,744,792
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds	(11,451)	1,220,000	35,860		1,255,860
Other Wastewater Bonds		30,000			30,000
total	<u>\$ (47,100)</u>	<u>\$ 11,039,425</u>	<u>\$ 238,965</u>	<u>\$ (247,738)</u>	<u>\$ 11,030,652</u>
Nonmajor Enterprise Funds:					
2005 Parking Fac. Refunding Bonds	\$	\$ 1,231,365	\$	\$	\$ 1,231,365
2010 Parking Garage Fac. Refunding Bonds	(20,435)	2,360,000	73,391	(20,986)	2,412,405
2010 Stillwater Center Repl Fac. Refunding Bonds	(69,721)	7,795,000	190,671	(71,138)	7,914,533
total Nonmajor Enterprise Funds	<u>\$ (90,156)</u>	<u>\$ 11,386,365</u>	<u>\$ 264,062</u>	<u>\$ (92,124)</u>	<u>\$ 11,558,303</u>
Total Enterprise Funds:	<u>\$ (145,364)</u>	<u>\$ 23,631,057</u>	<u>\$ 528,406</u>	<u>\$ (339,862)</u>	<u>\$ 23,819,601</u>

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Accordingly, these bonds are considered to be special assessment debt with governmental commitment and are reported as long-term liabilities of governmental activities:

Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2011</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2011</i>	<i>Amount Due in 2012</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from water/sewer assessments:</i>								
1991	Centerville Terr Swr Assmt Series B-Issue I	6.900%	2011	\$ 5,000	\$	\$ (5,000)	\$ 0	\$ 0
1991	Social Row Road Wtr Assmt Series B-Issue II	6.900%	2011	3,000		(3,000)	0	0
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	50,589		(24,486)	26,103	26,103
1992	Byers Road Water Main Ext	5.700%	2012	59,500		(28,000)	31,500	31,500
1992	Sheehan Rd Water Main Ext	5.700%	2012	1,700		(800)	900	900
1994	Wilmington Pike Swr Project	6.150%-						
		6.200%	2014	22,000		(5,000)	17,000	5,000
1996	Wolf Creek Pike Water Main	5.600%	2016	18,000		(3,000)	15,000	3,000
1999	Post Town Road Water Main	5.500%-						
		5.750%	2019	105,000		(10,000)	95,000	10,000
2002	Blackburn Lane Trunk Sewer	4.000%-						
		4.500%	2022	805,000		(50,000)	755,000	55,000
	total payable from water/sewer assessments			\$ 1,069,789	\$ 0	\$ (129,286)	\$ 940,503	\$ 131,503
	Total Special Assessment Bonds:			\$ 1,069,789	\$ 0	\$ (129,286)	\$ 940,503	\$ 131,503

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

The following general obligation bonds carry a full faith and credit pledge of the County. The basic security for the bonds is the County's ability to levy an ad valorem tax on all real and personal property in the County subject to such taxation, within the ten mill limitation imposed by Ohio Law.

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2011</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2011</i>	<i>Amount Due in 2012</i>
Governmental Activities:								
2005	Reibold Renovation	4.000%-						
	2005 Refunding	5.000%	2016	\$ 1,193,953	\$	\$ (176,582)	\$ 1,017,371	\$ 185,518
2005	Facility Improvements-	4.000%-						
	2005 Refunding	5.000%	2016	7,772,620		(1,149,550)	6,623,070	1,207,720
2005	Juvenile Detention	4.000%-						
	Center	5.000%	2024	18,395,000		(90,000)	18,305,000	85,000
2010	Children Services Bldg	1.500%-						
	2010 Refunding	2.000%	2014	4,575,000		(1,125,000)	3,450,000	1,135,000
2010	Reibold Bldg Renovation	1.500%-						
	2010 Refunding	3.000%	2020	5,175,000		(465,000)	4,710,000	475,000
	Total General Obligation Bonds:			\$ 37,111,573	\$ 0	\$ (3,006,132)	\$ 34,105,441	\$ 3,088,238

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2011 are as follows:

Business-type Activities Enterprise Funds									
Self-Supporting General Obligation Bonds									
Year Ending December 31	Water		Wastewater		Nonmajor Enterprise Funds		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2012	\$ 216,419	\$ 34,384	\$ 1,977,300	\$ 476,603	\$ 924,540	\$ 305,326	\$ 3,118,259	\$ 816,313	
2013	152,327	26,596	2,046,975	382,428	960,355	283,599	3,159,657	692,623	
2014	164,960	22,480	2,154,000	285,154	977,200	260,957	3,296,160	568,591	
2015	162,136	18,082	2,146,325	201,994	1,006,985	236,469	3,315,446	456,545	
2016	164,425	13,696	2,229,825	119,141	1,037,285	211,189	3,431,535	344,026	
2017-2021	345,000	18,400	485,000	26,051	3,895,000	711,800	4,725,000	756,251	
2022-2025					2,585,000	197,250	2,585,000	197,250	
Total	\$ 1,205,267	\$ 133,638	\$ 11,039,425	\$ 1,491,371	\$ 11,386,365	\$ 2,206,590	\$ 23,631,057	\$ 3,831,599	

Revenue Bonds						
Year Ending December 31	Water		Solid Waste Management		Total Enterprise Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 3,165,000	\$ 1,109,853	\$ 260,000	\$ 115,219	\$ 3,425,000	\$ 1,225,072
2013	3,285,000	988,000	265,000	110,019	3,550,000	1,098,019
2014	3,465,000	807,325	270,000	104,719	3,735,000	912,044
2015	3,650,000	621,081	275,000	99,319	3,925,000	720,400
2016	3,850,000	424,894	280,000	93,819	4,130,000	518,713
2017-2021	4,055,000	217,956	1,510,000	357,456	5,565,000	575,412
2022-2025			1,390,000	115,037	1,390,000	115,037
Total	\$ 21,470,000	\$ 4,169,109	\$ 4,250,000	\$ 995,588	\$ 25,720,000	\$ 5,164,697

Long-term Note Obligations						
Year Ending December 31	Water		Wastewater		Total Enterprise Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 427,948	\$ 160,086	\$ 4,767,885	\$ 1,531,166	\$ 5,195,833	\$ 1,691,252
2013	436,703	151,331	4,847,977	1,378,447	5,284,680	1,529,778
2014	445,946	142,088	4,925,127	1,219,434	5,371,073	1,361,522
2015	455,703	132,331	4,955,792	1,057,930	5,411,495	1,190,261
2016	438,630	122,029	5,015,963	891,751	5,454,593	1,013,780
2017-2021	2,368,947	434,348	18,083,604	2,367,150	20,452,551	2,801,498
2022-2026	1,701,460	95,666	6,306,446	623,905	8,007,906	719,571
2027-2031	302,911	143	1,876,693	94,988	2,179,604	95,131
Total	\$ 6,578,248	\$ 1,238,022	\$ 50,779,487	\$ 9,164,771	\$ 57,357,735	\$ 10,402,793

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2011 (Cont'd.)

Year Ending December 31	Governmental Activities			
	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2012	\$ 131,503	\$ 43,678	\$ 3,088,238	\$ 1,386,213
2013	74,000	37,114	3,185,344	1,288,151
2014	79,000	33,824	3,273,840	1,186,109
2015	73,000	30,334	2,274,555	1,088,256
2016	83,000	26,916	2,363,464	1,007,373
2017-2021	415,000	75,963	12,490,000	3,543,150
2022-2024	85,000	3,822	7,430,000	755,250
Total	\$ 940,503	\$ 251,651	\$ 34,105,441	\$ 10,254,502

Other long-term liabilities are accounted for as follows:

	January 1, 2011			December 31, 2011		Amount Due in 2012
		Additions	(Reductions)			
Governmental Activities:						
Compensated absences:						
Sick leave.....	\$ 9,326,182	\$ 4,201,437	\$ (5,149,275)	\$ 8,378,344		
Vacation.....	11,932,194	12,227,817	(13,210,191)	10,949,820		
Other.....	59,980	10,661	(49,319)	21,322		
Total compensated absences.....	\$ 21,318,356	\$ 16,439,915	\$ (18,408,785)	\$ 19,349,486	\$	8,240,873
Capital lease obligations.....	\$ 358,219	\$ 294,467	\$ (239,038)	\$ 413,648	\$	145,293
Business-type Activities:						
Compensated absences:						
Sick leave.....	\$ 1,485,997	\$ 590,608	\$ (973,746)	\$ 1,102,859		
Vacation.....	1,342,013	1,545,499	(1,728,294)	1,159,218		
Total compensated absences.....	\$ 2,828,010	\$ 2,136,107	\$ (2,702,040)	\$ 2,262,077	\$	974,799

Compensated Absences: Employees earn 15 days of sick leave per year. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable at the employee's current wage rate. The year-end liabilities for sick leave and vacation time consists of approximately 368,700 converted, vested sick hours and 509,300 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 1,100 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Capital Lease Obligations: The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$853,517 are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the government-wide Statement of Net Assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	Governmental Activities		
	Lease Payments		Total Minimum
	Principal	Interest	Lease Payments
2012.....	\$ 145,293	\$ 7,924	\$ 153,217
2013.....	111,538	4,565	116,103
2014.....	66,376	3,033	69,409
2015.....	60,327	1,295	61,622
2016.....	30,114	175	30,289
	\$ 413,648	\$ 16,992	\$ 430,640

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Operating Leases: At December 31, 2011 the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to ten years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2011 were \$2,377,827; for 2012 through 2021, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2012.....	\$ 2,378,777
2013.....	1,309,526
2014.....	417,418
2015.....	417,418
2016.....	417,418
2017-2021.....	<u>898,466</u>
Total minimum lease payments.....	<u>\$5,839,023</u>

Other operating lease commitments for certain office machines and small equipment are not material.

Postclosure Care Cost:

Pursuant to State and federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 2011 amounted to \$206,414. The \$880,300 reported as the total estimated liability for landfill postclosure costs at December 31, 2011 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$165,100 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2012, leaving \$715,200 of the liability to be reported as the long-term portion. These amounts are based on what it would cost to perform all postclosure care in 2011. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2011, the changes in the estimated liability for landfill postclosure costs are as follows:

Business-type Activities:

Enterprise Funds:

Payable from the Solid Waste Management Fund:

<u>January 1, 2011</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2011</u>	<u>Amount Due in 2012</u>
\$541,881	\$544,833	(\$206,414)	\$880,300	\$165,100

The County has met the "Local Government Test" financial assurance requirements of the State Environmental Protection Agency, to ensure that adequate County funds for remaining postclosure care will be readily available when needed.

Conduit Debt Obligations:

From time to time, the County has issued Industrial Development Bonds, Hospital Revenue Bonds and Housing Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, health-care and housing facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2011 there were four series of Industrial Development Bonds, thirty series of Hospital Revenue Bonds and nine series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$17.9 million, \$1.4 billion and \$51.3 million, respectively.

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Risk Management

The County complies with the provisions of GASB Statement No. 10, as amended by GASB Statement No. 30, in connection with its accounting and financial reporting of risk financing activities.

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$500,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. During 2011, there were no changes in coverage maximums from the previous year. For the health care, property and casualty loss and workers' compensation programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County has paid premiums to the State Bureau of Workers' Compensation for claims, applicable to periods prior to July 1, 2010, in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Workers' Compensation for ongoing administration and payment of these claims. Workers' compensation claims applicable to all periods on or after July 1, 2010 are solely administered and paid by the County. Settled claims for all of the County's insurance programs have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. In all of the risk management funds, claims liabilities reported at December 31, 2011 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Risk Management (Cont'd.)

Following is a summary of changes in self-insurance claims liabilities for the past two years:

Governmental Activities:	2011	2010
Internal Service Funds-		
Healthcare Self-insurance:		
Claims liability at January 1	\$ 5,477,527	\$ 5,567,295
Current year claims and estimates	45,806,560	51,236,778
Claim payments	<u>(46,200,698)</u>	<u>(51,326,546)</u>
Claims liability at December 31	\$ 5,083,389	\$ 5,477,527
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 653,309	\$ 868,381
Change in provision for prior years' claims	(3,827)	(402,783)
Current year claims and estimates	500,000	500,000
Claim payments	<u>(375,909)</u>	<u>(312,289)</u>
Claims liability at December 31	\$ 773,573	\$ 653,309
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 5,313,800	\$ 4,821,522
Change in provision for prior years' claims	1,093,907	
Current year claims and estimates	1,826,622	1,964,796
Claim payments	<u>(2,052,892)</u>	<u>(1,472,518)</u>
Claims liability at December 31	\$ 6,181,437	\$ 5,313,800
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 12,038,399</u>	<u>\$ 11,444,636</u>
Internal Service Funds		

At December 31, 2011, the \$12,038,399 total claims liability is comprised of \$7,469,457 in estimated insurance claims due within one year and \$4,568,942 in estimated long-term claims.

*Notes to the Basic
Financial Statements*

NOTE I - Defined Benefit Pension Plans and Post-employment Benefits

The County conforms to GASB Statement No. 27 in connection with the following pension plan disclosures. Post-employment benefit disclosures conform to GASB Statement No. 45.

OPERS: The County contributes to three separate pension plans under the Ohio Public Employees Retirement System (OPERS). The Traditional Pension Plan - a cost-sharing multiple-employer defined benefit pension plan. The Member-Directed Plan - 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 Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings. The Combined Plan - a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan. The 2011 member contribution rates were 10.00% for members in state and local classifications. Public safety and law enforcement members contributed 11.00% and 11.60%, respectively.

The 2011 employer contribution rate for local government employer units was 14.00% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2011 was 18.10%. The County's contributions to OPERS for the years ended December 31, 2011, 2010, and 2009, were, \$28,682,602, \$27,644,312, and \$27,561,991, respectively, equal to the required contributions for each year.

Post-employment Benefits: OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which included a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Member of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, local government employers units contributed at 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

*Notes to the Basic
Financial Statements*

NOTE I - Defined Benefit Pension Plans and Post-employment Benefits (Cont'd.)

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Tradition Plan was 4.00% during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2011. The portion of employer contributions allocated to health care for the calendar year beginning January 1, 2012 remained the same, but they are subject to change based on Board action. Employers will be notified if the portion allocated to health care changes during calendar year 2012. The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The rates stated in the paragraph above are contractually required contribution rates for OPERS. The portion of employer contributions used to fund post employment benefits for the years ended December 31, 2011, 2010, and 2009, were \$8,024,659, \$9,839,271, and \$11,340,629, respectively, representing 100% of the required contributions for each year.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004 was effective January 1, 2007. Member and employer contribution rates for state and local employers increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care.

STRS Ohio: The County also contributes to the State Teachers Retirement System of Ohio (STRS Ohio) for licensed teachers employed by the County's Board of Developmental Disabilities Services. STRS Ohio is a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

Defined Benefit Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

Defined Contribution Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who

Notes to the Basic Financial Statements

NOTE I - Defined Benefit Pension Plans and Post-employment Benefits (Cont'd.)

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.

Combined Plan benefits are apportioned between defined benefit and defined contribution benefits. Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1.0% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3.0% of the original base amount for Defined Benefit Plan participants.

The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A Defined Benefit 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 a survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10.0% for members and 14.0% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2011, were 10.0% of covered payroll for members and 14.0% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2011, 2010, and 2009 were \$318,639, \$349,134, and, \$407,768, respectively, equal to the required contributions for each year. Member and employer contributions actually made for Defined Contribution and Combined Plan participants will be provided upon written request.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2011 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, by calling toll-free 1-888-227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

Post-employment Benefits: STRS Ohio administers a pension plan that is comprised of: a Defined Benefit Plan; a self-directed Defined Contribution Plan and Combined Plan which is a hybrid of the Defined Benefit and Defined Contribution Plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums.

Pursuant to 3307 of the Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care cost will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care cost in the form of a monthly premium.

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 1.0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2011, 2010, and 2009. The 14.0% employer contribution rate is the maximum rate established under Ohio law. The County's contributions for health care for the years ended December 31, 2011, 2010, and 2009, were \$22,706, \$24,927, and \$26,123, respectively, equal to the required contributions for each year.

*Notes to the Basic
Financial Statements*

NOTE J - Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2011 were levied after October 1, 2010 on the assessed value as of January 1, 2010, the lien date. Public utility property taxes collected in 2011 attached as a lien on December 31, 2009 and were levied after October 31, 2010. Taxpayers were required to pay one half of real property taxes by February 18, 2011 with the remaining half due July 15, 2011. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2011 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2008 and a statistical update was completed in 2011. The assessed value by property classification, upon which the 2011 tax levy was based, follows:

Real property	\$ 9,839,411,200
Public utility real property.....	2,123,230
Public utility tangible personal property	<u>302,617,930</u>
Total.....	\$10,144,152,360

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. In addition to the 1.70 mills, 14.24 mills are levied based upon mills voted for the Human Services and Developmental Disabilities Levies. A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	2007	7.21	7.21	7.21	2014
Human Services B	2010	6.03	6.03	6.03	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.27</u>	<u>0.44</u>	cont.
<i>Total</i>		14.24	13.51	13.68	

(a) In mills per \$1,000 of assessed valuation.

(b) Ohio law provides for a tax adjustment to voted levies to offset changing values resulting from a reappraisal of real property. To attain this tax adjustment, factors are applied to authorized voted levies so that each levy yields the same amount of property taxes as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The adjustment factors are computed and applied separately for residential/agricultural (R/A) property and commercial/industrial (C/I) property.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2011. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2012 were recorded as 2011 revenue in the governmental fund financial statements, with the total delinquent amount recorded as revenue in the government-wide statements. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2011 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is offset by a credit to deferred revenue.

Notes to the Basic Financial Statements

NOTE K - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>									<i>TOTAL</i>
	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Board of Developmental Disabilities Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Internal Service Funds</i>	
General	\$	\$	\$	\$ 2,440,065	\$	\$ 12,386,386	\$ 473,595	\$	\$ 3,000,000	\$ 18,300,046
Job & Family Services						3,426,717				3,426,717
Human Services Levy	4,409,263	23,300,000	27,414,517		32,165,943	15,830,725		4,350,000		107,470,448
Board of Developmental Disabilities Services						365,943				365,943
Nonmajor Governmental Funds	111,352				17,236	1,233,752				1,362,340
Water						12,501				12,501
Wastewater	39,556					2,158				41,714
Nonmajor Enterprise Funds						15,021				15,021
TOTAL	\$ 4,560,171	\$ 23,300,000	\$ 27,414,517	\$ 2,440,065	\$ 32,183,179	\$ 33,273,203	\$ 473,595	\$ 4,350,000	\$ 3,000,000	\$ 130,994,730

Interfund transfers occur between funds of the primary government and are used to move revenues from a fund with collection authorization to debt service funds as debt service principal and interest payments become due, as well as to move unrestricted revenues or resources to other funds in a nonreciprocal manner. Transfers out of debt service funds are reported on a gaap basis in connection with certain interfund payables activity. Transfers are also used to finance various programs that the County must account for in other funds in accordance with budgetary or statutory authorization, such as in the case of subsidies, or in providing matching funds for various grant programs. Transfers, including those from the Human Services Levy Fund, are in compliance with the intended purposes of the Ohio Revised Code.

NOTE L – Individual Fund Deficits

Other Governmental Funds:

Workforce Investment Act

This Special Revenue Fund deficit of \$1,057,922 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Other Federal Grants

This Special Revenue Fund deficit of \$502,046 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Road Assessment Debt Service

This Debt Service Fund deficit of \$59,373 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

Water and Sewer Assessment Debt Service

This Debt Service Fund deficit of \$645,246 is due to the GAAP reporting of an internal borrowing, comprised primarily of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

Regional Dispatch Center Debt Service

This Debt Service Fund deficit of \$1,378,000 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future transfers into this fund and from intergovernmental revenues.

*Notes to the Basic
Financial Statements*

NOTE L – Individual Fund Deficits (Cont'd.)

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$46,953 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$242,323 resulted from prior cumulative operating losses. This deficit will be eliminated through future user charges.

NOTE M - Miscellaneous Revenues

For the year ended December 31, 2011, miscellaneous revenues consist of the following:

	<i>General Fund</i>	<i>Children Services</i>	<i>Other Governmental Funds</i>
Proceeds of unclaimed funds.....	\$ 1,584,713	\$	\$ 7,735
Donations and contributions.....	461,849	65,300	386,463
	\$ 2,046,562	\$ 65,300	\$ 394,198

NOTE N - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$470,921, was recorded as operating revenues and expenses by Monco in its 2011 financial statements.

*Notes to the Basic
Financial Statements*

NOTE O – Change in Accounting Principle and Restatements

For fiscal year 2011, the County has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This statement enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County's beginning fund balances as follows:

	<i>General Fund</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Beginning fund balance, as previously reported	\$ 52,324,801	\$ 5,264,839	\$ 13,062,269	\$ 10,388,353	\$ 59,470,122	\$ 16,857,917	\$ 105,166,178	\$ 262,534,479
Change in fund structure	16,729,917						(16,729,917)	0
Beginning fund balance, as restated	\$ 69,054,718	\$ 5,264,839	\$ 13,062,269	\$ 10,388,353	\$ 59,470,122	\$ 16,857,917	\$ 88,436,261	\$ 262,534,479

Also, the Board of Developmental Disabilities Services fund became a major fund for 2011 so it is separately listed above but was included with other governmental funds in the prior year.

Notes to the Basic Financial Statements

NOTE P – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are as follows:

Fund Balances	<i>General Fund</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
Nonspendable:								
For noncurrent loans receivable	\$ 7,858,517	\$	\$	\$	\$	\$	\$	\$ 7,858,517
Total Nonspendable	7,858,517	0	0	0	0	0	0	7,858,517
Restricted for:								
Children services		6,113,851						6,113,851
Alcohol, drug addiction and mental health services			14,730,154					14,730,154
Job and family services				7,731,911				7,731,911
Human services levy programs					58,877,327			58,877,327
Board of developmental disabilities services						20,130,484		20,130,484
Road, auto and gas							7,219,869	7,219,869
Real estate assessment							4,334,386	4,334,386
Community development block grant							175,987	175,987
Child support enforcement							1,849,594	1,849,594
Youth services							1,520,221	1,520,221
Community corrections							140,371	140,371
ADAMHS board federal grants							1,432,239	1,432,239
Other state and local grants							710,460	710,460
Capital improvement							7,716,062	7,716,062
Other purposes							41,146,661	41,146,661
Total Restricted	0	6,113,851	14,730,154	7,731,911	58,877,327	20,130,484	66,245,850	173,829,577
Committed for:								
Economic development/government equity	4,437,044							4,437,044
Arts and cultural district	500,000							500,000
Affordable housing	970,000							970,000
Community programs administration	5,600,000							5,600,000
Community development regional initiatives	1,797,902							1,797,902
Sheriff contracts							426,466	426,466
Job center							680,715	680,715
Public works building maintenance							764,709	764,709
Capital outlay and improvement							25,203,409	25,203,409
Total Committed	13,304,946	0	0	0	0	0	27,075,299	40,380,245
Assigned for:								
Debt service							463,028	463,028
Total Assigned	0	0	0	0	0	0	463,028	463,028
Unassigned (Deficit)	56,982,651						(3,689,540)	53,293,111
Total Fund Balances	\$ 78,146,114	\$ 6,113,851	\$ 14,730,154	\$ 7,731,911	\$ 58,877,327	\$ 20,130,484	\$ 90,094,637	\$ 275,824,478

*Notes to the Basic
Financial Statements*

NOTE Q – Subsequent Event

In 2012, the County authorized the defeasance of the outstanding 2002 Water Revenue Refunding Bonds in the amount of \$21,470,000, the execution of an escrow deposit agreement and the purchase of state and local government securities to fund an escrow account. Accordingly, the County has subsequently deposited cash and certain United States Treasury Obligations into an escrow account, held by an Escrow Trustee, pursuant to an Escrow Deposit Agreement. This account will be used to pay principal and interest on the bonds maturing on November 15, 2012 through and including November 15, 2017. The refunded bonds shall be redeemed on November 15, 2012.

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2011

(Cont'd.)

The County reports its infrastructure of roads and bridges using the modified approach, whereby the County has elected *not* to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

County Roads

The condition of road pavement is assessed by the County Engineer, by using the MicroPAVER pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on the following criteria: date of last surface maintenance; pavement surface condition; traffic volume; and traffic type. The rating system that ranks the assessment of each roadway section is as follows:

Rating	PCI High Value	PCI Low Value
Excellent	100	90
Very Good	89	79
Good	78	66
Fair	65	55
Poor	54	43
Very Poor	42	29
Critical	28	14
Failed	13	0

This table reflects the relative values in the MicroPAVER system that the County Engineer has determined to be accurate for the various ratings. This determination has been developed using both historical inspection data and field evaluations of roads in the County system. Roadway assessment values change over time until maintenance work is completed to restore or improve section ratings.

It is the policy of the County Engineer that 95% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed annually. System-wide re-inspections during 2011 of the County's roadways have resulted in ratings lower than previous years. The Engineer's Office is directing funding in the near term to target these poorly rated roads in order to return to a 95% rating of fair or better.

The following summarizes the County Engineer's condition assessment of County roads as of December 31, 2011, 2010, 2009, 2008 and 2007:

	2011		2010		2009		2008		2007	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	264	82%	318	99%	318	99%	318	99%	317	99%
Condition Assessment of Less than Fair	56	18%	2	1%	2	1%	2	1%	3	1%

Required Supplementary Information (Cont'd.)
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2011

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roadways:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2007	\$8,160,553	\$7,701,928	\$458,625
2008	\$9,300,930	\$8,743,295	\$557,635
2009	\$9,308,387	\$8,265,331	\$1,043,056
2010	\$9,518,543	\$8,365,685	\$1,152,858
2011	\$9,717,178	\$8,299,396	\$1,417,782

County Bridges

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

Numerical Ranking	Condition Ranking
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2011, 2010, 2009, 2008 and 2007:

	2011		2010		2009		2008		2007	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	399	97%	373	96%	364	96%	367	97%	366	97%
Condition Assessment of Less than Fair	12	3%	14	4%	16	4%	11	3%	11	3%

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2007	\$1,525,326	\$1,375,236	\$150,090
2008	\$2,047,572	\$1,557,552	\$490,020
2009	\$1,565,668	\$1,524,746	\$40,922
2010	\$1,571,489	\$1,525,608	\$45,881
2011	\$1,603,741	\$1,565,379	\$38,362

*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

Special Revenue Funds: *These are funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.*

Road, Auto and Gas	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. For gaap reporting purposes, this fund also includes a Ditch Maintenance Fund, which is used internally and encompasses twenty-eight small separately-budgeted subfunds.	<i>Annually Budgeted</i>
Real Estate Assessment	This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
Community Development Block Grant	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis and is supported primarily by federal grant revenues.	<i>Non-annually Budgeted</i>
Child Support Enforcement	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program, supported primarily by federal and state intergovernmental revenues.	<i>Annually Budgeted</i>
Youth Services	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions and is primarily subsidized by state-provided intergovernmental resources.	<i>Non-annually Budgeted</i>
Community Corrections	To account for the administration of the community corrections program (MonDay). MonDay is a male/female facility operated in cooperation with the City of Dayton with intergovernmental resources.	<i>Non-annually Budgeted</i>
ADAMHS Board Federal Grants	This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
Workforce Investment Act	This fund accounts for the administration of federal grants related to the Workforce Investment Act. Programs include Dislocated Workers, Adult Services, Rapid Response, Youth Services and others.	<i>Non-annually Budgeted</i>
Sheriff Contracts	This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Fourteen separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
Job Center	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient. Supporting revenues are derived from facility rental agreements.	<i>Annually Budgeted</i>
Public Works Building Maintenance	This fund accounts for the Public Works Department costs of maintaining certain buildings that are primarily recovered through contractual rental agreements with the benefiting County agencies. Five separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
Other Federal Grants	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
Other State & Local Grants	This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>

(Cont'd.)

<i>Other</i>	This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include:																																																												
	<table border="0"> <tr> <td>-Dog and Kennel</td> <td>-Domestic Relations Legal Research Fees</td> </tr> <tr> <td>-Caring Program</td> <td>-Domestic Relations Automation Fees</td> </tr> <tr> <td>-Animal Control Contracts</td> <td>-Domestic Relations Special Project Fees</td> </tr> <tr> <td>-Coroner's Special Lab</td> <td>-Probate Court Legal Research Fees</td> </tr> <tr> <td>-Forensic Crime Lab</td> <td>-Probate Court Automation Fees</td> </tr> <tr> <td>-Crime Lab-AFIS Fees</td> <td>-Probate Court Dispute Resolution</td> </tr> <tr> <td>-Victims of Domestic Violence</td> <td>-OPOTA Professional Training Program</td> </tr> <tr> <td>-County Municipal Court Probation Services</td> <td>-Development Fee</td> </tr> <tr> <td>-Common Pleas Probation Services</td> <td>-Common Pleas Court Automation Fees</td> </tr> <tr> <td>-Prosecutor's Pretrial Diversion Program</td> <td>-Common Pleas Special Project Fees</td> </tr> <tr> <td>-Prosecutor Victim Witness</td> <td>-Criminal Justice Information System</td> </tr> <tr> <td>-Indigent Guardianship</td> <td>-Juvenile Court Education Programs</td> </tr> <tr> <td>-Alternative Dispute Resolution</td> <td>-Juvenile HSL Contracts</td> </tr> <tr> <td>-Multi-Service Centers</td> <td>-Juvenile Court Probation IV-E</td> </tr> <tr> <td>-Cultural Facilities</td> <td>-Juvenile Court Court Automation Fees</td> </tr> <tr> <td>-Hotel/Motel Tax Administration</td> <td>-County Municipal Court Indigent Drug Alcohol</td> </tr> <tr> <td>-Building Regulations</td> <td>-County Municipal Court Legal Research Fees</td> </tr> <tr> <td>-Plat and Site Review</td> <td>-County Municipal Court Automation Fees</td> </tr> <tr> <td>-Housing Bond Fees</td> <td>-County Municipal Court Special Projects</td> </tr> <tr> <td>-Business First</td> <td>-DETAC-Prosecutor</td> </tr> <tr> <td>-Homeless Solutions Administration</td> <td>-DETAC-Treasurer</td> </tr> <tr> <td>-DDS HSL Contract Admin</td> <td>-Treasurer's Prepayment Interest</td> </tr> <tr> <td>-JFS-Frail & Elderly Services</td> <td>-Treasurer's Tax Certificate Administration</td> </tr> <tr> <td>-Jail Commissary</td> <td>-Children Trust Fund Allocation</td> </tr> <tr> <td>-Sheriff's Concealed Handgun License</td> <td>-Budget Stabilization</td> </tr> <tr> <td>-Emergency Management Operating</td> <td>-Mound Special Burdens Study</td> </tr> <tr> <td>-Sheriff's Seized Assets</td> <td>-Keep Montgomery County Beautiful</td> </tr> <tr> <td>-800 MHz Operating</td> <td>-Internet Auction Administration</td> </tr> <tr> <td>-HB 592 District Planning Fee</td> <td>-Economic Development Initiatives</td> </tr> <tr> <td>-Auditor License Bureau</td> <td>-County Law Library Resources</td> </tr> </table>		-Dog and Kennel	-Domestic Relations Legal Research Fees	-Caring Program	-Domestic Relations Automation Fees	-Animal Control Contracts	-Domestic Relations Special Project Fees	-Coroner's Special Lab	-Probate Court Legal Research Fees	-Forensic Crime Lab	-Probate Court Automation Fees	-Crime Lab-AFIS Fees	-Probate Court Dispute Resolution	-Victims of Domestic Violence	-OPOTA Professional Training Program	-County Municipal Court Probation Services	-Development Fee	-Common Pleas Probation Services	-Common Pleas Court Automation Fees	-Prosecutor's Pretrial Diversion Program	-Common Pleas Special Project Fees	-Prosecutor Victim Witness	-Criminal Justice Information System	-Indigent Guardianship	-Juvenile Court Education Programs	-Alternative Dispute Resolution	-Juvenile HSL Contracts	-Multi-Service Centers	-Juvenile Court Probation IV-E	-Cultural Facilities	-Juvenile Court Court Automation Fees	-Hotel/Motel Tax Administration	-County Municipal Court Indigent Drug Alcohol	-Building Regulations	-County Municipal Court Legal Research Fees	-Plat and Site Review	-County Municipal Court Automation Fees	-Housing Bond Fees	-County Municipal Court Special Projects	-Business First	-DETAC-Prosecutor	-Homeless Solutions Administration	-DETAC-Treasurer	-DDS HSL Contract Admin	-Treasurer's Prepayment Interest	-JFS-Frail & Elderly Services	-Treasurer's Tax Certificate Administration	-Jail Commissary	-Children Trust Fund Allocation	-Sheriff's Concealed Handgun License	-Budget Stabilization	-Emergency Management Operating	-Mound Special Burdens Study	-Sheriff's Seized Assets	-Keep Montgomery County Beautiful	-800 MHz Operating	-Internet Auction Administration	-HB 592 District Planning Fee	-Economic Development Initiatives	-Auditor License Bureau
-Dog and Kennel	-Domestic Relations Legal Research Fees																																																												
-Caring Program	-Domestic Relations Automation Fees																																																												
-Animal Control Contracts	-Domestic Relations Special Project Fees																																																												
-Coroner's Special Lab	-Probate Court Legal Research Fees																																																												
-Forensic Crime Lab	-Probate Court Automation Fees																																																												
-Crime Lab-AFIS Fees	-Probate Court Dispute Resolution																																																												
-Victims of Domestic Violence	-OPOTA Professional Training Program																																																												
-County Municipal Court Probation Services	-Development Fee																																																												
-Common Pleas Probation Services	-Common Pleas Court Automation Fees																																																												
-Prosecutor's Pretrial Diversion Program	-Common Pleas Special Project Fees																																																												
-Prosecutor Victim Witness	-Criminal Justice Information System																																																												
-Indigent Guardianship	-Juvenile Court Education Programs																																																												
-Alternative Dispute Resolution	-Juvenile HSL Contracts																																																												
-Multi-Service Centers	-Juvenile Court Probation IV-E																																																												
-Cultural Facilities	-Juvenile Court Court Automation Fees																																																												
-Hotel/Motel Tax Administration	-County Municipal Court Indigent Drug Alcohol																																																												
-Building Regulations	-County Municipal Court Legal Research Fees																																																												
-Plat and Site Review	-County Municipal Court Automation Fees																																																												
-Housing Bond Fees	-County Municipal Court Special Projects																																																												
-Business First	-DETAC-Prosecutor																																																												
-Homeless Solutions Administration	-DETAC-Treasurer																																																												
-DDS HSL Contract Admin	-Treasurer's Prepayment Interest																																																												
-JFS-Frail & Elderly Services	-Treasurer's Tax Certificate Administration																																																												
-Jail Commissary	-Children Trust Fund Allocation																																																												
-Sheriff's Concealed Handgun License	-Budget Stabilization																																																												
-Emergency Management Operating	-Mound Special Burdens Study																																																												
-Sheriff's Seized Assets	-Keep Montgomery County Beautiful																																																												
-800 MHz Operating	-Internet Auction Administration																																																												
-HB 592 District Planning Fee	-Economic Development Initiatives																																																												
-Auditor License Bureau	-County Law Library Resources																																																												

Annually
Budgeted

Debt Service Funds : *These are funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt Service Funds are annually budgeted by the County.*

<i>Road Assessment Debt Service</i>	To account for the accumulation of Road Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds which were self-acquired by the County Treasurer. As such, this debt represents an internal borrowing and is reported as an interfund payable, offset by a General Fund interfund receivable. Five separately-budgeted subfunds, used internally, comprise this fund.
-------------------------------------	--

<i>Water and Sewer Assessment Debt Service</i>	To account for the accumulation of Water and Sewer Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds, including certain debt self-acquired by the County Treasurer, which, as an internal borrowing, is reported as an interfund payable, offset by a General Fund interfund receivable. Sixteen separately-budgeted subfunds, used internally, comprise this fund.
--	--

<i>Various Purpose Facility Improvement Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements.
--	---

<i>Reibold Building Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements. Two separately-budgeted subfunds, used internally, comprise this fund.
--------------------------------------	--

<i>Children Services Building Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Children Services Building.
--	--

<i>Juvenile Detention Center Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Juvenile Detention Center.
---	---

<i>Regional Dispatch Center Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a Regional Dispatch Center. Since this debt was self-acquired by the County Treasurer, it represents an internal borrowing and is reported as an interfund payable, offset by a General Fund interfund receivable.
--	---

Other Governmental Funds (Cont'd.):

Capital Projects Funds: *These are funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds or for assets held in trust. Capital Projects Funds are non-annually budgeted by the County.*

Public Works Capital This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.

Capital Improvement The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.

Board of DDS Capital This fund, pursuant to state law, accounts for ongoing, significant capital needs of the Board of Developmental Disabilities Services, which also provides its funding.

Road Assessment Projects This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.

Water and Sewer Assessment Projects To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.

Road A&G Projects This fund accounts for a variety of ongoing road and bridge engineering contracts and construction projects which are primarily funded from intergovernmental state resources for roads and bridges and administered by the County Engineer's department.

County Engineer Issue 2 Projects 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.

County Engineer Federal Aid Projects To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.

800 MHz Replacement Capital This fund accounts for various capital outlays in connection with the ongoing needs of the County's 800 MHz radio communication system.

Data Processing Capital This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Governmental Funds*

December 31, 2011

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 60,851,813	\$ 726,865	\$ 34,086,580	\$ 95,665,258
Net receivables:				
Accounts.....	1,402,425		15,642	1,418,067
Special assessments.....		2,493,215		2,493,215
Accrued interest.....	103,203			103,203
Due from other funds.....	167,192			167,192
Due from other governments.....	9,711,087		545,600	10,256,687
<i>Total Assets</i>	<u>\$ 72,235,720</u>	<u>\$ 3,220,080</u>	<u>\$ 34,647,822</u>	<u>\$ 110,103,622</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,178,581	\$	\$ 1,243,656	\$ 5,422,237
Deferred revenue.....	2,678,628	2,493,215		5,171,843
Due to other funds.....	3,416,061		45,405	3,461,466
Due to other governments.....	645,405		6,374	651,779
Accrued wages and benefits.....	1,425,335		895	1,426,230
Interfund payables.....	1,050,000	2,346,456	478,974	3,875,430
<i>Total Liabilities</i>	<u>13,394,010</u>	<u>4,839,671</u>	<u>1,775,304</u>	<u>20,008,985</u>
<i>Fund Balances</i>				
Restricted.....	58,529,788		7,716,062	66,245,850
Committed.....	1,871,890		25,203,409	27,075,299
Assigned.....		463,028		463,028
Unassigned.....	(1,559,968)	(2,082,619)	(46,953)	(3,689,540)
<i>Total Fund Balances</i>	<u>58,841,710</u>	<u>(1,619,591)</u>	<u>32,872,518</u>	<u>90,094,637</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 72,235,720</u>	<u>\$ 3,220,080</u>	<u>\$ 34,647,822</u>	<u>\$ 110,103,622</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2011

	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 5,648,926	\$ 4,511,368	\$ 279,584	\$ 2,768,591
Net receivables				
Accounts.....	26,048			182,113
Accrued interest.....	53,595			
Due from other funds.....	16,403			
Due from other governments.....	3,545,270		811,991	
<i>Total Assets</i>	<u>\$ 9,290,242</u>	<u>\$ 4,511,368</u>	<u>\$ 1,091,575</u>	<u>\$ 2,950,704</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 278,895	\$ 109,923	\$ 653,215	\$ 15,681
Deferred revenue.....	1,580,856		41,589	
Due to other funds.....	1,381	9,564	7,089	842,442
Due to other governments.....	7,801		176,965	
Accrued wages and benefits.....	201,440	57,495	36,730	242,987
Interfund payables.....				
<i>Total Liabilities</i>	<u>2,070,373</u>	<u>176,982</u>	<u>915,588</u>	<u>1,101,110</u>
<i>Fund Balances</i>				
Restricted.....	7,219,869	4,334,386	175,987	1,849,594
Committed.....				
Unassigned.....				
<i>Total Fund Balances</i>	<u>7,219,869</u>	<u>4,334,386</u>	<u>175,987</u>	<u>1,849,594</u>
<i>Total Liabilities And Fund Balances</i>	<u>\$ 9,290,242</u>	<u>\$ 4,511,368</u>	<u>\$ 1,091,575</u>	<u>\$ 2,950,704</u>

(Cont'd.)

<i>ADAMHS</i>					
<i>Youth Services</i>	<i>Community Corrections</i>	<i>Board Federal Grants</i>	<i>Workforce Investment Act</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>
\$ 1,182,956	\$ 258,765	\$ 89,534	\$ 573,108	\$ 1,329,704	\$ 700,896
			1,200		3,630
	7,924	7,501			
<u>587,953</u>	<u>71,954</u>	<u>1,641,694</u>	<u>906,242</u>	<u>578,176</u>	<u></u>
<u>\$ 1,770,909</u>	<u>\$ 338,643</u>	<u>\$ 1,738,729</u>	<u>\$ 1,480,550</u>	<u>\$ 1,907,880</u>	<u>\$ 704,526</u>
\$ 89,542	\$ 39,761	\$ 58,883	\$ 721,079	\$ 11,039	\$ 15,720
		247,607		7,258	3,630
15,314	3,855		1,771,627	20,137	1,619
31,273	53,797		45,766	145,720	
114,559	100,859			247,260	2,842
				1,050,000	
<u>250,688</u>	<u>198,272</u>	<u>306,490</u>	<u>2,538,472</u>	<u>1,481,414</u>	<u>23,811</u>
1,520,221	140,371	1,432,239		426,466	680,715
			(1,057,922)		
<u>1,520,221</u>	<u>140,371</u>	<u>1,432,239</u>	<u>(1,057,922)</u>	<u>426,466</u>	<u>680,715</u>
<u>\$ 1,770,909</u>	<u>\$ 338,643</u>	<u>\$ 1,738,729</u>	<u>\$ 1,480,550</u>	<u>\$ 1,907,880</u>	<u>\$ 704,526</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds (Cont'd.)*

December 31, 2011

	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 895,730	\$	\$ 549,436	\$ 42,063,215	\$ 60,851,813
Net receivables					
Accounts.....	54,030			1,135,404	1,402,425
Accrued interest.....				49,608	103,203
Due from other funds.....	15,579	45,655	46,783	27,347	167,192
Due from other governments.....		385,838	432,467	749,502	9,711,087
<i>Total Assets</i>	<u>\$ 965,339</u>	<u>\$ 431,493</u>	<u>\$ 1,028,686</u>	<u>\$ 44,025,076</u>	<u>\$ 72,235,720</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 102,118	\$ 195,726	\$ 24,235	\$ 1,862,764	\$ 4,178,581
Deferred revenue.....	34,855	96,764		666,069	2,678,628
Due to other funds.....	3,630	621,168	61,953	56,282	3,416,061
Due to other governments.....	7,010	12,043	137,179	27,851	645,405
Accrued wages and benefits.....	53,017	7,838	94,859	265,449	1,425,335
Interfund payables.....					1,050,000
<i>Total Liabilities</i>	<u>200,630</u>	<u>933,539</u>	<u>318,226</u>	<u>2,878,415</u>	<u>13,394,010</u>
<i>Fund Balances</i>					
Restricted.....			710,460	41,146,661	58,529,788
Committed.....	764,709				1,871,890
Unassigned.....		(502,046)			(1,559,968)
<i>Total Fund Balances</i>	<u>764,709</u>	<u>(502,046)</u>	<u>710,460</u>	<u>41,146,661</u>	<u>58,841,710</u>
<i>Total Liabilities And Fund Balances</i>	<u>\$ 965,339</u>	<u>\$ 431,493</u>	<u>\$ 1,028,686</u>	<u>\$ 44,025,076</u>	<u>\$ 72,235,720</u>

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2011

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Assets</i>								
Equity in pooled cash and cash equivalents.....	\$ 46,579	\$ 217,258	\$	\$ 319,890	\$ 143,138	\$	\$	\$ 726,865
Special assessments receivable.....	<u>129,670</u>	<u>2,363,545</u>						<u>2,493,215</u>
Total Assets.....	\$ <u>176,249</u>	\$ <u>2,580,803</u>	\$ <u>0</u>	\$ <u>319,890</u>	\$ <u>143,138</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,220,080</u>
<i>Liabilities</i>								
Deferred revenue.....	\$ 129,670	\$ 2,363,545	\$	\$	\$	\$	\$	\$ 2,493,215
Interfund payables.....	<u>105,952</u>	<u>862,504</u>					<u>1,378,000</u>	<u>2,346,456</u>
Total Liabilities.....	235,622	3,226,049	0	0	0	0	1,378,000	4,839,671
<i>Fund Balances</i>								
Assigned.....				319,890	143,138			463,028
Unassigned.....	<u>(59,373)</u>	<u>(645,246)</u>					<u>(1,378,000)</u>	<u>(2,082,619)</u>
Total Fund Balances.....	(59,373)	(645,246)	0	319,890	143,138	0	(1,378,000)	(1,619,591)
Total Liabilities And Fund Balances.....	\$ <u>176,249</u>	\$ <u>2,580,803</u>	\$ <u>0</u>	\$ <u>319,890</u>	\$ <u>143,138</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,220,080</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2011

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 6,089,951	\$ 3,116,816	\$ 13,281,432	\$ 446,859	\$ 636,065
Net receivables					
Accounts.....	11,793				
Due from other governments.....		45,600	500,000		
Total Assets.....	\$ 6,101,744	\$ 3,162,416	\$ 13,781,432	\$ 446,859	\$ 636,065
<i>Liabilities</i>					
Accounts payable.....	\$ 480,667	\$ 27,365	\$ 364,174	\$ 1,200	\$ 22,845
Due to other funds.....	45,405				
Due to other governments.....	4,549				1,825
Accrued wages and benefits.....	895				
Interfund payables.....					478,974
Total Liabilities.....	531,516	27,365	364,174	1,200	503,644
<i>Fund Balances</i>					
Restricted.....				445,659	132,421
Committed.....	5,570,228	3,135,051	13,417,258		
Unassigned.....					
Total Fund Balances.....	5,570,228	3,135,051	13,417,258	445,659	132,421
Total Liabilities And Fund Balances.....	\$ 6,101,744	\$ 3,162,416	\$ 13,781,432	\$ 446,859	\$ 636,065

<i>Road, A&G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Replacement Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$ 7,438,434	\$	\$	\$ 1,200,000	\$ 1,877,023	\$ 34,086,580
				3,849	15,642
					545,600
<u>\$ 7,438,434</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,200,000</u>	<u>\$ 1,880,872</u>	<u>\$ 34,647,822</u>
\$ 300,452	\$	\$ 46,953	\$	\$	\$ 1,243,656
					45,405
					6,374
					895
					478,974
<u>300,452</u>	<u>0</u>	<u>46,953</u>	<u>0</u>	<u>0</u>	<u>1,775,304</u>
7,137,982					7,716,062
			1,200,000	1,880,872	25,203,409
		(46,953)			(46,953)
<u>7,137,982</u>	<u>0</u>	<u>(46,953)</u>	<u>1,200,000</u>	<u>1,880,872</u>	<u>32,872,518</u>
<u>\$ 7,438,434</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,200,000</u>	<u>\$ 1,880,872</u>	<u>\$ 34,647,822</u>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds*

For the Year Ended December 31, 2011

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 1,287,734	\$	\$	\$ 1,287,734
Other taxes.....	6,546,496			6,546,496
Licenses and permits.....	2,570,985			2,570,985
Fees and charges for services.....	19,624,438		50,396	19,674,834
Fines and forfeitures.....	1,056,165			1,056,165
Special assessments.....		242,775		242,775
Intergovernmental.....	75,550,164		11,837,218	87,387,382
Investment earnings.....	374,229			374,229
Miscellaneous.....	394,198			394,198
Total Revenues.....	107,404,409	242,775	11,887,614	119,534,798
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	10,251,616			10,251,616
Judicial and law enforcement.....	59,197,762			59,197,762
Environment and public works.....	16,174,690			16,174,690
Social services.....	30,594,849			30,594,849
Community and economic development.....	11,869,912			11,869,912
Capital outlay.....			17,068,021	17,068,021
<i>Debt service:</i>				
Principal retirement.....	14,718	3,135,418		3,150,136
Interest and fiscal charges.....	786	1,531,159		1,531,945
Total Expenditures.....	128,104,333	4,666,577	17,068,021	149,838,931
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>				
	(20,699,924)	(4,423,802)	(5,180,407)	(30,304,133)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	51,646			51,646
Transfers in.....	25,253,411	4,674,453	3,345,339	33,273,203
Transfers out.....	(1,000,309)	(362,031)		(1,362,340)
Total Other Financing Sources And Uses.....	24,304,748	4,312,422	3,345,339	31,962,509
 <i>Net Change in Fund Balances.....</i>	 3,604,824	 (111,380)	 (1,835,068)	 1,658,376
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>				
	55,236,886	(1,508,211)	34,707,586	88,436,261
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	\$ 58,841,710	\$ (1,619,591)	\$ 32,872,518	\$ 90,094,637

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>	<i>Youth Services</i>
<i>Revenues:</i>					
Property taxes.....	\$	\$	\$	\$	\$
Other taxes.....	4,144,442				
Licenses and permits.....					
Fees and charges for services.....	122,292	4,148,207		1,869,555	
Fines and forfeitures.....	304,422				
Intergovernmental.....	8,032,859	270,788	9,468,230	8,564,342	5,858,922
Investment earnings.....	230,966				
Miscellaneous.....					
Total Revenues.....	12,834,981	4,418,995	9,468,230	10,433,897	5,858,922
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....		3,558,859			
Judicial and law enforcement.....				14,009,957	5,346,458
Environment and public works.....	13,763,441				
Social services.....			638,865		
Community and economic development.....			8,653,378		
<i>Debt Service:</i>					
Principal retirement.....					
Interest and fiscal charges.....					
Total Expenditures.....	13,763,441	3,558,859	9,292,243	14,009,957	5,346,458
<i>Excess (Deficiency) Of</i>					
Revenues Over Expenditures.....	(928,460)	860,136	175,987	(3,576,060)	512,464
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	25,893				
Transfers in.....				4,027,292	
Transfers out.....					
Total Other Financing Sources And Uses.....	25,893	0	0	4,027,292	0
Net Change in Fund Balances.....	(902,567)	860,136	175,987	451,232	512,464
<i>Fund Balance (Deficit) At</i>					
Beginning Of Year.....	8,122,436	3,474,250	0	1,398,362	1,007,757
<i>Fund Balance (Deficit) At</i>					
End Of Year.....	\$ 7,219,869	\$ 4,334,386	\$ 175,987	\$ 1,849,594	\$ 1,520,221

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds (Cont'd.)*

For the Year Ended December 31, 2011

	Community Corrections	ADAMHS Board Federal Grants	Workforce Investment Act	Sheriff Contracts	Job Center
<i>Revenues:</i>					
Property taxes.....	\$	\$	\$	\$	\$
Other taxes.....					
Licenses and permits.....					
Fees and charges for services.....	2,370				1,888,887
Fines and forfeitures.....					
Intergovernmental.....	5,668,087	4,734,054	6,199,691	13,943,473	
Investment earnings.....					
Miscellaneous.....					
<i>Total Revenues.....</i>	<u>5,670,457</u>	<u>4,734,054</u>	<u>6,199,691</u>	<u>13,943,473</u>	<u>1,888,887</u>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					
Judicial and law enforcement.....	5,659,171			15,389,351	
Environment and public works.....					
Social services.....		4,110,785	6,528,995		2,190,441
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....					
Interest and fiscal charges.....					
<i>Total Expenditures.....</i>	<u>5,659,171</u>	<u>4,110,785</u>	<u>6,528,995</u>	<u>15,389,351</u>	<u>2,190,441</u>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<u>11,286</u>	<u>623,269</u>	<u>(329,304)</u>	<u>(1,445,878)</u>	<u>(301,554)</u>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	5,696				
Transfers in.....				1,578,000	500,000
Transfers out.....				(497,882)	
<i>Total Other Financing Sources And Uses.....</i>	<u>5,696</u>	<u>0</u>	<u>0</u>	<u>1,080,118</u>	<u>500,000</u>
<i>Net Change in Fund Balances.....</i>	<u>16,982</u>	<u>623,269</u>	<u>(329,304)</u>	<u>(365,760)</u>	<u>198,446</u>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<u>123,389</u>	<u>808,970</u>	<u>(728,618)</u>	<u>792,226</u>	<u>482,269</u>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<u>\$ 140,371</u>	<u>\$ 1,432,239</u>	<u>\$ (1,057,922)</u>	<u>\$ 426,466</u>	<u>\$ 680,715</u>

<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$
			1,287,734	1,287,734
			2,402,054	6,546,496
			2,570,985	2,570,985
2,559,750	250	497,186	8,535,941	19,624,438
			751,743	1,056,165
482,954	5,616,400	2,060,570	4,649,794	75,550,164
			143,263	374,229
		10,000	384,198	394,198
<u>3,042,704</u>	<u>5,616,650</u>	<u>2,567,756</u>	<u>20,725,712</u>	<u>107,404,409</u>
2,007,121	2,892,328	12,250	1,781,058	10,251,616
1,469,804	853,655	1,822,232	14,647,134	59,197,762
	7,520	128,686	2,275,043	16,174,690
366,709	1,137,252	1,322,789	14,299,013	30,594,849
			3,216,534	11,869,912
			14,718	14,718
			786	786
<u>3,843,634</u>	<u>4,890,755</u>	<u>3,285,957</u>	<u>36,234,286</u>	<u>128,104,333</u>
(800,930)	725,895	(718,201)	(15,508,574)	(20,699,924)
			20,057	51,646
1,362,262	2,565	881,943	16,901,349	25,253,411
(482,677)	(2,514)	(17,236)		(1,000,309)
<u>879,585</u>	<u>51</u>	<u>864,707</u>	<u>16,921,406</u>	<u>24,304,748</u>
78,655	725,946	146,506	1,412,832	3,604,824
686,054	(1,227,992)	563,954	39,733,829	55,236,886
<u>764,709</u>	<u>(502,046)</u>	<u>710,460</u>	<u>41,146,661</u>	<u>58,841,710</u>

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Debt Service Governmental Funds*

For the Year Ended December 31, 2011

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Revenues:</i>								
Special assessments.....	\$ 17,454	\$ 225,321	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 242,775
Total Revenues.....	17,454	225,321	0	0	0	0	0	242,775
<i>Expenditures:</i>								
<i>Debt service:</i>								
Principal retirement.....		129,286	1,149,550	641,582	1,125,000	90,000		3,135,418
Interest and fiscal charges.....		50,289	361,513	166,182	74,425	878,750		1,531,159
Total Expenditures.....	0	179,575	1,511,063	807,764	1,199,425	968,750	0	4,666,577
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>								
	17,454	45,746	(1,511,063)	(807,764)	(1,199,425)	(968,750)	0	(4,423,802)
<i>Other Financing Sources And Uses</i>								
Transfers in.....		14,658	1,511,061	482,677	1,199,425	968,750	497,882	4,674,453
Transfers out.....	(19,364)	(268,785)					(73,882)	(362,031)
Total Other Financing Sources And Uses..	(19,364)	(254,127)	1,511,061	482,677	1,199,425	968,750	424,000	4,312,422
 <i>Net Change in Fund Balances.....</i>	 (1,910)	 (208,381)	 (2)	 (325,087)	 0	 0	 424,000	 (111,380)
<i>Fund Balance (Deficit)</i>								
<i>At Beginning Of Year.....</i>	<u>(57,463)</u>	<u>(436,865)</u>	<u>2</u>	<u>644,977</u>	<u>143,138</u>	<u>0</u>	<u>(1,802,000)</u>	<u>(1,508,211)</u>
<i>Fund Balance (Deficit)</i>								
<i>At End Of Year.....</i>	<u>\$ (59,373)</u>	<u>\$ (645,246)</u>	<u>\$ 0</u>	<u>\$ 319,890</u>	<u>\$ 143,138</u>	<u>\$ 0</u>	<u>\$ (1,378,000)</u>	<u>\$ (1,619,591)</u>

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds*

For the Year Ended December 31, 2011

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 35,000	\$	\$	\$	\$
Intergovernmental.....	<u>4,885</u>	<u>6,738</u>	<u>676,026</u>	<u>58,250</u>	<u></u>
Total Revenues.....	39,885	6,738	676,026	58,250	0
<i>Expenditures:</i>					
Capital outlay.....	<u>2,090,382</u>	<u>1,229,736</u>	<u>1,937,663</u>	<u>13,402</u>	<u>58,258</u>
Total Expenditures.....	2,090,382	1,229,736	1,937,663	13,402	58,258
<i>Excess (Deficiency) Of Revenues</i>					
Over Expenditures.....	(2,050,497)	(1,222,998)	(1,261,637)	44,848	(58,258)
<i>Other Financing Sources And Uses</i>					
Transfers in.....	<u>1,001,682</u>	<u>870,464</u>	<u></u>	<u>15,122</u>	<u>238,071</u>
Total Other Financing Sources And Uses.....	1,001,682	870,464	0	15,122	238,071
 <i>Net Change in Fund Balances.....</i>	 (1,048,815)	 (352,534)	 (1,261,637)	 59,970	 179,813
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	<u>6,619,043</u>	<u>3,487,585</u>	<u>14,678,895</u>	<u>385,689</u>	<u>(47,392)</u>
 <i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 5,570,228</u>	<u>\$ 3,135,051</u>	<u>\$ 13,417,258</u>	<u>\$ 445,659</u>	<u>\$ 132,421</u>

*Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds (Cont'd.)*

For the Year Ended December 31, 2011

	<i>Road, A&G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Replacement Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$	\$ 15,396	\$ 50,396
Intergovernmental.....	<u>3,067,716</u>	<u>2,885,183</u>	<u>5,065,651</u>	<u>0</u>	<u>72,769</u>	<u>11,837,218</u>
<i>Total Revenues</i>	<u>3,067,716</u>	<u>2,885,183</u>	<u>5,065,651</u>	<u>0</u>	<u>88,165</u>	<u>11,887,614</u>
<i>Expenditures:</i>						
Capital outlay.....	<u>3,644,272</u>	<u>2,885,183</u>	<u>5,112,604</u>	<u>0</u>	<u>96,521</u>	<u>17,068,021</u>
<i>Total Expenditures</i>	<u>3,644,272</u>	<u>2,885,183</u>	<u>5,112,604</u>	<u>0</u>	<u>96,521</u>	<u>17,068,021</u>
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures</i>	(576,556)	0	(46,953)	0	(8,356)	(5,180,407)
<i>Other Financing Sources And Uses</i>						
Transfers in.....	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>1,200,000</u>	<u>0</u>	<u>3,345,339</u>
<i>Total Other Financing Sources And Uses</i>	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>1,200,000</u>	<u>0</u>	<u>3,345,339</u>
 <i>Net Change in Fund Balances</i>	 (556,556)	 0	 (46,953)	 1,200,000	 (8,356)	 (1,835,068)
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year</i>	<u>7,694,538</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,889,228</u>	<u>34,707,586</u>
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year</i>	<u>\$ 7,137,982</u>	<u>\$ 0</u>	<u>\$ (46,953)</u>	<u>\$ 1,200,000</u>	<u>\$ 1,880,872</u>	<u>\$ 32,872,518</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Property taxes.....	\$ 14,793,228	\$ 14,793,228	\$ 14,479,975	\$ (313,253)
Sales tax.....	60,000,000	60,000,000	65,600,040	5,600,040
Other taxes.....	2,100,000	2,100,000	1,971,468	(128,532)
Licenses and permits.....	30,000	30,000	29,723	(277)
Fees and charges for services.....	22,061,004	22,146,944	22,096,825	(50,119)
Fines and forfeitures.....	1,237,091	1,237,091	1,139,056	(98,035)
Intergovernmental.....	22,731,150	22,732,248	20,312,632	(2,419,616)
Investment earnings.....	8,217,500	8,217,500	8,232,013	14,513
Miscellaneous.....	1,731,777	1,758,907	2,972,612	1,213,705
Total Revenues.....	\$ 132,901,750	\$ 133,015,918	\$ 136,834,344	\$ 3,818,426
<i>Expenditures:</i>				
<i>General Government</i>				
<i>Board of County Commissioners</i>				
Statutory salaries.....	\$ 261,225	\$ 261,225	\$ 261,225	\$ 0
Salaries.....	324,127	329,167	329,157	10
Fringe benefits.....	160,638	162,491	162,489	2
Operating supplies.....	4,750	5,139	5,138	1
Routine business.....	3,100	4,350	4,111	239
Board approved travel.....	6,075	7,500	6,285	1,215
Staff training and development.....	1,500	670	670	0
Contractual professional services.....	500	700	668	32
Maintenance and repair services.....	500	98	72	26
Communications.....	15,789	13,889	13,791	98
Rentals.....	2,600	2,600	2,310	290
Capital outlays.....	588	4,798	4,789	9
Total Board of County Commissioners.....	781,392	792,627	790,705	1,922
<i>County Administrator</i>				
Salaries.....	158,651	158,651	138,018	20,633
Fringe benefits.....	23,471	23,471	22,251	1,220
Special fringe benefits.....	1,500	1,500	1,414	86
Operating supplies.....	4,200	4,200	3,906	294
Routine business.....	2,600	1,600	915	685
Board approved travel.....	295	2,395	714	1,681
Staff training and development.....	2,200	2,200	2,085	115
Contractual professional services.....	1,400	400	56	344
Communications.....	9,665	7,965	7,061	904
Rentals.....	1,785	2,385	2,374	11
Capital outlays.....		1,708	1,435	273
Total County Administrator.....	205,767	206,475	180,229	26,246
<i>Clerk of Commission</i>				
Salaries.....	96,032	96,832	96,261	571
Fringe benefits.....	33,105	34,293	34,285	8
Operating supplies.....	8,000	9,218	8,626	592
Routine business.....	400	400	100	300
Staff training and development.....	750	700	155	545
Contractual professional services.....	4,550	3,525	1,087	2,438
Maintenance and repair services.....	1,000	1,000	119	881
Communications.....	7,250	7,250	5,747	1,503
Rentals.....	4,900	5,225	5,202	23
Capital outlays.....		1,471	1,460	11
Total Clerk of the Commission.....	155,987	159,914	153,042	6,872

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Office of Management and Budget</i>				
Salaries.....	\$ 515,112	\$ 515,112	\$ 422,360	\$ 92,752
Fringe benefits.....	148,437	148,437	125,805	22,632
Special fringe benefits.....	400	400	165	235
Operating supplies.....	6,665	8,665	3,922	4,743
Routine business.....	1,500	1,500	355	1,145
Staff training and development.....	6,900	6,900	2,571	4,329
Contractual professional services.....	75,500	75,500	72,121	3,379
Maintenance and repair services.....	1,000	1,000		1,000
Communications.....	12,400	12,400	9,503	2,897
Rentals.....	4,000	4,000	3,550	450
Capital outlays.....		10,500	10,285	215
<i>Total Office of Management and Budget.....</i>	<u>771,914</u>	<u>784,414</u>	<u>650,637</u>	<u>133,777</u>
<i>Administrative Services Director</i>				
Salaries.....	171,100	173,900	173,858	42
Fringe benefits.....	50,238	50,338	50,317	21
Special fringe benefits.....	900	1,000	996	4
Operating supplies.....	600	600	263	337
Routine business.....	400	100		100
Staff training and development.....	850	1,300	905	395
Contractual professional services.....	275	475	432	43
Communications.....	3,384	3,384	2,827	557
Public utility services.....	700	700	224	476
<i>Total Administrative Services Director.....</i>	<u>228,447</u>	<u>231,797</u>	<u>229,822</u>	<u>1,975</u>
<i>Organizational Development and Training</i>				
Salaries.....	112,500	96,650	96,607	43
Fringe benefits.....	54,657	47,157	47,065	92
Special fringe benefits.....	11,887	9,937	7,341	2,596
Operating supplies.....	12,623	12,923	12,765	158
Routine business.....	1,916	1,616	709	907
Board approved travel.....	3,275	3,275		3,275
Staff training and development.....	1,898	1,898	540	1,358
Contractual professional services.....	15,938	15,938	7,665	8,273
Communications.....	5,542	5,542	4,198	1,344
Rentals.....	5,624	5,624	3,083	2,541
<i>Total Organizational Development and Training.....</i>	<u>225,860</u>	<u>200,560</u>	<u>179,973</u>	<u>20,587</u>
<i>Purchasing</i>				
Salaries.....	201,187	228,494	227,587	907
Fringe benefits.....	54,775	75,475	67,752	7,723
Special fringe benefits.....	2,500	4,500	4,429	71
Operating supplies.....	12,418	5,908	5,908	0
Routine business.....	1,349	601	601	0
Board approved travel.....	7,500	4,187	3,870	317
Staff training and development.....	3,103	23,232	23,157	75
Contractual professional services.....	2,343	14,489	14,489	0
Maintenance and repair services.....	18,120	3,620	2,676	944
Communications.....	17,207	14,099	13,559	540
Rentals.....	4,500	3,367	3,365	2
Capital outlays.....	2,985	6,585	6,585	0
<i>Total Purchasing.....</i>	<u>327,987</u>	<u>384,557</u>	<u>373,978</u>	<u>10,579</u>
<i>Communications</i>				
Salaries.....	38,358	38,358	38,178	180
Fringe benefits.....	9,610	9,610	9,548	62
Special fringe benefits.....	700	700	347	353
Operating supplies.....	1,350	1,350	221	1,129
Routine business.....	1,150	1,150		1,150
Staff training and development.....	1,100	1,100	375	725
Contractual professional services.....	7,602	2,602		2,602
Communications.....	2,915	2,915	2,780	135
Capital outlays.....		1,500	1,435	65
<i>Total Communications.....</i>	<u>62,785</u>	<u>59,285</u>	<u>52,884</u>	<u>6,401</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Financial and Customer Services</i>				
Salaries.....	\$ 334,824	\$ 288,704	\$ 222,819	\$ 65,885
Fringe benefits.....	74,040	61,890	61,843	47
Special fringe benefits.....	6,000	132	122	10
Post-employment services.....		55	55	0
Operating supplies.....	792	701	571	130
Board approved travel.....	2,500			0
Staff training and development.....	446	446	382	64
Contractual professional services.....	6,013	10,863	9,400	1,463
Maintenance and repair services.....	144,852	32,658	32,658	0
Communications.....	989	1,039	1,034	5
Public utility services.....	313,207			0
Miscellaneous.....	9,700	26,700	25,722	978
Budget control account.....	77,476	47,476		47,476
<i>Total Financial and Customer Services.....</i>	<u>970,839</u>	<u>470,664</u>	<u>354,606</u>	<u>116,058</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries.....	477,400	477,400	472,220	5,180
Fringe benefits.....	208,771	200,771	196,120	4,651
Special fringe benefits.....	2,180	2,334	2,334	0
Pre-employment services.....		96	96	0
Operating supplies.....	17,530	53,646	51,701	1,945
Routine business.....	4,234	1,984	1,441	543
Staff training and development.....	7,975	11,854	11,704	150
Contractual professional services.....	11,014	1,013	638	375
Maintenance and repair services.....	13,699	158,104	122,420	35,684
Communications.....	18,792	10,408	10,274	133
Rentals.....	4,200	5,428	4,971	457
Miscellaneous.....	300			0
<i>Total Building Eng. & Maintenance Services.....</i>	<u>766,095</u>	<u>923,038</u>	<u>873,919</u>	<u>49,119</u>
<i>Administrative Services Kronos System</i>				
Maintenance and repair services.....	73,956	95,509	95,509	0
Communications.....		1,339	1,299	40
<i>Total Administrative Services Kronos System.....</i>	<u>73,956</u>	<u>96,848</u>	<u>96,808</u>	<u>40</u>
<i>Human Resources Administration</i>				
Salaries.....	342,570	373,395	373,262	132
Fringe benefits.....	108,144	136,644	136,550	94
Special fringe benefits.....	1,800	1,800	1,339	461
Operating supplies.....	27,556	19,256	18,612	644
Routine business.....	3,500	4,000	3,682	318
Board approved travel.....	1,850	512	512	0
Staff training and development.....	5,163	2,333	1,695	638
Contractual professional services.....	34,622	21,690	21,690	0
Maintenance and repair services.....	20,350	19,569	19,569	0
Communications.....	16,550	15,550	15,550	0
Rentals.....	5,000	6,107	6,075	33
<i>Total Human Resources Administration.....</i>	<u>567,105</u>	<u>600,856</u>	<u>598,536</u>	<u>2,320</u>
<i>Building Maintenance-Administration Building</i>				
Salaries.....	392,706	427,306	427,263	43
Fringe benefits.....	162,116	179,166	178,527	639
Special fringe benefits.....	2,000	2,000	1,602	398
Operating supplies.....	97,488	96,938	90,822	6,116
Contractual professional services.....	2,371	2,371	1,803	568
Maintenance and repair services.....	189,350	209,250	198,109	11,141
Communications.....	6,200	6,200	5,450	750
Public utility services.....	464,440	549,940	540,849	9,091
Miscellaneous.....	38,218	38,218	37,830	388
<i>Total Building Maintenance-Administration Building.....</i>	<u>1,354,889</u>	<u>1,511,389</u>	<u>1,482,255</u>	<u>29,134</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Building Maintenance-All Other Buildings</i>				
Salaries.....	\$ 213,784	\$ 225,184	\$ 225,158	\$ 26
Fringe benefits.....	78,967	92,767	92,673	94
Special fringe benefits.....	2,225	1,525	1,127	398
Post-employment services.....		402	201	201
Operating supplies.....	43,360	43,659	40,240	3,419
Contractual professional services.....	27,644	27,143	26,160	983
Maintenance and repair services.....	170,032	183,546	171,147	12,399
Communications.....	8,810	8,810	7,933	877
Public utility services.....	355,079	304,079	300,345	3,734
Miscellaneous.....	1,200	3,200	2,908	292
<i>Total Building Maintenance-All Other Buildings.....</i>	<u>901,101</u>	<u>890,315</u>	<u>867,892</u>	<u>22,423</u>
<i>Building Maintenance-Child Care Center</i>				
Operating supplies.....	14,049	14,049	9,766	4,283
Maintenance and repair services.....	21,771	21,771	17,174	4,597
Public utility services.....	29,000	38,500	38,391	109
Miscellaneous.....	9,900	9,900	9,640	260
<i>Total Building Maintenance-Child Care Center.....</i>	<u>74,720</u>	<u>84,220</u>	<u>74,971</u>	<u>9,249</u>
<i>Non-Departmental-Agricultural Society</i>				
Intergovernmental.....	51,701	51,701	51,701	0
<i>Total Non-Departmental Agricultural Society.....</i>	<u>51,701</u>	<u>51,701</u>	<u>51,701</u>	<u>0</u>
<i>Non-Departmental-Audit Services</i>				
Contractual professional services.....	151,221	156,476	156,476	0
Communications.....	1,000	629	629	0
<i>Total Non-Departmental-Audit Services.....</i>	<u>152,221</u>	<u>157,105</u>	<u>157,105</u>	<u>0</u>
<i>Non-Departmental-Contingencies</i>				
Miscellaneous.....	1,000,000			0
<i>Total Non-Departmental-Contingencies.....</i>	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Non-Departmental-Insurance</i>				
Insurance.....	650,000	381,240	381,235	5
<i>Total Non-Departmental Insurance.....</i>	<u>650,000</u>	<u>381,240</u>	<u>381,235</u>	<u>5</u>
<i>Non-Departmental-Miscellaneous</i>				
Operating supplies.....	5,000	5,061	5,061	0
Staff training and development.....	30,000	24,011	24,011	0
Contractual professional services.....	207,825	23,832	23,832	0
<i>Total Non-Departmental-Miscellaneous.....</i>	<u>242,825</u>	<u>52,904</u>	<u>52,904</u>	<u>0</u>
<i>Non-Departmental-Miscellaneous Sponsors</i>				
Routine business.....	19,400	19,400	19,400	0
<i>Total Non-Departmental-Miscellaneous Sponsors.....</i>	<u>19,400</u>	<u>19,400</u>	<u>19,400</u>	<u>0</u>
<i>Non-Departmental-Personal Services Cost</i>				
Salaries.....	150,000	124,544	124,544	0
Fringe benefits.....	126,000	98,084	98,084	0
<i>Total Non-Departmental-Personal Services Cost.....</i>	<u>276,000</u>	<u>222,628</u>	<u>222,628</u>	<u>0</u>
<i>Non-Departmental-Poll Worker Pilot Program</i>				
Salaries.....	162,417	69,870	69,870	0
Fringe benefits.....	31,583	15,155	15,155	0
<i>Total Non-Departmental-Poll Worker Pilot Program.....</i>	<u>194,000</u>	<u>85,025</u>	<u>85,025</u>	<u>0</u>
<i>Non-Departmental-Joint Office of Citizen Complaints</i>				
Contractual professional services.....	86,748	86,748	86,748	0
<i>Total Non-Joint Office of Citizen Complaints.....</i>	<u>86,748</u>	<u>86,748</u>	<u>86,748</u>	<u>0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Data Processing</i>				
Salaries.....	\$ 1,649,317	\$ 1,583,927	\$ 1,576,927	\$ 7,000
Fringe benefits.....	539,746	539,746	537,019	2,727
Special fringe benefits.....	720	720	720	0
Post-employment services.....		900	90	810
Operating supplies.....	17,140	16,379	13,514	2,865
Routine business.....		400	200	200
Contractual professional services.....	57,262	57,512	56,541	971
Maintenance and repair services.....	288,533	429,837	425,497	4,340
Communications.....	42,200	42,200	29,966	12,234
Rentals.....	2,000	2,111	2,110	1
Capital outlays.....		74,859	73,524	1,335
<i>Total Data Processing.....</i>	<u>2,596,918</u>	<u>2,748,591</u>	<u>2,716,108</u>	<u>32,483</u>
<i>Auditor</i>				
Statutory salaries.....	91,248	91,248	91,248	0
Salaries.....	1,850,310	1,850,310	1,838,681	11,629
Fringe benefits.....	599,371	623,371	622,162	1,209
Special fringe benefits.....	4,835	7,435	5,603	1,832
Operating supplies.....	68,864	57,812	54,675	3,137
Routine business.....	4,098	3,898	2,325	1,573
Board approved travel.....		4,347	3,154	1,193
Staff training and development.....	26,512	20,607	13,473	7,134
Contractual professional services.....	78,795	62,545	61,150	1,395
Maintenance and repair services.....	137,473	126,895	126,454	441
Communications.....	181,038	203,949	193,087	10,862
Rentals.....		1,450	676	774
Capital outlays.....	456	38,353	34,150	4,203
<i>Total Auditor.....</i>	<u>3,043,000</u>	<u>3,092,220</u>	<u>3,046,838</u>	<u>45,382</u>
<i>Treasurer</i>				
Statutory salaries.....	73,294	73,294	73,294	0
Salaries.....	808,825	783,614	604,788	178,826
Fringe benefits.....	322,892	322,892	285,655	37,237
Special fringe benefits.....	2,688	3,299	2,994	305
Operating supplies.....	28,288	79,758	79,353	405
Routine business.....	1,150	1,900	1,822	78
Board approved travel.....	4,700	3,575	2,703	872
Staff training and development.....	5,050	16,100	15,986	114
Contractual professional services.....	220,504	242,345	232,021	10,324
Maintenance and repair services.....	1,455	7,065	6,931	134
Communications.....	114,000	130,125	130,086	39
Rentals.....	3,200	1,616	1,213	403
Miscellaneous.....	250	250	100	150
Capital outlays.....		78,972	78,971	1
<i>Total Treasurer.....</i>	<u>1,586,296</u>	<u>1,744,805</u>	<u>1,515,917</u>	<u>228,888</u>
<i>Recorder</i>				
Statutory salaries.....	71,287	71,287	71,287	0
Salaries.....	677,715	704,417	697,000	7,417
Fringe benefits.....	319,771	319,771	305,752	14,019
Special fringe benefits.....	1,000	1,000	393	607
Operating supplies.....	6,459	6,250	6,246	4
Routine business.....	1,339	1,339	449	890
Board approved travel.....	5,300	5,300	1,655	3,645
Staff training and development.....	3,989	4,198	3,140	1,058
Contractual professional services.....	9,749	9,749	6,728	3,021
Communications.....	14,375	14,375	7,285	7,090
Miscellaneous.....	3,395	3,395		3,395
<i>Total Recorder.....</i>	<u>1,114,379</u>	<u>1,141,081</u>	<u>1,099,935</u>	<u>41,146</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Board of Elections</i>				
Statutory salaries.....	\$ 76,012	\$ 72,112	\$ 72,112	\$ 0
Salaries.....	2,086,654	1,603,645	1,603,645	0
Fringe benefits.....	616,371	561,247	561,247	0
Special fringe benefits.....	6,800	3,252	3,252	0
Operating supplies.....	122,806	136,203	136,113	90
Outside agency board approved travel.....	14,500	21,211	21,211	0
Routine business.....	12,000	3,159	3,159	0
Staff training and development.....	4,500	2,192	2,192	0
Contractual professional services.....	105,765	61,932	61,932	0
Maintenance and repair services.....	123,522	210,209	210,209	0
Communications.....	119,406	121,017	121,017	0
Rentals.....	46,000	35,317	35,317	0
Capital outlays.....		549,175	549,175	0
<i>Total Board of Elections.....</i>	<u>3,334,336</u>	<u>3,380,671</u>	<u>3,380,581</u>	<u>90</u>
<i>Record Center</i>				
Salaries.....	196,379	214,359	201,212	13,147
Fringe benefits.....	87,691	87,278	83,687	3,591
Contractual professional services.....	617	8,587	5,838	2,749
Maintenance and repair services.....	1,034	463	463	0
Communications.....	4,859	4,859	4,546	313
Rentals.....	1,261	1,511	1,510	1
<i>Total Record Center.....</i>	<u>291,841</u>	<u>317,057</u>	<u>297,255</u>	<u>19,802</u>
<i>Microfilm Center</i>				
Salaries.....	273,822	222,386	219,658	2,728
Fringe benefits.....	109,015	85,015	76,858	8,157
Special fringe benefits.....	1,220	1,716	1,716	0
Operating supplies.....	30,676	29,806	29,805	1
Routine business.....	2,500	762	762	0
Board approved travel.....	343	1,063	720	343
Staff training and development.....	1,802	802	714	88
Contractual professional services.....	59,164	73,600	68,025	5,575
Maintenance and repair services.....	40,872	40,872	40,251	621
Communications.....	5,401	5,401	4,289	1,112
Capital outlays.....		46,157	46,064	93
<i>Total Microfilm Center.....</i>	<u>524,815</u>	<u>507,580</u>	<u>488,862</u>	<u>18,718</u>
<i>Total General Government.....</i>	<u>22,633,324</u>	<u>21,385,715</u>	<u>20,562,499</u>	<u>823,216</u>
<i>Judicial and Law Enforcement</i>				
<i>Administrative Services-Criminal Justice Council</i>				
Salaries.....	72,700	72,700	65,356	7,344
Fringe benefits.....	24,292	22,392	22,188	204
Operating supplies.....	500	500	313	187
Routine business.....	4,650	4,650	3,274	1,376
Staff training and development.....	1,300	1,300	270	1,030
Contractual professional services.....	4,000	4,000	1,814	2,186
Communications.....	2,450	1,950	552	1,398
Rentals.....	400	900	464	436
<i>Total Administrative Services-Criminal Justice Council.....</i>	<u>110,292</u>	<u>108,392</u>	<u>94,231</u>	<u>14,161</u>
<i>Building Maintenance-Common Pleas Court Bldg</i>				
Salaries.....	352,494	320,394	315,711	4,683
Fringe benefits.....	153,891	153,891	144,137	9,754
Post-employment services.....	200	200	175	25
Operating supplies.....	67,917	33,503	27,553	5,950
Contractual professional services.....	2,239	2,130	1,517	613
Maintenance and repair services.....	66,407	59,860	55,390	4,470
Communications.....	7,500	7,500	7,264	236
Public utility services.....	275,500	305,172	305,172	0
Miscellaneous.....	45,836	47,836	47,702	134
<i>Total Building Maintenance-Common Pleas Court Bldg.....</i>	<u>971,984</u>	<u>930,486</u>	<u>904,621</u>	<u>25,865</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Building Maintenance-Jail Building</i>				
Salaries.....	\$ 368,000	\$ 368,000	\$ 336,722	\$ 31,278
Fringe benefits.....	147,480	144,380	133,835	10,545
Special fringe benefits.....	4,721	4,721	914	3,807
Post-employment services.....	250			0
Pre-employment services.....		490	490	0
Operating supplies.....	17,487	15,711	14,600	1,111
Staff training and development.....	1,000			0
Contractual professional services.....	2,368	2,003	1,984	19
Maintenance and repair services.....	97,418	118,279	113,780	4,499
Communications.....	5,070	3,570	3,375	195
Public utility services.....	671,165	804,551	801,870	2,681
Miscellaneous.....	59,879	61,643	61,643	0
<i>Total Building Maintenance-Jail Building.....</i>	<u>1,374,838</u>	<u>1,523,348</u>	<u>1,469,213</u>	<u>54,135</u>
<i>Building Maintenance-Sheriff's Administration Bldg</i>				
Operating supplies.....	1,000	650	600	50
Maintenance and repair services.....	9,862	9,952	7,734	2,218
Public utility services.....	46,394	50,394	49,104	1,290
Miscellaneous.....	3,240	3,890	3,811	79
<i>Total Building Maintenance-Sheriff's Administration Bldg</i>	<u>60,496</u>	<u>64,886</u>	<u>61,249</u>	<u>3,637</u>
<i>Building Maintenance-Juvenile Justice Center</i>				
Salaries.....	321,500	321,500	292,325	29,175
Fringe benefits.....	126,334	122,334	121,908	426
Special fringe benefits.....	3,846	3,846	1,307	2,539
Post-employment services.....	250	250		250
Operating supplies.....	64,129	59,043	57,126	1,917
Staff training and development.....	1,000	1,000		1,000
Contractual professional services.....	7,998	2,198	1,568	630
Maintenance and repair services.....	183,256	187,113	170,856	16,257
Communications.....	3,065	3,065	2,747	318
Public utility services.....	371,760	377,707	369,254	8,453
Miscellaneous.....	3,476	4,276	4,075	201
<i>Total Building Maintenance-Juvenile Justice Center.....</i>	<u>1,086,614</u>	<u>1,082,332</u>	<u>1,021,166</u>	<u>61,166</u>
<i>Non-Departmental-Board and Care of Prisoners</i>				
Contractual professional services.....	487,049	485,182	431,409	53,773
Communications.....	2,000	1,851	1,851	0
<i>Total Non-Departmental-Board and Care of Prisoners</i>	<u>489,049</u>	<u>487,033</u>	<u>433,259</u>	<u>53,773</u>
<i>Non-Departmental-Common Pleas Court</i>				
Law enforcement services.....	1,642,800	1,462,059	1,462,059	0
Intergovernmental.....	72,000	57,737	57,737	0
<i>Total Non-Departmental-Common Pleas Court.....</i>	<u>1,714,800</u>	<u>1,519,796</u>	<u>1,519,796</u>	<u>0</u>
<i>Non-Departmental-Court of Appeals</i>				
Law enforcement services.....	206,003	301,003	300,451	552
<i>Total Non-Departmental-Court of Appeals.....</i>	<u>206,003</u>	<u>301,003</u>	<u>300,451</u>	<u>552</u>
<i>Non-Departmental-Domestic Relations</i>				
Law enforcement services.....	4,160	12,360	11,935	425
<i>Total Non-Departmental-Domestic Relations.....</i>	<u>4,160</u>	<u>12,360</u>	<u>11,935</u>	<u>425</u>
<i>Non-Departmental-District Court Area 1</i>				
Law enforcement services.....	48,801	48,801	47,546	1,255
<i>Total Non-Departmental-District Court Area 1.....</i>	<u>48,801</u>	<u>48,801</u>	<u>47,546</u>	<u>1,255</u>
<i>Non-Departmental-District Court Area 2</i>				
Law enforcement services.....	13,140	27,640	26,180	1,460
<i>Total Non-Departmental-District Court Area 2.....</i>	<u>13,140</u>	<u>27,640</u>	<u>26,180</u>	<u>1,460</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Non-Departmental-Juvenile Court</i>				
Law enforcement services.....	\$ 1,241,620	\$ 1,294,120	\$ 1,294,120	\$ 0
<i>Total Non-Departmental-Juvenile Court.....</i>	<u>1,241,620</u>	<u>1,294,120</u>	<u>1,294,120</u>	<u>0</u>
<i>Non-Departmental-Guardianship Services</i>				
Contractual professional services.....	54,165	54,165	54,165	0
<i>Total Non-Departmental-Guardianship Services.....</i>	<u>54,165</u>	<u>54,165</u>	<u>54,165</u>	<u>0</u>
<i>Prosecutor</i>				
Statutory salaries.....	118,513	118,513	118,513	0
Salaries.....	6,983,201	6,994,703	6,918,396	76,307
Fringe benefits.....	2,587,464	2,587,631	2,428,599	159,032
Special fringe benefits.....	11,053	15,453	9,192	6,261
Operating supplies.....	124,303	120,903	95,293	25,610
Routine business.....	30,289	30,289	11,638	18,651
Board approved travel.....	2,500	2,960	2,957	3
Staff training and development.....	34,600	34,140	29,527	4,613
Contractual professional services.....	105,687	103,245	48,220	55,025
Maintenance and repair services.....	53,261	53,261	47,954	5,307
Communications.....	100,000	100,000	83,658	16,342
Insurance.....	600	600		600
Public utility services.....	3,255	3,255	2,658	597
Rentals.....	30,110	30,110	25,750	4,360
Miscellaneous.....	59,257	59,257	59,257	0
Capital outlays.....		2,540	2,345	195
Budget control account.....		15,861		15,861
<i>Total Prosecutor.....</i>	<u>10,244,093</u>	<u>10,272,721</u>	<u>9,883,957</u>	<u>388,764</u>
<i>Sheriff-Administration</i>				
Statutory salaries.....	100,339	100,339	100,339	0
Salaries.....	782,235	734,114	733,366	748
Fringe benefits.....	342,514	331,488	324,896	6,592
Special fringe benefits.....	38,846	24,739	24,739	0
Post-employment services.....	12,000	4,922	4,922	0
Operating supplies.....	23,171	4,559	4,198	361
Routine business.....	3,113	6,013	4,810	1,203
Board approved travel.....		733	733	0
Staff training and development.....	2,362	1,625	1,625	0
Contractual professional services.....	110,562	80,828	77,022	3,806
Maintenance and repair services.....	2,787	1,116		1,116
Communications.....	29,379	6,086	5,171	915
Rentals.....	1,171	9,171	8,911	260
Miscellaneous.....	150,170	46,095	46,095	0
<i>Total Sheriff-Administration.....</i>	<u>1,598,649</u>	<u>1,351,828</u>	<u>1,336,827</u>	<u>15,001</u>
<i>Sheriff-Support Services Operations</i>				
Salaries.....	3,470,282	4,005,554	3,998,843	6,711
Fringe benefits.....	1,366,120	1,495,172	1,456,423	38,749
Special fringe benefits.....	108,005	105,700	103,873	1,827
Operating supplies.....	475,469	614,198	584,834	29,364
Board approved travel.....		11,000	8,850	2,150
Staff training and development.....	8,948	8,854	8,854	0
Contractual professional services.....	35,643	85,956	84,848	1,108
Maintenance and repair services.....	519,368	546,397	531,526	14,871
Communications.....	140,416	255,934	248,707	7,227
Rentals.....	20,642	30,378	26,146	4,232
Miscellaneous.....	1,555	1,555	1,456	99
Cost recovery.....		12,000	8,000	4,000
Capital outlays.....		190,571	188,739	1,832
<i>Total Sheriff-Support Services Operations.....</i>	<u>6,146,448</u>	<u>7,363,269</u>	<u>7,251,099</u>	<u>112,170</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Sheriff-Radio Repair</i>				
Salaries.....	\$ 107,115	\$ 109,275	\$ 109,268	\$ 7
Fringe benefits.....	49,513	49,874	49,258	616
Special fringe benefits.....	1,523	1,165	756	409
Operating supplies.....	56,673	28,551	27,392	1,159
Staff training and development.....	835	419	419	0
Contractual professional services.....	4,011	128	128	0
Maintenance and repair services.....	14,857	9,000	9,000	0
Communications.....	4,048	4,493	4,398	95
Rentals.....	18,125	17,004	13,307	3,697
Miscellaneous.....	779	779		779
<i>Total Sheriff-Radio Repair.....</i>	<u>257,479</u>	<u>220,688</u>	<u>213,926</u>	<u>6,762</u>
<i>Sheriff-Jail Operations</i>				
Salaries.....	8,144,605	7,697,495	7,633,693	63,802
Fringe benefits.....	3,367,533	3,214,816	3,179,953	34,863
Operating supplies.....	249,574	132,068	132,068	0
Board approved travel.....		7,042	7,042	0
Staff training and development.....	10,708	3,883	3,883	0
Contractual professional services.....	4,555,968	4,917,715	4,908,080	9,635
Maintenance and repair services.....	94,829	77,433	71,343	6,090
Communications.....	72,455	62,224	58,727	3,497
Public utility services.....	4,284			0
Rentals.....	15,000	15,000	14,378	622
Miscellaneous.....	3,008	3,008	484	2,524
Capital outlays.....		2,000	1,515	485
<i>Total Sheriff-Jail Operations.....</i>	<u>16,517,964</u>	<u>16,132,684</u>	<u>16,011,166</u>	<u>121,518</u>
<i>Sheriff-Facility Management</i>				
Operating supplies.....	225,978	244,644	229,968	14,676
Maintenance and repair services.....	36,530	33,526	33,526	0
<i>Total Sheriff-Facility Management.....</i>	<u>262,508</u>	<u>278,170</u>	<u>263,494</u>	<u>14,676</u>
<i>Sheriff-Inmate Work Program</i>				
Salaries.....	105,280	108,630	106,755	1,875
Fringe benefits.....	51,842	51,842	51,217	625
<i>Total Sheriff-Inmate Work Program.....</i>	<u>157,122</u>	<u>160,472</u>	<u>157,972</u>	<u>2,500</u>
<i>Sheriff-Security General Fund</i>				
Salaries.....	2,184,822	2,058,508	2,048,016	10,492
Fringe benefits.....	1,021,121	937,259	921,558	15,701
Operating supplies.....	11,911	643	643	0
Contractual professional services.....	417,875	242,109	232,886	9,223
Maintenance and repair services.....	14,835	7,502	6,733	769
Communications.....	27,163	35,764	34,936	828
Rentals.....		3,000	1,912	1,088
<i>Total Sheriff-Security General Fund.....</i>	<u>3,677,727</u>	<u>3,284,785</u>	<u>3,246,684</u>	<u>38,101</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Coroner</i>				
Statutory salaries.....	\$ 118,513	\$ 118,513	\$ 116,240	\$ 2,273
Salaries.....	2,147,495	2,156,230	2,156,218	11
Fringe benefits.....	737,671	737,671	730,385	7,286
Special fringe benefits.....	2,770	2,332	1,824	508
Post-employment services.....	485	94	94	0
Operating supplies.....	29,525	22,639	17,414	5,225
Routine business.....	50	35	32	3
Board approved travel.....				0
Staff training and development.....	8,000	7,341	7,341	1,047
Contractual professional services.....	5,214	6,685	5,638	5,834
Maintenance and repair services.....	47,049	40,029	34,196	386
Communications.....	25,278	39,856	39,470	654
Rentals.....		1,359	705	0
<i>Total Coroner.....</i>	<u>3,122,050</u>	<u>3,132,784</u>	<u>3,109,557</u>	<u>23,227</u>
<i>Clerk of Courts-Legal/Child Support</i>				
Statutory salaries.....	44,893	44,893	44,893	0
Salaries.....	1,199,729	1,209,729	1,209,521	208
Fringe benefits.....	618,904	603,904	576,534	27,370
Special fringe benefits.....	4,243	3,763	3,668	95
Operating supplies.....	22,647	22,341	21,506	835
Routine business.....	564	564	504	60
Board approved travel.....	165	8,925	7,352	1,573
Staff training and development.....	7,828	3,423	3,344	79
Contractual professional services.....	28,009	46,106	22,865	23,241
Maintenance and repair services.....	4,000	5,853	5,438	415
Communications.....	338,503	390,939	385,253	5,686
Public utility services.....	453	634	626	8
Capital outlays.....		1,300	1,235	65
Debt service.....	12,426	12,426	8,541	3,885
<i>Total Clerk of Courts-Legal/Child Support.....</i>	<u>2,282,364</u>	<u>2,354,800</u>	<u>2,291,280</u>	<u>63,520</u>
<i>Clerk of Courts-County Municipal Court One</i>				
Statutory salaries.....	8,246	8,246	8,246	0
Salaries.....	409,360	385,554	380,391	5,163
Fringe benefits.....	213,836	213,836	211,088	2,748
Operating supplies.....	32,616	33,216	33,054	162
Routine business.....	3,807	3,557	3,190	367
Board approved travel.....	1,600	1,525	1,522	3
Staff training and development.....	976	1,301	814	487
Contractual professional services.....	12,773	12,773	11,947	826
Maintenance and repair services.....	4,815	4,815	4,212	603
Communications.....	8,600	8,000	7,836	164
Rentals.....	240,427	240,427	240,235	192
<i>Total Clerk of Courts-County Municipal Court One.....</i>	<u>937,056</u>	<u>913,250</u>	<u>902,535</u>	<u>10,715</u>
<i>Clerk of Courts-County Municipal Court Two</i>				
Statutory salaries.....	10,078	10,078	10,078	0
Salaries.....	358,711	362,517	362,517	0
Fringe benefits.....	174,161	174,161	174,091	70
Operating supplies.....	29,180	30,100	30,003	97
Routine business.....	3,110	2,310	2,183	127
Board approved travel.....	1,800	2,364	2,359	5
Staff training and development.....	275	555	429	126
Contractual professional services.....	10,056	10,056	9,609	447
Maintenance and repair services.....	553	553	474	79
Communications.....	6,480	5,560	5,488	72
Rentals.....	203,285	216,324	216,115	209
<i>Total Clerk of Courts-County Municipal Court Two.....</i>	<u>797,689</u>	<u>814,578</u>	<u>813,346</u>	<u>1,232</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Common Pleas Court-Judicial</i>				
Statutory salaries.....	\$ 154,000	\$ 151,000	\$ 149,282	\$ 1,718
Salaries.....	1,611,618	1,662,468	1,655,693	6,775
Fringe benefits.....	786,074	752,074	735,479	16,595
Special fringe benefits.....	1,350	1,169	711	458
Operating supplies.....	56,316	48,098	47,464	634
Routine business.....	1,395	1,146	1,145	1
Board approved travel.....	33,337	26,931	25,111	1,820
Staff training and development.....	19,694	16,147	13,146	3,001
Contractual professional services.....	62,961	102,953	102,952	1
Law enforcement services.....	74,401	74,401	72,059	2,342
Maintenance and repair services.....	54,996	150,996	150,525	471
Communications.....	44,640	53,946	53,946	0
Rentals.....	6,510	19,398	18,673	725
Capital outlays.....	13,453	111,853	106,757	5,096
Budget control account.....	474,561			0
<i>Total Common Pleas Court-Judicial.....</i>	<u>3,395,306</u>	<u>3,172,580</u>	<u>3,132,943</u>	<u>39,637</u>
<i>Common Pleas Court-Court Services</i>				
Salaries.....	1,952,954	2,314,518	2,311,528	2,990
Fringe benefits.....	1,005,694	1,009,853	1,009,555	298
Special fringe benefits.....	1,212	880	830	50
Operating supplies.....	20,491	19,491	18,760	731
Routine business.....	11,056	13,256	12,428	828
Staff training and development.....	1,546	125	125	0
Contractual professional services.....	113,972	111,612	110,032	1,580
Law enforcement services.....	237,631	197,331	192,631	4,700
Maintenance and repair services.....	6,650	4,574	4,573	1
Communications.....	32,773	36,663	36,378	285
Rentals.....	14,057	15,858	14,262	1,596
<i>Total Common Pleas Court-Court Services.....</i>	<u>3,398,036</u>	<u>3,724,161</u>	<u>3,711,102</u>	<u>13,059</u>
<i>Common Pleas Court-Criminal Justice Services</i>				
Salaries.....	1,738,097	1,615,220	1,613,438	1,782
Fringe benefits.....	641,054	678,054	676,561	1,493
Special fringe benefits.....	1,104	768	650	118
Operating supplies.....	44,287	29,787	28,477	1,310
Routine business.....	8,735	19,044	18,102	942
Staff training and development.....	1,561	1,501	1,500	1
Contractual professional services.....	68,755	40,870	40,835	35
Maintenance and repair services.....	27,267	23,673	19,700	3,973
Communications.....	41,587	34,449	34,448	1
Insurance.....		1,543	1,543	0
Rentals.....	61,695	64,225	63,769	456
Miscellaneous.....	930			0
Capital outlays.....		27,690	21,190	6,500
<i>Total Common Pleas Court-Criminal Justice Services.....</i>	<u>2,635,072</u>	<u>2,536,824</u>	<u>2,520,213</u>	<u>16,611</u>
<i>Common Pleas Court-STOP Program</i>				
Salaries.....	357,183	347,183	341,770	5,413
Fringe benefits.....	143,533	143,533	133,461	10,072
Special fringe benefits.....	93	93		93
Operating supplies.....	108,412	141,412	130,733	10,679
Routine business.....	139	139	79	60
Staff training and development.....	279	279	30	249
Contractual professional services.....	360,097	315,797	307,902	7,895
Maintenance and repair services.....	4,650	11,150	10,790	360
Communications.....	13,299	11,299	10,817	482
Rentals.....	1,767	1,767	1,408	359
Capital outlays.....		800		800
<i>Total Common Pleas Court-STOP Program.....</i>	<u>989,452</u>	<u>973,452</u>	<u>936,990</u>	<u>36,462</u>
<i>Common Pleas Court-Administrator's Office</i>				
Salaries.....	1,023,811	807,531	807,065	466
Fringe benefits.....	329,473	330,663	327,086	3,577
Special fringe benefits.....	7,116	5,496	5,212	284
Operating supplies.....	19,608	15,100	15,100	0
Routine business.....	813	813	813	0
Staff training and development.....	2,325	275	275	0
Contractual professional services.....	22,648	16,419	16,419	0
Maintenance and repair services.....	234,789	242,839	242,802	37
Communications.....	68,526	72,349	72,348	1
Rentals.....	9,250	10,861	9,138	1,723
<i>Total Common Pleas Court-Administrator's Office.....</i>	<u>1,718,359</u>	<u>1,502,346</u>	<u>1,496,258</u>	<u>6,088</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Juvenile Court-Administration</i>				
Salaries.....	\$ 728,005	\$ 1,233,959	\$ 1,232,402	\$ 1,557
Fringe benefits.....	311,523	343,049	343,006	43
Special fringe benefits.....	1,940	8,140	6,198	1,942
Operating supplies.....	79,431	74,923	38,316	36,606
Routine business.....	8,676	8,676	8,644	32
Board approved travel.....	6,800	26,800	18,479	8,321
Staff training and development.....	6,706	1,706	1,633	73
Contractual professional services.....	41,483	31,486	15,534	15,952
Maintenance and repair services.....	139,130	139,130	135,728	3,403
Communications.....	128,994	128,994	80,655	48,339
Insurance.....		335	335	0
Public utility services.....	1,339	1,339	86	1,253
Rentals.....	12,000	13,646	13,646	0
Miscellaneous.....	910	7,535	7,009	526
Capital outlays.....		159,313	152,275	7,038
<i>Total Juvenile Court-Administration.....</i>	<u>1,466,937</u>	<u>2,179,031</u>	<u>2,053,946</u>	<u>125,085</u>
<i>Juvenile Court-Clerk</i>				
Salaries.....	624,737	624,737	560,454	64,283
Fringe benefits.....	306,196	306,196	290,355	15,841
Special fringe benefits.....		100	42	58
Operating supplies.....	21,142	20,042	19,105	937
Board approved travel.....	1,000	1,000	513	487
Contractual professional services.....	18,798	12,678	6,840	5,838
Maintenance and repair services.....	1,123	2,123	1,742	381
Communications.....	135,276	141,396	141,396	0
Rentals.....	4,734	4,734	4,279	455
<i>Total Juvenile Court-Clerk.....</i>	<u>1,113,006</u>	<u>1,113,006</u>	<u>1,024,726</u>	<u>88,280</u>
<i>Juvenile Court-Intervention Center</i>				
Salaries.....	1,342,328	1,202,926	1,111,012	91,914
Fringe benefits.....	505,194	465,348	450,084	15,264
Special fringe benefits.....	485	1,685	1,488	197
Operating supplies.....	8,210	5,960	5,664	297
Routine business.....	970	970	646	324
Board approved travel.....		700	301	399
Staff training and development.....	1,939	739	245	494
Contractual professional services.....	4,403	3,903	3,586	317
Maintenance and repair services.....	2,464	1,013	213	799
Communications.....	25,070	26,120	26,112	8
Rentals.....	4,600	6,751	6,627	124
Miscellaneous.....	291	291		291
<i>Total Juvenile Court-Intervention Center.....</i>	<u>1,895,954</u>	<u>1,716,406</u>	<u>1,605,978</u>	<u>110,428</u>
<i>Juvenile Court-Nicholas Residential Treatment Center</i>				
Salaries.....	831,792	1,012,571	1,012,571	0
Fringe benefits.....	353,739	368,882	365,469	3,413
Special fringe benefits.....	101	851	642	209
Operating supplies.....	116,966	118,764	106,956	11,808
Routine business.....	2,702	7,402	4,671	2,731
Staff training and development.....	1,624	1,624	946	678
Contractual professional services.....	8,263	6,263	4,708	1,555
Social services contractual services.....	4,064	5,180	5,180	0
Maintenance and repair services.....	25,821	23,821	21,258	2,563
Communications.....	17,333	16,333	9,347	6,986
Insurance.....	57	57		57
Public utility services.....	10,389	10,389	5,958	4,431
Rentals.....	8,142	5,336	4,345	991
Miscellaneous.....	1,870	1,312	1,312	0
<i>Total Juvenile Court-Nicholas Residential Treatment Center.....</i>	<u>1,382,863</u>	<u>1,578,785</u>	<u>1,543,363</u>	<u>35,422</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Juvenile Court-Legal</i>				
Statutory salaries.....	\$ 28,000	\$ 28,000	\$ 28,000	\$ 0
Salaries.....	961,025	917,660	764,150	153,510
Fringe benefits.....	348,081	343,361	315,020	28,341
Special fringe benefits.....		600	23	577
Operating supplies.....	13,328	10,614	10,614	0
Routine business.....	1,185	1,185	866	319
Board approved travel.....	4,000	4,000	2,932	1,068
Staff training and development.....	4,588	4,588	3,636	952
Contractual professional services.....	17,064	16,178	10,144	6,034
Law enforcement services.....	364	364	85	279
Maintenance and repair services.....		3,000	2,181	819
Communications.....	3,450	3,450	3,418	32
Rentals.....	7,500	7,500	7,326	174
<i>Total Juvenile Court-Legal.....</i>	<u>1,388,585</u>	<u>1,340,500</u>	<u>1,148,395</u>	<u>192,105</u>
<i>Juvenile Court-Court Support Services</i>				
Salaries.....	146,786	146,786	146,786	0
Fringe benefits.....	72,494	72,494	71,408	1,086
Special fringe benefits.....		600	233	367
Operating supplies.....	3,000	650		650
Rentals.....	3,000	4,750	4,692	58
<i>Total Juvenile Court-Court Support Services.....</i>	<u>225,280</u>	<u>225,280</u>	<u>223,119</u>	<u>2,161</u>
<i>Juvenile Court-Child Support</i>				
Salaries.....	1,150,145	1,114,231	1,028,302	85,928
Fringe benefits.....	487,804	487,804	444,246	43,558
Special fringe benefits.....		350	160	190
Operating supplies.....	17,336	17,986	17,787	199
Routine business.....	1,250	1,250	618	632
Board approved travel.....	6,000	6,000	2,418	3,582
Staff training and development.....	4,867	4,867	1,300	3,567
Contractual professional services.....	9,760	8,760	3,482	5,279
Maintenance and repair services.....	12,086	12,086	1,474	10,612
Communications.....	36,763	36,763	13,348	23,415
Rentals.....	9,400	9,400	7,365	2,035
Miscellaneous.....	271	271		271
<i>Total Juvenile Court-Child Support.....</i>	<u>1,735,682</u>	<u>1,699,768</u>	<u>1,520,500</u>	<u>179,268</u>
<i>Juvenile Court-Probation</i>				
Salaries.....	2,131,000	2,155,856	1,957,482	198,374
Fringe benefits.....	880,017	879,377	821,808	57,569
Special fringe benefits.....	388	14,588	14,186	402
Operating supplies.....	5,016	6,516	6,509	7
Routine business.....	32,161	39,661	39,655	6
Board approved travel.....	1,000	1,000	564	436
Staff training and development.....	3,332	3,332	715	2,617
Contractual professional services.....	127,607	107,407	36,036	71,371
Social services contractual services.....	1,114,012	1,086,528	1,084,612	1,916
Maintenance and repair services.....	14,948	11,020	4,441	6,579
Communications.....	29,699	29,699	27,363	2,336
Insurance.....		3,928	3,928	0
Public utility services.....	500	500		500
Rentals.....	9,179	9,179	6,480	2,699
Other social services.....	1,900	1,900		1,900
Miscellaneous.....	1,686	1,686		1,686
Cost recovery.....		25,484	25,484	0
<i>Total Juvenile Court-Probation.....</i>	<u>4,352,445</u>	<u>4,377,661</u>	<u>4,029,263</u>	<u>348,398</u>
<i>Juvenile Court-Detention Center Operations</i>				
Salaries.....	3,983,527	3,678,450	3,671,459	6,991
Fringe benefits.....	1,956,694	1,921,804	1,847,993	73,812
Special fringe benefits.....		1,500	529	971
Operating supplies.....	200,431	198,831	180,467	18,364
Routine business.....	506	506	185	321
Board approved travel.....	2,000	2,000		2,000
Staff training and development.....	2,807	2,807	828	1,979
Contractual professional services.....	404,534	402,192	231,230	170,961
Maintenance and repair services.....	21,895	21,823	7,986	13,837
Communications.....	40,505	42,920	42,920	0
Public utility services.....	2,216	2,216	1,500	716
Rentals.....	7,556	7,556	4,589	2,967
Miscellaneous.....	279	379	268	111
<i>Total Juvenile Court-Detention Center Operations.....</i>	<u>6,622,950</u>	<u>6,282,984</u>	<u>5,989,954</u>	<u>293,030</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Domestic Relations Court-Child Support</i>				
Salaries.....	\$ 2,079,588	\$ 2,149,972	\$ 2,149,958	\$ 14
Fringe benefits.....	816,593	789,077	779,067	10,010
Special fringe benefits.....	11,713	5,743	5,707	36
Operating supplies.....	36,632	49,482	48,877	605
Routine business.....	5,800	4,200	4,114	86
Board approved travel.....		3,500	3,442	58
Staff training and development.....	17,460	6,460	6,449	11
Contractual professional services.....	31,460	22,310	22,204	106
Maintenance and repair services.....	16,319	22,815	22,705	110
Communications.....	46,560	48,760	48,537	223
Capital outlays.....	2,155	16,885	16,743	142
Debt service.....	36,000	29,304	29,304	0
<i>Total Domestic Relations Court-Child Support.....</i>	<u>3,100,280</u>	<u>3,148,508</u>	<u>3,137,107</u>	<u>11,401</u>
<i>Domestic Relations Court-Judicial</i>				
Statutory salaries.....	28,000	28,000	27,770	230
Salaries.....	195,584	217,584	216,374	1,210
Fringe benefits.....	99,252	99,252	97,471	1,781
Operating supplies.....	3,500	2,400	2,323	77
Routine business.....		720	657	63
Board approved travel.....	2,445	1,475	1,471	4
Staff training and development.....	1,745	1,045	960	85
Contractual professional services.....	2,700	200	182	18
Law enforcement services.....	647	647	647	0
Maintenance and repair services.....	2,440	2,440	2,440	0
Communications.....				0
<i>Total Domestic Relations Court-Judicial.....</i>	<u>336,313</u>	<u>353,763</u>	<u>350,295</u>	<u>3,468</u>
<i>Domestic Relations Court-Parent Education</i>				
Contractual professional services.....	24,283	24,303	23,015	1,288
<i>Total Domestic Relations Court-Parent Education.....</i>	<u>24,283</u>	<u>24,303</u>	<u>23,015</u>	<u>1,288</u>
<i>Probate Court</i>				
Statutory salaries.....	14,000	14,000	14,000	0
Salaries.....	1,041,487	1,053,487	1,052,899	588
Fringe benefits.....	455,371	455,371	397,382	57,989
Special fringe benefits.....	1,275	1,275	1,257	18
Pre-employment services.....	400	400	343	57
Operating supplies.....	17,892	17,892	17,308	584
Routine business.....	450	450	377	73
Board approved travel.....	6,300	6,300	2,423	3,877
Staff training and development.....	8,125	8,926	8,501	425
Contractual professional services.....	83,065	62,084	56,311	5,773
Law enforcement services.....	104	104		104
Maintenance and repair services.....	16,697	8,420	7,821	599
Communications.....	41,796	41,796	37,113	4,683
Public utility services.....	6,549	6,549	6,445	104
Rentals.....		1,764	1,764	0
Miscellaneous.....	2,413	18,870	16,277	2,593
<i>Total Probate Court.....</i>	<u>1,695,924</u>	<u>1,697,688</u>	<u>1,620,221</u>	<u>77,467</u>
<i>County Municipal Court-General Fund</i>				
Statutory salaries.....	200,000	193,984	193,984	0
Salaries.....	357,414	380,500	379,247	1,253
Fringe benefits.....	236,234	239,633	239,582	51
Special fringe benefits.....	1,999	673	663	10
Operating supplies.....	3,392	2,750	2,750	0
Routine business.....	1,314	2,017	2,017	0
Contractual professional services.....	14,809	10,771	10,771	0
Law enforcement services.....	7,775	9,124	9,118	6
Maintenance and repair services.....	1,460	389	389	0
Communications.....	9,946	6,569	6,569	0
<i>Total County Municipal Court-General Fund.....</i>	<u>834,343</u>	<u>846,410</u>	<u>845,090</u>	<u>1,320</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Municipal Courts-Dayton</i>				
Salaries.....	\$ 40,000	\$ 44,980	\$ 44,980	\$ 0
Fringe benefits.....	6,180	6,949	6,949	0
Law enforcement services.....	105,269	111,222	111,222	0
Intergovernmental.....	338,050	362,350	336,140	26,210
<i>Total Municipal Courts-Dayton.....</i>	<u>489,499</u>	<u>525,501</u>	<u>499,291</u>	<u>26,210</u>
<i>Municipal Courts-Vandalia</i>				
Salaries.....	13,000	9,000	7,638	1,362
Fringe benefits.....	2,009	1,409	1,179	230
Law enforcement services.....	26,300	26,844	25,306	1,538
Intergovernmental.....	221,850	201,590	164,540	37,050
<i>Total Municipal Courts-Vandalia.....</i>	<u>263,159</u>	<u>238,843</u>	<u>198,663</u>	<u>40,180</u>
<i>Municipal Courts-Oakwood</i>				
Law enforcement services.....	1,400	1,400	1,079	321
Intergovernmental.....	50,400	51,500	51,273	227
<i>Total Municipal Courts-Oakwood.....</i>	<u>51,800</u>	<u>52,900</u>	<u>52,352</u>	<u>548</u>
<i>Municipal Courts-Kettering</i>				
Salaries.....	40,000	52,197	51,385	812
Fringe benefits.....	6,180	8,180	7,939	241
Law enforcement services.....	19,901	19,901	19,075	826
Intergovernmental.....	177,500	183,845	183,845	0
<i>Total Municipal Courts-Kettering.....</i>	<u>243,581</u>	<u>264,123</u>	<u>262,244</u>	<u>1,879</u>
<i>Municipal Courts-Miamisburg</i>				
Law enforcement services.....	50,609	52,609	50,162	2,447
Intergovernmental.....	228,150	268,271	224,121	44,150
<i>Total Municipal Courts-Miamisburg.....</i>	<u>278,759</u>	<u>320,880</u>	<u>274,283</u>	<u>46,597</u>
<i>Municipal Courts-Prosecution Costs</i>				
Intergovernmental.....	111,887	111,887	111,887	0
<i>Total Municipal Courts-Prosecution Costs.....</i>	<u>111,887</u>	<u>111,887</u>	<u>111,887</u>	<u>0</u>
<i>Court of Appeals</i>				
Salaries.....	11,394	11,394	9,067	2,327
Fringe benefits.....	1,771	1,771	1,532	239
Special fringe benefits.....	1,000	1,000	617	383
Operating supplies.....	70,287	70,287	53,988	16,299
Routine business.....	3,314	3,314	1,210	2,104
Board approved travel.....	800	2,800	581	2,219
Staff training and development.....	11,177	11,177	9,492	1,685
Contractual professional services.....	4,120	4,120	3,778	342
Law enforcement services.....	1,236	3,568	3,300	268
Maintenance and repair services.....	7,225	4,434	1,577	2,857
Communications.....	27,517	27,526	26,267	1,259
Rentals.....	7,358	7,817	6,283	1,534
Capital outlays.....	1,340	6,635	1,629	5,006
<i>Total Court of Appeals.....</i>	<u>148,539</u>	<u>155,843</u>	<u>119,321</u>	<u>36,522</u>
<i>Public Defender</i>				
Salaries.....	3,107,697	3,180,899	3,180,899	0
Fringe benefits.....	1,158,539	1,124,571	1,124,505	66
Special fringe benefits.....	3,970	3,970	3,893	77
Operating supplies.....	34,916	34,916	34,819	97
Routine business.....	27,536	27,536	25,929	1,607
Staff training and development.....	30,057	30,057	27,442	2,615
Contractual professional services.....	62,883	55,879	41,397	14,482
Maintenance and repair services.....	6,082	6,082	3,105	2,977
Communications.....	55,857	55,857	46,242	9,615
Rentals.....	2,518	5,518	3,119	2,399
Capital outlays.....	14,168	16,168	15,019	1,149
<i>Total Public Defender.....</i>	<u>4,504,223</u>	<u>4,541,453</u>	<u>4,506,369</u>	<u>35,084</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>97,779,628</u>	<u>98,439,277</u>	<u>95,656,664</u>	<u>2,782,613</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Environment & Public Works				
<i>Non-Departmental-Apiary Inspection</i>				
Contractual professional services.....	\$ 1,940	\$ 1,940	\$ 1,940	\$ 0
<i>Total Non-Departmental-Apiary Inspection.....</i>	<u>1,940</u>	<u>1,940</u>	<u>1,940</u>	<u>0</u>
<i>Non-Departmental-Soil & Water Conservation Subsidy</i>				
Intergovernmental.....	206,879	216,879	216,879	0
<i>Total Non-Soil & Water Conservation Subsidy.....</i>	<u>206,879</u>	<u>216,879</u>	<u>216,879</u>	<u>0</u>
<i>Non-Departmental-Emergency Management Authority</i>				
Contractual professional services.....	112,000	107,031	107,031	0
<i>Total Non-Departmental-Emergency Management Authority.....</i>	<u>112,000</u>	<u>107,031</u>	<u>107,031</u>	<u>0</u>
<i>Non-Departmental-Hazardous Materials Response Team</i>				
Contractual professional services.....	15,500	15,438	15,438	0
<i>Total Non-Departmental-Hazardous Materials Response Team....</i>	<u>15,500</u>	<u>15,438</u>	<u>15,438</u>	<u>0</u>
<i>County Engineer-Maps Division</i>				
Salaries.....	191,006	191,006	127,252	63,754
Fringe benefits.....	63,915	63,915	47,199	16,716
Maintenance and repair services.....	5,000	5,000		5,000
<i>Total County Engineer-Maps Division.....</i>	<u>259,921</u>	<u>259,921</u>	<u>174,451</u>	<u>85,470</u>
<i>County Engineer-Office Expenses</i>				
Operating supplies.....	67,094	42,136	21,978	20,158
Routine business.....	495	495		495
Contractual professional services.....	3,000	7,500	6,218	1,282
Maintenance and repair services.....	42,237	41,195	40,117	1,078
Communications.....	28,860	28,860	25,808	3,052
Debt service.....	5,709	7,209	5,642	1,567
<i>Total County Engineer-Office Expenses.....</i>	<u>147,395</u>	<u>127,395</u>	<u>99,763</u>	<u>27,632</u>
<i>County Engineer-General Fund Ditch Maintenance</i>				
Construction and improvements.....	5,000	5,000		5,000
<i>Total County Engineer-General Fund Ditch Maintenance.....</i>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<i>Total Environment & Public Works.....</i>	<u>748,635</u>	<u>733,604</u>	<u>615,502</u>	<u>118,102</u>
Social Services				
<i>Non-Departmental-Registration of Vital Statistics</i>				
Miscellaneous.....	5,000	3,507	3,507	0
<i>Total Non-Departmental-Registration of Vital Statistics.....</i>	<u>5,000</u>	<u>3,507</u>	<u>3,507</u>	<u>0</u>
<i>Non-Departmental-Cooperative Extension Service</i>				
Contractual professional services.....	195,783	195,783	195,783	0
<i>Total Non-Departmental-Cooperative Extension Service.....</i>	<u>195,783</u>	<u>195,783</u>	<u>195,783</u>	<u>0</u>
<i>Non-Departmental-Memorial Day Allowance</i>				
Miscellaneous.....	26,448	26,348	19,489	6,859
<i>Total Non-Departmental-Memorial Day Allowance.....</i>	<u>26,448</u>	<u>26,348</u>	<u>19,489</u>	<u>6,859</u>
<i>Non-Departmental-Grave Markers</i>				
Social services contractual services.....	12,151	12,247	11,045	1,202
<i>Total Non-Departmental-Grave Markers.....</i>	<u>12,151</u>	<u>12,247</u>	<u>11,045</u>	<u>1,202</u>
<i>Veteran Services</i>				
Statutory salaries.....	96,052	96,052	95,717	335
Salaries.....	646,943	646,943	628,974	17,969
Fringe benefits.....	186,262	186,262	169,085	17,177
Special fringe benefits.....	4,574	3,074	2,140	934
Operating supplies.....	23,506	30,431	20,835	9,596
Routine business.....	8,273	8,273	2,016	6,257
Board approved travel.....	22,578	22,578	9,579	12,999
Staff training and development.....	5,100	5,100	3,007	2,093
Contractual professional services.....	15,000	15,000	11,107	3,893
Maintenance and repair services.....	2,000	2,000	1,359	641
Communications.....	28,850	58,850	53,648	5,202
Public utility services.....	1,750	1,750	995	755
Rentals.....	128,350	128,350	127,993	357
Other social services.....	1,527,655	1,527,655	556,219	971,436
<i>Total Veteran Services.....</i>	<u>2,696,893</u>	<u>2,732,318</u>	<u>1,682,674</u>	<u>1,049,644</u>
<i>Total Social Services.....</i>	<u>2,936,275</u>	<u>2,970,203</u>	<u>1,912,498</u>	<u>1,057,705</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual (Cont'd.)
General Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
Community and Economic Development				
<i>Administrative Services-Parks & Grounds Maintenance</i>				
Salaries.....	\$ 230,200	\$ 216,800	\$ 216,781	\$ 19
Fringe benefits.....	72,946	75,646	75,549	97
Special fringe benefits.....	1,617	1,617	1,602	15
Post-employment services.....	300	300	175	125
Pre-employment services.....	600	300		300
Operating supplies.....	68,740	85,178	83,567	1,611
Routine business.....	100	100	43	57
Staff training and development.....	1,140	1,140	585	555
Contractual professional services.....	225,503	214,825	184,146	30,679
Maintenance and repair services.....	30,865	22,517	20,038	2,479
Communications.....	7,100	7,100	5,861	1,239
Public utility services.....	65,109	77,609	75,733	1,876
Rentals.....	4,100	3,488	3,182	306
Miscellaneous.....	4,500	4,500	3,958	542
Capital outlays.....	12,500	27,235	27,233	2
Total Administrative Services-Parks & Grounds Maintenance.....	725,320	738,355	698,453	39,902
<i>Community/Economic Development-Director</i>				
Salaries.....	334,509	334,259	330,637	3,622
Fringe benefits.....	114,454	114,704	114,666	38
Special fringe benefits.....	5,591	5,591	4,224	1,367
Pre-employment services.....	194	194	155	39
Operating supplies.....	7,337	12,837	8,921	3,916
Routine business.....	7,612	7,612	3,622	3,990
Staff training and development.....	11,964	9,964	2,517	7,447
Contractual professional services.....	290,168	185,068	64,728	120,340
Maintenance and repair services.....	1,302	1,302	131	1,171
Communications.....	13,831	13,831	7,606	6,225
Rentals.....		5,100	4,903	197
Intergovernmental.....		20,000	20,000	0
Capital outlays.....		19,500	17,321	2,179
Total Community/Economic Development-Director.....	786,962	729,962	579,431	150,531
<i>Community/Economic Development-Planning</i>				
Salaries.....	101,217	100,967	91,006	9,961
Fringe benefits.....	33,183	33,433	33,404	29
Operating supplies.....	6,044	6,044	5,136	908
Routine business.....	2,518	2,518	519	1,999
Staff training and development.....	3,797	3,797	1,913	1,884
Contractual professional services.....	4,414	4,414	1,748	2,666
Maintenance and repair services.....	1,978	1,978	131	1,847
Communications.....	10,375	10,375	7,214	3,161
Total Community/Economic Development-Planning.....	163,526	163,526	141,071	22,455
<i>Non-Departmental-MVRPC Annual Dues</i>				
Staff training and development.....	18,430	18,002	18,002	0
Total Non-Departmental-MVRPC Annual Dues.....	18,430	18,002	18,002	0
<i>Non-Departmental-Conservancy District Assessments</i>				
Miscellaneous.....	420,000	419,468	419,468	0
Total Non-Departmental-Conservancy District Assessments.....	420,000	419,468	419,468	0
Total Community and Economic Development.....	2,114,238	2,069,313	1,856,425	212,888
Totals				
Total Expenditures.....	\$ 126,212,100	\$ 125,598,112	\$ 120,603,588	\$ 4,994,524
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	6,689,650	7,417,806	16,230,756	8,812,950
<i>Other Financing Sources And Uses</i>				
Advances in.....	674,027	674,027	881,770	207,743
Advances out.....		(1,038,974)	(1,847,674)	(808,700)
Transfers in.....	4,891,207	6,855,739	5,850,253	(1,005,486)
Transfers out.....	(13,739,003)	(23,654,288)	(22,845,588)	808,700
Total Other Financing Sources And Uses.....	(8,173,769)	(17,163,496)	(17,961,239)	(797,743)
Net Change in Fund Balance.....	(1,484,119)	(9,745,690)	(1,730,483)	8,015,207
Fund Balance at Beginning of Year.....	24,995,075	24,995,075	24,995,075	0
Prior Year Encumbrances Appropriated.....	1,484,116	1,484,116	1,484,116	0
Fund Balance at End of Year.....	\$ 24,995,072	\$ 16,733,501	\$ 24,748,708	\$ 8,015,207

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Incentive-to-Save Program - General Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	0	15,861	15,861	0
Transfers out.....		(964,532)	(964,532)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(948,671)</u>	<u>(948,671)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	0	(948,671)	(948,671)	0
<i>Fund Balance at Beginning of Year.....</i>	<u>964,532</u>	<u>964,532</u>	<u>964,532</u>	<u>0</u>
<i>Fund Balance at End of Year.....</i>	<u>\$ 964,532</u>	<u>\$ 15,861</u>	<u>\$ 15,861</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Children Services-Special Revenue Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 180,568	\$ 298,166	\$ 262,028	\$ (36,138)
Intergovernmental.....	21,038,242	21,060,368	22,001,044	940,676
Miscellaneous.....	457,380	602,750	372,177	(230,573)
Total Revenues.....	21,676,190	21,961,284	22,635,249	673,965
<i>Expenditures:</i>				
<i>Current: Social Services</i>				
<i>Direct Services</i>				
Operating supplies.....	7,384	13,384	11,674	1,710
Routine business.....		2,643		2,643
Contractual professional services.....	264,641	264,641	195,771	68,870
Social services contractual services.....	18,753,875	17,952,148	17,523,168	428,980
Communications.....	2,000	2,000	1,559	441
Other social services.....	4,460,772	5,104,472	4,917,249	187,223
Miscellaneous.....	717,846	748,846	728,144	20,702
Interfund agreements.....	28,189,858	26,013,085	23,884,478	2,128,607
Total Direct Services.....	52,396,376	50,101,219	47,262,043	2,839,176
<i>Independent Living</i>				
Operating supplies.....		3,000	1,532	1,468
Routine business.....	2,586	2,586	114	2,472
Board approved travel.....	3,180	5,180	1,943	3,237
Contractual professional services.....	23,550	21,550	18,200	3,350
Communications.....		400		400
Other social services.....	150,038	130,638	118,042	12,596
Miscellaneous.....	56,607	72,607	72,450	157
Total Independent Living.....	235,961	235,961	212,281	23,680
<i>Casey Family Program</i>				
Special fringe benefits.....		500		500
Board approved travel.....		9,500	1,797	7,703
Total Casey Family Program	0	10,000	1,797	7,703
<i>Wendy's Wonderful Kids</i>				
Salaries.....	52,125	58,725	55,668	3,057
Fringe benefits.....	20,956	24,456	21,683	2,773
Routine business.....	2,800	2,800	1,288	1,512
Board approved travel.....	1,401	2,101	796	1,305
Communications.....	799	799		799
Other social services.....	7,935	17,235	13,669	3,566
Total Wendy's Wonderful Kids.....	86,016	106,116	93,104	13,012
<i>Alternative Response</i>				
Special fringe benefits.....		300		300
Operating supplies.....		4,000		4,000
Routine business.....		700		700
Board approved travel.....	1,295	6,652	3,311	3,341
Contractual professional services.....		48,800	47,120	1,680
Communications.....		1,070	1,065	5
Other social services.....	1,751	38,181	32,286	5,895
Total Alternative Response.....	3,046	99,703	83,782	15,921
Total Expenditures.....	52,721,399	50,552,999	47,653,007	2,899,492
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(31,045,209)	(28,591,715)	(25,017,758)	3,573,957
<i>Other Financing Sources And Uses</i>				
Transfers in.....	26,766,060	26,600,000	23,300,000	(3,300,000)
Total Other Financing Sources And Uses.....	26,766,060	26,600,000	23,300,000	(3,300,000)
Net Change in Fund Balance.....	(4,279,149)	(1,991,715)	(1,717,758)	273,957
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,373,730	3,373,730	3,373,730	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,850,179	1,850,179	1,850,179	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 944,760	\$ 3,232,194	\$ 3,506,151	\$ 273,957

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Job & Family Services-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 28,840	\$ 28,840
Intergovernmental.....	29,180,641	29,180,641	27,484,207	(1,696,434)
Miscellaneous.....	31,569,595	31,569,595	26,723,850	(4,845,745)
Total Revenues.....	60,750,236	60,750,236	54,236,897	(6,513,339)
<i>Expenditures:</i>				
<i>Current: Social Services</i>				
<i>Executive Director</i>				
Salaries.....	250,370	267,034	267,034	0
Fringe benefits.....	76,184	77,393	77,393	0
Special fringe benefits.....	30,591	6,778	5,689	1,089
Operating supplies.....	700	700	144	556
Routine business.....	2,455	1,844	785	1,059
Board approved travel.....	4,227	3,527	681	2,846
Staff training and development.....	22,245	22,145	21,552	593
Contractual professional services.....	1,500	2,811	2,111	700
Maintenance and repair services.....		27,800		27,800
Communications.....	314	31,094	29,968	1,126
Total Executive Director.....	388,586	441,126	405,357	35,769
<i>Children Services</i>				
Salaries.....	15,553,463	15,553,463	15,287,957	265,506
Fringe benefits.....	6,213,918	6,134,515	5,829,850	304,665
Special fringe benefits.....	107,795	86,595	78,690	7,905
Post Employment Services.....		3,000		3,000
Operating supplies.....	182,579	175,448	101,208	74,240
Routine business.....	595,439	595,439	571,832	23,607
Staff training and development.....	39,500	39,500	14,493	25,007
Contractual professional services.....	463,496	413,496	300,151	113,345
Social services contractual services.....	3,620	3,620	1,792	1,828
Maintenance and repair services.....	132,935	211,435	170,126	41,309
Communications.....	98,537	98,537	91,209	7,328
Public utility services.....	359,000	384,000	374,500	9,500
Rentals.....	19,427	19,427	16,200	3,227
Other social services.....	2,327	2,327	518	1,809
Interfund agreements.....	675,000	573,700	469,847	103,853
Capital outlays.....	78,000	69,000	10,118	58,882
Debt service.....	50,000	86,132	81,151	4,981
Total Children Services.....	24,575,036	24,449,634	23,399,642	1,049,992
<i>PA Shared Cost Pool</i>				
Salaries.....	1,006,097	1,279,997	1,180,802	99,195
Fringe benefits.....	401,965	420,453	420,406	47
Special fringe benefits.....	129,948	113,460	103,892	9,568
Operating supplies.....	376,900	301,300	211,621	89,679
Routine business.....	4,600	10,600	10,599	1
Board approved travel.....	20,000	14,000	10,022	3,978
Staff training and development.....	2,000	19,110	19,110	0
Contractual professional services.....	245,956	432,321	425,495	6,826
Maintenance and repair services.....	544,388	545,120	528,487	16,633
Communications.....	260,097	197,230	189,410	7,820
Public utility services.....	5,000			0
Rentals.....	2,485,658	2,485,658	2,222,599	263,059
Miscellaneous.....	1,500,000	1,487,550	1,444,070	43,480
Interfund agreements.....	75,000	75,000	75,000	0
Capital outlays.....	78,739	118,856	117,416	1,440
Total PA Shared Cost Pool.....	7,136,348	7,500,655	6,958,929	541,726

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Job & Family Services-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>PCSA Shared Cost Pool</i>				
Salaries.....	\$ 1,494,853	\$ 1,480,323	\$ 1,336,878	\$ 143,445
Fringe benefits.....	524,419	524,419	488,936	35,483
Special fringe benefits.....	11,070	11,070	10,707	363
Operating supplies.....	35,000	35,000	12,616	22,384
Routine business.....	7,000	7,000	3,025	3,975
Board approved travel.....	15,653	15,653	4,086	11,567
Staff training and development.....	2,655	2,655	2,470	185
Contractual professional services.....	47,500	47,500	38,582	8,918
Maintenance and repair services.....	13,048	13,048	576	12,472
Communications.....	21,688	21,688	1,273	20,415
<i>Total PCSA Shared Cost Pool.....</i>	<i>2,172,886</i>	<i>2,158,356</i>	<i>1,899,149</i>	<i>259,207</i>
<i>Human Resources Administration</i>				
Salaries.....	359,653	359,653	336,756	22,897
Fringe benefits.....	136,426	136,426	131,735	4,691
Special fringe benefits.....	1,540	6,340	5,790	550
Post Employment Services.....		8,000	628	7,372
Pre-employment services.....	500	500		500
Operating supplies.....	3,000	2,500	366	2,134
Routine business.....	1,200	1,700	1,507	193
Board approved travel.....	1,800	1,800	360	1,440
Staff training and development.....	4,500	11,711	8,490	3,221
Contractual professional services.....	19,786	16,786	2,838	13,948
Communications.....	1,700	1,700	360	1,340
<i>Total Human Resources Administration.....</i>	<i>530,105</i>	<i>547,116</i>	<i>488,830</i>	<i>58,286</i>
<i>Workforce Development Administration</i>				
Salaries.....	772,305	790,144	790,108	36
Fringe benefits.....	289,181	283,181	245,163	38,018
Special fringe benefits.....	3,040	1,040	760	280
Operating supplies.....	10,000	10,000	784	9,216
Routine business.....	5,079	5,079	4,095	984
Board approved travel.....	10,000	10,000	3,037	6,963
Staff training and development.....	980	980	906	74
Contractual professional services.....	1,000	1,000	122	878
Maintenance and repair services.....	7,700	7,700		7,700
Communications.....	2,000	2,000	1,416	584
<i>Total Workforce Development Administration.....</i>	<i>1,101,285</i>	<i>1,111,124</i>	<i>1,046,391</i>	<i>64,733</i>
<i>WIA & Career Administrator</i>				
Salaries.....	748,198	954,598	954,517	81
Fringe benefits.....	300,707	429,457	391,903	37,554
Special fringe benefits.....	5,540	4,240	3,213	1,027
Operating supplies.....	250	250	186	64
Routine business.....	15,420	15,420	13,201	2,219
Board approved travel.....	10,042	10,042	4,375	5,667
Staff training and development.....	350	250		250
Contractual professional services.....	13,000	13,000	863	12,137
Communications.....	150	250	192	58
<i>Total WIA & Career Administrator.....</i>	<i>1,093,657</i>	<i>1,427,507</i>	<i>1,368,450</i>	<i>59,057</i>
<i>Non-Reimbursable</i>				
Special fringe benefits.....	18,419	18,419	105	18,314
Social services contractual services.....	6,634	6,634	3,352	3,282
Other social services.....	50,000	50,000	18,900	31,100
Miscellaneous.....	15,000	15,000	2,258	12,742
<i>Total Non-Reimbursable.....</i>	<i>90,053</i>	<i>90,053</i>	<i>24,615</i>	<i>65,438</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Job & Family Services-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Human Resources Administration CSD</i>				
Salaries.....	\$ 342,929	\$ 374,124	\$ 374,124	\$ 0
Fringe benefits.....	169,517	166,522	164,468	2,054
Special fringe benefits.....	3,783	3,313	1,638	1,675
Post-employment services.....	3,000	11,500	4,325	7,175
Pre-employment services.....	3,000	1,000	77	923
Operating supplies.....	500	500	129	371
Routine business.....	2,555	3,055	2,807	248
Board approved travel.....	4,750	4,250	1,282	2,968
Staff training and development.....	18,310	14,310	7,149	7,161
Contractual professional services.....	5,000	10,000	9,781	219
Communications.....	3,000	500		500
<i>Total Human Resources Administration CSD.....</i>	<i>556,344</i>	<i>589,074</i>	<i>565,780</i>	<i>23,294</i>
<i>Workforce Development Administration</i>				
Salaries.....	733,117	833,677	833,141	536
Fringe benefits.....	269,181	294,368	294,007	361
Special fringe benefits.....	6,580	4,580	3,915	665
Operating supplies.....	1,250	1,250	992	258
Routine business.....	5,455	6,955	6,040	915
Board approved travel.....	13,250	13,250	3,335	9,915
Staff training and development.....	1,500	2,700	999	1,701
Contractual professional services.....	120,553	49,453	22,652	26,801
Communications.....	2,500	4,900	3,114	1,786
Other social services.....	38	35,852	34,814	1,038
<i>Total Workforce Development Administration.....</i>	<i>1,153,424</i>	<i>1,246,985</i>	<i>1,203,009</i>	<i>43,976</i>
<i>Community Development Administration</i>				
Salaries.....	764,090	444,820	431,360	13,460
Fringe benefits.....	319,172	161,625	159,950	1,675
Special fringe benefits.....	5,540	5,000	4,999	1
Operating supplies.....	1,000	1,000	467	533
Routine business.....	4,058	4,058	3,909	149
Board approved travel.....	6,170	1,243	1,016	227
Staff training and development.....	1,000	1,000	465	535
Contractual professional services.....	500	500		500
Communications.....	1,500	1,500	1,399	101
<i>Total Community Development Administration.....</i>	<i>1,103,030</i>	<i>620,746</i>	<i>603,565</i>	<i>17,181</i>
<i>Medicaid Hospital Outpost</i>				
Salaries.....	348,755	348,755	344,746	4,009
Fringe benefits.....	117,585	123,845	120,549	3,296
Special fringe benefits.....	1,000	840	840	0
Operating supplies.....		100	7	93
Routine business.....	1,210	1,210		1,210
Contractual professional services.....	1,000	1,000		1,000
Communications.....	550	550	522	28
<i>Total Medicaid Hospital Outpost.....</i>	<i>470,100</i>	<i>476,300</i>	<i>466,664</i>	<i>9,636</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Job & Family Services-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Social Services & Income Division</i>				
Salaries.....	\$ 11,161,209	\$ 10,488,211	\$ 10,419,696	\$ 68,515
Fringe benefits.....	4,635,005	4,175,365	4,123,111	52,254
Special fringe benefits.....	92,001	48,701	39,468	9,233
Operating supplies.....	12,500	12,000	2,750	9,250
Routine business.....	30,250	27,750	21,450	6,300
Board approved travel.....	27,737	27,078	12,139	14,939
Staff training and development.....	3,000	3,000	1,073	1,927
Contractual professional services.....	56,500	81,500	69,755	11,745
Maintenance and repair services.....	81,566	81,566	49,733	31,833
Communications.....	336,857	291,857	285,523	6,334
Public utility services.....	246,683	246,683	243,882	2,801
Rentals.....	290,000	220,000	210,457	9,543
Other social services.....	25,493	50,093	40,187	9,906
Miscellaneous.....	41,200	66,200	54,705	11,495
Interfund agreements.....	100,418	102,818	102,772	46
Capital outlays.....	6,490	21,674	16,964	4,710
<i>Total Social Services & Income Division.....</i>	<u>17,146,909</u>	<u>15,944,496</u>	<u>15,693,665</u>	<u>250,831</u>
<i>Adult Protective Services</i>				
Routine business.....	800	800	795	5
<i>Total Adult Protective Services.....</i>	<u>800</u>	<u>800</u>	<u>795</u>	<u>5</u>
<i>TANF PRC Direct Client Services</i>				
Other social services.....	275,000	175,000	167,883	7,117
<i>Total TANF PRC Direct Client Services.....</i>	<u>275,000</u>	<u>175,000</u>	<u>167,883</u>	<u>7,117</u>
<i>Disability Assistance & SSI</i>				
Contractual professional services.....	69,576	9,576		9,576
Miscellaneous.....	60,000	5,000	345	4,655
<i>Total Disability Assistance & SSI.....</i>	<u>129,576</u>	<u>14,576</u>	<u>345</u>	<u>14,231</u>
<i>TANF Summer Youth</i>				
Contractual professional services.....	275,000	59,415	16,105	43,310
Social services contractual services.....	60,000	60,000	55,000	5,000
Rentals.....	1,300	3,886	3,886	0
Miscellaneous.....	1,163,700	963,700	949,768	13,932
<i>Total TANF Summer Youth.....</i>	<u>1,500,000</u>	<u>1,087,000</u>	<u>1,024,758</u>	<u>62,242</u>
<i>TANF OWF PRC Contracts</i>				
Operating supplies.....		3,110		3,110
Contractual professional services.....	155,100	145,100	134,758	10,342
Social services contractual services.....	3,761,257	3,348,936	1,778,127	1,570,809
Communications.....		425	425	0
Other social services.....	1,526,895	256,895	255,797	1,098
Interfund agreements.....	1,360,939	1,187,041	1,074,209	112,832
<i>Total TANF OWF PRC Contracts.....</i>	<u>6,804,191</u>	<u>4,941,507</u>	<u>3,243,316</u>	<u>1,698,191</u>
<i>Enhanced Medicaid Transportation</i>				
Social services contractual services.....	1,911,043	1,781,043	1,493,412	287,631
<i>Total Enhanced Medicaid Transportation.....</i>	<u>1,911,043</u>	<u>1,781,043</u>	<u>1,493,412</u>	<u>287,631</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual (Cont'd.)
Job & Family Services-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Refugee Assistance Program</i>				
Social services contractual services.....	\$ 281,450	\$ 281,450	\$ 249,960	\$ 31,490
<i>Total Refugee Assistance Program</i>	<u>281,450</u>	<u>281,450</u>	<u>249,960</u>	<u>31,490</u>
<i>Day Care Quality</i>				
Social services contractual services.....	<u>122,184</u>	<u>122,184</u>	<u>102,667</u>	<u>19,517</u>
<i>Total Day Care Quality</i>	<u>122,184</u>	<u>122,184</u>	<u>102,667</u>	<u>19,517</u>
<i>Title XX Purchased Service Contracts</i>				
Contractual professional services.....	9,138	9,138	6,405	2,733
Social services contractual services.....	551,341	355,236	332,033	23,203
Maintenance and repair services.....		1,980		1,980
<i>Total Title XX Purchased Service Contracts</i>	<u>560,479</u>	<u>366,354</u>	<u>338,438</u>	<u>27,916</u>
<i>Total Expenditures</i>	<u>69,102,486</u>	<u>65,373,086</u>	<u>60,745,620</u>	<u>4,627,466</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(8,352,250)	(4,622,850)	(6,508,723)	(1,885,873)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,542,291	2,542,291	2,440,065	(102,226)
Transfers out.....	<u>(1,315,000)</u>	<u>(3,542,292)</u>	<u>(3,426,717)</u>	<u>115,575</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,227,291</u>	<u>(1,000,001)</u>	<u>(986,652)</u>	<u>13,349</u>
<i>Net Change in Fund Balance</i>	(7,124,959)	(5,622,851)	(7,495,375)	(1,872,524)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	9,322,956	9,322,956	9,322,956	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,915,457</u>	<u>2,915,457</u>	<u>2,915,457</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,113,454</u>	<u>\$ 6,615,562</u>	<u>\$ 4,743,038</u>	<u>\$ (1,872,524)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Levy A-Human Services Levy-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes.....	\$ 61,071,452	\$ 61,403,697	\$ 61,411,965	\$ 8,268
Intergovernmental.....	14,305,262	14,305,262	13,137,710	(1,167,552)
Total Revenues.....	75,376,714	75,708,959	74,549,675	(1,159,284)
Expenditures:				
Current:				
Social Services				
Sheriff Prisoner Care				
Social services contractual services.....	109,500	109,500		109,500
Total Sheriff Prisoner Care	109,500	109,500	0	109,500
Supported Services				
Salaries.....		118,420	117,836	584
Fringe Benefits.....		46,776	38,965	7,811
Special Fringe Benefits.....		500	330	170
Operating Supplies.....		2,000	534	1,466
Routine Business.....		3,600	314	3,286
Board Approved Travel.....		2,050		2,050
Staff Training and Development.....		3,880	780	3,100
Contractual Professional Services.....		2,450	1,611	839
Social Services Contractual Services.....	4,136,794	3,927,758	2,848,091	1,079,667
Communications.....		2,360	2,249	111
Rentals.....		18,000	17,710	290
Capital Outlays.....		9,000	8,173	827
Total Supported Services	4,136,794	4,136,794	3,036,593	1,100,201
Intergovernmental:				
Social Services				
City of Oakwood				
Social services contractual services.....	129,210	129,210	129,210	0
Total City of Oakwood	129,210	129,210	129,210	0
Community Service Centers				
Social services contractual services.....		24,900	24,900	0
Total City of Oakwood	0	24,900	24,900	0
Public Health Dayton & Mont Co				
Interfund Agreements.....	18,584,000	18,584,000	18,449,445	134,555
Total Public Health Dayton & Mont Co	18,584,000	18,584,000	18,449,445	134,555
Family & Children First				
Interfund Agreements.....	725,000	715,000	715,000	0
Total Family & Children First	725,000	715,000	715,000	0
Total Expenditures.....	23,684,504	23,699,404	22,355,148	1,344,256
Excess (Deficiency) Of				
Revenues Over Expenditures.....	51,692,210	52,009,555	52,194,527	184,972
Other Financing Sources And Uses				
Transfers out.....	(83,615,439)	(83,659,031)	(82,964,988)	694,043
Total Other Financing Sources And Uses.....	(83,615,439)	(83,659,031)	(82,964,988)	694,043
Net Change in Fund Balance.....	(31,923,229)	(31,649,476)	(30,770,461)	879,015
Fund Balance (Deficit) At				
Beginning Of Year.....	43,593,035	43,593,035	43,593,035	0
Prior Year Encumbrances Appropriated.....	464,506	464,506	464,506	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 12,134,312	\$ 12,408,065	\$ 13,287,080	\$ 879,015

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Levy B-Human Services Levy-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 52,100,650	\$ 51,341,423	\$ 51,348,501	\$ 7,078
Intergovernmental.....	13,484,829	13,484,829	12,356,053	(1,128,776)
Miscellaneous.....		53,196	177,650	124,454
Total Revenues.....	65,585,479	64,879,448	63,882,204	(997,244)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>FCFC Community Initiatives</i>				
Contractual professional services.....	1,637,504	1,637,504	246,996	1,390,508
Total FCFC Community Initiatives	1,637,504	1,637,504	246,996	1,390,508
<i>Contingency Fund</i>				
Social services contractual services.....	100,000	100,000		100,000
Total Contingency Fund	100,000	100,000	0	100,000
<i>Handicapped Children</i>				
Social services contractual services.....	1,137,043	1,137,043	1,100,000	37,043
Total Handicapped Children.....	1,137,043	1,137,043	1,100,000	37,043
<i>Healthcare Safety Net</i>				
Contractual professional services.....	3,000,000			0
Social services contractual services.....	567,190	3,567,190	1,501,455	2,065,735
Total Healthcare Safety Net.....	3,567,190	3,567,190	1,501,455	2,065,735
<i>Levy Young People Succeeding Outcome Team</i>				
Contractual professional services.....	352,175	352,175	167,059	185,116
Total Levy Young People Succeeding Outcome Team.....	352,175	352,175	167,059	185,116
<i>Levy Supportive Neighborhood Outcome Team</i>				
Salaries.....	72,592	108,722	76,666	32,056
Fringe benefits.....	31,037	33,462	23,368	10,094
Pre-employment services.....		50	20	30
Operating supplies.....	2,300	1,750	1,581	169
Routine business.....	1,250	1,250	1,056	194
Board Approved Travel.....		200		200
Contractual professional services.....	6,227	110,879	64,018	46,861
Maintenance and Repair Services.....		500	160	340
Communications.....	1,000	2,526	2,341	185
Rentals.....		5,600	2,553	3,047
Capital outlays.....		3,550	2,475	1,075
Total Levy Supportive Neighborhood Outcome Team.....	114,406	268,489	174,238	94,251
<i>Levy PLSP Outcome Team</i>				
Contractual professional services.....	159,240	159,240	106,160	53,080
Total Levy PLSP Outcome Team	159,240	159,240	106,160	53,080
Total Expenditures.....	7,067,558	7,221,641	3,295,908	3,925,733
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	58,517,921	57,657,807	60,586,296	2,928,489
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(34,454,000)	(36,354,000)	(32,730,460)	3,623,540
Total Other Financing Sources And Uses.....	(34,454,000)	(36,354,000)	(32,730,460)	3,623,540
Net Change in Fund Balance.....	24,063,921	21,303,807	27,855,836	6,552,029
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>11,289,089</i>	<i>11,289,089</i>	<i>11,289,089</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>759,378</i>	<i>759,378</i>	<i>759,378</i>	<i>0</i>
Fund Balance (Deficit) At				
End Of Year.....	\$ 36,112,388	\$ 33,352,274	\$ 39,904,303	\$ 6,552,029

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Administration-Human Services Levy-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....	\$	\$	\$ 38	\$ 38
Total Revenues.....	0	0	38	38
Expenditures:				
Current:				
Social Services				
Levy Administration				
Salaries.....	317,193	315,893	245,627	70,266
Fringe benefits.....	112,131	112,131	81,781	30,350
Special fringe benefits.....	1,800	3,100	2,709	391
Pre-employment services.....	50	50		50
Operating supplies.....	4,000	4,000	1,594	2,406
Routine business.....	9,700	9,700	6,773	2,927
Board approved travel.....	5,000	1,750		1,750
Staff training and development.....	1,700	1,700	816	884
Contractual professional services.....	18,000	15,000	5,513	9,487
Maintenance and repair services.....	2,000	2,000		2,000
Communications.....	10,950	10,900	3,610	7,290
Insurance.....	225	225	189	36
Rentals.....	42,250	45,550	45,074	476
Construction.....		3,000	2,991	9
Total Levy Administration.....	524,999	524,999	396,677	128,322
Total Expenditures.....	524,999	524,999	396,677	128,322
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(524,999)	(524,999)	(396,639)	128,360
Other Financing Sources And Uses				
Transfers in.....	525,000	525,000	525,000	0
Total Other Financing Sources And Uses.....	525,000	525,000	525,000	0
Net Change in Fund Balance.....	1	1	128,361	128,360
Fund Balance (Deficit) At				
Beginning Of Year.....	579,397	579,397	579,397	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 579,398	\$ 579,398	\$ 707,758	\$ 128,360

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Indigent Care-Human Services Levy-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Indigent Ill Hospital Payments</i>				
Social services contractual services.....	7,500,000	7,500,000	7,500,000	0
Total Indigent Ill Hospital Payments.....	7,500,000	7,500,000	7,500,000	0
Total Expenditures.....	7,500,000	7,500,000	7,500,000	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(7,500,000)	(7,500,000)	(7,500,000)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	7,500,000	7,500,000	7,500,000	0
Total Other Financing Sources And Uses.....	7,500,000	7,500,000	7,500,000	0
Net Change in Fund Balance.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	106	106	106	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 106	\$ 106	\$ 106	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Community Education-Human Services Levy-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Levy Community Education</i>				
Salaries.....	20,704	21,504	20,824	680
Fringe benefits.....	5,242	5,242	5,208	34
Special fringe benefits.....	162	162	162	0
Contractual professional services.....	173,892	173,092		173,092
Total Levy Community Education.....	200,000	200,000	26,194	173,806
Total Expenditures.....	200,000	200,000	26,194	173,806
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(200,000)	(200,000)	(26,194)	173,806
<i>Other Financing Sources And Uses</i>				
Transfers in.....	200,000	200,000	200,000	0
Total Other Financing Sources And Uses.....	200,000	200,000	200,000	0
Net Change in Fund Balance.....	0	0	173,806	173,806
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	404,309	404,309	404,309	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 404,309	\$ 404,309	\$ 578,115	\$ 173,806

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Board of Developmental Disabilities Services-DDS-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 3,187,260	\$ 3,187,260	\$ 2,902,991	\$ (284,269)
Fees and charges for services.....	4,480,761	4,480,761	4,106,059	(374,702)
Intergovernmental.....	14,384,259	14,384,259	14,207,223	(177,036)
Miscellaneous.....	153,563	153,563	190,970	37,407
<i>Total Revenues.....</i>	<i>22,205,843</i>	<i>22,205,843</i>	<i>21,407,243</i>	<i>(798,600)</i>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>F.O.C. - MR/DD</i>				
Salaries.....	51,091	53,191	53,048	143
Fringe benefits.....	13,503	13,703	13,611	92
Special fringe benefits.....		100	100	0
Operating supplies.....	287,962	266,062	223,981	42,081
Contractual professional services.....	770,899	611,899	562,809	49,090
Maintenance and repair services.....	428,640	535,640	505,845	29,795
Communications.....	1,800	2,700	2,699	1
Public utility services.....	720,547	720,547	692,000	28,547
Rentals.....	305,046	305,046	298,570	6,476
Miscellaneous.....	37,100	37,100	18,560	18,540
<i>Total F.O.C. - MR/DD.....</i>	<i>2,616,588</i>	<i>2,545,988</i>	<i>2,371,223</i>	<i>174,765</i>
<i>Administration</i>				
Salaries.....	2,986,666	2,957,666	2,709,727	247,939
Fringe benefits.....	1,782,616	1,782,616	1,594,328	188,288
Special fringe benefits.....	29,762	23,911	11,181	12,730
Post-employment services.....	750	750	310	440
Pre-employment services.....	20,000	20,000	14,334	5,666
Operating supplies.....	120,780	136,780	130,706	6,074
Outside agency board approved travel.....	30,678	30,678	14,296	16,382
Routine business.....	36,285	36,285	31,005	5,280
Staff training and development.....	87,562	92,062	81,986	10,076
Contractual professional services.....	396,886	417,386	346,645	70,741
Maintenance and repair services.....	138,930	174,930	170,765	4,165
Communications.....	41,639	41,639	36,183	5,456
Insurance.....	118,802	118,802	78,391	40,411
Public utility services.....	40,930	40,930	17,532	23,398
Rentals.....	3,000	3,000	1,670	1,330
Miscellaneous.....	315,671	386,196	305,840	80,356
Capital outlays.....	164,247	273,897	273,126	771
<i>Total Administration.....</i>	<i>6,315,204</i>	<i>6,537,528</i>	<i>5,818,025</i>	<i>719,503</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Board of Developmental Disabilities Services-DDS-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Recreation Services</i>				
Salaries.....	\$ 316,884	\$ 310,884	\$ 309,097	\$ 1,787
Fringe benefits.....	59,399	69,399	66,467	2,932
Special fringe benefits.....	500	500	200	300
Operating supplies.....	40,054	45,054	40,720	4,334
Outside agency board approved travel.....	350	350		350
Routine business.....	2,400	2,400	704	1,696
Contractual professional services.....	11,900	11,900	9,300	2,600
Social services contractual services.....	40,734	40,734	33,075	7,659
Communications.....	1,084	1,384	1,181	203
Public utility services.....	340	340	148	192
Rentals.....	2,550	2,550	440	2,110
<i>Total Recreation Services.....</i>	<u>476,194</u>	<u>485,495</u>	<u>461,332</u>	<u>24,163</u>
<i>Transportation</i>				
Salaries.....	2,862,730	2,862,730	2,803,926	58,804
Fringe benefits.....	1,423,918	1,423,918	1,383,512	40,406
Special fringe benefits.....	4,400	4,811	4,761	50
Post-employment services.....	1,000	1,000		1,000
Pre-employment services.....	1,500	1,500	1,000	500
Operating supplies.....	1,153,356	1,153,106	1,056,608	96,498
Outside agency board approved travel.....	1,290	1,290	1,259	31
Routine business.....	550	550	366	184
Staff training and development.....	680	2,305	2,165	140
Contractual professional services.....	13,221	13,221	11,464	1,757
Maintenance and repair services.....	82,760	82,760	57,404	25,356
Communications.....	39,013	39,263	39,177	86
Insurance.....	160,032	160,032	139,595	20,437
Public utility services.....	7,580	7,580	1,521	6,059
Rentals.....	300	300		300
Miscellaneous.....	115,900	115,900	79,577	36,323
<i>Total Transportation.....</i>	<u>5,868,230</u>	<u>5,870,266</u>	<u>5,582,335</u>	<u>287,931</u>
<i>Investigative</i>				
Salaries.....	359,548	359,548	357,409	2,139
Fringe benefits.....	130,833	130,833	130,017	816
Operating supplies.....	2,200	2,200	1,608	592
Outside agency board approved travel.....	2,540	2,540	1,437	1,103
Routine business.....	4,350	4,350	3,923	427
Contractual professional services.....	1,500	1,700	1,560	140
Communications.....	1,028	1,028	976	52
Public utility services.....	960	960	315	645
<i>Total Investigative.....</i>	<u>502,959</u>	<u>503,159</u>	<u>497,245</u>	<u>5,914</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Board of Developmental Disabilities Services-DDS-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Service and Support</i>				
Salaries.....	\$ 3,243,086	\$ 3,243,086	\$ 3,074,171	\$ 168,915
Fringe benefits.....	1,303,993	1,303,993	1,237,663	66,330
Special fringe benefits.....	9,000	14,340	14,134	206
Operating supplies.....	17,107	17,107	6,677	10,430
Outside agency board approved travel.....	7,435	10,435	8,423	2,012
Routine business.....	53,700	50,700	46,483	4,217
Contractual professional services.....	1,178	1,178	683	495
Maintenance and repair services.....	50	50		50
Communications.....	7,287	7,287	6,625	662
Insurance.....	5,708	5,708	2,474	3,234
Public utility services.....	4,700	4,700	3,472	1,228
<i>Total Service and Support.....</i>	<u>4,653,244</u>	<u>4,658,584</u>	<u>4,400,805</u>	<u>257,779</u>
<i>Adult Services</i>				
Salaries.....	9,664,408	9,664,408	9,168,262	496,146
Fringe benefits.....	4,264,168	4,264,168	3,905,840	358,328
Special fringe benefits.....	17,000	17,000	15,552	1,448
Operating supplies.....	155,852	153,017	135,018	17,999
Outside agency board approved travel.....	31,616	31,616	15,986	15,630
Routine business.....	57,864	57,864	48,396	9,468
Staff training and development.....	4,403	4,403	2,846	1,557
Contractual professional services.....	1,983,000	1,812,000	1,401,922	410,078
Social services contractual services.....	321,139	331,756	285,552	46,204
Maintenance and repair services.....	5,337	7,537	6,820	717
Communications.....	10,962	10,662	8,849	1,813
Public utility services.....	51,671	51,671	41,587	10,084
Rentals.....	345	2,464	1,976	488
Miscellaneous.....	194,142	187,042	151,237	35,805
Capital outlays.....	<u>61,325</u>	<u>61,325</u>	<u>61,155</u>	<u>170</u>
<i>Total Adult Services.....</i>	<u>16,823,232</u>	<u>16,656,933</u>	<u>15,250,998</u>	<u>1,405,935</u>
<i>Waiver Department</i>				
Salaries.....	1,215,207	1,215,207	1,087,315	127,892
Fringe benefits.....	461,380	461,380	391,011	70,369
Special fringe benefits.....	2,500	2,500	1,531	969
Operating supplies.....	5,900	5,900	2,176	3,724
Outside agency board approved travel.....	4,855	4,855	1,441	3,414
Routine business.....	10,150	10,150	7,824	2,326
Contractual professional services.....	1,000	1,000		1,000
Maintenance and repair services.....	6,000	6,000	90	5,910
Communications.....	1,164	1,164	524	640
Insurance.....	3,674	3,674	1,159	2,515
Public utility services.....	2,300	2,300	1,229	1,071
Miscellaneous.....	<u>50</u>	<u>50</u>		<u>50</u>
<i>Total Waiver Department.....</i>	<u>1,714,180</u>	<u>1,714,180</u>	<u>1,494,300</u>	<u>219,880</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual (Cont'd.)
Board of Developmental Disabilities Services-DDS-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Children's Program and Services Director</i>				
Salaries.....	\$ 6,235,758	\$ 6,088,679	\$ 5,606,598	\$ 482,081
Fringe benefits.....	2,478,080	2,454,118	2,255,079	199,039
Special fringe benefits.....	6,000	6,000	5,206	794
Operating supplies.....	182,353	181,903	106,129	75,774
Outside agency board approved travel.....	24,487	24,487	12,828	11,659
Routine business.....	64,482	64,482	51,196	13,286
Staff training and development.....	3,011	3,011	2,380	631
Contractual professional services.....	117,971	286,712	188,868	97,844
Social services contractual services.....	35,614	35,614	21,433	14,181
Maintenance and repair services.....	75	525	495	30
Communications.....	5,145	5,145	4,528	617
Public utility services.....	27,265	27,265	17,629	9,636
Rentals.....	10,069	10,069		10,069
Miscellaneous.....	327	327	5	322
<i>Total Children's Program and Services Director....</i>	<u>9,190,637</u>	<u>9,188,337</u>	<u>8,272,374</u>	<u>915,963</u>
<i>Intergovernmental:</i>				
<i>Transportation</i>				
Intergovernmental.....	594,000	423,797	373,308	50,489
<i>Total Transportation.....</i>	<u>594,000</u>	<u>423,797</u>	<u>373,308</u>	<u>50,489</u>
<i>Service and Support</i>				
Intergovernmental.....	545,000	715,203	715,203	0
<i>Total Service and Support.....</i>	<u>545,000</u>	<u>715,203</u>	<u>715,203</u>	<u>0</u>
<i>Adult Services</i>				
Intergovernmental.....	1,086,713	1,086,713	1,052,396	34,317
<i>Total Adult Services.....</i>	<u>1,086,713</u>	<u>1,086,713</u>	<u>1,052,396</u>	<u>34,317</u>
<i>Total Expenditures.....</i>	<u>50,386,181</u>	<u>50,386,183</u>	<u>46,289,544</u>	<u>4,096,639</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(28,180,338)</u>	<u>(28,180,340)</u>	<u>(24,882,301)</u>	<u>3,298,039</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	26,721,102	26,721,102	26,718,338	(2,764)
Transfers out.....	(216,000)	(2,736,000)	(2,685,943)	50,057
<i>Total Other Financing Sources And Uses.....</i>	<u>26,505,102</u>	<u>23,985,102</u>	<u>24,032,395</u>	<u>47,293</u>
<i>Net Change in Fund Balance.....</i>	<u>(1,675,236)</u>	<u>(4,195,238)</u>	<u>(849,906)</u>	<u>3,345,332</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	5,304,888	5,304,888	5,304,888	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,439,472</u>	<u>1,439,472</u>	<u>1,439,472</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 5,069,124</u>	<u>\$ 2,549,122</u>	<u>\$ 5,894,453</u>	<u>\$ 3,345,332</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Family Home Services-Board of DDS-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 249,230	\$ 249,230	\$ 682,548	\$ 433,318
Miscellaneous.....			1,630	1,630
<i>Total Revenues.....</i>	<u>249,230</u>	<u>249,230</u>	<u>684,178</u>	<u>434,948</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Family Home Services</i>				
Social services contractual services.....	538,809	584,941	520,960	63,981
<i>Total Family Home Services.....</i>	<u>538,809</u>	<u>584,941</u>	<u>520,960</u>	<u>63,981</u>
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Family Home Services</i>				
Intergovernmental.....	249,230	283,098	283,097	1
<i>Total Family Home Services.....</i>	<u>249,230</u>	<u>283,098</u>	<u>283,097</u>	<u>1</u>
<i>Total Expenditures.....</i>	<u>788,039</u>	<u>868,039</u>	<u>804,057</u>	<u>63,982</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(538,809)	(618,809)	(119,879)	498,930
<i>Other Financing Sources And Uses</i>				
Transfers in.....	231,784	231,784	2,583,280	2,351,496
<i>Total Other Financing Sources And Uses.....</i>	<u>231,784</u>	<u>231,784</u>	<u>2,583,280</u>	<u>2,351,496</u>
<i>Net Change in Fund Balance.....</i>	(307,025)	(387,025)	2,463,401	2,850,426
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,848,001	1,848,001	1,848,001	0
<i>Prior Year Encumbrances Appropriated.....</i>	57,025	57,025	57,025	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,598,001</u>	<u>\$ 1,518,001</u>	<u>\$ 4,368,427</u>	<u>\$ 2,850,426</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Residential Services-Board of DDS-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 43,321	\$ 43,321
Intergovernmental.....	1,757,256	1,757,256	1,681,907	(75,349)
Miscellaneous.....	18,000	18,000	73,210	55,210
Total Revenues.....	1,775,256	1,775,256	1,798,438	23,182
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Residential Services</i>				
Social services contractual services.....	1,964,887	1,893,390	1,555,921	337,469
Miscellaneous.....	514,000	514,000	513,991	9
Cost recovery.....		40,000	32,285	7,715
Total Residential Services.....	2,478,887	2,447,390	2,102,197	345,193
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Residential Services</i>				
Intergovernmental.....	6,852,000	6,852,000	6,178,254	673,746
Total Residential Services.....	6,852,000	6,852,000	6,178,254	673,746
Total Expenditures.....	9,330,887	9,299,390	8,280,451	1,018,939
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(7,555,631)	(7,524,134)	(6,482,013)	1,042,121
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,464,841	5,464,841	5,464,841	0
Transfers out.....	(231,784)	(263,281)	(263,280)	1
Total Other Financing Sources And Uses.....	5,233,057	5,201,560	5,201,561	1
Net Change in Fund Balance.....	(2,322,574)	(2,322,574)	(1,280,452)	1,042,122
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,412,191	1,412,191	1,412,191	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,530,887	1,530,887	1,530,887	0
Fund Balance (Deficit) At End Of Year.....	\$ 620,504	\$ 620,504	\$ 1,662,626	\$ 1,042,122

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Country View Manor-Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Country Viwe Manor</i>				
Interfund Agreements.....		205,878	205,878	0
Total Country View Manor.....	0	205,878	205,878	0
<i>Total Expenditures.....</i>	0	205,878	205,878	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(205,878)	(205,878)	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(452,538)	(452,538)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(452,538)	(452,538)	0
<i>Net Change in Fund Balance.....</i>	0	(658,416)	(658,416)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	658,416	658,416	658,416	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 658,416	\$ 0	\$ 0	\$ 0

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Road, Auto and Gas-Special Revenue Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,200,000	\$ 4,200,000	\$ 4,142,508	\$ (57,492)
Fees and charges for services.....	25,000	25,000	67,288	42,288
Fines and forfeitures.....	360,000	360,000	300,709	(59,291)
Intergovernmental.....	11,260,000	11,260,000	8,083,046	(3,176,954)
Investment earnings.....	300,000	300,000	217,781	(82,219)
Miscellaneous.....	90,000	90,000	62,910	(27,090)
<i>Total Revenues.....</i>	<u>16,235,000</u>	<u>16,235,000</u>	<u>12,874,242</u>	<u>(3,360,758)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Statutory salaries.....	104,230	104,230	104,230	0
Salaries.....	2,859,847	2,899,847	2,827,576	72,271
Fringe benefits.....	997,700	997,700	933,250	64,450
Special fringe benefits.....	27,211	27,211	5,175	22,036
Operating supplies.....	38,009	38,009	28,712	9,297
Routine business.....	8,000	8,000	4,322	3,678
Board approved travel.....	11,265	11,265	6,574	4,691
Staff training and development.....	52,005	52,005	36,882	15,123
Contractual professional services.....	223,596	188,596	133,959	54,637
Maintenance and repair services.....	78,108	78,108	38,694	39,414
Communications.....	2,000	2,000	585	1,415
Insurance.....	200,000	150,000	126,340	23,660
Public utility services.....	113,534	136,334	126,964	9,370
Miscellaneous.....	18,000	18,000	11,424	6,576
Debt service.....	5,200	5,200	2,068	3,132
<i>Total Engineering.....</i>	<u>4,738,705</u>	<u>4,716,505</u>	<u>4,386,755</u>	<u>329,750</u>
<i>Roads</i>				
Salaries.....	2,049,048	2,009,048	1,841,902	167,146
Fringe benefits.....	761,404	761,404	715,902	45,502
Special fringe benefits.....	51,759	51,759	39,046	12,713
Post-employment services.....	8,309	8,309	1,526	6,783
Pre-employment services.....	3,063	3,063	1,337	1,726
Operating supplies.....	2,104,733	2,300,933	2,080,720	220,213
Contractual professional services.....	43,697	93,697	45,549	48,148
Maintenance and repair services.....	133,558	133,558	81,436	52,122
Communications.....	131,147	117,147	61,065	56,082
Public utility services.....	55,491	56,491	53,039	3,452
Rentals.....	25,454	25,454	15,725	9,729
Capital outlays.....	491,052	491,052	432,219	58,833
Construction and improvements.....	3,880,263	3,665,263	2,929,930	735,333
<i>Total Roads.....</i>	<u>9,738,978</u>	<u>9,717,178</u>	<u>8,299,396</u>	<u>1,417,782</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual (Cont'd.)
Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Bridges</i>				
Salaries.....	984,268	1,024,268	1,013,234	11,034
Fringe benefits.....	402,468	413,068	411,206	1,862
Special fringe benefits.....	3,000	3,000	2,357	643
Operating supplies.....	146,722	146,722	133,083	13,639
Communications.....	2,000	2,000		2,000
Rentals.....	21,283	14,683	5,500	9,183
<i>Total Bridges</i>	<u>1,559,741</u>	<u>1,603,741</u>	<u>1,565,380</u>	<u>38,361</u>
<i>Intergovernmental:</i>				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Intergovernmental.....	76,405	76,405	43,269	33,136
<i>Total Engineering</i>	<u>76,405</u>	<u>76,405</u>	<u>43,269</u>	<u>33,136</u>
<i>Total Expenditures</i>	<u>16,113,829</u>	<u>16,113,829</u>	<u>14,294,800</u>	<u>1,819,029</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	121,171	121,171	(1,420,558)	(1,541,729)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,715,136	5,715,136	5,715,136	0
<i>Prior Year Encumbrances Appropriated</i>	465,355	465,355	465,355	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 6,301,662</u>	<u>\$ 6,301,662</u>	<u>\$ 4,759,933</u>	<u>\$ (1,541,729)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Huber Plat-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Intergovernmental:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
<i>Intergovernmental</i>	1,325	1,325		1,325
<i>Total Expenditures</i>	1,325	1,325	0	1,325
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,325)	(1,325)	0	1,325
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,325	1,325	1,325	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 0	\$ 0	\$ 1,325	\$ 1,325

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Villages of Miami-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Fees and charges for services</i>	\$	\$	\$ 12	\$ 12
<i>Total Revenues</i>	0	0	12	12
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
<i>Construction and improvements</i>	3,745	3,745		3,745
<i>Total Expenditures</i>	3,745	3,745	0	3,745
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(3,745)	(3,745)	12	3,757
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,745	3,745	3,745	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 0	\$ 0	\$ 3,757	\$ 3,757

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Chimney Springs-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 12	\$ 12
Total Revenues.....	0	0	12	12
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	7,362	7,362		7,362
Total Expenditures.....	7,362	7,362	0	7,362
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(7,362)	(7,362)	12	7,374
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	7,363	7,363	7,363	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 7,375</u>	<u>\$ 7,374</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Golfview Estates-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	1,297	1,297		1,297
Total Expenditures.....	1,297	1,297	0	1,297
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,297)	(1,297)	0	1,297
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,298	1,298	1,298	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1,298</u>	<u>\$ 1,297</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Holes Creek-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	5,802	5,802		5,802
<i>Total Expenditures.....</i>	5,802	5,802	0	5,802
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(5,802)	(5,802)	0	5,802
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	5,802	5,802	5,802	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 0	\$ 0	\$ 5,802	\$ 5,802

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Wolf Creek-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 870	\$ 870	\$ 763	\$ (107)
<i>Total Revenues.....</i>	870	870	763	(107)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	870	870	590	280
<i>Total Expenditures.....</i>	870	870	590	280
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	174	174
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,388	3,388	3,388	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 3,388	\$ 3,388	\$ 3,562	\$ 174

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Rhinehart-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	3	3		3
<i>Total Expenditures.....</i>	3	3	0	3
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(3)	(3)	0	3
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3	3	3	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 3</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Kingery-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,670	\$ 3,670	\$ 3,660	\$ (10)
<i>Total Revenues.....</i>	3,670	3,670	3,660	(10)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	3,670	3,670	2,930	740
<i>Total Expenditures.....</i>	3,670	3,670	2,930	740
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	731	731
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,331	2,331	2,331	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,331</u>	<u>\$ 2,331</u>	<u>\$ 3,062</u>	<u>\$ 731</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Kingery North Waterway-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 830	\$ 830	\$ 792	\$ (38)
Total Revenues.....	830	830	792	(38)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	830	830	194	636
Total Expenditures.....	830	830	194	636
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	598	598
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,040	1,040	1,040	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,040</u>	<u>\$ 1,040</u>	<u>\$ 1,638</u>	<u>\$ 598</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Horning-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 520	\$ 520	\$ 512	\$ (8)
Total Revenues.....	520	520	512	(8)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	690	690	522	168
Total Expenditures.....	690	690	522	168
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(170)	(170)	(10)	160
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	12,265	12,265	12,265	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 12,095</u>	<u>\$ 12,095</u>	<u>\$ 12,255</u>	<u>\$ 160</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Routsong-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 4,970	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	500	500		500
<i>Total Expenditures</i>	500	500	0	500
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(500)	(500)	4,970	5,470
<i>Other Financing Sources And Uses</i>				
Transfers in.....	500	500		(500)
<i>Total Other Financing Sources And Uses</i>	500	500		(500)
<i>Net Change in Fund Balance</i>	0	0	4,970	4,970
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	500	500	500	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 500	\$ 500	\$ 5,470	\$ 4,970

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Tom's Run-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,620	\$ 2,620	\$ 2,411	\$ (209)
<i>Total Revenues</i>	2,620	2,620	2,411	(209)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,620	2,620	2,534	86
<i>Total Expenditures</i>	2,620	2,620	2,534	86
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(123)	(123)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	6,917	6,917	6,917	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 6,917	\$ 6,917	\$ 6,794	\$ (123)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Wysong-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,140	\$ 2,140	\$ 2,151	\$ 11
Total Revenues.....	2,140	2,140	2,151	11
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	1,600	1,664	1,664	0
Total Expenditures.....	1,600	1,664	1,664	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	540	476	487	11
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	5,982	5,982	5,982	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 6,522</u>	<u>\$ 6,458</u>	<u>\$ 6,469</u>	<u>\$ 11</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Ditch Maintenance-Northridge East Pump Station-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Public utility services.....	800	800		800
Total Expenditures.....	800	800	0	800
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(800)	(800)	0	800
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	6,820	6,820	6,820	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 6,020</u>	<u>\$ 6,020</u>	<u>\$ 6,820</u>	<u>\$ 800</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Marshall/Sweet Potato-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 7,926	\$ 7,926	\$ 7,624	\$ (302)
<u>Total Revenues.....</u>	<u>7,926</u>	<u>7,926</u>	<u>7,624</u>	<u>(302)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	3,910	3,910	3,661	249
<u>Total Expenditures.....</u>	<u>3,910</u>	<u>3,910</u>	<u>3,661</u>	<u>249</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	4,016	4,016	3,963	(53)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>18,040</u>	<u>18,040</u>	<u>18,040</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 22,056</u>	<u>\$ 22,056</u>	<u>\$ 22,003</u>	<u>\$ (55)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Swamp Creek-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,668	\$ 3,668	\$ 3,679	\$ 11
<u>Total Revenues.....</u>	<u>3,668</u>	<u>3,668</u>	<u>3,679</u>	<u>11</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,650	3,068	3,068	0
<u>Total Expenditures.....</u>	<u>2,650</u>	<u>3,068</u>	<u>3,068</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,018	600	611	11
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>7,529</u>	<u>7,529</u>	<u>7,529</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 8,547</u>	<u>\$ 8,129</u>	<u>\$ 8,140</u>	<u>\$ 11</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Mohler Joint County-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 10,943	\$ 10,943	\$ 10,821	\$ (122)
Total Revenues.....	10,943	10,943	10,821	(122)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	5,230	5,270	5,269	1
Total Expenditures.....	5,230	5,270	5,269	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	5,713	5,673	5,552	(121)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	52,940	52,940	52,940	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 58,653</u>	<u>\$ 58,613</u>	<u>\$ 58,492</u>	<u>\$ (121)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Pleasant Plain Group-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 132	\$ 132	\$ 165	\$ 33
Total Revenues.....	132	132	165	33
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	200	420	419	1
Total Expenditures.....	200	420	419	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(68)	(288)	(254)	34
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	13,926	13,926	13,926	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 13,858</u>	<u>\$ 13,638</u>	<u>\$ 13,672</u>	<u>\$ 34</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Arlington Drain Group-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 114	\$ 114	\$ 114	\$ 0
<i>Total Revenues</i>	<u>114</u>	<u>114</u>	<u>114</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	40	81	81	0
<i>Total Expenditures</i>	<u>40</u>	<u>81</u>	<u>81</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	74	33	33	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>879</u>	<u>879</u>	<u>879</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 953</u>	<u>\$ 912</u>	<u>\$ 912</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Shafer/Carr-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,990	\$ 1,990	\$ 2,032	\$ 42
<i>Total Revenues</i>	<u>1,990</u>	<u>1,990</u>	<u>2,032</u>	<u>42</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	200	1,883	640	1,243
<i>Total Expenditures</i>	<u>200</u>	<u>1,883</u>	<u>640</u>	<u>1,243</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,790	107	1,392	1,285
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>5,606</u>	<u>5,606</u>	<u>5,606</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 7,396</u>	<u>\$ 5,713</u>	<u>\$ 6,998</u>	<u>\$ 1,285</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Wolf Creek North-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 580	\$ 580	\$ 580	\$ 0
<i>Total Revenues</i>	<u>580</u>	<u>580</u>	<u>580</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	580	580	573	7
<i>Total Expenditures</i>	<u>580</u>	<u>580</u>	<u>573</u>	<u>7</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	7	7
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>4,009</u>	<u>4,009</u>	<u>4,009</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 4,009</u>	<u>\$ 4,009</u>	<u>\$ 4,016</u>	<u>\$ 7</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Butternut Volunteer Group-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 790	\$ 790	\$ 703	\$ (87)
<i>Total Revenues</i>	<u>790</u>	<u>790</u>	<u>703</u>	<u>(87)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	790	790	504	286
<i>Total Expenditures</i>	<u>790</u>	<u>790</u>	<u>504</u>	<u>286</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	199	199
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>3,640</u>	<u>3,640</u>	<u>3,640</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,640</u>	<u>\$ 3,640</u>	<u>\$ 3,839</u>	<u>\$ 199</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Wolf Creek North Tile-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,913	\$ 1,913	\$ 1,822	\$ (91)
Total Revenues.....	1,913	1,913	1,822	(91)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	80	230	230	0
Total Expenditures.....	80	230	230	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,833	1,683	1,592	(91)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	6,348	6,348	6,348	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 8,181</u>	<u>\$ 8,031</u>	<u>\$ 7,940</u>	<u>\$ (91)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

Ditch Maintenance-Waitman North Group-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,531	\$ 2,531	\$ 2,859	\$ 328
Total Revenues.....	2,531	2,531	2,859	328
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	80	415	415	0
Total Expenditures.....	80	415	415	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	2,451	2,116	2,445	329
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	12,083	12,083	12,083	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 14,534</u>	<u>\$ 14,199</u>	<u>\$ 14,528</u>	<u>\$ 329</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

*Ditch Maintenance-Keenland Drive Group-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 420	\$ 420	\$ 779	\$ 359
Total Revenues.....	420	420	779	359
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	420	420	47	373
Total Expenditures.....	420	420	47	373
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	732	732
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	1,164	1,164	1,164	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 1,164</u>	<u>\$ 1,164</u>	<u>\$ 1,896</u>	<u>\$ 732</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

*Ditch Maintenance-Hardin West-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,672	\$ 2,672	\$ 2,652	\$ (20)
Total Revenues.....	2,672	2,672	2,652	(20)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	80	288	288	0
Total Expenditures.....	80	288	288	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	2,592	2,384	2,364	(20)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	1,399	1,399	1,399	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 3,991</u>	<u>\$ 3,783</u>	<u>\$ 3,763</u>	<u>\$ (20)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

*Ditch Maintenance-Manning Road Group-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 980	\$ 980	\$ 983	\$ 3
Total Revenues.....	980	980	983	3
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	80	264	263	1
Total Expenditures.....	80	264	263	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	900	716	720	4
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	3,288	3,288	3,288	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 4,188	\$ 4,004	\$ 4,008	\$ 4

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual*

*Ditch Maintenance-Tom's Run West Group Drain-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....		100		100
Total Expenditures.....	0	100	0	100
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(100)	0	100
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	2,700	2,700	2,700	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 2,700	\$ 2,600	\$ 2,700	\$ 100

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Real Estate Assessment-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,800,000	\$ 3,800,000	\$ 4,148,206	\$ 348,206
Intergovernmental.....			270,788	270,788
Total Revenues.....	3,800,000	3,800,000	4,418,995	618,995
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor-Real Estate Assessment</i>				
Salaries.....	1,750,538	1,745,538	1,523,817	221,721
Fringe benefits.....	749,084	749,084	583,072	166,012
Special fringe benefits.....	5,000	7,400	6,699	701
Operating supplies.....	76,008	129,308	122,065	7,243
Routine business.....	1,950	3,950	1,259	2,691
Board approved travel.....	30,480	18,480	3,952	14,528
Staff training and development.....	18,150	5,150	4,577	573
Contractual professional services.....	586,435	844,703	646,399	198,304
Maintenance and repair services.....	256,000	349,500	316,856	32,644
Communications.....	197,938	313,938	277,352	36,586
Insurance.....	11,000	11,000	7,629	3,371
Rentals.....	66,160	66,160	66,160	0
Interfund Agreements.....	70,000	70,000	65,220	4,780
Capital outlays.....	8,393	64,924	64,795	129
Total Expenditures.....	3,827,136	4,379,135	3,689,852	689,283
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(27,136)</i>	<i>(579,135)</i>	<i>729,143</i>	<i>1,308,278</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>3,459,348</i>	<i>3,459,348</i>	<i>3,459,348</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>116,653</i>	<i>116,653</i>	<i>116,653</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u><u>\$ 3,548,865</u></u>	<u><u>\$ 2,996,866</u></u>	<u><u>\$ 4,305,144</u></u>	<u><u>\$ 1,308,278</u></u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Child Support Enforcement-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,860,000	\$ 1,860,000	\$ 1,851,857	\$ (8,143)
Intergovernmental.....	12,212,070	12,212,070	8,564,342	(3,647,728)
Miscellaneous.....	2,060	2,060	84,523	82,463
Total Revenues.....	14,074,130	14,074,130	10,500,722	(3,573,408)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Child Support</i>				
Salaries.....	6,344,813	6,344,813	5,926,226	418,587
Fringe benefits.....	2,713,983	2,713,983	2,457,553	256,430
Special fringe benefits.....	50,707	50,707	36,575	14,132
Operating supplies.....	51,224	51,224	23,919	27,305
Routine business.....	7,859	7,859	7,704	155
Board approved travel.....	23,492	23,492	10,544	12,948
Staff training and development.....	18,300	18,300	16,645	1,655
Contractual professional services.....	433,576	430,576	60,221	370,355
Maintenance and repair services.....	5,768	5,768	625	5,143
Communications.....	162,491	162,491	160,841	1,650
Rentals.....	60,000	60,550	60,502	48
Other Social Services.....		3,000	2,107	893
Miscellaneous.....	23,000	43,000	24,250	18,750
Interfund agreements.....	152,000	152,000	151,137	863
Capital outlays.....	101,940	101,940	696	101,244
Construction and improvements.....	105,000	59,617		59,617
Total Child Support.....	10,254,153	10,229,320	8,939,545	1,289,775
<i>CSEA Non-Reimbursable</i>				
Special fringe benefits.....	2,060	2,060	115	1,945
Interfund agreements.....	4,030,668	4,197,588	3,712,982	484,606
Cost recovery.....	2,637,143	2,495,056	2,343,887	151,169
Total CSEA Non-Reimbursable.....	6,669,871	6,694,704	6,056,984	637,720
Total Expenditures.....	16,924,024	16,924,024	14,996,529	1,927,495
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(2,849,894)	(2,849,894)	(4,495,807)	(1,645,913)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,946,899	1,946,899	4,027,292	2,080,393
Total Other Financing Sources And Uses.....	1,946,899	1,946,899	4,027,292	2,080,393
Net Change in Fund Balance.....	(902,995)	(902,995)	(468,515)	434,480
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,369,952	1,369,952	1,369,952	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,146,536	1,146,536	1,146,536	0
Fund Balance (Deficit) At End Of Year.....	\$ 1,613,493	\$ 1,613,493	\$ 2,047,973	\$ 434,480

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Harrison Twp-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 4,591,173	\$ 4,379,653	\$ 4,217,534	\$ (162,119)
Total Revenues.....	4,591,173	4,379,653	4,217,534	(162,119)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Harrison Township				
Salaries.....	2,689,712	2,568,192	2,562,248	5,944
Fringe benefits.....	1,317,303	1,104,303	1,100,445	3,858
Special fringe benefits.....	13,500	13,500		13,500
Operating supplies.....	20,000	16,190	2,085	14,105
Contractual professional services.....	415,198	415,198	380,307	34,891
Communications.....	35,460	35,460	29,448	6,012
Insurance.....	100,000	148,000	147,451	549
Cost recovery.....		3,810	3,810	0
Total Harrison Township.....	4,591,173	4,304,653	4,225,794	78,859
Intergovernmental:				
Judicial and Law Enforcement				
Harrison Township				
Intergovernmental.....		75,000	75,000	0
Total Harrison Township.....	0	75,000	75,000	0
Total Expenditures.....	4,591,173	4,379,653	4,300,794	78,859
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(83,260)	(83,260)
Beginning Of Year.....	162,466	162,466	162,466	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 162,466	\$ 162,466	\$ 79,206	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Washington Twp-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 3,579,078	\$ 3,283,078	\$ 3,193,350	\$ (89,728)
Total Revenues.....	3,579,078	3,283,078	3,193,350	(89,728)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Washington Township				
Salaries.....	2,227,693	2,127,693	2,115,416	12,277
Fringe benefits.....	1,099,584	873,584	867,932	5,652
Special fringe benefits.....	11,000	11,000		11,000
Operating supplies.....	12,500	7,500	1,985	5,515
Contractual professional services.....	251,048	222,048	221,079	969
Communications.....	30,704	30,704	17,469	13,235
Insurance.....	152,000	67,000	51,118	15,882
Cost recovery.....		5,000	4,000	1,000
Total Washington Township.....	3,784,529	3,344,529	3,278,999	65,530
Intergovernmental:				
Judicial and Law Enforcement				
Washington Township				
Intergovernmental.....		75,000	75,000	0
Total Washington Township.....	0	75,000	75,000	0
Total Expenditures.....	3,784,529	3,419,529	3,353,999	65,530
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(205,451)	(136,451)	(160,649)	(24,198)
Fund Balance (Deficit) At				
Beginning Of Year.....	156,756	156,756	156,756	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (48,695)	\$ 20,305	\$ (3,893)	\$ (24,198)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Jefferson Twp-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 645,320	\$ 645,320	\$ 594,000	\$ (51,320)
Total Revenues.....	645,320	645,320	594,000	(51,320)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Jefferson Township				
Salaries.....	347,513	347,513	328,248	19,265
Fringe benefits.....	166,752	148,752	141,280	7,472
Special fringe benefits.....	2,500	2,500		2,500
Operating supplies.....	27,000	24,000	18,347	5,653
Contractual professional services.....	83,155	98,155	92,171	5,984
Maintenance and repair services.....	3,500	3,000	1,849	1,151
Communications.....	4,900	11,400	10,124	1,276
Insurance.....	10,000	10,000	9,631	369
Total Expenditures.....	645,320	645,320	601,650	43,670
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(7,650)	(7,650)
Fund Balance (Deficit) At				
Beginning Of Year.....	55,586	55,586	55,586	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 55,586	\$ 55,586	\$ 47,936	\$ (7,650)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Children Services Security-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 235,105	\$ 211,805	\$ 209,672	\$ (2,133)
Total Revenues.....	235,105	211,805	209,672	(2,133)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Children Services Security				
Salaries.....	136,679	132,179	132,140	39
Fringe benefits.....	68,911	50,111	49,989	122
Special fringe benefits.....	850	850		850
Communications.....	792	792	675	117
Insurance.....	1,000	1,000	76	924
Total Children Services Security.....	208,232	184,932	182,880	2,052
Intergovernmental:				
Judicial and Law Enforcement				
Children Services Security				
Intergovernmental.....	26,873	26,873	26,868	5
Total Children Services Security.....	26,873	26,873	26,868	5
Total Expenditures.....	235,105	211,805	209,748	2,057
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(76)	(76)
Fund Balance (Deficit) At				
Beginning Of Year.....	18,114	18,114	18,114	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 18,114	\$ 18,114	\$ 18,038	\$ (76)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Recycle Ohio-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 117,959	\$ 101,959	\$ 101,890	\$ (69)
Total Revenues.....	117,959	101,959	101,890	(69)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Salaries.....	68,340	55,340	54,264	1,076
Fringe benefits.....	34,387	31,387	28,750	2,637
Special fringe benefits.....	850	140		140
Communications.....	446	446		446
Insurance.....	500	1,200	1,184	16
Total Sheriff's Recycle Ohio.....	104,523	88,513	84,198	4,315
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Intergovernmental.....	13,436	13,446	13,440	6
Total Sheriff's Recycle Ohio.....	13,436	13,446	13,440	6
Total Expenditures.....	117,959	101,959	97,638	4,321
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	4,252	4,252
Fund Balance (Deficit) At				
Beginning Of Year.....	110	110	110	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 110	\$ 110	\$ 4,362	\$ 4,252

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Child Support Security-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 117,959	\$ 114,159	\$ 105,168	\$ (8,991)
Total Revenues.....	117,959	114,159	105,168	(8,991)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Child Support Security</i>				
Salaries.....	68,340	64,540	59,705	4,835
Fringe benefits.....	34,387	34,387	32,027	2,360
Special fringe benefits.....	850	850		850
Communications.....	446	446		446
Insurance.....	500	500	37	463
Total Child Support Security.....	104,523	100,723	91,769	8,954
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Child Support Security</i>				
Intergovernmental.....	13,436	13,436	13,436	0
Total Child Support Security.....	13,436	13,436	13,436	0
Total Expenditures.....	117,959	114,159	105,205	8,954
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(37)	(37)
Fund Balance (Deficit) At				
Beginning Of Year.....	9,050	9,050	9,050	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 9,050	\$ 9,050	\$ 9,013	\$ (37)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Overtime Reimbursement-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 207,094	\$ 97,884	\$ 92,721	\$ (5,163)
Total Revenues.....	207,094	97,884	92,721	(5,163)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Overtime Reimbursement</i>				
Salaries.....	170,000	74,827	63,491	11,336
Fringe benefits.....	37,094	18,984	16,790	2,194
Capital Outlays.....		4,073	4,073	0
Total Expenditures.....	207,094	97,884	84,354	13,530
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	8,367	8,367
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	10,545	10,545	10,545	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 10,545	\$ 10,545	\$ 18,912	\$ 8,367

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Public Health Security-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 117,959	\$ 92,959	\$ 91,939	\$ (1,020)
Total Revenues.....	117,959	92,959	91,939	(1,020)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Public Health Security</i>				
Salaries.....	68,340	61,340	57,594	3,746
Fringe benefits.....	34,387	16,387	14,400	1,987
Special fringe benefits.....	850	850		850
Communications.....	446	446		446
Insurance.....	500	500	31	469
Total Public Health Security.....	104,523	79,523	72,025	7,498
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Public Health Security</i>				
Intergovernmental.....	13,436	13,436	13,436	0
Total Public Health Security.....	13,436	13,436	13,436	0
Total Expenditures.....	117,959	92,959	85,461	7,498
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	6,478	6,478
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....		11,036	11,036	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 0	\$ 11,036	\$ 17,514	\$ 6,478

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Regional Dispatch-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 6,290,330	\$ 5,884,543	\$ 5,224,049	\$ (660,494)
Miscellaneous.....			500	500
Total Revenues.....	6,290,330	5,884,543	5,224,549	(659,994)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Regional Dispatching</i>				
Salaries.....	4,023,686	4,204,640	4,204,640	0
Fringe benefits.....	1,686,855	1,553,389	1,553,389	0
Special fringe benefits.....	17,000	9,000		9,000
Operating supplies.....	49,500	25,115	25,115	0
Board approved travel.....		7,295	7,295	0
Staff training and development.....	20,000	16,365	16,365	0
Contractual professional services.....	26,092	21,617	21,617	0
Maintenance and repair services.....	466,989	415,898	414,918	980
Communications.....	163,072	174,620	174,620	0
Insurance.....	15,000	16,732	16,719	13
Public utility services.....	143,976	133,284	133,284	0
Rentals.....	348,895	343,477	343,477	0
Capital Outlays.....		1,300	184	1,116
Total Expenditures.....	6,961,065	6,922,732	6,911,623	11,109
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(670,735)	(1,038,189)	(1,687,074)	(648,885)
<i>Other Financing Sources And Uses</i>				
Advances in.....			1,050,000	1,050,000
Transfers in.....	1,552,000	1,552,000	1,578,000	26,000
Transfers out.....	(865,337)	(497,882)	(497,882)	0
Total Other Financing Sources And Uses.....	686,663	1,054,118	2,130,118	1,076,000
Net Change in Fund Balance.....	15,928	15,929	443,044	427,115
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>149,944</i>	<i>149,944</i>	<i>149,944</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>980</i>	<i>980</i>	<i>980</i>	<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ 166,852	\$ 166,853	\$ 593,968	\$ 427,115

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Sheriff Regional Dispatch Capital Set-A-Side-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Regional Dispatching Capital Set-A-Side</i>				
Capital Outlays.....		13,200	3,599	9,601
Total Expenditures.....	0	13,200	3,599	9,601
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(13,200)	(3,599)	9,601
<i>Other Financing Sources And Uses</i>				
Transfers in.....	367,455	367,455		(367,455)
Total Other Financing Sources And Uses.....	367,455	367,455	0	(367,455)
Net Change in Fund Balance.....	367,455	354,255	(3,599)	(357,854)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>448,271</i>	<i>448,271</i>	<i>448,271</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>				<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ 815,726	\$ 802,526	\$ 444,672	\$ (357,854)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Job Center Security-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 117,959	\$ 109,959	\$ 102,772	\$ (7,187)
Total Revenues.....	117,959	109,959	102,772	(7,187)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Job Center Security				
Salaries.....	68,340	63,340	59,599	3,741
Fringe benefits.....	34,387	31,387	29,737	1,650
Special fringe benefits.....	850	150		150
Communications.....	446	446		446
Insurance.....	500	1,200	1,181	19
Total Job Center Security.....	104,523	96,523	90,517	6,006
Intergovernmental:				
Judicial and Law Enforcement				
Job Center Security				
Intergovernmental.....	13,436	13,436	13,436	0
Total Job Center Security.....	13,436	13,436	13,436	0
Total Expenditures.....	117,959	109,959	103,953	6,006
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(1,181)	(1,181)
Fund Balance (Deficit) At				
Beginning Of Year.....	9,527	9,527	9,527	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 9,527	\$ 9,527	\$ 8,346	\$ (1,181)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Vogel Center Security-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Total Expenditures.....	0	0	0	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	0	0
Other Financing Sources And Uses				
Advances out.....		(21,243)	(21,243)	0
Total Other Financing Sources And Uses.....	0	(21,243)	(21,243)	0
Net Change in Fund Balance.....				
Fund Balance (Deficit) At	0	(21,243)	(21,243)	0
Beginning Of Year.....				
Fund Balance (Deficit) At	21,243	21,243	21,243	0
End Of Year.....	\$ 21,243	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Northland Village-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Intergovernmental.....	\$ 169,081	\$ 159,978	\$ 140,993	\$ (18,985)
Total Revenues.....	169,081	159,978	140,993	(18,985)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Northland Village</i>				
Salaries.....	96,696	126,609	126,341	268
Fringe benefits.....	44,612	33,304	33,304	0
Insurance.....	900	65	65	0
Total Northland Village.....	142,208	159,978	159,710	268
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Northland Village</i>				
Intergovernmental.....	26,873			0
Total Northland Village.....	26,873	0	0	0
Total Expenditures.....	169,081	159,978	159,710	268
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(18,717)	(18,717)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	18,986	18,986	18,986	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 18,986	\$ 18,986	\$ 269	\$ (18,717)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Sheriff Third Grade Safety Belt-Sheriff Contracts-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Intergovernmental.....	\$	\$ 3,088	\$ 3,088	\$ 0
Total Revenues.....	0	3,088	3,088	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff Third Grade Safety Belt</i>				
Operating.....		13,015		13,015
Total Expenditures.....	0	13,015	0	13,015
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(9,927)	3,088	13,015
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	9,927	9,927	9,927	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 9,927	\$ 0	\$ 13,015	\$ 13,015

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Job Center-Special Revenue Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,856,762	\$ 1,856,762	\$ 1,920,588	\$ 63,826
Total Revenues.....	1,856,762	1,856,762	1,920,588	63,826
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center-Director's Office</i>				
Salaries.....	125,424	129,024	128,466	558
Fringe benefits.....	44,752	47,560	45,921	1,639
Special fringe benefits.....	2,500	4,000	3,718	282
Operating supplies.....	2,400	2,400	2,291	109
Routine business.....	1,184	1,184	560	624
Board approved travel.....	4,576	3,068		3,068
Staff training and development.....	500	500		500
Contractual professional services.....	10,500	4,100	1,164	2,936
Maintenance and repair services.....		4,500	4,002	498
Communications.....	14,130	8,130	4,575	3,555
Rentals.....	1,584	3,084	2,379	705
Capital Outlays.....	2,000	2,000	1,355	645
Total Job Center-Director's Office.....	209,550	209,550	194,431	15,119
<i>Job Center-Building Operations</i>				
Special fringe benefits.....	12,000	12,000		12,000
Contractual professional services.....	30,000	30,000		30,000
Communications.....	30,000	30,000		30,000
Insurance.....	3,000	3,000	1,230	1,770
Public utility services.....	276,550	366,550	366,322	228
Rentals.....	1,689,000	1,709,700	1,709,677	23
Total Job Center-Building Operations.....	2,040,550	2,151,250	2,077,229	74,021
Total Expenditures.....	2,250,100	2,360,800	2,271,660	89,140
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(393,338)	(504,038)	(351,072)	152,966
<i>Other Financing Sources And Uses</i>				
Transfers in.....	500,000	500,000	500,000	0
Total Other Financing Sources And Uses.....	500,000	500,000	500,000	0
Net Change in Fund Balance.....	106,662	(4,038)	148,928	152,966
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>480,824</u>	<u>480,824</u>	<u>480,824</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 587,486</u>	<u>\$ 476,786</u>	<u>\$ 629,752</u>	<u>\$ 152,967</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Certificate of Title Administration-Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,262,000	\$ 2,262,000	\$ 2,731,051	\$ 469,051
Miscellaneous.....			627	627
<i>Total Revenues.....</i>	<u>2,262,000</u>	<u>2,262,000</u>	<u>2,731,678</u>	<u>469,678</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts-Auto Title</i>				
Statutory salaries.....	28,402	28,402	28,401	1
Salaries.....	1,185,134	1,185,134	1,062,395	122,739
Fringe benefits.....	473,131	473,131	459,855	13,276
Special fringe benefits.....	14,912	4,912	2,102	2,810
Operating supplies.....	29,100	29,100	24,829	4,271
Routine business.....	3,350	2,350	814	1,536
Board approved travel.....	31	4,359	3,683	676
Staff training and development.....	11,134	3,603	1,641	1,962
Contractual professional services.....	79,264	46,398	46,338	60
Maintenance and repair services.....	24,842	20,392	17,827	2,565
Communications.....	29,465	31,698	31,697	1
Insurance.....	7,807	5,542	2,181	3,361
Public utility services.....	21,095	21,095	19,553	1,542
Rentals.....	80,883	80,883	78,827	2,056
Capital outlays.....	6,904	60,965	60,957	8
Debt service.....	2,824	314		314
<i>Total Expenditures.....</i>	<u>1,998,278</u>	<u>1,998,278</u>	<u>1,841,100</u>	<u>157,178</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	263,722	263,722	890,578	626,856
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,101,067	2,101,067	2,101,067	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>11,750</u>	<u>11,750</u>	<u>11,750</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 2,376,539</u>	<u>\$ 2,376,539</u>	<u>\$ 3,003,395</u>	<u>\$ 626,856</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Day/Mont Courts-Public Works Building Maintenance-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 613,631	\$ 613,631	\$ 557,138	\$ (56,493)
Miscellaneous.....			307	307
<i>Total Revenues</i>	<u>613,631</u>	<u>613,631</u>	<u>557,445</u>	<u>(56,186)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Building Maintenance-DayMont Courts Building</i>				
Salaries.....	335,028	335,028	297,346	37,682
Fringe benefits.....	138,968	138,968	127,379	11,589
Special fringe benefits.....	2,500	2,500		2,500
Post-employment services.....	100	100	43	57
Operating supplies.....	62,503	84,503	80,796	3,707
Contractual professional services.....	1,604	1,604	1,083	521
Maintenance and repair services.....	73,641	73,641	57,403	16,238
Communications.....	3,362	3,362	2,434	928
Public utility services.....	201,984	214,984	206,832	8,152
Miscellaneous.....	547,860	512,860	416,202	96,658
<i>Total Expenditures</i>	<u>1,367,550</u>	<u>1,367,550</u>	<u>1,189,518</u>	<u>178,032</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(753,919)	(753,919)	(632,073)	121,846
<i>Other Financing Sources And Uses</i>				
Transfers in.....	749,994	749,994	749,994	0
<i>Total Other Financing Sources And Uses</i>	<u>749,994</u>	<u>749,994</u>	<u>749,994</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,925)	(3,925)	117,921	121,846
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	132,673	132,673	132,673	0
<i>Prior Year Encumbrances Appropriated</i>	3,925	3,925	3,925	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 132,673</u>	<u>\$ 132,673</u>	<u>\$ 254,519</u>	<u>\$ 121,846</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Reibold-Public Works Building Maintenance-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 1,436,177	\$ 1,436,177	\$ 1,416,348	\$ (19,829)
Intergovernmental.....	575,650	575,650	482,954	(92,696)
Miscellaneous.....			880	880
Total Revenues.....	2,011,827	2,011,827	1,900,182	(111,645)
Expenditures:				
Current:				
General Government				
Building Maintenance-Reibold Building				
Salaries.....	709,392	708,692	699,734	8,958
Fringe benefits.....	260,064	260,764	260,709	55
Special fringe benefits.....	1,800	1,165	1,165	0
Post-employment services.....	150	175	175	0
Operating supplies.....	114,403	101,443	92,374	9,069
Contractual professional services.....	3,251	2,126	2,096	30
Maintenance and repair services.....	149,337	149,387	145,622	3,765
Communications.....	7,500	8,240	8,234	6
Insurance.....		18,787	18,783	4
Public utility services.....	628,804	663,339	663,159	180
Miscellaneous.....	12,725	30,995	30,882	113
Total Expenditures.....	1,887,426	1,945,113	1,922,933	22,180
Excess (Deficiency) Of				
Revenues Over Expenditures.....	124,401	66,714	(22,751)	(89,465)
Other Financing Sources And Uses				
Transfers in.....	295,898	295,898	295,898	0
Transfers out.....	(575,650)	(536,650)	(482,677)	53,973
Total Other Financing Sources And Uses.....	(279,752)	(240,752)	(186,779)	53,973
Net Change in Fund Balance.....	(155,351)	(174,038)	(209,530)	(35,492)
Fund Balance (Deficit) At				
Beginning Of Year.....	355,911	355,911	355,911	0
Prior Year Encumbrances Appropriated.....	11,900	11,900	11,900	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 212,460	\$ 193,773	\$ 158,281	\$ (35,492)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Coroner/Crime Lab-Public Works Building Maintenance-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....	\$	\$	\$ 356	\$ 356
Total Revenues.....	0	0	356	356
Expenditures:				
Current:				
Judicial and Law Enforcement				
Building Maintenance-Coroner/Crime Lab				
Salaries.....	88,970	92,280	92,280	0
Fringe benefits.....	29,115	30,150	30,150	0
Operating supplies.....	15,617	11,861	11,291	570
Contractual professional services.....	522	122	429	122
Maintenance and repair services.....	37,280	42,398	42,377	21
Communications.....	600	430	429	1
Insurance.....		1,288	1,288	0
Public utility services.....	144,175	157,079	157,078	1
Miscellaneous.....	850	419	419	0
Total Expenditures.....	317,129	336,027	335,312	715
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(317,129)	(336,027)	(334,956)	1,071
Other Financing Sources And Uses				
Transfers in.....	316,370	316,370	316,370	0
Total Other Financing Sources And Uses.....	316,370	316,370	316,370	0
Net Change in Fund Balance.....	(759)	(19,657)	(18,586)	1,071
Fund Balance (Deficit) At				
Beginning Of Year.....	30,010	30,010	30,010	0
Prior Year Encumbrances Appropriated.....	760	760	760	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 30,011	\$ 11,113	\$ 12,184	\$ 1,071

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Children Services-Public Works Building Maintenance-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 392,859	\$ 398,659	\$ 407,908	\$ 9,250
Total Revenues.....	392,859	398,659	407,908	9,250
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Building Maintenance-Children Services</i>				
Salaries.....	218,438	206,438	179,207	27,231
Fringe benefits.....	92,236	92,236	82,362	9,874
Operating supplies.....	19,137	29,114	27,864	1,250
Contractual professional services.....	200	13,984	12,970	1,014
Maintenance and repair services.....	59,317	46,482	39,453	7,029
Communications.....	650	650	611	39
Insurance.....		157	157	0
Public utility services.....	6,295	6,295	5,924	371
Miscellaneous.....	800	7,516	7,466	50
Total Expenditures.....	397,073	402,872	356,014	46,858
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(4,214)</i>	<i>(4,213)</i>	<i>51,894</i>	<i>56,107</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>51,297</i>	<i>51,297</i>	<i>51,297</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>4,214</i>	<i>4,214</i>	<i>4,214</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 51,297	\$ 51,298	\$ 107,405	\$ 56,107

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Dora Tate-Public Works Building Maintenance-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 287,914	\$ 255,187	\$ 223,046	\$ (32,141)
Total Revenues.....	287,914	255,187	223,046	(32,141)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Building Maintenance-Dora Tate</i>				
Salaries.....	3,105	10,575	10,521	54
Fringe benefits.....	1,087	3,380	3,366	14
Operating supplies.....	29,721	26,721	17,643	9,078
Contractual professional services.....	15,668	3,568	2,751	817
Maintenance and repair services.....	23,749	39,749	34,695	5,054
Communications.....	1,000	1,600	1,549	51
Insurance.....	2,050	2,050	700	1,350
Public utility services.....	67,232	83,453	82,459	994
Miscellaneous.....	8,500	4,900	1,157	3,743
Budget control account.....	4,721			0
Total Expenditures.....	156,833	175,996	154,841	21,155
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>131,081</i>	<i>79,191</i>	<i>68,205</i>	<i>(10,986)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>153,485</i>	<i>153,485</i>	<i>153,485</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>15,340</i>	<i>15,340</i>	<i>15,340</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 299,906	\$ 248,016	\$ 237,030	\$ (10,986)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Dog and Kennel-Other Special Revenue Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,535,000	\$ 1,535,000	\$ 1,450,430	\$ (84,570)
Fees and charges for services.....	210,500	210,500	219,917	9,417
Fines and forfeitures.....	13,500	13,500	14,265	765
Miscellaneous.....	35,000	35,000	41,164	6,164
Total Revenues.....	1,794,000	1,794,000	1,725,776	(68,224)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Rescue</i>				
Salaries.....	503,730	510,730	509,373	1,357
Fringe benefits.....	195,862	205,862	201,073	4,789
Special fringe benefits.....	6,601	5,445	5,404	41
Operating supplies.....	1,552	1,252	409	843
Routine business.....	500	2,500	2,274	226
Contractual professional services.....	2,100	6,548	1,945	4,603
Maintenance and repair services.....	64,500	65,800	64,561	1,239
Communications.....	17,000	8,407	8,407	0
Insurance.....	18,000	6,700	6,423	277
Miscellaneous.....	100	100		100
Capital outlays.....	45,000	47,000	46,876	124
Total Animal Rescue.....	854,945	860,344	846,745	13,599
<i>Animal Shelter</i>				
Salaries.....	668,311	627,978	622,917	5,061
Fringe benefits.....	282,976	272,976	243,929	29,047
Special fringe benefits.....	6,742	7,256	6,683	573
Post-employment services.....	300	300	131	169
Pre-employment services.....	200	200		200
Operating supplies.....	50,787	46,287	44,525	1,762
Agricultural supplies.....	86,834	86,636	83,421	3,215
Routine business.....	100	100	97	3
Staff training and development.....	800	800	700	100
Contractual professional services.....	8,290	55,121	52,969	2,152
Maintenance and repair services.....	48,593	55,003	51,301	3,702
Communications.....	28,348	31,548	28,074	3,474
Insurance.....	100	100		100
Public utility services.....	180,502	207,342	203,184	4,158
Rentals.....	2,000	3,800	3,635	165
Miscellaneous.....	8,200	12,700	10,357	2,343
Capital outlays.....		1,680	1,657	23
Construction and improvements.....	4,000	3,106	3,106	0
Total Animal Shelter.....	1,377,083	1,412,933	1,356,686	56,247
<i>Animal Licensing</i>				
Salaries.....	35,272	41,852	39,528	2,324
Fringe benefits.....	18,159	19,079	19,073	6
Operating supplies.....		600	504	96
Agricultural supplies.....	13,200	15,700	15,022	678
Communications.....	10,200	17,200	17,125	75
Total Animal Licensing.....	76,831	94,431	91,252	3,179
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Licensing</i>				
Intergovernmental.....	7,400	7,400	7,162	238
Total Animal Licensing.....	7,400	7,400	7,162	238
Total Expenditures.....	2,316,259	2,375,108	2,301,845	73,263
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(522,259)	(581,108)	(576,069)	5,039
<i>Other Financing Sources And Uses</i>				
Transfers in.....	582,607	582,607	582,607	0
Total Other Financing Sources And Uses.....	582,607	582,607	582,607	0
Net Change in Fund Balance.....	60,348	1,499	6,538	5,039
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	686,177	686,177	686,177	0
<i>Prior Year Encumbrances Appropriated.....</i>	17,689	17,689	17,689	0
Fund Balance (Deficit) At End Of Year.....	\$ 764,214	\$ 705,365	\$ 710,404	\$ 5,039

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Caring Program-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 60,100	\$ 60,100	\$ 111,239	\$ 51,139
Total Revenues.....	60,100	60,100	111,239	51,139
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control-Caring Program</i>				
Salaries.....	27,379	29,229	28,587	642
Fringe benefits.....	13,869	13,869	13,816	53
Special fringe benefits.....		4,500	4,500	0
Post employment services		44	44	0
Operating supplies.....	15,168	11,068	2,951	8,117
Agricultural supplies		4,250	1,191	3,059
Routine business.....	500	1,037	757	280
Board approved travel.....	5,800	10,850	9,598	1,252
Staff training and development.....	5,868	4,168	3,958	210
Contractual professional services.....	4,700	5,006	4,024	982
Insurance.....	100	100	4	96
Miscellaneous.....		763	763	0
Capital Outlays.....		3,000	2,932	68
Total Expenditures.....	73,384	87,884	73,125	14,759
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(13,284)</i>	<i>(27,784)</i>	<i>38,114</i>	<i>65,898</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>117,065</i>	<i>117,065</i>	<i>117,065</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>4,836</i>	<i>4,836</i>	<i>4,836</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 108,617</i>	<i>\$ 94,117</i>	<i>\$ 160,015</i>	<i>\$ 65,898</i>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Animal Control Contracts-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,000	\$ 1,000	\$ 512	\$ (488)
Fees and charges for services.....	105,000	105,000	112,192	7,192
Total Revenues.....	106,000	106,000	112,704	6,704
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control Contracts</i>				
Salaries.....	32,094	34,694	33,250	1,444
Fringe benefits.....	17,631	20,881	17,975	2,906
Agricultural supplies.....	42,916	40,646	33,175	7,471
Contractual professional services.....	200	200	106	94
Communications.....	2,000			0
Total Expenditures.....	94,841	96,421	84,506	11,915
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>11,159</i>	<i>9,579</i>	<i>28,198</i>	<i>18,619</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>76,033</i>	<i>76,033</i>	<i>76,033</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>2,916</i>	<i>2,916</i>	<i>2,916</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 90,108</i>	<i>\$ 88,528</i>	<i>\$ 107,147</i>	<i>\$ 18,619</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Coroner's Special Lab-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,050,000	\$ 1,050,000	\$ 1,014,927	\$ (35,073)
<i>Total Revenues</i>	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,014,927</u>	<u>(35,073)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner Special Lab Fee</i>				
Salaries.....	371,228	411,389	410,573	816
Fringe benefits.....	103,767	107,630	98,492	9,138
Operating supplies.....	270,517	298,492	284,137	14,355
Contractual professional services.....	254,041	262,658	223,890	38,768
Maintenance and repair services.....	102,560	93,933	82,849	11,084
Communications.....	589	2,289	1,387	902
Insurance.....		977	977	0
Rentals.....		713	644	69
Interfund agreements.....		56,200	56,200	0
Capital outlays.....	<u>46,405</u>	<u>366,027</u>	<u>366,027</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,149,107</u>	<u>1,600,308</u>	<u>1,525,176</u>	<u>75,132</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(99,107)	(550,308)	(510,249)	40,059
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,343,132	1,343,132	1,343,132	0
<i>Prior Year Encumbrances Appropriated</i>	<u>96,916</u>	<u>96,916</u>	<u>96,916</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>1,340,941</u></u>	\$ <u><u>889,740</u></u>	\$ <u><u>929,799</u></u>	\$ <u><u>40,059</u></u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Forensic Crime Lab-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 105,000	\$ 105,000	\$ 138,238	\$ 33,238
Intergovernmental.....	1,391,750	1,391,750	1,433,693	41,943
Total Revenues.....	1,496,750	1,496,750	1,571,931	75,181
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Crime Lab General Operating</i>				
Salaries.....	1,331,156	1,341,156	1,317,480	23,676
Fringe benefits.....	481,162	484,983	446,655	38,328
Operating supplies.....	257,512	244,173	229,560	14,613
Board approved travel.....	8,500	2,309	407	1,902
Staff training and development.....	2,000	2,225	2,225	0
Contractual professional services.....	40,824	43,824	41,054	2,770
Maintenance and repair services.....	39,078	39,078	29,813	9,265
Communications.....	11,200	11,200	10,563	637
Insurance.....	3,000	15,513	15,513	0
Rentals.....	1,500	5,292	5,292	0
Miscellaneous.....	398,901	398,901	368,660	30,241
Capital outlays.....	29,391	15,569	11,053	4,516
Total Expenditures.....	2,604,224	2,604,223	2,478,275	125,948
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(1,107,474)</i>	<i>(1,107,473)</i>	<i>(906,344)</i>	<i>201,129</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,010,952	1,010,952	980,711	(30,241)
Total Other Financing Sources And Uses.....	1,010,952	1,010,952	980,711	(30,241)
<i>Net Change in Fund Balance.....</i>	<i>(96,522)</i>	<i>(96,521)</i>	<i>74,367</i>	<i>170,888</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>645,559</i>	<i>645,559</i>	<i>645,559</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>52,997</i>	<i>52,997</i>	<i>52,997</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 602,034</i>	<i>\$ 602,035</i>	<i>\$ 772,923</i>	<i>\$ 170,888</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Crime Lab-AFIS Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 77,322	\$ 77,322	\$ 76,631	\$ (691)
Intergovernmental.....	302,300	302,300	302,300	0
Total Revenues.....	379,622	379,622	378,931	(691)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>AFIS Operating</i>				
Salaries.....	158,495	164,995	164,435	560
Fringe benefits.....	69,239	71,069	70,359	710
Operating supplies.....	5,200	5,200	2,309	2,891
Law enforcement services.....	75,000	75,000	53,076	21,924
Maintenance and repair services.....	112,000	103,481	24,400	79,081
Insurance.....		189	189	0
Capital outlays.....	10,687	10,687	10,687	0
Total Expenditures.....	430,621	430,621	325,455	105,166
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(50,999)	(50,999)	53,476	104,475
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	363,725	363,725	363,725	0
Prior Year Encumbrances Appropriated.....	65,187	65,187	65,187	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 377,913</u>	<u>\$ 377,913</u>	<u>\$ 482,388</u>	<u>\$ 104,475</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Victims of Domestic Violence-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 119,603	\$ 119,603	\$ 121,361	\$ 1,758
Total Revenues.....	119,603	119,603	121,361	1,758
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Victims of Domestic Violence</i>				
Social services contractual services.....	119,603	179,433	178,379	1,054
Total Expenditures.....	119,603	179,433	178,379	1,054
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(59,830)	(57,018)	2,813
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	59,831	59,831	59,831	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 59,831</u>	<u>\$ 1</u>	<u>\$ 2,813</u>	<u>\$ 2,813</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Municipal Court Probation Services-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 92,980	\$ 92,980	\$ 81,327	\$ (11,653)
Total Revenues.....	92,980	92,980	81,327	(11,653)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Probation Services				
Salaries.....	58,294	58,402	58,401	1
Fringe benefits.....	34,346	34,238	34,016	222
Board approved travel.....	2,000	2,000		2,000
Staff training and development.....	1,000	1,000		1,000
Insurance.....	100	100	84	16
Total Expenditures.....	95,740	95,740	92,501	3,239
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(2,760)	(2,760)	(11,174)	(8,414)
Fund Balance (Deficit) At				
Beginning Of Year.....	81,848	81,848	81,848	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 79,088	\$ 79,088	\$ 70,674	\$ (8,414)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Common Pleas Probation Services-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 96,100	\$ 134,600	\$ 76,552	\$ (58,048)
Total Revenues.....	96,100	134,600	76,552	(58,048)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Probation Services				
Operating supplies.....		6,400	6,190	210
Routine business.....		7,166	5,479	1,687
Board approved travel.....	295	3,295	2,511	784
Contractual professional services.....		18,200	17,887	313
Insurance.....		34	34	0
Capital outlays.....		24,900	13,473	11,427
Total Expenditures.....	295	59,995	45,574	14,421
Excess (Deficiency) Of				
Revenues Over Expenditures.....	95,805	74,605	30,978	(43,627)
Fund Balance (Deficit) At				
Beginning Of Year.....	65,243	65,243	65,243	0
Prior Year Encumbrances Appropriated.....	295	295	295	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 161,343	\$ 140,143	\$ 96,516	\$ (43,627)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Prosecutor's Pretrial Diversion Program-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 35,000	\$ 35,000	\$ 27,725	\$ (7,275)
Total Revenues.....	35,000	35,000	27,725	(7,275)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Prosecutor's Pretrial Diversion Program				
Special fringe benefits.....	400	400	53	347
Operating supplies.....	7,500	7,440	6,948	492
Contractual professional services.....	15,600	12,441	10,888	1,553
Maintenance and repair services.....		7,219	7,210	9
Communications.....	5,000	5,000	3,206	1,794
Rentals.....	6,516	6,516	2,115	4,401
Total Expenditures.....	35,016	39,016	30,420	8,596
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(16)	(4,016)	(2,695)	1,321
Fund Balance (Deficit) At				
Beginning Of Year.....	124,756	124,756	124,756	0
Prior Year Encumbrances Appropriated.....	16	16	16	0
Fund Balance (Deficit) At				
End Of Year.....	\$ <u>124,756</u>	\$ <u>120,756</u>	\$ <u>122,077</u>	\$ <u>1,321</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Prosecutor Victim Witness-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....	\$	\$	\$ 452	\$ 452
Total Revenues.....	0	0	452	452
Expenditures:				
Current:				
Judicial and Law Enforcement				
Victim Witness Administration				
Operating supplies.....	500	500	275	225
Total Expenditures.....	500	500	275	225
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(500)	(500)	177	677
Fund Balance (Deficit) At				
Beginning Of Year.....	8,756	8,756	8,756	0
Fund Balance (Deficit) At				
End Of Year.....	\$ <u>8,256</u>	\$ <u>8,256</u>	\$ <u>8,933</u>	\$ <u>677</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Prosecutor's Seminar Account-Other Special Revenue Fund (1)*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 2,500	\$ 2,500	\$ 3,580	\$ 1,080
Total Revenues.....	2,500	2,500	3,580	1,080
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor Seminar Account</i>				
Operating supplies.....	1,000	1,000	0	1,000
Total Expenditures.....	1,000	1,000	0	1,000
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>1,500</i>	<i>1,500</i>	<i>3,580</i>	<i>2,080</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>5,687</i>	<i>5,687</i>	<i>5,687</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 7,187</i>	<i>\$ 7,187</i>	<i>\$ 9,267</i>	<i>\$ 2,080</i>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Indigent Guardianship-Other Special Revenue Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 70,000	\$ 70,000	\$ 65,900	\$ (4,100)
Total Revenues.....	70,000	70,000	65,900	(4,100)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court Indigent Guardianship</i>				
Routine business.....	500	500	77	423
Contractual professional services.....	15,980	15,980	12,130	3,850
Interfund agreements.....	50,000	50,000	50,000	0
Total Expenditures.....	66,480	66,480	62,207	4,273
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>3,520</i>	<i>3,520</i>	<i>3,693</i>	<i>173</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>190,290</i>	<i>190,290</i>	<i>190,290</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 193,810</i>	<i>\$ 193,810</i>	<i>\$ 193,983</i>	<i>\$ 173</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Alternative Dispute Resolution-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 450,000	\$ 450,000	\$ 443,746	\$ (6,254)
<i>Total Revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>443,746</u>	<u>(6,254)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Mediation/Alternative Dispute Resolution</i>				
Salaries.....	281,642	281,642	276,102	5,540
Fringe benefits.....	92,015	96,190	96,057	133
Operating supplies.....	1,000	1,000	819	181
Board approved travel.....	2,000	2,000	792	1,208
Law enforcement services.....	2,000	200	200	0
Communications.....	3,600	1,225	1,074	151
<i>Total Mediation/Alternative Dispute Resolution</i>	<u>382,257</u>	<u>382,257</u>	<u>375,044</u>	<u>7,213</u>
<i>Mediation Services</i>				
Law enforcement services.....	68,000	68,000	65,700	2,300
<i>Total Mediation Services</i>	<u>68,000</u>	<u>68,000</u>	<u>65,700</u>	<u>2,300</u>
<i>Total Expenditures</i>	<u>450,257</u>	<u>450,257</u>	<u>440,744</u>	<u>9,513</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(257)	(257)	3,002	3,259
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>28,835</u>	<u>28,835</u>	<u>28,835</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 28,578</u>	<u>\$ 28,578</u>	<u>\$ 31,837</u>	<u>\$ 3,259</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Multi-Service Centers-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 47,721	\$ 47,721	\$ 50,546	\$ 2,825
Miscellaneous.....	240,000	240,000	126,393	(113,607)
Total Revenues.....	287,721	287,721	176,939	(110,782)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Sunrise Center - Building Costs</i>				
Salaries.....	23,079	23,079	12,107	10,972
Fringe benefits.....	6,920	6,920	3,682	3,238
Operating supplies.....	5,962	5,962	3,219	2,743
Contractual professional services.....	40,593	40,593	39,104	1,489
Maintenance and repair services.....	19,319	17,169	11,135	6,034
Insurance.....	2,120	2,120	446	1,674
Public utility services.....	47,187	47,187	45,528	1,659
Rentals.....		1,650	1,238	412
Miscellaneous.....		500	247	253
Construction and improvements.....		64,439	59,195	5,244
Total Sunrise Center - Building Costs.....	145,180	209,619	175,901	33,718
<i>Sunrise Center - Program Costs</i>				
Salaries.....	326,776	174,176	174,111	65
Fringe benefits.....	134,872	119,052	65,326	53,726
Operating supplies.....	8,006	8,006	2,297	5,709
Routine business.....	3,277	3,277	277	3,000
Board approved travel.....	1,753	1,753		1,753
Staff training and development.....	612	612	45	567
Contractual professional services.....	52,604	48,956	34,702	14,254
Maintenance and repair services.....		1,500		1,500
Communications.....	10,299	9,970	6,037	3,933
Insurance.....		329	329	0
Public utility services.....		2,148	2,148	0
Total Sunrise Center - Program Costs.....	538,199	369,779	285,272	84,507
Total Expenditures.....	683,379	579,398	461,173	118,225
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(395,658)</i>	<i>(291,677)</i>	<i>(284,234)</i>	<i>7,443</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	391,231	222,811		(222,811)
Total Other Financing Sources And Uses.....	391,231	222,811	0	(222,811)
Net Change in Fund Balance.....	(4,427)	(68,866)	(284,234)	(215,368)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>398,034</i>	<i>398,034</i>	<i>398,034</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>4,426</i>	<i>4,426</i>	<i>4,426</i>	<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ 398,033	\$ 333,594	\$ 118,226	\$ (215,368)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Cultural Facilities-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 3,500	\$ 3,500	\$ 813	\$ (2,688)
Miscellaneous.....			2,844	2,844
Total Revenues.....	3,500	3,500	3,657	157
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Courthouse Square</i>				
Salaries.....	63,686	45,486	21,957	23,529
Fringe benefits.....	12,622	12,622	4,955	7,667
Special fringe benefits.....		10	10	0
Operating supplies.....	7,000	18,370	18,336	34
Contractual professional services.....	27,183	30,435	28,732	1,703
Maintenance and repair services.....	26,000	22,789	22,517	272
Insurance.....	15,000	3,000	45	2,955
Public utility services.....	33,800	52,875	50,349	2,526
Miscellaneous.....	3,200	2,904	2,904	0
Total Courthouse Square.....	188,491	188,491	149,805	38,686
<i>Shared Resources</i>				
Contractual professional services.....	375,000	375,099	375,000	99
Insurance.....		23,418	23,117	301
Total Shared Resources.....	375,000	398,517	398,117	400
Total Expenditures.....	563,491	587,008	547,922	39,086
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(559,991)	(583,508)	(544,265)	39,243
<i>Other Financing Sources And Uses</i>				
Transfers in.....	543,930	543,930	665,349	121,419
Total Other Financing Sources And Uses.....	543,930	543,930	665,349	121,419
Net Change in Fund Balance.....	(16,061)	(39,578)	121,084	160,662
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	311,202	311,202	311,202	0
<i>Prior Year Encumbrances Appropriated.....</i>	77,183	77,183	77,183	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 372,324	\$ 348,807	\$ 509,469	\$ 160,662

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Hotel/Motel Tax Administration-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other taxes.....	\$ 1,950,000	\$ 2,354,750	\$ 2,352,854	\$ (1,896)
Total Revenues.....	1,950,000	2,354,750	2,352,854	(1,896)
Expenditures:				
Current:				
<i>Community and Economic Development</i>				
<i>OMB Hotel/Motel Tax Administration</i>				
Salaries.....	67,289	67,689	67,685	4
Fringe benefits.....	21,326	21,751	21,751	0
Special fringe benefits.....	250	250		250
Operating supplies.....	2,975	2,975	653	2,322
Routine business.....	1,325	1,325	201	1,124
Board approved travel.....	16,300	8,507		8,507
Staff training and development		1,000		1,000
Contractual professional services.....	5,020	5,020	133	4,887
Maintenance and repair services.....	120	120		120
Communications.....	9,870	9,870	725	9,145
Insurance.....		4,468	2,234	2,234
Miscellaneous.....	1,281,595	1,564,905	1,563,114	1,791
Capital Outlays.....		1,500	1,481	19
Total Expenditures.....	1,406,070	1,689,380	1,657,977	31,403
Excess (Deficiency) Of				
Revenues Over Expenditures.....	543,930	665,370	694,877	29,507
Other Financing Sources And Uses				
Transfers out.....	(543,930)	(665,370)	(665,349)	21
Total Other Financing Sources And Uses.....	(543,930)	(665,370)	(665,349)	21
Net Change in Fund Balance.....	0	0	29,528	29,528
Fund Balance (Deficit) At				
Beginning Of Year.....	144,299	144,299	144,299	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 144,299	\$ 144,299	\$ 173,827	\$ 29,528

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Building Regulations-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 958,114	\$ 958,114	\$ 980,560	\$ 22,446
Fees and charges for services.....	1,886	2,136	3,333	1,197
Intergovernmental.....	40,000	40,000	40,000	0
Total Revenues.....	1,000,000	1,000,250	1,023,893	23,643
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Salaries.....	681,636	681,816	681,812	4
Fringe benefits.....	241,049	250,689	250,634	55
Special fringe benefits.....	6,611	6,611	4,052	2,559
Post-employment services.....	225	225		225
Pre-employment services.....	109	109		109
Operating supplies.....	8,665	8,665	4,463	4,202
Routine business.....	400	400	176	224
Staff training and development.....	2,900	2,900	1,728	1,172
Contractual professional services.....	56,220	44,333	39,759	4,574
Maintenance and repair services.....	72,200	72,200	70,083	2,117
Communications.....	16,500	16,500	15,859	641
Insurance.....		2,067	2,067	0
Miscellaneous.....	1,700	1,700	10	1,690
Total Expenditures.....	1,088,215	1,088,215	1,070,643	17,572
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(88,215)</i>	<i>(87,965)</i>	<i>(46,750)</i>	<i>41,215</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>385,653</i>	<i>385,653</i>	<i>385,653</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>555</i>	<i>555</i>	<i>555</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 297,993</i>	<i>\$ 298,243</i>	<i>\$ 339,458</i>	<i>\$ 41,215</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Plat and Site Review-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 5,100	\$ 5,100	\$ 3,390	\$ (1,710)
Total Revenues.....	5,100	5,100	3,390	(1,710)
Expenditures:				
Current:				
<i>Community and Economic Development</i>				
<i>Planning Commission</i>				
Contractual professional services.....	1,500	1,380		1,380
Miscellaneous.....		120	120	0
Total Expenditures.....	1,500	1,500	120	1,380
Excess (Deficiency) Of				
Revenues Over Expenditures.....	3,600	3,600	3,270	(330)
Fund Balance (Deficit) At				
Beginning Of Year.....	28,334	28,334	28,334	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 31,934	\$ 31,934	\$ 31,604	\$ (330)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Housing Bond Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
<i>Social Services</i>				
<i>Gateway Shelter Capital Reserve</i>				
Construction and improvements.....		17,500	17,500	0
Total Expenditures.....	0	17,500	17,500	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	(17,500)	(17,500)	0
Fund Balance (Deficit) At				
Beginning Of Year.....	52,928	52,928	52,928	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 52,928	\$ 35,428	\$ 35,428	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Business First-Other Special Revenue Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 42,000	\$ 42,000	\$ 41,625	\$ (375)
<i>Total Revenues</i>	<u>42,000</u>	<u>42,000</u>	<u>41,625</u>	<u>(375)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Business Retention</i>				
Special fringe benefits.....	456	456		456
Operating supplies.....	725	725	227	498
Routine business.....	4,940	4,940	2,467	2,473
Board approved travel.....	3,350	3,350		3,350
Contractual professional services.....	31,029	31,029	25,130	5,899
Maintenance and repair services.....	2,000	2,000	900	1,100
Communications.....	<u>4,500</u>	<u>4,500</u>	<u>63</u>	<u>4,437</u>
<i>Total Expenditures</i>	<u>47,000</u>	<u>47,000</u>	<u>28,787</u>	<u>18,213</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(5,000)	(5,000)	12,838	17,838
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	112,705	112,705	112,705	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 112,705</u>	<u>\$ 112,705</u>	<u>\$ 130,543</u>	<u>\$ 17,838</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Homeless Solutions Administration-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 60,123	\$ 60,123	\$ 31,376	\$ (28,747)
Intergovernmental.....	46,667	36,667	56,590	19,923
Miscellaneous.....	10,583	190,763	191,940	1,177
Total Revenues.....	117,373	287,553	279,906	(7,647)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Homeless Administration</i>				
Salaries.....	171,589	188,379	188,134	245
Fringe benefits.....	68,046	71,746	71,244	502
Special fringe benefits.....	540	540	380	160
Pre-employment services		100	73	27
Operating supplies.....	3,000	2,000	1,228	772
Routine business.....	9,300	5,100	4,930	170
Board approved travel.....	9,450	2,200	1,739	461
Staff training and development.....	1,700	1,700	1,015	685
Contractual professional services.....	114,769	296,006	295,039	967
Maintenance and repair services.....	1,250	5,364	4,860	504
Communications.....	9,100	7,650	5,951	1,699
Insurance.....	225	971	971	0
Rentals.....	200	1,100	997	103
Interfund agreements.....		20,000	19,368	632
Capital outlays.....		2,663	2,650	13
Total Homeless Administration.....	389,169	605,519	598,579	6,940
<i>Emergency Shelters</i>				
Social services contractual services.....	1,091,831	1,476,831	1,476,831	0
Total Emergency Shelters.....	1,091,831	1,476,831	1,476,831	0
<i>Program Shelters</i>				
Social services contractual services.....	458,218	458,218	428,305	29,913
Total Program Shelters.....	458,218	458,218	428,305	29,913
<i>Transitional Housing</i>				
Social services contractual services.....	63,805	113,805	113,805	0
Total Transitional Housing.....	63,805	113,805	113,805	0
<i>Permanent Supportive Housing</i>				
Social services contractual services.....	374,057	393,047	374,056	18,991
Total Permanent Supportive Housing.....	374,057	393,047	374,056	18,991
Total Expenditures.....	2,377,080	3,047,420	2,991,576	55,844
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(2,259,707)	(2,759,867)	(2,711,670)	48,197
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,060,000	2,110,000	2,110,000	0
Total Other Financing Sources And Uses.....	2,060,000	2,110,000	2,110,000	0
Net Change in Fund Balance.....	(199,707)	(649,867)	(601,670)	48,197
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	724,856	724,856	724,856	0
<i>Prior Year Encumbrances Appropriated.....</i>	201,630	201,630	201,630	0
Fund Balance (Deficit) At End Of Year.....	\$ 726,779	\$ 276,619	\$ 324,816	\$ 48,197

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
DDS HSL Contract Admin-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>HSL-URS Adult Daycare</i>				
Contractual professional services.....	136,000			0
<i>Total HSL-URS Adult Daycare.....</i>	<u>136,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>HSL-URS Attendant Care</i>				
Contractual professional services.....	83,874	3,874	3,874	0
<i>Total HSL-URS Attendant Care.....</i>	<u>83,874</u>	<u>3,874</u>	<u>3,874</u>	<u>0</u>
<i>HSL-Art Works</i>				
Contractual professional services.....	31,414	1,414	1,414	0
<i>Total HSL-Art Works.....</i>	<u>31,414</u>	<u>1,414</u>	<u>1,414</u>	<u>0</u>
<i>HSL-URS Pediatric Care</i>				
Contractual professional services.....	64,484	7,484	7,033	451
<i>Total HSL-URS Pediatric Care.....</i>	<u>64,484</u>	<u>7,484</u>	<u>7,033</u>	<u>451</u>
<i>Total Expenditures.....</i>	<u>315,772</u>	<u>12,772</u>	<u>12,321</u>	<u>451</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(315,772)	(12,772)	(12,321)	451
<i>Other Financing Sources And Uses</i>				
Transfers in.....	246,000	327,712	327,712	0
<i>Total Other Financing Sources And Uses.....</i>	<u>246,000</u>	<u>327,712</u>	<u>327,712</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(69,772)	314,940	315,391	451
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2	2	2	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>12,771</u>	<u>12,771</u>	<u>12,771</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (56,999)</u>	<u>\$ 327,713</u>	<u>\$ 328,164</u>	<u>\$ 451</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
JFS-Frail & Elderly Services-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Frail & Elderly Services</i>				
Salaries.....	108,280	108,310	108,306	4
Fringe benefits.....	42,671	42,641	42,567	74
Special fringe benefits.....	540	540	540	0
Operating supplies.....	1,000	1,000		1,000
Routine business.....	2,405	2,405	1,296	1,109
Board approved travel.....	4,340	4,340	353	3,987
Staff training and development.....	3,000	3,000		3,000
Contractual professional services.....	1,000	1,000	225	775
Social services contractual services.....	12,172,194	11,967,539	11,859,555	107,984
Communications.....	200	200	72	128
Insurance.....		4,655	4,655	0
<i>Total Expenditures</i>	<u>12,335,630</u>	<u>12,135,630</u>	<u>12,017,569</u>	<u>118,061</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(12,335,630)	(12,135,630)	(12,017,569)	118,061
<i>Other Financing Sources And Uses</i>				
Transfers in.....	12,000,000	12,000,000	12,000,000	0
<i>Total Other Financing Sources And Uses</i>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(335,630)	(135,630)	(17,569)	118,061
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,267,978	2,267,978	2,267,978	0
<i>Prior Year Encumbrances Appropriated</i>	1,014,866	1,014,866	1,014,866	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,947,214</u>	<u>\$ 3,147,214</u>	<u>\$ 3,265,275</u>	<u>\$ 118,061</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Jail Commissary-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 347,500	\$ 347,500	\$ 448,121	\$ 100,621
Miscellaneous.....			4,229	4,229
Total Revenues.....	347,500	347,500	452,350	104,850
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Jail Operations</i>				
Operating supplies.....	92,113	117,113	109,051	8,062
Contractual professional services.....	53,101	53,101	25,320	27,781
Public utility services.....	8,000	8,000	6,000	2,000
Capital outlays.....	25,000	47,854	28,013	19,841
Total Expenditures.....	178,214	226,068	168,384	57,684
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	169,286	121,432	283,966	162,534
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	683,327	683,327	683,327	0
<i>Prior Year Encumbrances Appropriated.....</i>	6,214	6,214	6,214	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	\$ 858,827	\$ 810,973	\$ 973,507	\$ 162,534

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Sheriff's Concealed Handgun License-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 134,042	\$ 134,042	\$ 143,301	\$ 9,259
Total Revenues.....	134,042	134,042	143,301	9,259
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Concealed Handgun License</i>				
Salaries.....	62,260	62,260	62,167	93
Fringe benefits.....	14,502	22,502	22,186	316
Operating supplies.....	5,000	5,000	1,715	3,285
Contractual professional services.....	70,188	70,188	64,876	5,312
Maintenance and repair services.....	1,500	1,442		1,442
Communications.....	500	500	479	21
Insurance.....		58	58	0
Rentals.....	2,000	2,000		2,000
Total Expenditures.....	155,950	163,950	151,481	12,469
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(21,908)	(29,908)	(8,180)	21,728
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	268,322	268,322	268,322	0
<i>Prior Year Encumbrances Appropriated.....</i>	188	188	188	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	\$ 246,602	\$ 238,602	\$ 260,330	\$ 21,728

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Emergency Management Operating-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 115,166	\$ 115,166	\$ 107,031	\$ (8,135)
Intergovernmental.....	285,249	285,249	320,574	35,325
Total Revenues.....	400,415	400,415	427,605	27,190
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Emergency Management Director</i>				
Salaries.....	184,975	197,335	191,135	6,200
Fringe benefits.....	82,615	83,036	82,856	180
Special fringe benefits.....	5,082	5,282	5,246	36
Pre-employment services.....	500	80	80	0
Operating supplies.....	10,000	10,000	8,149	1,851
Routine business.....	3,700	3,700	1,920	1,780
Board approved travel.....	1,400	1,200		1,200
Staff training and development.....	1,800	1,800	425	1,375
Contractual professional services.....	32,039	30,039	28,715	1,324
Maintenance and repair services.....	6,983	6,983	4,001	2,982
Communications.....	15,020	10,820	10,771	49
Insurance.....	2,500	2,500	520	1,980
Public utility services	4,696	1,444	1,444	0
Rentals.....	47,035	44,127	42,762	1,365
Miscellaneous.....	2,500	2,500	589	1,911
Total Expenditures.....	400,845	400,846	378,613	22,233
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(430)	(431)	48,992	49,423
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	305,697	305,697	305,697	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,379	1,379	1,379	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 306,646</u>	<u>\$ 306,645</u>	<u>\$ 356,068</u>	<u>\$ 49,423</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Emergency Operations Center-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Emergency Operations Center</i>				
Special fringe benefits	150	150		150
Operating supplies.....	2,523	2,523	954	1,569
Contractual professional services.....	300	6,277	4,539	1,738
Maintenance and repair services.....	10,225	13,752	13,752	0
Communications.....	13,925	16,524	16,507	17
Public utility services.....	4,784	2,884	2,324	560
Capital outlays.....		11,019	11,019	0
<i>Total Expenditures</i>	<u>31,907</u>	<u>53,129</u>	<u>49,095</u>	<u>4,034</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(31,907)	(53,129)	(49,095)	4,034
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>29,100</u>	<u>29,100</u>	<u>29,100</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>29,100</u>	<u>29,100</u>	<u>29,100</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,807)	(24,029)	(19,995)	4,034
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	31,021	31,021	31,021	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,907</u>	<u>1,907</u>	<u>1,907</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 30,121</u>	<u>\$ 8,899</u>	<u>\$ 12,933</u>	<u>\$ 4,034</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Sheriff's Seized Assets-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fines and forfeitures.....	\$ 15,000	\$ 15,000	\$ 18,809	\$ 3,809
Intergovernmental.....	270,000	270,000	141,662	(128,338)
Miscellaneous.....			13,343	13,343
<i>Total Revenues.....</i>	<u>285,000</u>	<u>285,000</u>	<u>173,814</u>	<u>(111,186)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Seized Assets - Federal Seizures</i>				
Salaries.....	130,711	130,711	59,540	71,171
Fringe benefits.....	58,552	58,552	34,448	24,104
Operating supplies.....	15,000	14,647	13,649	998
Insurance.....		353	353	0
Miscellaneous.....	25,000	25,000		25,000
Interfund agreements.....		55,799	25,280	30,519
Capital outlays.....	2,640	370,713	344,994	25,719
<i>Total Seized Assets - Federal Seizures.....</i>	<u>231,903</u>	<u>655,775</u>	<u>478,264</u>	<u>177,511</u>
<i>Seized Assets - State Seizures</i>				
Operating supplies.....	20,000	20,000	4,406	15,594
Board approved travel.....	5,000	5,000		5,000
Staff training and development.....	5,000	5,000		5,000
Contractual professional services.....	25,000	25,000		25,000
<i>Total Seized Assets - State Seizures.....</i>	<u>55,000</u>	<u>55,000</u>	<u>4,406</u>	<u>50,594</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating supplies.....	9,000	36,000	24,982	11,018
<i>Total Seized Assets - Mandatory Drug Fines.....</i>	<u>9,000</u>	<u>36,000</u>	<u>24,982</u>	<u>11,018</u>
<i>Total Expenditures.....</i>	<u>295,903</u>	<u>746,775</u>	<u>507,652</u>	<u>239,123</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(10,903)	(461,775)	(333,838)	127,937
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,055,644	1,055,644	1,055,644	0
<i>Prior Year Encumbrances Appropriated.....</i>	2,640	2,640	2,640	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,047,381</u>	<u>\$ 596,509</u>	<u>\$ 724,446</u>	<u>\$ 127,937</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
800MHz Operating-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 677,450	\$ 677,450	\$ 752,174	\$ 74,724
Total Revenues.....	677,450	677,450	752,174	74,724
Expenditures:				
Current:				
Judicial and Law Enforcement				
800 MHz Radio				
Salaries.....	69,992	72,250	71,512	738
Fringe benefits.....	14,679	15,279	14,935	344
Operating supplies.....	23,288	23,288	14,500	8,788
Board approved travel.....	8,690	8,690	1,190	7,500
Maintenance and repair services.....	569,234	558,030	513,408	44,622
Communications.....	12,353	20,353	17,464	2,889
Insurance.....		346	346	0
Public utility services.....	26,380	26,380	22,600	3,780
Rentals.....	378,864	378,864	329,430	49,434
Capital outlays.....	13,000	13,000	12,250	750
Total Expenditures.....	1,116,480	1,116,480	997,635	118,845
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(439,030)	(439,030)	(245,461)	193,569
Other Financing Sources And Uses				
Advances in.....		1,050,000		(1,050,000)
Transfers in.....	221,008	321,008	321,008	0
Total Other Financing Sources And Uses.....	221,008	1,371,008	321,008	(1,050,000)
Net Change in Fund Balance.....	(218,022)	931,978	75,547	(856,431)
Fund Balance (Deficit) At				
Beginning Of Year.....	522,707	522,707	522,707	0
Prior Year Encumbrances Appropriated.....	2,570	2,570	2,570	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 307,255	\$ 1,457,255	\$ 600,824	\$ (856,431)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Recorder Equipment Needs-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder Set-Aside</i>				
Operating supplies.....	53,400	53,400	22,911	30,489
Contractual professional services.....	6,992	6,992	620	6,372
Maintenance and repair services.....	102,598	102,598	69,065	33,533
Communications.....	18,473	18,473	9,518	8,955
Rentals.....	3,000	3,000	1,032	1,968
Miscellaneous.....	202,100	202,100	77,561	124,539
Capital outlays.....	650,000	650,000	554,490	95,510
<i>Total Expenditures</i>	<u>1,036,563</u>	<u>1,036,563</u>	<u>735,197</u>	<u>301,366</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,036,563)	(1,036,563)	(735,197)	301,366
<i>Other Financing Sources And Uses</i>				
Transfers in.....	260,000	260,000	266,892	6,892
Transfers out.....		(40,000)	(40,000)	0
<i>Total Other Financing Sources And Uses</i>	<u>260,000</u>	<u>220,000</u>	<u>226,892</u>	<u>6,892</u>
<i>Net Change in Fund Balance</i>	(776,563)	(816,563)	(508,305)	308,258
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	896,322	896,322	896,322	0
<i>Prior Year Encumbrances Appropriated</i>	28,098	28,098	28,098	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 147,857	\$ 107,857	\$ 416,115	\$ 308,258

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
HB 592 District Planning Fee-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,812,000	\$ 2,812,000	\$ 2,443,937	\$ (368,063)
Miscellaneous.....			1,888	1,888
Total Revenues.....	2,812,000	2,812,000	2,445,825	(366,175)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>McMRF</i>				
Salaries.....	225,074	250,074	238,469	11,605
Fringe benefits.....	98,091	123,091	105,109	17,982
Special fringe benefits.....	2,867	2,867		2,867
Post-employment services.....	400	400	337	63
Operating supplies.....	8,122	8,122	3,073	5,049
Routine business.....	900	900		900
Board approved travel.....	720	720		720
Staff training and development.....	1,278	1,278	49	1,229
Contractual professional services.....	8,711	7,761	1,638	6,123
Maintenance and repair services.....	5,051	5,051	2,081	2,970
Communications.....	6,500	6,500	2,376	4,124
Insurance.....	520	1,470	1,442	28
Public utility services.....	1,031	1,031		1,031
Rentals.....	3,010	3,010	996	2,014
Capital outlays.....	38,000	38,000		38,000
Total McMRF.....	400,275	450,275	355,570	94,705
<i>Recycling & Education Programs</i>				
Salaries.....	349,106	324,106	247,214	76,892
Fringe benefits.....	170,497	145,497	101,015	44,482
Special fringe benefits.....	7,100	7,100	2,565	4,535
Post-employment services.....	100	100		100
Pre-employment services.....	500	1,100	825	275
Operating supplies.....	103,251	118,251	108,615	9,636
Routine business.....	7,748	7,748	5,677	2,071
Board approved travel.....	5,300	5,300	1,358	3,942
Staff training and development.....	5,970	5,020	3,669	1,351
Contractual professional services.....	752,121	720,274	616,636	103,638
Maintenance and repair services.....	9,737	9,137	3,017	6,120
Communications.....	116,675	116,675	103,406	13,269
Insurance.....	1,020	3,817	1,953	1,864
Public utility services.....	6,733	6,733		6,733
Rentals.....	11,015	11,015	6,986	4,029
Miscellaneous.....	139,000	139,000	96,147	42,853
Interfund agreements.....		250,000	250,000	0
Capital outlays.....	97,883	112,883	99,100	13,783
Total Recycling & Education Programs.....	1,783,756	1,983,756	1,648,183	335,573

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual (Cont'd.)
HB 592 District Planning Fee-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Keep Montgomery County Beautiful</i>				
Salaries.....	\$ 42,142	\$ 46,682	\$ 46,361	\$ 321
Fringe benefits.....	19,217	19,217	17,682	1,535
Operating supplies.....	19,879	19,879	5,517	14,362
Routine business.....	2,687	2,687	2,546	141
Board approved travel.....	2,200	2,200		2,200
Staff training and development.....	850	850	520	330
Contractual professional services.....	11,500	8,058	2,221	5,837
Communications.....	33,041	20,200	5,000	15,200
Insurance.....		550	66	484
Public utility services.....	59,200	59,200	50,820	8,380
Interfund agreements.....	118,000	123,143	104,782	18,361
capital outlays.....		6,050	6,050	0
<i>Total Keep Montgomery County Beautiful.....</i>	<u>308,716</u>	<u>308,716</u>	<u>241,565</u>	<u>67,151</u>
<i>Intergovernmental:</i>				
<i>Environment and Public Works</i>				
<i>Recycling & Education Programs</i>				
Intergovernmental.....	161,059	161,059	152,386	8,673
<i>Total Recycling & Education Programs.....</i>	<u>161,059</u>	<u>161,059</u>	<u>152,386</u>	<u>8,673</u>
<i>Total Expenditures.....</i>	<u>2,653,806</u>	<u>2,903,806</u>	<u>2,397,704</u>	<u>506,102</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>158,194</u>	<u>(91,806)</u>	<u>48,121</u>	<u>139,927</u>
<i>Other Financing Sources and Uses</i>				
Transfers out.....	(250,000)			0
<i>Total Other Financing Sources and Uses.....</i>	<u>(250,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(91,806)</u>	<u>(91,806)</u>	<u>48,121</u>	<u>139,927</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>3,999,584</u>	<u>3,999,584</u>	<u>3,999,584</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>170,221</u>	<u>170,221</u>	<u>170,221</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 4,077,999</u>	<u>\$ 4,077,999</u>	<u>\$ 4,217,926</u>	<u>\$ 139,927</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Auditor License Bureau-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 150,000	\$ 150,000	\$ 146,296	\$ (3,704)
Total Revenues.....	150,000	150,000	146,296	(3,704)
Expenditures:				
Current:				
General Government				
Auditor License Bureau				
Salaries.....	91,582	91,582	81,876	9,706
Fringe benefits.....	38,250	38,250	33,825	4,425
Pre-employment services.....	175	175	40	135
Operating supplies.....	500	500	102	398
Contractual professional services.....	300	300		300
Communications.....	800	800		800
Insurance.....	200	1,207	1,207	0
Rentals.....	12,664	12,664	12,664	0
Miscellaneous.....		4,993	4,562	431
Total Expenditures.....	144,471	150,471	134,276	16,195
Excess (Deficiency) Of				
Revenues Over Expenditures.....	5,529	(471)	12,020	12,491
Fund Balance (Deficit) At				
Beginning Of Year.....	66,384	66,384	66,384	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 71,913	\$ 65,913	\$ 78,404	\$ 12,491

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Domestic Relations Legal Research Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services.....	\$ 6,909	\$ 6,909	\$ 7,335	\$ 426
Total Revenues.....	6,909	6,909	7,335	426
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Legal Research</i>				
Salaries.....	25,729	25,729		25,729
Fringe benefits.....	4,271	4,271	296	3,975
Contractual professional services.....	6,000	6,000		6,000
Total Expenditures.....	36,000	36,000	296	35,704
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(29,091)	(29,091)	7,039	36,130
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	52,296	52,296	52,296	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 23,205	\$ 23,205	\$ 59,335	\$ 36,130

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Domestic Relations Automation Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services.....	\$ 29,500	\$ 29,500	\$ 30,987	\$ 1,487
Total Revenues.....	29,500	29,500	30,987	1,487
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Automation Fees</i>				
Salaries.....	6,500	6,500	5,507	993
Fringe benefits.....	3,550	3,550	2,149	1,401
Special fringe benefits.....		144	139	5
Operating supplies.....	1,447	1,303	761	542
Board approved travel.....	221	221	177	44
Staff training and development.....	700	700		700
Maintenance and repair services.....	13,100	13,100	12,871	229
Capital outlays.....	1,800	4,343	4,143	200
Debt service.....	5,749	3,206	2,856	350
Total Expenditures.....	33,067	33,067	28,603	4,464
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(3,567)	(3,567)	2,384	5,951
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	46,276	46,276	46,276	0
<i>Prior Year Encumbrances Appropriated.....</i>	<i>617</i>	<i>617</i>	<i>617</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 43,326	\$ 43,326	\$ 49,277	\$ 5,951

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Domestic Relations Special Project Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 78,839	\$ 78,839	\$ 77,613	\$ (1,226)
Total Revenues.....	78,839	78,839	77,613	(1,226)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Special Project Fees</i>				
Salaries.....	98,051	98,151	98,143	8
Fringe benefits.....	34,049	34,759	34,724	35
Total Expenditures.....	132,100	132,910	132,867	43
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(53,261)	(54,071)	(55,254)	(1,183)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	114,183	114,183	114,183	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 60,922	\$ 60,112	\$ 58,929	\$ (1,183)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Probate Court Legal Research Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 51,000	\$ 51,000	\$ 50,760	\$ (240)
Total Revenues.....	51,000	51,000	50,760	(240)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court-Legal Research</i>				
Salaries.....	27,971	27,971	27,971	0
Fringe benefits.....	5,866	5,876	5,869	7
Operating supplies.....	10,125	10,115	9,923	192
Total Expenditures.....	43,962	43,962	43,763	199
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	7,038	7,038	6,997	(41)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	398,758	398,758	398,758	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 405,796	\$ 405,796	\$ 405,755	\$ (41)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Probate Court Automation Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 170,000	\$ 170,000	\$ 169,220	\$ (780)
Total Revenues.....	170,000	170,000	169,220	(780)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Probate Court-Automation				
Salaries.....	52,634	52,644	52,634	10
Fringe benefits.....	11,935	11,935	11,713	222
Special fringe benefits.....	2,400	2,400		2,400
Operating supplies.....	11,000	9,205	2,633	6,572
Staff training and development.....	1,000	990		990
Contractual professional services.....	64,265	60,529	59,765	764
Maintenance and repair services.....	8,920	14,451	14,451	0
Total Expenditures.....	152,154	152,154	141,196	10,958
Excess (Deficiency) Of				
Revenues Over Expenditures.....	17,846	17,846	28,024	10,178
Fund Balance (Deficit) At				
Beginning Of Year.....	443,888	443,888	443,888	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 461,734	\$ 461,734	\$ 471,912	\$ 10,178

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Probate Court Dispute Resolution-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 24,000	\$ 24,000	\$ 23,865	\$ (135)
Total Revenues.....	24,000	24,000	23,865	(135)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Dispute Resolution				
Board approved travel.....		4,316	3,890	426
Contractual professional services.....	2,500			0
Total Expenditures.....	2,500	4,316	3,890	426
Excess (Deficiency) Of				
Revenues Over Expenditures.....	21,500	19,684	19,975	291
Fund Balance (Deficit) At				
Beginning Of Year.....	143,965	143,965	143,965	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 165,465	\$ 163,649	\$ 163,940	\$ 291

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
OPOTA Professional Training Program-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 4,860	\$ 4,860	\$	\$ (4,860)
Total Revenues.....	4,860	4,860	0	(4,860)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff-OPOTA Professional Training Program</i>				
Board approved travel.....	3,860	3,860	2,967	893
Staff training and development.....	1,000	1,000	900	100
Total Expenditures.....	4,860	4,860	3,867	993
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(3,867)	(3,867)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	5,793	5,793	5,793	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 5,793	\$ 5,793	\$ 1,927	\$ (3,867)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Development Fee-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration-Development</i>				
Contractual professional services.....	313,952	313,952	191,402	122,550
Total Expenditures.....	313,952	313,952	191,402	122,550
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(313,952)	(313,952)	(191,402)	122,550
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	4,954,668	4,954,668	4,954,668	0
Prior Year Encumbrances Appropriated.....	113,952	113,952	113,952	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 4,754,668	\$ 4,754,668	\$ 4,877,218	\$ 122,550

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Common Pleas Court Automation Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 189,100	\$ 189,100	\$ 185,082	\$ (4,018)
Total Revenues.....	189,100	189,100	185,082	(4,018)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court-Automation</i>				
Salaries.....	76,400	76,400	72,478	3,922
Fringe benefits.....	29,850	29,850	21,305	8,545
Special fringe benefits.....		1,056	1,016	40
Operating supplies.....	9,816	8,674	5,186	3,488
Routine business.....		86	86	0
Board approved travel.....	14,279	14,279	12,423	1,856
Staff training and development.....	4,300	4,300		4,300
Maintenance and repair services.....	87,500	87,500	86,136	1,364
Capital outlays.....	11,600	28,383	27,724	659
Debt service.....	38,232	21,449	19,116	2,333
Total Common Pleas Court-Automation.....	271,977	271,977	245,470	26,507
<i>General Division E-Filing Automation</i>				
Contractual professional services.....	54,800	54,800		54,800
Total General Division E-Filing Automation.....	54,800	54,800	0	54,800
Total Expenditures.....	326,777	326,777	245,470	81,307
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(137,677)</i>	<i>(137,677)</i>	<i>(60,388)</i>	<i>77,289</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>299,422</i>	<i>299,422</i>	<i>299,422</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>8,927</i>	<i>8,927</i>	<i>8,927</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 170,672</i>	<i>\$ 170,672</i>	<i>\$ 247,961</i>	<i>\$ 77,289</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Common Pleas Special Project Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 546,700	\$ 546,700	\$ 603,226	\$ 56,526
<i>Total Revenues</i>	<u>546,700</u>	<u>546,700</u>	<u>603,226</u>	<u>56,526</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas-Special Project Fees E Filing</i>				
Salaries.....	197,906	197,131	194,882	2,249
Fringe benefits.....	49,580	47,355	39,068	8,287
Operating supplies.....	30,000	31,000	12,525	18,475
Board approved travel.....	20,566	20,566	14,238	6,328
Staff training and development.....	5,000	5,000	3,175	1,825
Contractual professional services.....	136,800	126,800	2,903	123,897
Maintenance and repair services.....	65,300	65,300	62,994	2,306
Capital outlays.....	97,350	109,350	97,576	11,774
Debt service.....	<u>31,508</u>	<u>31,508</u>	<u>19,888</u>	<u>11,620</u>
<i>Total Expenditures</i>	<u>634,010</u>	<u>634,010</u>	<u>447,249</u>	<u>186,761</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(87,310)	(87,310)	155,977	243,287
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	717,554	717,554	717,554	0
<i>Prior Year Encumbrances Appropriated</i>	<u>35,825</u>	<u>35,825</u>	<u>35,825</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 666,069</u>	<u>\$ 666,069</u>	<u>\$ 909,356</u>	<u>\$ 243,287</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Criminal Justice Information System-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 153,092	\$ 153,092	\$ 160,115	\$ 7,023
Intergovernmental.....	35,000	35,000	36,458	1,458
Total Revenues.....	188,092	188,092	196,573	8,481
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Criminal Justice Needs Assessment</i>				
Salaries.....	246,751	246,751	238,410	8,341
Fringe benefits.....	67,813	67,813	65,628	2,185
Operating supplies.....	3,400	2,300	2,207	93
Routine business.....	1,000	855	33	822
Board approved travel.....		4,000	2,617	1,383
Staff training and development.....	3,000			0
Contractual professional services.....	33,651	11,151	10,231	920
Maintenance and repair services.....	33,660	54,756	54,734	22
Communications.....	11,384	9,875	8,398	1,477
Insurance.....		226	226	0
Capital outlays.....	152	3,084	3,077	7
Total Expenditures.....	400,811	400,811	385,561	15,250
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(212,719)</i>	<i>(212,719)</i>	<i>(188,988)</i>	<i>23,731</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	219,631	219,631	219,631	0
Total Other Financing Sources And Uses.....	219,631	219,631	219,631	0
<i>Net Change in Fund Balance.....</i>	<i>6,912</i>	<i>6,912</i>	<i>30,643</i>	<i>23,731</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>59,399</i>	<i>59,399</i>	<i>59,399</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>2,357</i>	<i>2,357</i>	<i>2,357</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 68,668	\$ 68,668	\$ 92,399	\$ 23,731

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Juvenile Court Education Programs-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 2,046,000	\$ 1,763,390	\$ 1,169,656	\$ (593,734)
Miscellaneous.....	5,000	6,000	58,633	52,633
Total Revenues.....	2,051,000	1,769,390	1,228,289	(541,101)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Detention School</i>				
Salaries.....	778,897	574,397	574,372	25
Fringe benefits.....	402,158	257,893	257,893	0
Special fringe benefits.....	1,500	1,500		1,500
Operating supplies.....	17,482	14,182	10,204	3,978
Routine business.....	500	500	206	294
Staff training and development.....	225	725	304	421
Contractual professional services.....	4,530	4,353	1,300	3,053
Maintenance and repair services.....	2,924	2,924	72	2,852
Communications.....	500	1,500	1,061	439
Insurance.....	500	677	677	0
Rentals.....	6,000	6,000	5,263	737
Capital outlays.....		1,800	1,746	54
Total Detention School.....	1,215,216	866,451	853,098	13,353
<i>CAS School</i>				
Salaries.....	167,970	206,538	206,538	0
Fringe benefits.....	62,984	104,116	99,218	4,898
Special fringe benefits.....		1,670	1,360	310
Operating supplies.....	12,000	10,223	10,195	28
Routine business.....	500	537	532	5
Staff training and development.....		3,140	3,140	0
Contractual professional services.....	170,726	88,411	88,409	2
Maintenance and repair services.....	3,200	4,200	3,523	677
Rentals.....	2,500	2,500	2,437	63
Miscellaneous.....	500	200	62	138
Total CAS School.....	420,380	421,535	415,414	6,121
<i>Nicholas School</i>				
Salaries.....	170,841	169,341	164,131	5,210
Fringe benefits.....	82,868	82,536	69,329	13,207
Special fringe benefits.....		1,832	1,832	0
Operating supplies.....	11,000	9,800	9,106	694
Routine business.....		1,200	545	655
Staff training and development.....	625	625	532	93
Total Nicholas School.....	265,334	265,334	245,475	19,859
<i>School Billing Finance Module</i>				
Capital outlays.....		135,000	135,000	0
Total School Billing Finance Module.....	0	135,000	135,000	0
<i>CAS Federal School Lunch Program</i>				
Operating supplies.....		66,000	54,854	11,146
Total CAS Federal School Lunch Program.....	0	66,000	54,854	11,146
Total Expenditures.....	1,900,930	1,754,320	1,703,841	50,479
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	150,070	15,070	(475,552)	(490,622)
<i>Other Financing Sources And Uses</i>				
Advance in.....		725,000	725,000	0
Total Other Financing Sources And Uses.....	0	725,000	725,000	0
Net Change in Fund Balance.....	150,070	740,070	249,448	(490,622)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	561,619	561,619	561,619	0
<i>Prior Year Encumbrances Appropriated.....</i>	13,084	13,084	13,084	0
Fund Balance (Deficit) At End Of Year.....	\$ 724,773	\$ 1,314,773	\$ 824,151	\$ (490,622)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Juvenile HSL Contracts-Other Special Revenue Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$	\$	\$ 102,577	\$ 102,577
<i>Total Revenues</i>	0	0	102,577	102,577
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Reclaiming Futures</i>				
Salaries.....	130,895	130,895	127,190	3,705
Fringe benefits.....	39,708	39,669	38,412	1,257
Special fringe benefits.....		2,039	2,039	0
Operating supplies.....	7,000	7,650	7,596	54
Routine business.....	1,000	1,007	1,002	5
Board approved travel.....	5,989	5,989	1,437	4,552
Staff training and development.....	400	400	90	310
Contractual professional services.....	119,657	115,950	9,010	106,940
Communications.....	1,500	1,500		1,500
Capital outlays.....		1,050	1,011	39
<i>Total Reclaiming Futures</i>	306,149	306,149	187,787	118,362
<i>Assessment and Counseling</i>				
Contractual professional services.....	148,038	148,038	108,455	39,583
<i>Total Assessment and Counseling</i>	148,038	148,038	108,455	39,583
<i>Start Right</i>				
Salaries.....	159,598	159,748	159,748	0
Fringe benefits.....	76,503	76,353	75,870	483
Special fringe benefits.....	1,000	1,000	402	598
Operating supplies.....	4,823	2,723	1,072	1,651
Routine business.....	1,000	1,000	85	915
Staff training and development.....	2,000	2,000	537	1,463
Contractual professional services.....	14,500	13,800	1,886	11,914
Social services contractual services.....	500	500	495	5
Maintenance and repair services.....		500	72	428
Communications.....	2,500	3,200	3,029	171
Insurance.....	312	312	201	111
Capital outlays.....		1,600	1,513	87
<i>Total Start Right</i>	262,736	262,736	244,910	17,826
<i>Total Expenditures</i>	716,923	716,923	541,152	175,771
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(716,923)	(716,923)	(438,575)	278,348
<i>Other Financing Sources And Uses</i>				
Transfers in.....	687,392	687,392	687,392	0
<i>Total Other Financing Sources And Uses</i>	687,392	687,392	687,392	0
<i>Net Change in Fund Balance</i>	(29,531)	(29,531)	248,817	278,348
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	517,691	517,691	517,691	0
<i>Prior Year Encumbrances Appropriated</i>	25,027	25,027	25,027	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 513,187	\$ 513,187	\$ 791,535	\$ 278,348

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Juvenile Court Probation IV-E-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 1,000,000	\$ 1,000,000	\$ 1,313,483	\$ 313,483
Miscellaneous.....			80,030	80,030
Total Revenues.....	1,000,000	1,000,000	1,393,512	393,512
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court Probation IV-E</i>				
Salaries.....	454,563	446,063	408,638	37,425
Fringe benefits.....	216,772	216,772	190,087	26,685
Special fringe benefits.....		8,500	4,228	4,272
Operating supplies.....	6,117	6,117	116	6,001
Routine business.....	16,646	16,646	13,944	2,702
Board approved travel.....	7,690	7,690	2,021	5,669
Staff training and development.....	2,752	2,752	2,069	683
Contractual professional services.....	8,194	8,194	7,086	1,108
Social services contractual services.....	346,648	342,149	67,500	274,649
Maintenance and repair services.....	11,000	11,000	10,742	258
Communications.....	15,404	15,404	5,771	9,633
Insurance.....		699	699	0
Capital outlays.....		3,800	3,756	44
Total Expenditures.....	1,085,786	1,085,786	716,657	369,129
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(85,786)</i>	<i>(85,786)</i>	<i>676,855</i>	<i>762,641</i>
<i>Other Financing Sources And Uses</i>				
Advances out.....		(725,000)	(725,000)	0
Total Other Financing Sources And Uses.....	0	(725,000)	(725,000)	0
<i>Net Change in Fund Balance.....</i>	<i>(85,786)</i>	<i>(810,786)</i>	<i>(48,145)</i>	<i>762,641</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>2,457,651</i>	<i>2,457,651</i>	<i>2,457,651</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>1,303</i>	<i>1,303</i>	<i>1,303</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 2,373,168</i>	<i>\$ 1,648,168</i>	<i>\$ 2,410,809</i>	<i>\$ 762,641</i>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Juvenile Court Automation Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 35,000	\$ 35,000	\$ 25,845	\$ (9,155)
Total Revenues.....	35,000	35,000	25,845	(9,155)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Division Automation</i>				
Capital outlays.....	10,000	10,000	7,570	2,430
Total Expenditures.....	10,000	10,000	7,570	2,430
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	25,000	25,000	18,275	(6,725)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>144,305</u>	<u>144,305</u>	<u>144,305</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 169,305</u>	<u>\$ 169,305</u>	<u>\$ 162,580</u>	<u>\$ (6,725)</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Municipal Court Indigent Drug Alcohol-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 15,560	\$ 15,560	\$ 18,923	\$ 3,363
Fines and forfeitures.....			6,268	6,268
Total Revenues.....	15,560	15,560	25,191	9,631
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Indigent Drivers Alcohol Treatment Fund</i>				
Contractual professional services.....		20,000	18,191	1,809
Total Expenditures.....	0	20,000	18,191	1,809
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	15,560	(4,440)	7,000	11,440
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>189,287</u>	<u>189,287</u>	<u>189,287</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 204,847</u>	<u>\$ 184,847</u>	<u>\$ 196,287</u>	<u>\$ 11,440</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Municipal Court Legal Research Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 43,300	\$ 43,300	\$ 44,297	\$ 997
Total Revenues.....	43,300	43,300	44,297	997
Expenditures:				
Current:				
Judicial and Law Enforcement				
Legal Research Area One and Two				
Salaries.....	12,718	12,039	12,039	0
Fringe benefits.....	2,420	3,679	3,636	43
Special fringe benefits.....		240	231	9
Operating supplies.....	6,200	6,200	6,200	0
Staff training and development.....	750	170	25	145
Contractual professional services.....	876	876	866	10
Maintenance and repair services.....	19,355	19,115	16,695	2,419
Communications.....	1,900	1,900	1,548	352
Capital outlays.....	9,203	13,032	12,723	310
Total Expenditures.....	53,422	57,251	53,963	3,288
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(10,122)	(13,951)	(9,666)	4,285
Fund Balance (Deficit) At				
Beginning Of Year.....	160,460	160,460	160,460	0
Prior Year Encumbrances Appropriated.....	5,081	5,081	5,081	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 155,419	\$ 151,590	\$ 155,875	\$ 4,285

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Municipal Court Automation Fees-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 151,268	\$ 151,268	\$ 157,808	\$ 6,540
<i>Total Revenues</i>	<u>151,268</u>	<u>151,268</u>	<u>157,808</u>	<u>6,540</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court - Automation</i>				
Salaries.....	70,525	57,229	57,228	1
Fringe benefits.....	15,687	28,983	28,854	129
Special fringe benefits.....		960	924	36
Operating supplies.....	9,600	9,840	9,838	2
Staff training and development.....	2,250	2,250	1,700	550
Contractual professional services.....	15,883	17,367	17,272	95
Maintenance and repair services.....	32,855	30,411	30,339	72
Communications.....	3,500	3,260	2,628	632
Capital outlays.....	<u>27,610</u>	<u>39,096</u>	<u>33,428</u>	<u>5,668</u>
<i>Total Expenditures</i>	<u>177,910</u>	<u>189,396</u>	<u>182,211</u>	<u>7,185</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(26,642)	(38,128)	(24,403)	13,725
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	199,531	199,531	199,531	0
<i>Prior Year Encumbrances Appropriated</i>	<u>15,818</u>	<u>15,818</u>	<u>15,818</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 188,707</u>	<u>\$ 177,221</u>	<u>\$ 190,946</u>	<u>\$ 13,725</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Municipal Court Special Projects-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 200,000	\$ 200,000	\$ 206,507	\$ 6,507
<i>Total Revenues.....</i>	<u>200,000</u>	<u>200,000</u>	<u>206,507</u>	<u>6,507</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court Special Projects</i>				
Salaries.....	111,451	112,851	112,763	88
Fringe benefits.....	30,805	31,521	31,505	16
Special fringe benefits.....		540	525	15
Operating supplies.....	1,200	1,200	1,200	0
Board approved travel.....	15,000	11,274	5,866	5,408
Staff training and development.....	2,174	4,174	3,902	272
Law enforcement services.....	2,826	1,286	1,084	202
Communications.....		609	609	0
<i>Total County Municipal Court Special Projects..</i>	<u>163,456</u>	<u>163,455</u>	<u>157,454</u>	<u>6,001</u>
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court Special Projects</i>				
Intergovernmental.....	16,452	16,452	14,250	2,202
<i>Total County Municipal Court Special Projects..</i>	<u>16,452</u>	<u>16,452</u>	<u>14,250</u>	<u>2,202</u>
<i>Total Expenditures.....</i>	<u>179,908</u>	<u>179,907</u>	<u>171,704</u>	<u>8,203</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	20,092	20,093	34,803	14,710
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	651,888	651,888	651,888	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 673,180</u>	<u>\$ 673,181</u>	<u>\$ 687,891</u>	<u>\$ 14,710</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
DETAC-Prosecutor-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 740,000	\$ 740,000	\$ 643,867	\$ (96,133)
Miscellaneous.....			4,317	4,317
<i>Total Revenues</i>	<u>740,000</u>	<u>740,000</u>	<u>648,184</u>	<u>(91,816)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor-DETAC</i>				
Salaries.....	236,928	423,247	422,418	829
Fringe benefits.....	99,657	81,851	81,560	291
Special fringe benefits.....		85	85	0
Operating supplies.....	18,600	8,160	8,160	0
Routine business.....	400			0
Board approved travel.....	2,480			0
Staff training and development.....	1,750	75	75	0
Contractual professional services.....	99,600	43,803	43,803	0
Maintenance and repair services.....	100			0
Communications.....	78,000	28,517	28,517	0
Insurance.....	300	133	133	0
Rentals.....	6,005	2,853	2,853	0
Capital outlays.....	6,846	6,846	6,846	0
<i>Total Expenditures</i>	<u>550,666</u>	<u>595,570</u>	<u>594,450</u>	<u>1,120</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	189,334	144,430	53,734	(90,696)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	6,119,224	6,119,224	6,119,224	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,951</u>	<u>6,951</u>	<u>6,951</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 6,315,509</u>	<u>\$ 6,270,605</u>	<u>\$ 6,179,909</u>	<u>\$ (90,696)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
DETAC-Treasurer-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 710,000	\$ 710,000	\$ 643,867	\$ (66,133)
Miscellaneous.....			7,577	7,577
<i>Total Revenues.....</i>	<u>710,000</u>	<u>710,000</u>	<u>651,444</u>	<u>(58,556)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer-DETAC</i>				
Salaries.....	530,668	530,668	497,890	32,778
Fringe benefits.....	273,229	273,229	232,688	40,541
Special fringe benefits.....	2,752	2,752	2,548	204
Operating supplies.....	14,430	14,430	13,479	951
Routine business.....	1,200	1,200	964	236
Board approved travel.....	7,700	7,700	3,364	4,336
Staff training and development.....	5,600	2,600	828	1,772
Contractual professional services.....	169,087	235,212	211,934	23,278
Maintenance and repair services.....	4,800	868	282	586
Communications.....	40,650	72,762	65,519	7,243
Insurance.....	900	900	473	427
Rentals.....	2,300	2,900	2,685	215
<i>Total Expenditures.....</i>	<u>1,053,316</u>	<u>1,145,221</u>	<u>1,032,654</u>	<u>112,567</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(343,316)	(435,221)	(381,210)	54,011
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(13,095)	(13,095)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(13,095)</u>	<u>(13,095)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(343,316)	(448,316)	(394,305)	54,011
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,332,662	3,332,662	3,332,662	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>34,958</u>	<u>34,958</u>	<u>34,958</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,024,304</u>	<u>\$ 2,919,304</u>	<u>\$ 2,973,315</u>	<u>\$ 54,011</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Treasurer's Prepayment Interest-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Investment earnings.....	\$ 170,000	\$ 170,000	\$ 129,355	\$ (40,645)
Total Revenues.....	170,000	170,000	129,355	(40,645)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer-Tax Prepayment Program</i>				
Salaries.....	59,397	59,397	57,592	1,805
Fringe benefits.....	21,969	24,243	23,961	282
Special fringe benefits.....	1,210	1,210	240	970
Operating supplies.....	6,230	6,230	65	6,165
Routine business.....	250	250		250
Board approved travel.....	3,350	3,350		3,350
Staff training and development.....	1,700	1,700		1,700
Contractual professional services.....	35,450	33,176		33,176
Maintenance and repair services.....	250	250		250
Communications.....	25,650	25,650	25,426	224
Insurance.....	200	200	59	141
Rentals.....	500	500		500
Total Expenditures.....	156,156	156,156	107,343	48,813
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	13,844	13,844	22,012	8,168
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	622,967	622,967	622,967	0
Prior Year Encumbrances Appropriated.....	4,141	4,141	4,141	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 640,952	\$ 640,952	\$ 649,120	\$ 8,168

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Treasurer's Tax Certificate Administration-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$	\$ 72,380	\$ 72,380	\$ 0
Total Revenues.....	0	72,380	72,380	0
Expenditures:				
Current:				
General Government				
Treasurer-Tax Certificate Administration				
Contractual professional services.....		12,597	11,455	1,142
Communications.....		72,850	72,490	360
Insurance.....		28	28	0
Total Expenditures.....	0	85,475	83,973	1,502
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	(13,095)	(11,593)	1,502
Fund Balance (Deficit) At				
Beginning Of Year.....	6,959	6,959	6,959	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 6,959	\$ (6,136)	\$ (4,634)	\$ 1,502

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Children Trust Fund Allocation-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 165,357	\$ 174,060	\$ 145,628	\$ (28,432)
Miscellaneous.....			28,432	28,432
Total Revenues.....	165,357	174,060	174,060	0
Expenditures:				
Current:				
Judicial and Law Enforcement				
Children Trust Fund Allocation				
Contractual professional services.....		73,976	50,000	23,976
Interfund Agreements.....	165,357	100,085	87,030	13,055
Total Expenditures.....	165,357	174,060	137,030	37,030
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	37,030	37,030
Fund Balance (Deficit) At				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 0	\$ 0	\$ 37,030	\$ 37,030

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Budget Stabilization Fund-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Budget Stabilization Fund</i>				
Total Expenditures.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
Transfers out.....	(540,436)			0
Total Other Financing Sources And Uses.....	(540,436)	0	0	0
Net Change in Fund Balance.....	(540,436)	0	0	0
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ (540,436)	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Mound Special Burdens Study-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Mound Special Burdens Study</i>				
Total Expenditures.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(2,544)	(2,544)	0
Total Other Financing Sources And Uses.....	0	(2,544)	(2,544)	0
Net Change in Fund Balance.....	0	(2,544)	(2,544)	0
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	2,544	2,544	2,544	0
Fund Balance (Deficit) At End Of Year.....	\$ 2,544	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Keep Montgomery County Beautiful-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous.....	\$	\$	\$ 250	\$ 250
Total Revenues.....	0	0	250	250
Expenditures:				
Current:				
<i>Environment and Public Works</i>				
<i>Keep Montgomery County Beautiful</i>				
Operating supplies.....		5,562	3,146	2,416
Contractual professional services.....		500		500
Total Expenditures.....	0	6,062	3,146	2,916
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(6,062)	(2,896)	3,166
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	6,062	6,062	6,062	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 6,062	\$ 0	\$ 3,166	\$ 3,166

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Internet Auction Administration-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Fees and charges for services.....	\$ 120,000	\$ 120,000	\$ 141,873	\$ 21,873
Miscellaneous.....			528	528
Total Revenues.....	120,000	120,000	142,401	22,401
Expenditures:				
Current:				
<i>General Government</i>				
<i>Internet Auction Administration</i>				
Salaries.....	50,328	22,041	22,040	1
Fringe benefits.....	20,804	19,400	12,678	6,722
Contractual professional services.....	45,886	97,191	94,636	2,555
Maintenance and repair services.....	1,500			0
Communications.....	300			0
Insurance.....	300	140	45	95
Rentals.....	6,500	6,432	6,432	0
Miscellaneous.....		50	50	0
Total Expenditures.....	125,618	145,254	135,881	9,373
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(5,618)	(25,254)	6,520	31,774
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	37,901	37,901	37,901	0
Prior Year Encumbrances Appropriated.....	436	436	436	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 32,719	\$ 13,083	\$ 44,857	\$ 31,774

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Economic Development Initiatives-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
Community and Economic Development				
Economic Development Initiatives				
Routine business.....	3,000	3,000		3,000
Board approved travel.....	4,000	4,000	565	3,435
Contractual professional services.....	40,311	40,311	15,000	25,311
Total Expenditures.....	47,311	47,311	15,565	31,746
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(47,311)	(47,311)	(15,565)	31,746
Net Change in Fund Balance.....	(47,311)	(47,311)	(15,565)	31,746
Fund Balance (Deficit) At				
Beginning Of Year.....	240,548	240,548	240,548	0
Prior Year Encumbrances Appropriated.....	311	311	311	
Fund Balance (Deficit) At End Of Year.....	\$ 193,548	\$ 193,548	\$ 225,294	\$ 31,746

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Recorder Registered Land Surveyor-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
General Government				
Recorder Registered Land Surveyor				
Salaries.....	23,615	28,233	27,520	713
Fringe benefits.....	3,920	4,686	4,294	392
Insurance.....		10	10	0
Total Expenditures.....	27,535	32,929	31,824	1,105
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(27,535)	(32,929)	(31,824)	1,105
Other Financing Sources And Uses				
Transfers in.....	10,000	40,000	40,000	0
Total Other Financing Sources And Uses.....	10,000	40,000	40,000	0
Net Change in Fund Balance.....	(17,535)	7,071	8,176	1,105
Fund Balance (Deficit) At				
Beginning Of Year.....	27,111	27,111	27,111	0
Fund Balance (Deficit) At End Of Year.....	\$ 9,576	\$ 34,182	\$ 35,287	\$ 1,105

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Law Library Resources-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 11,200	\$ 15,500	\$ 16,232	\$ 732
Fines and forfeitures.....	740,250	744,250	697,784	(46,466)
Miscellaneous.....	200	25,200	50,085	24,885
<i>Total Revenues.....</i>	<u>751,650</u>	<u>784,950</u>	<u>764,101</u>	<u>(20,849)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial & Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Salaries.....	232,669	243,969	243,902	67
Fringe benefits.....	105,895	98,895	98,838	57
Operating supplies.....	367,873	396,508	392,745	3,763
Routine business.....	750			
Board approved travel.....	2,250	1,250	982	268
Staff training and development.....	800	592	592	0
Contractual professional services.....	1,000	2,495	2,467	28
Maintenance and repair services.....	2,000	65	65	0
Communications.....	5,100	6,558	6,352	206
Insurance.....	2,500	700	567	133
Rentals.....	4,500	5,000	4,210	790
<i>Total Law Library Resources Operations</i>	<u>725,337</u>	<u>756,032</u>	<u>750,720</u>	<u>5,312</u>
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Intergovernmental.....	16,000	14,605	14,605	0
<i>Total Law Library Resources Operations</i>	<u>16,000</u>	<u>14,605</u>	<u>14,605</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>741,337</u>	<u>770,637</u>	<u>765,325</u>	<u>5,312</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	10,313	14,313	(1,224)	(15,537)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	98,676	98,676	98,676	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,273</u>	<u>3,273</u>	<u>3,273</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 112,262</u>	<u>\$ 116,262</u>	<u>\$ 100,725</u>	<u>\$ (15,537)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Waitman North Grp Drain Ditch-Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,042	\$ 2,042	\$ 9,127	\$ 7,085
Total Revenues.....	2,042	2,042	9,127	7,085
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,042	2,042	2,041	1
Total Expenditures.....	2,042	2,042	2,041	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	7,086	7,086
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	3,499	3,499	3,499	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 3,499</u>	<u>\$ 3,499</u>	<u>\$ 10,585</u>	<u>\$ 7,086</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Wolf Creek North Ditch-Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 4,073	\$ 4,073	\$ 4,027	\$ (46)
Total Revenues.....	4,073	4,073	4,027	(46)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	4,073	4,073	4,072	1
Total Expenditures.....	4,073	4,073	4,072	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(45)	(45)
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	587	587	587	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 587</u>	<u>\$ 587</u>	<u>\$ 542</u>	<u>\$ (45)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Manning Road Ditch-Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 2,397	\$ 2,397	\$ 2,396	\$ (1)
Total Revenues.....	2,397	2,397	2,396	(1)
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,397	2,396	2,396	0
Total Expenditures.....	2,397	2,396	2,396	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	1	0	(1)
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	\$ 0	\$ 1	\$ 0	\$ (1)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Hardin Road Ditch-Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 1,783	\$ 1,783	\$ 1,665	\$ (118)
Total Revenues.....	1,783	1,783	1,665	(118)
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	1,783	1,783	1,783	0
Total Expenditures.....	1,783	1,783	1,783	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(118)	(118)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			118	118
Total Other Financing Sources And Uses.....	0	0	118	118
Net Change in Fund Balance.....				
	0	0	0	0
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Inactive Debt Service Accounts-Road Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ _____	\$ _____	\$ 240	\$ 240
Total Revenues.....	0	0	240	240
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Total Expenditures.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	240	240
<i>Other Financing Sources And Uses</i>				
Transfers out.....	_____	(118)	(118)	0
Total Other Financing Sources And Uses.....	0	(118)	(118)	0
Net Change in Fund Balance.....	0	(118)	122	240
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	35,331	35,331	35,331	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 35,331	\$ 35,213	\$ 35,453	\$ 240

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Centerville Terrace Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 5,345	\$ 7,554	\$ 7,554	\$ 0
Total Revenues.....	5,345	7,554	7,554	0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	5,345	5,345	5,345	0
Total Expenditures.....	5,345	5,345	5,345	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	2,209	2,209	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....	_____	(18,315)	(18,315)	0
Total Other Financing Sources And Uses.....	0	(18,315)	(18,315)	0
Net Change in Fund Balance.....	0	(16,106)	(16,106)	0
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	16,106	16,106	16,106	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 16,106	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Social Row Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 3,207	\$ 3,207	\$ 2,418	\$ (789)
Total Revenues.....	3,207	3,207	2,418	(789)
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	3,207	3,207	3,207	0
Total Expenditures.....	3,207	3,207	3,207	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(789)	(789)
Other Financing Sources And Uses				
Transfers out.....		(3,589)	(3,589)	0
Total Other Financing Sources And Uses.....	0	(3,589)	(3,589)	0
Net Change in Fund Balance.....	0	(3,589)	(4,378)	(789)
Fund Balance (Deficit) At Beginning Of Year.....	4,378	4,378	4,378	0
Fund Balance (Deficit) At End Of Year.....	\$ 4,378	\$ 789	\$ 0	\$ (789)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Yankee/Spring Valley Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 27,370	\$ 27,370	\$ 16,233	\$ (11,137)
Total Revenues.....	27,370	27,370	16,233	(11,137)
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	27,370	27,370	27,370	0
Total Expenditures.....	27,370	27,370	27,370	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(11,137)	(11,137)
Other Financing Sources And Uses				
Transfers in.....			11,137	11,137
Total Other Financing Sources And Uses.....	0	0	11,137	11,137
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Byers Road Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 31,392	\$ 31,392	\$ 25,691	\$ (5,701)
Total Revenues.....	31,392	31,392	25,691	(5,701)
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	31,392	31,392	31,392	0
Total Expenditures.....	31,392	31,392	31,392	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(5,701)	(5,701)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>114,912</u>	<u>114,912</u>	<u>114,912</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 114,912</u>	<u>\$ 114,912</u>	<u>\$ 109,211</u>	<u>\$ (5,701)</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Sheehan Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 897	\$ 897	\$ 725	\$ (172)
Total Revenues.....	897	897	725	(172)
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	897	897	897	0
Total Expenditures.....	897	897	897	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(172)	(172)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			172	172
Total Other Financing Sources And Uses.....	0	0	172	172
Net Change in Fund Balance.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Wilmington Pike Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 6,362	\$ 6,362	\$ 4,227	\$ (2,135)
Total Revenues.....	6,362	6,362	4,227	(2,135)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	6,362	6,362	6,362	0
Total Expenditures.....	6,362	6,362	6,362	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(2,135)	(2,135)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	8,217	8,217	8,217	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 8,217	\$ 8,217	\$ 6,082	\$ (2,135)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Wolf Creek Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 4,008	\$ 4,008	\$ 3,915	\$ (93)
Total Revenues.....	4,008	4,008	3,915	(93)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	4,008	4,008	4,008	0
Total Expenditures.....	4,008	4,008	4,008	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(93)	(93)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	15,566	15,566	15,566	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 15,566	\$ 15,566	\$ 15,473	\$ (93)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Post Town Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 15,873	\$ 15,873	\$ 15,608	\$ (265)
Total Revenues.....	15,873	15,873	15,608	(265)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	15,873	15,873	15,873	0
Total Expenditures.....	15,873	15,873	15,873	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(265)	(265)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	12,324	12,324	12,324	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 12,324	\$ 12,324	\$ 12,059	\$ (265)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Alex Bell Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,208	\$ 2,208	\$ 2,207	\$ (1)
Total Revenues.....	2,208	2,208	2,207	(1)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,208	2,207	2,207	0
Total Expenditures.....	2,208	2,207	2,207	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	1	0	(1)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 0	\$ 1	\$ 0	\$ (1)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Tucson Sanitary Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 1,389	\$ 1,389	\$ 2,225	\$ 836
Total Revenues.....	1,389	1,389	2,225	836
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	1,389	1,389	1,388	1
Total Expenditures.....	1,389	1,389	1,388	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	837	837
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	1,035	1,035	1,035	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 1,035</u>	<u>\$ 1,035</u>	<u>\$ 1,872</u>	<u>\$ 837</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Groby's Sanitary Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 4,350	\$ 4,350	\$ 2,554	\$ (1,796)
Total Revenues.....	4,350	4,350	2,554	(1,796)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	4,350	4,350	4,349	1
Total Expenditures.....	4,350	4,350	4,349	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(1,795)	(1,795)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	1,910	1,910	1,910	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 1,910</u>	<u>\$ 1,910</u>	<u>\$ 115</u>	<u>\$ (1,795)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Mad River Sanitary Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 20,500	\$ 20,500	\$ 18,342	\$ (2,158)
Total Revenues.....	20,500	20,500	18,342	(2,158)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	20,500	20,499	20,499	0
Total Expenditures.....	20,500	20,499	20,499	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	1	(2,157)	(2,158)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			2,158	2,158
Total Other Financing Sources And Uses.....	0	0	2,158	2,158
<i>Net Change in Fund Balance.....</i>	0	1	1	(1)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (1)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Blackbird Lane Trunk Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 85,125	\$ 85,125	\$ 86,259	\$ 1,134
Total Revenues.....	85,125	85,125	86,259	1,134
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	85,125	85,125	85,125	0
Total Expenditures.....	85,125	85,125	85,125	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	1,134	1,134
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	14,504	14,504	14,504	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 14,504</u>	<u>\$ 14,504</u>	<u>\$ 15,638</u>	<u>\$ 1,134</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Centerville Forest Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 23,612	\$ 23,612	\$ 24,479	\$ 867
Total Revenues.....	23,612	23,612	24,479	867
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	23,612	23,612	23,611	1
Total Expenditures.....	23,612	23,612	23,611	1
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	868	868
Net Change in Fund Balance.....	0	0	868	868
Fund Balance (Deficit) At				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 0	\$ 0	\$ 868	\$ 868

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Homestretch Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments.....	\$ 3,155	\$ 3,155	\$ 1,942	\$ (1,213)
Total Revenues.....	3,155	3,155	1,942	(1,213)
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	3,155	3,154	3,154	0
Total Expenditures.....	3,155	3,154	3,154	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	1	(1,212)	(1,213)
Other Financing Sources And Uses				
Transfers in.....			1,192	1,192
Total Other Financing Sources And Uses.....	0	0	1,192	1,192
Net Change in Fund Balance.....	0	1	(20)	(20)
Fund Balance (Deficit) At				
Beginning Of Year.....	21	21	21	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 21	\$ 21	\$ 1	\$ (20)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Wald Waldrum Brantly Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 12,163	\$ 12,163	\$ 10,943	\$ (1,220)
Total Revenues.....	12,163	12,163	10,943	(1,220)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	12,163	12,163	12,162	1
Total Expenditures.....	12,163	12,163	12,162	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(1,219)	(1,219)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	6,679	6,679	6,679	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 6,679	\$ 6,679	\$ 5,460	\$ (1,219)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Various Purpose Facility Improvement Debt Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,511,063	1,511,063	1,511,063	0
<i>Total Expenditures.....</i>	1,511,063	1,511,063	1,511,063	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,511,063)	(1,511,063)	(1,511,063)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,511,063	1,511,063	1,511,061	(2)
<i>Total Other Financing Sources And Uses.....</i>	1,511,063	1,511,063	1,511,061	(2)
<i>Net Change in Fund Balance.....</i>	0	0	(2)	(2)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2	2	2	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 2	\$ 2	\$ 0	\$ (2)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
2005 Refunding-Reibold Building Renovation-Reibold Building Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	232,009	232,009	232,008	1
<i>Total Expenditures.....</i>	232,009	232,009	232,008	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(232,009)	(232,009)	(232,008)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	232,009	232,009		(232,009)
<i>Total Other Financing Sources And Uses.....</i>	232,009	232,009	0	(232,009)
<i>Net Change in Fund Balance.....</i>	0	0	(232,008)	(232,008)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	784,012	784,012	784,012	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 784,012	\$ 784,012	\$ 552,004	\$ (232,008)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
2010 Refunding-Reibold Building Renovation-Reibold Building Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	575,650	575,650	575,650	0
<i>Total Expenditures.....</i>	<u>575,650</u>	<u>575,650</u>	<u>575,650</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(575,650)	(575,650)	(575,650)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	575,650	575,650	482,677	(92,973)
<i>Total Other Financing Sources And Uses.....</i>	<u>575,650</u>	<u>575,650</u>	<u>482,677</u>	<u>(92,973)</u>
<i>Net Change in Fund Balance.....</i>	0	0	(92,973)	(92,973)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	92,973	92,973	92,973	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 92,973</u>	<u>\$ 92,973</u>	<u>\$ 0</u>	<u>\$ (92,973)</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
2010 Refunding-Children Services-Children Services Building Debt Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,199,425	1,199,425	1,199,425	0
<i>Total Expenditures.....</i>	<u>1,199,425</u>	<u>1,199,425</u>	<u>1,199,425</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,199,425)	(1,199,425)	(1,199,425)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,199,425	1,199,425	1,199,425	0
<i>Total Other Financing Sources And Uses.....</i>	<u>1,199,425</u>	<u>1,199,425</u>	<u>1,199,425</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	143,138	143,138	143,138	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 143,138</u>	<u>\$ 143,138</u>	<u>\$ 143,138</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Juvenile Detention Center Debt Service Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	968,750	968,750	968,750	0
Total Expenditures.....	968,750	968,750	968,750	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(968,750)	(968,750)	(968,750)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	968,750	968,750	968,750	0
Total Other Financing Sources And Uses.....	968,750	968,750	968,750	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Regional Dispatch Center Debt Service Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	497,882	497,882	497,882	0
Total Expenditures.....	497,882	497,882	497,882	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(497,882)	(497,882)	(497,882)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	497,882	497,882	497,882	0
Total Other Financing Sources And Uses.....	497,882	497,882	497,882	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 32,281,037	\$ 32,281,037	\$ 34,230,772	\$ 1,949,735
Other.....	683,363	683,363	610,406	(72,957)
Total Revenues.....	32,964,400	32,964,400	34,841,178	1,876,778
<i>Expenses:</i>				
<i>Director's Office</i>				
Salaries.....	204,091	229,021	229,020	1
Fringe benefits.....	60,924	63,424	63,186	238
Special fringe benefits.....	6,739	8,745	8,742	3
Pre-employment services.....	40	205	201	4
Operating supplies.....	5,404	10,771	10,588	183
Routine business.....	1,705	2,005	1,955	50
Board approved travel.....	5,764	4,339	4,011	328
Staff training and development.....	2,492	7,934	6,094	1,840
Contractual professional services.....	1,916	1,816	1,767	49
Maintenance and repair services.....	1,003	232	232	0
Communications.....	12,133	10,043	10,019	24
Rentals.....	3,800	5,749	5,749	0
Miscellaneous.....	179	19	18	1
Total Director's Office.....	306,190	344,303	341,582	2,721
<i>Financial Services</i>				
Salaries.....	130,103	122,633	121,108	1,525
Fringe benefits.....	50,317	47,577	47,572	5
Special fringe benefits.....	327	3,582	2,187	1,395
Post-employment services.....	60	60		60
Pre-employment services.....	206	206	198	8
Operating supplies.....	3,144	6,194	3,874	2,320
Routine business.....	566	566	191	375
Board approved travel.....	7,495	1,510		1,510
Staff training and development.....	18,371	13,898	13,653	245
Contractual professional services.....	20,170	15,060	14,755	305
Maintenance and repair services.....	4,682	1,177	317	860
Communications.....	8,640	7,040	2,395	4,645
Insurance.....	233,380	252,380	251,940	440
Rentals.....	1,852	2,452	2,249	203
Miscellaneous.....	145,554	125,109	124,987	122
Debt service.....	10,000	4,500	4,404	96
Total Financial Services.....	634,867	603,944	589,830	14,114
<i>Laboratory</i>				
Salaries.....	195,183	207,148	207,147	1
Fringe benefits.....	79,179	74,879	74,644	235
Special fringe benefits.....	2,096	2,096	310	1,786
Pre-employment services.....	40	40	32	8
Operating supplies.....	41,443	41,443	40,058	1,385
Routine business.....	540	540	236	304
Board approved travel.....	1,120	720		720
Staff training and development.....	1,240	1,240	67	1,173
Contractual professional services.....	9,480	9,480	6,302	3,178
Maintenance and repair services.....	10,320	8,355	6,533	1,822
Communications.....	980	1,380	1,081	299
Rentals.....	1,040	1,040	668	372
Miscellaneous.....	11,090	11,090	9,465	1,625
Capital outlays.....	10,880	10,880	10,400	480
Total Laboratory.....	364,631	370,331	356,943	13,388

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Maintenance Services</i>				
Salaries.....	\$ 459,815	\$ 473,480	473,441	\$ 39
Fringe benefits.....	168,902	166,432	166,431	1
Special fringe benefits.....	2,481	2,481	686	1,795
Post-employment services.....	1,562	1,562	684	878
Pre-employment services.....	330	430	352	78
Operating supplies.....	157,529	187,587	168,269	19,318
Routine business.....	817	817	427	390
Board approved travel.....	2,297	297		297
Staff training and development.....	12,226	12,226	7,295	4,931
Contractual professional services.....	34,625	44,525	38,495	6,030
Maintenance and repair services.....	104,326	86,105	71,957	14,148
Communications.....	24,625	29,575	29,165	410
Public utility services.....	330	21		21
Rentals.....	2,224	2,224	1,537	687
Miscellaneous.....	29,697	25,697	25,460	237
Capital outlays.....	4,369	10,219	5,181	5,038
<i>Total Maintenance Services.....</i>	<u>1,006,155</u>	<u>1,043,678</u>	<u>989,380</u>	<u>54,298</u>
<i>Customer Services</i>				
Salaries.....	339,412	364,531	364,507	24
Fringe benefits.....	141,344	146,661	146,655	6
Special fringe benefits.....	2,812	2,642	1,382	1,260
Pre-employment services.....	215	1,430	945	485
Operating supplies.....	77,448	80,801	69,821	10,980
Routine business.....	289	379	309	70
Board approved travel.....	4,911	3,831	606	3,225
Staff training and development.....	3,962	3,962	988	2,974
Contractual professional services.....	90,933	69,873	61,084	8,789
Maintenance and repair services.....	4,801	4,801	3,845	956
Communications.....	29,986	23,917	23,917	0
Rentals.....	1,575	1,525	1,354	171
Miscellaneous.....	237,823	221,108	210,983	10,125
<i>Total Customer Services.....</i>	<u>935,511</u>	<u>925,461</u>	<u>886,396</u>	<u>39,065</u>
<i>Support Services</i>				
Salaries.....	196,239	231,119	231,115	4
Fringe benefits.....	68,088	79,088	78,371	717
Special fringe benefits.....	2,675	2,675	2,130	545
Post-employment services.....	80	80		80
Pre-employment services.....	80	80		80
Operating supplies.....	3,135	6,440	5,349	1,091
Routine business.....	1,510	1,240	1,237	3
Board approved travel.....	5,723	3,138	2,983	155
Staff training and development.....	7,726	5,642	3,044	2,598
Contractual professional services.....	17,470	3,775	2,820	955
Maintenance and repair services.....	730	680	649	31
Communications.....	21,706	21,706	20,682	1,024
Public utility services.....	104,432	108,482	108,417	65
Miscellaneous.....	1,075	1,025	858	167
Capital outlays.....		684	684	0
<i>Total Support Services.....</i>	<u>430,669</u>	<u>465,854</u>	<u>458,339</u>	<u>7,515</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Meter Services</i>				
Salaries.....	\$ 353,357	\$ 318,147	\$ 318,136	\$ 11
Fringe benefits.....	148,472	129,497	129,496	1
Special fringe benefits.....	3,486	986	518	468
Post-employment services.....	320	295	260	35
Pre-employment services.....	280	280		280
Operating supplies.....	97,871	107,492	100,663	6,829
Routine business.....	200	10		10
Board approved travel.....	1,244	684	393	291
Staff training and development.....	2,614	4,272	4,272	0
Contractual professional services.....	19,476	35,536	35,532	4
Maintenance and repair services.....	24,370	18,878	15,686	3,192
Communications.....	2,178	2,178	1,930	248
Rentals.....	1,035	1,035	693	342
Capital outlays.....	4,500	4,500	2,250	2,250
<i>Total Meter Services.....</i>	<u>659,403</u>	<u>623,790</u>	<u>609,829</u>	<u>13,961</u>
<i>Engineering Group</i>				
Salaries.....	511,827	466,977	466,973	4
Fringe benefits.....	195,100	150,950	150,651	299
Special fringe benefits.....	1,977	1,977	822	1,155
Post-employment services.....	90	90		90
Pre-employment services.....	300	300	114	186
Operating supplies.....	16,769	31,477	29,987	1,490
Routine business.....	1,050	1,050	929	121
Board approved travel.....	8,300	3,515	3,512	3
Staff training and development.....	8,950	3,181	3,159	22
Contractual professional services.....	4,500	3,984	3,981	3
Maintenance and repair services.....	704	1,970	1,970	0
Communications.....	10,060	2,010	1,633	377
Rentals.....	2,300	2,383	2,382	1
Miscellaneous.....	22,402	26,467	26,340	127
Capital outlays.....	4,500	1,500	1,291	209
<i>Total Engineering Group.....</i>	<u>788,829</u>	<u>697,831</u>	<u>693,744</u>	<u>4,087</u>
<i>Inspection Services</i>				
Salaries.....	409,167	424,262	424,245	17
Fringe benefits.....	192,453	181,453	180,284	1,169
Special fringe benefits.....	3,286	3,286		3,286
Post-employment services.....	580	580	217	363
Pre-employment services.....	232	232		232
Operating supplies.....	18,169	5,359	3,931	1,428
Routine business.....	152	152	3	149
Board approved travel.....	1,343	93		93
Staff training and development.....	280	640	473	167
Contractual professional services.....	812	812	14	798
Maintenance and repair services.....	730	280	24	256
Communications.....	6,121	3,976	2,664	1,312
Insurance.....	3,050			0
Miscellaneous.....	188	188		188
Capital outlays.....	4,059	4,059	4,059	0
<i>Total Inspection Services.....</i>	<u>640,622</u>	<u>625,372</u>	<u>615,914</u>	<u>9,458</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual (Cont'd.)
Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Information Technology</i>				
Salaries.....	\$ 195,764	\$ 205,124	\$ 205,121	\$ 3
Fringe benefits.....	100,761	96,793	96,792	1
Special fringe benefits.....	1,235	375	225	150
Post-employment services.....	43	43		43
Pre-employment services.....	80	473	371	102
Operating supplies.....	47,388	46,438	36,640	9,798
Routine business.....	295	295	104	191
Board approved travel.....	5,039	39		39
Staff training and development.....	5,423	9,598	9,131	467
Contractual professional services.....	67,867	89,117	81,854	7,263
Maintenance and repair services.....	202,544	141,847	140,961	886
Communications.....	3,513	4,763	4,705	58
Rentals.....	6,171	7,617	6,750	867
Miscellaneous.....	8,977	8,677	6,671	2,006
Capital outlays.....	105,247	77,497	76,830	667
<i>Total Information Technology.....</i>	<u>750,347</u>	<u>688,696</u>	<u>666,155</u>	<u>22,541</u>
<i>Water Distribution</i>				
Salaries.....	1,638,649	1,733,014	1,733,011	3
Fringe benefits.....	628,289	643,114	643,114	0
Special fringe benefits.....	5,215	5,916	5,916	0
Post-employment services.....	3,170	2,469	2,429	40
Pre-employment services.....	600	2,100	1,158	942
Operating supplies.....	854,831	866,936	770,863	96,073
Routine business.....	283	283	94	189
Board approved travel.....	7,820	8,820	1,971	6,849
Staff training and development.....	18,127	20,627	15,192	5,435
Contractual professional services.....	11,297	11,297	8,085	3,212
Maintenance and repair services.....	779,160	906,525	869,625	36,900
Communications.....	11,230	11,230	8,359	2,871
Insurance.....		1,200	998	202
Public utility services.....	17,584,067	17,759,010	17,118,676	640,334
Rentals.....	11,435	13,435	11,007	2,428
Miscellaneous.....	152,652	151,652	147,479	4,173
Capital outlays.....	72,635	54,733	49,725	5,008
Debt service.....	595,597	665,597	659,688	5,909
<i>Total Water Distribution.....</i>	<u>22,375,057</u>	<u>22,857,958</u>	<u>22,047,390</u>	<u>810,568</u>
<i>Total Expenses.....</i>	<u>28,892,281</u>	<u>29,247,218</u>	<u>28,255,502</u>	<u>991,716</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>4,072,119</u>	<u>3,717,182</u>	<u>6,585,676</u>	<u>2,868,494</u>
Transfers out.....	(6,397,483)	(6,042,545)	(6,042,545)	0
<i>Net Change in Fund Equity.....</i>	<u>(2,325,364)</u>	<u>(2,325,363)</u>	<u>543,131</u>	<u>2,868,494</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>15,213,686</u>	<u>15,213,686</u>	<u>15,213,686</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>427,632</u>	<u>427,632</u>	<u>427,632</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 13,315,954</u>	<u>\$ 13,315,955</u>	<u>\$ 16,184,449</u>	<u>\$ 2,868,494</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1992 Yankee/Spring Valley Wtr Main G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	55,569	55,569	55,569	0
<i>Total Expenses.....</i>	55,569	55,569	55,569	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(55,569)	(55,569)	(55,569)	0
Transfers in.....	55,569	55,569	55,569	(0)
<i>Net Change in Fund Equity.....</i>	0	0	0	(0)
<i>Fund Equity At Beginning Of Year.....</i>	0	0	0	0
<i>Fund Equity At End Of Year.....</i>	\$ 0	\$ 0	\$ 0	\$ (0)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1992 Byers Rd Wtr Main G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	13,454	13,454	13,454	1
<i>Total Expenses.....</i>	13,454	13,454	13,454	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(13,454)	(13,454)	(13,454)	1
Transfers in.....	13,454	13,454	0	(13,454)
<i>Net Change in Fund Equity.....</i>	0	0	(13,454)	(13,454)
<i>Fund Equity At Beginning Of Year.....</i>	89,826	89,826	89,826	0
<i>Fund Equity At End Of Year.....</i>	\$ 89,826	\$ 89,826	\$ 76,372	\$ (13,454)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-North High Wtr Main G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	62,462	62,461	62,461	0
Total Expenses.....	62,462	62,461	62,461	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(62,462)	(62,461)	(62,461)	0
Transfers in.....	62,462	62,462	62,461	(1)
Net Change in Fund Equity.....	0	1	0	(1)
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-SR49/I-70 Wtr Improv G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	119,525	119,525	119,525	0
Total Expenses.....	119,525	119,525	119,525	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(119,525)	(119,525)	(119,525)	0
Transfers in.....	119,525	119,525	119,525	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2002 Revenue Refunding Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Water Financial Services</i>				
Debt service.....	<u>4,270,353</u>	<u>4,270,353</u>	<u>4,270,353</u>	<u>0</u>
<i>Total Expenses.....</i>	<u>4,270,353</u>	<u>4,270,353</u>	<u>4,270,353</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(4,270,353)</u>	<u>(4,270,353)</u>	<u>(4,270,353)</u>	<u>0</u>
Transfers in.....	4,270,353	4,270,353	17,903,610	13,633,257
<i>Net Change in Fund Equity.....</i>	0	0	13,633,257	13,633,257
<i>Fund Equity At Beginning Of Year.....</i>	<u>21,600</u>	<u>21,600</u>	<u>21,600</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 21,600</u>	<u>\$ 21,600</u>	<u>\$ 13,654,857</u>	<u>\$ 13,633,257</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 40,173,551	\$ 40,173,551	\$ 40,991,121	\$ 817,570
Other.....	120,510	120,510	200,642	80,132
<i>Total Revenues</i>	<u>40,294,061</u>	<u>40,294,061</u>	<u>41,191,763</u>	<u>897,702</u>
<i>Expenses:</i>				
<i>Director's Office</i>				
Salaries.....	248,476	285,455	285,445	10
Fringe benefits.....	74,240	79,165	79,162	3
Special fringe benefits.....	9,593	10,412	10,408	4
Pre-employment services.....	60	260	246	14
Operating supplies.....	8,181	10,056	9,825	231
Routine business.....	3,157	3,157	2,422	735
Board approved travel.....	8,995	4,070	3,775	295
Staff training and development.....	3,964	7,364	7,335	29
Contractual professional services.....	3,150	3,150	2,152	998
Maintenance and repair services.....	1,504	1,304	278	1,026
Communications.....	15,147	12,699	12,245	454
Rentals.....	6,300	6,566	6,566	0
Miscellaneous.....	332	22		22
<i>Total Director's Office</i>	<u>383,099</u>	<u>423,680</u>	<u>419,859</u>	<u>3,821</u>
<i>Financial Services</i>				
Salaries.....	160,406	160,406	156,156	4,250
Fringe benefits.....	62,426	63,691	63,687	4
Special fringe benefits.....	607	2,827	2,562	265
Post-employment services.....	91	91		91
Pre-employment services.....	308	308	242	66
Operating supplies.....	4,715	4,010	3,971	39
Routine business.....	848	748	235	513
Board approved travel.....	1,863	348		348
Staff training and development.....	11,833	16,233	15,785	448
Contractual professional services.....	22,216	24,091	24,090	1
Maintenance and repair services.....	7,608	2,488	47	2,441
Communications.....	5,459	3,659	2,944	715
Insurance.....	180,424	180,424	152,503	27,921
Rentals.....	2,778	2,778	2,504	274
Miscellaneous.....	178,821	154,301	152,084	2,217
Construction and improvements				
Debt service.....	10,000	10,000	6,292	3,708
<i>Total Financial Services</i>	<u>650,403</u>	<u>626,403</u>	<u>583,102</u>	<u>43,301</u>
<i>Laboratory</i>				
Salaries.....	293,271	332,836	332,835	1
Fringe benefits.....	118,766	120,771	120,771	0
Special fringe benefits.....	3,144	1,139	495	644
Pre-employment services.....	60	60	48	12
Operating supplies.....	63,692	47,692	46,317	1,375
Routine business.....	810	810	363	447
Board approved travel.....	1,680	1,080		1,080
Staff training and development.....	1,860	720	262	458
Contractual professional services.....	22,394	22,394	16,356	6,038
Maintenance and repair services.....	15,480	15,480	9,951	5,529
Communications.....	1,470	2,070	1,725	345
Rentals.....	1,560	1,560	1,102	458
Miscellaneous.....	9,422	9,422	9,413	9
Capital outlays.....	16,320	46,388	45,667	721
<i>Total Laboratory</i>	<u>549,929</u>	<u>602,422</u>	<u>585,305</u>	<u>17,117</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Maintenance Services</i>				
Salaries.....	\$ 863,380	\$ 892,506	\$ 892,505	\$ 1
Fringe benefits.....	313,941	310,440	310,368	72
Special fringe benefits.....	5,521	1,321	1,220	101
Post-employment services.....	3,170	3,170	891	2,279
Pre-employment services.....	671	671	626	45
Operating supplies.....	429,214	516,214	354,856	161,358
Routine business.....	1,660	1,660	759	901
Board approved travel.....	4,663	4,663		4,663
Staff training and development.....	24,399	24,399	13,176	11,223
Contractual professional services.....	66,451	43,026	35,302	7,724
Maintenance and repair services.....	212,397	154,397	122,165	32,232
Communications.....	49,997	53,997	51,856	2,141
Public utility services.....	671	671		671
Rentals.....	4,454	4,454	2,519	1,935
Miscellaneous.....	52,795	51,895	45,285	6,610
Capital outlays.....	7,768	18,268	9,316	8,952
<i>Total Maintenance Services.....</i>	<u>2,041,152</u>	<u>2,081,752</u>	<u>1,840,844</u>	<u>240,908</u>
<i>Customer Services</i>				
Salaries.....	414,843	430,727	426,306	4,421
Fringe benefits.....	172,750	172,750	165,616	7,134
Special fringe benefits.....	3,728	3,518	1,673	1,845
Pre-employment services.....	285	1,750	1,155	595
Operating supplies.....	100,172	100,172	85,293	14,879
Routine business.....	383	493	347	146
Board approved travel.....	6,512	5,192	740	4,452
Staff training and development.....	5,253	5,253	1,208	4,045
Contractual professional services.....	118,678	118,633	75,090	43,543
Maintenance and repair services.....	6,365	6,365	4,700	1,665
Communications.....	41,144	22,835	22,835	0
Rentals.....	1,925	1,925	1,654	271
Miscellaneous.....	311,035	179,635	173,214	6,421
<i>Total Customer Services.....</i>	<u>1,183,073</u>	<u>1,049,248</u>	<u>959,831</u>	<u>89,417</u>
<i>Support Services</i>				
Salaries.....	242,417	285,384	285,381	3
Fringe benefits.....	83,714	105,747	96,335	9,412
Special fringe benefits.....	3,826	3,826	2,652	1,174
Post-employment services.....	120	120		120
Pre-employment services.....	120	120	40	80
Operating supplies.....	219,298	107,798	90,018	17,780
Routine business.....	2,189	2,189	1,522	667
Board approved travel.....	8,134	8,134	3,646	4,488
Staff training and development.....	9,149	8,320	3,270	5,050
Contractual professional services.....	22,256	22,256	3,447	18,809
Maintenance and repair services.....	1,096	1,096		1,096
Communications.....	32,134	32,134	25,012	7,122
Public utility services.....	179,658	129,658	127,537	2,121
Miscellaneous.....	1,425	2,925	1,234	1,691
Capital outlays.....		829	829	0
<i>Total Support Services.....</i>	<u>805,536</u>	<u>710,536</u>	<u>640,923</u>	<u>69,613</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Meter Services</i>				
Salaries.....	\$ 396,613	\$ 352,633	\$ 352,629	\$ 4
Fringe benefits.....	175,924	175,924	150,900	25,024
Special fringe benefits.....	5,676	1,656	638	1,018
Post-employment services.....	480	480	317	163
Pre-employment services.....	420	420		420
Operating supplies.....	156,879	145,830	131,840	13,990
Routine business.....	300	300		300
Board approved travel.....	1,756	1,756	481	1,275
Staff training and development.....	3,465	6,000	5,271	729
Contractual professional services.....	24,524	43,289	43,286	3
Maintenance and repair services.....	27,836	27,836	18,924	8,912
Communications.....	2,840	2,840	2,359	481
Rentals.....	1,465	1,465	826	639
Capital outlays.....	5,499	8,249	2,750	5,499
<i>Total Meter Services.....</i>	<u>803,677</u>	<u>768,678</u>	<u>710,221</u>	<u>58,457</u>
<i>Engineering Group</i>				
Salaries.....	843,991	787,081	787,080	1
Fringe benefits.....	308,959	300,869	234,903	65,966
Special fringe benefits.....	3,000	2,850	1,780	1,070
Post-employment services.....	135	135	55	80
Pre-employment services.....	400	400	139	261
Operating supplies.....	25,497	39,147	35,439	3,708
Routine business.....	2,050	2,050	1,361	689
Board approved travel.....	23,877	11,042	10,963	79
Staff training and development.....	14,663	11,163	11,120	43
Contractual professional services.....	8,700	8,650	8,626	24
Maintenance and repair services.....	1,600	4,235	4,231	4
Communications.....	16,116	2,116	2,107	9
Rentals.....	7,189	2,754	2,751	3
Miscellaneous.....	23,853	28,788	28,413	375
Capital outlays.....	5,500	5,500	944	4,556
<i>Total Engineering Group.....</i>	<u>1,285,530</u>	<u>1,206,780</u>	<u>1,129,912</u>	<u>76,868</u>
<i>Inspection Services</i>				
Salaries.....	264,667	285,107	284,996	111
Fringe benefits.....	123,951	125,161	125,161	0
Special fringe benefits.....	3,776	1,846		1,846
Post-employment services.....	420	420	178	242
Pre-employment services.....	168	168		168
Operating supplies.....	14,577	3,030	2,987	43
Routine business.....	84	84	2	82
Board approved travel.....	1,077	824		824
Staff training and development.....	220	610	411	199
Contractual professional services.....	588	588	10	578
Maintenance and repair services.....	369	369	14	355
Communications.....	5,552	5,552	1,893	3,659
Insurance.....	2,208	998		998
Miscellaneous.....	347	347		347
Capital outlays.....	3,747	3,747	3,747	0
<i>Total Inspection Services.....</i>	<u>421,751</u>	<u>428,851</u>	<u>419,399</u>	<u>9,452</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Information Technology</i>				
Salaries.....	\$ 248,164	\$ 255,774	\$ 255,772	\$ 2
Fringe benefits.....	129,755	122,145	119,799	2,346
Special fringe benefits.....	2,065	2,065	334	1,731
Post-employment services.....	77	77		77
Pre-employment services.....	120	770	454	316
Operating supplies.....	65,557	65,407	45,141	20,266
Routine business.....	405	405	127	278
Board approved travel.....	7,662	12		12
Staff training and development.....	8,207	13,507	11,209	2,298
Contractual professional services.....	97,705	109,955	100,052	9,903
Maintenance and repair services.....	276,554	274,954	172,286	102,668
Communications.....	5,263	6,763	5,740	1,023
Rentals.....	10,460	10,460	8,250	2,210
Miscellaneous.....	10,994	10,994	8,154	2,840
Capital outlays.....	128,635	131,885	93,903	37,982
<i>Total Information Technology.....</i>	<i>991,623</i>	<i>1,005,173</i>	<i>821,221</i>	<i>183,952</i>
<i>Wastewater Collection</i>				
Salaries.....	1,645,920	1,539,702	1,539,701	1
Fringe benefits.....	644,218	635,436	634,049	1,387
Special fringe benefits.....	6,230	5,916	5,581	335
Post-employment services.....	4,502	4,502	2,416	2,086
Pre-employment services.....	1,000	2,200	1,158	1,042
Operating supplies.....	278,195	375,652	324,369	51,283
Routine business.....	300	300	91	209
Board approved travel.....	4,600	11,400		11,400
Staff training and development.....	20,329	20,329	14,551	5,778
Contractual professional services.....	10,319	12,319	7,947	4,372
Maintenance and repair services.....	137,477	73,477	58,372	15,105
Communications.....	11,365	11,365	8,503	2,862
Public utility services.....	12,328,443	14,091,482	13,941,787	149,695
Rentals.....	2,400	3,100	2,969	131
Miscellaneous.....	46,524	46,324	42,979	3,345
Capital outlays.....	76,100	35,607	31,768	3,839
Debt service.....	5,710,962	5,767,185	5,765,272	1,913
<i>Total Wastewater Collection.....</i>	<i>20,928,883</i>	<i>22,636,296</i>	<i>22,381,513</i>	<i>254,783</i>
<i>Western Regional</i>				
Salaries.....	1,016,994	1,181,385	1,181,381	4
Fringe benefits.....	369,222	387,932	387,928	4
Special fringe benefits.....	6,460	6,460	4,299	2,161
Post-employment services.....	1,300	1,300	1,154	146
Pre-employment services.....	200	2,865	1,611	1,254
Operating supplies.....	391,012	410,819	369,438	41,381
Routine business.....	2,405	2,305	1,126	1,179
Board approved travel.....	5,814	5,814	3,339	2,475
Staff training and development.....	28,634	21,134	17,664	3,470
Contractual professional services.....	16,479	16,479	12,402	4,077
Maintenance and repair services.....	418,462	499,944	424,652	75,292
Communications.....	14,664	12,599	6,566	6,033
Public utility services.....	2,136,156	3,037,153	2,843,819	193,334
Rentals.....	18,928	16,806	9,567	7,239
Miscellaneous.....	43,666	51,011	50,975	36
Capital outlays.....	31,774	29,444	29,444	0
Debt service.....	263,730	242,507	242,507	0
<i>Total Western Regional.....</i>	<i>4,765,900</i>	<i>5,925,957</i>	<i>5,587,872</i>	<i>338,085</i>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual (Cont'd.)
Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Eastern Regional</i>				
Salaries.....	\$ 719,130	\$ 709,880	\$ 687,817	\$ 22,063
Fringe benefits.....	221,054	221,054	216,096	4,958
Special fringe benefits.....	5,018	5,018	1,335	3,683
Post-employment services.....	1,010	1,010	457	553
Pre-employment services.....	200	1,315	1,241	74
Operating supplies.....	445,088	376,488	277,057	99,431
Routine business.....	1,001	901	686	215
Board approved travel.....	8,303	8,303	3,513	4,790
Staff training and development.....	19,428	19,028	15,189	3,839
Contractual professional services.....	24,581	32,581	26,571	6,010
Maintenance and repair services.....	227,936	194,836	152,893	41,943
Communications.....	9,321	9,306	8,417	889
Public utility services.....	934,742	1,114,520	1,057,249	57,271
Rentals.....	6,414	6,414	1,217	5,197
Miscellaneous.....	53,944	43,334	43,156	178
Capital outlays.....	39,728	39,728	38,168	1,560
Debt service.....	71,907	51,129	35,953	15,176
<i>Total Eastern Regional.....</i>	<u>2,788,805</u>	<u>2,834,845</u>	<u>2,567,015</u>	<u>267,830</u>
<i>MIPP</i>				
Salaries.....	173,974	173,974	168,371	5,603
Fringe benefits.....	69,218	69,218	58,257	10,961
Special fringe benefits.....	1,301	1,301	578	723
Post-employment services.....		100		100
Pre-employment services.....		525	465	60
Operating supplies.....	11,000	8,075	7,021	1,054
Routine business.....	340	240	82	158
Board approved travel.....	2,540	2,540		2,540
Staff training and development.....	1,840	1,840	507	1,333
Contractual professional services.....	2,300	2,300	89	2,211
Maintenance and repair services.....	3,500	3,400	2,065	1,335
Communications.....	1,960	1,960	317	1,643
Capital outlays.....	4,000	4,000	3,984	16
<i>Total MIPP.....</i>	<u>271,973</u>	<u>269,473</u>	<u>241,736</u>	<u>27,737</u>
<i>Total Expenses.....</i>	<u>37,871,334</u>	<u>40,570,094</u>	<u>38,888,753</u>	<u>1,681,341</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>2,422,727</u>	<u>(276,033)</u>	<u>2,303,009</u>	<u>2,579,043</u>
<i>Transfers out.....</i>	<u>(8,060,900)</u>	<u>(5,362,142)</u>	<u>(5,361,862)</u>	<u>280</u>
<i>Net Change in Fund Equity.....</i>	<u>(5,638,173)</u>	<u>(5,638,175)</u>	<u>(3,058,852)</u>	<u>2,579,323</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>22,696,075</u>	<u>22,696,075</u>	<u>22,696,075</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,388,956</u>	<u>1,388,956</u>	<u>1,388,956</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 18,446,858</u>	<u>\$ 18,446,856</u>	<u>\$ 21,026,179</u>	<u>\$ 2,579,323</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Chautauqua Sewer Improvement Area-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Other.....	\$ 33,419	\$ 33,420	\$ 26,560	\$ (6,860)
Total Revenues.....	33,419	33,420	26,560	(6,860)
<i>Expenses:</i>				
<i>Chautauqua Sewer District</i>				
Total Expenses.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	33,419	33,420	26,560	(6,860)
Transfers out.....	(33,419)	(33,420)	(33,420)	0
Net Change in Fund Equity.....	0	0	(6,860)	(6,860)
<i>Fund Equity At Beginning Of Year.....</i>	<u>24,654</u>	<u>24,654</u>	<u>24,654</u>	<u>0</u>
Fund Equity At End Of Year.....	<u>24,654</u>	<u>24,654</u>	<u>17,794</u>	<u>(6,860)</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1992 Chautauqua Sewer District G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	<u>33,420</u>	<u>33,420</u>	<u>33,420</u>	<u>0</u>
Total Expenses.....	33,420	33,420	33,420	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(33,420)	(33,420)	(33,420)	0
Transfers in.....	33,420	33,420	33,420	0
Net Change in Fund Equity.....	0	0	0	0
<i>Fund Equity At Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Equity At End Of Year.....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Sewer Improvement G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	640,975	640,974	640,974	0
<i>Total Expenses</i>	640,975	640,974	640,974	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(640,975)	(640,974)	(640,974)	0
Transfers in.....	640,975	640,975	640,974	(1)
<i>Net Change in Fund Equity</i>	0	1	0	(1)
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 1	\$ 0	\$ (1)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Clyo/Spring Valley Swr G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	96,350	96,350	96,350	0
<i>Total Expenses</i>	96,350	96,350	96,350	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(96,350)	(96,350)	(96,350)	0
Transfers in.....	96,350	96,350	96,350	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Big Three Trunk Swr G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	497,526	497,526	497,526	0
<i>Total Expenses</i>	497,526	497,526	497,526	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(497,526)	(497,526)	(497,526)	0
Transfers in.....	497,526	497,526	497,526	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Wtr Pollution Control G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,012,875	1,012,874	1,012,874	0
<i>Total Expenses</i>	1,012,875	1,012,874	1,012,874	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(1,012,875)	(1,012,874)	(1,012,874)	0
Transfers in.....	1,012,875	1,012,875	1,012,874	(1)
<i>Net Change in Fund Equity</i>	0	1	0	(1)
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 1	\$ 0	\$ (1)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-SR49/I-70 Swr Improv G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	172,600	172,600	172,600	0
<i>Total Expenses</i>	172,600	172,600	172,600	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(172,600)	(172,600)	(172,600)	0
Transfers in.....	172,600	172,600	172,600	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1993 Revenue Refunding Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Wastewater Financial Services</i>				
Debt service.....	2,016,960	0	0	0
<i>Total Expenses</i>	2,016,960	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(2,016,960)	0	0	0
Transfers in.....	2,016,960	2,016,960		(2,016,960)
Transfers out.....		(235)	(235)	0
<i>Net Change in Fund Equity</i>	0	2,016,725	(235)	(2,016,960)
<i>Fund Equity At Beginning Of Year</i>	235	235	235	0
<i>Fund Equity At End Of Year</i>	\$ 235	\$ 2,016,960	\$ 0	\$ (2,016,960)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2008 Caylor Rd Revenue Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Other.....	\$ 76,556	\$ 76,556	\$ 76,556	\$ 0
<i>Total Revenues.....</i>	<u>76,556</u>	<u>76,556</u>	<u>76,556</u>	<u>0</u>
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	76,556	76,556	76,556	0
<i>Total Expenses.....</i>	<u>76,556</u>	<u>76,556</u>	<u>76,556</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	0	0	0	0
<i>Net Change in Fund Equity.....</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year.....</i>	0	0	0	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 20,129,788	\$ 20,129,788	\$ 21,183,994	\$ 1,054,206
Other.....	70,000	70,000	44,034	(25,966)
Total Revenues.....	20,199,788	20,199,788	21,228,028	1,028,240
<i>Expenses:</i>				
<i>Solid Waste Administration</i>				
Salaries.....	264,515	264,515	253,625	10,890
Fringe benefits.....	103,267	103,267	86,560	16,707
Special fringe benefits.....	16,115	16,115	5,052	11,063
Pre-employment services.....	350	1,150	875	275
Operating supplies.....	7,414	7,414	674	6,740
Routine business.....	3,620	2,320	12	2,308
Board approved travel.....	8,758	758		758
Staff training and development.....	11,100	6,100	529	5,571
Contractual professional services.....	36,500	35,900	20,871	15,029
Maintenance and repair services.....	7,800	7,800	3,867	3,933
Communications.....	15,800	15,500	7,932	7,568
Insurance.....	1,000	1,000		1,000
Rentals.....	500	500	421	79
Miscellaneous.....	953,000	1,121,500	985,697	135,803
Capital outlays.....		1,800	1,707	93
Construction and improvements.....	31,235	256,235	200,346	55,889
Debt service.....	5,000	5,100	2,042	3,058
Total Solid Waste Administration.....	1,465,974	1,846,974	1,570,210	276,764
<i>Solid Waste Financial & Customer Service</i>				
Salaries.....	248,100	248,100	206,107	41,993
Fringe benefits.....	125,244	125,244	81,807	43,437
Special fringe benefits.....	1,500	5,000	4,994	6
Operating supplies.....	3,784	4,736	4,736	0
Routine business.....	300	300	179	121
Board approved travel.....	5,000	4,500		4,500
Staff training and development.....	1,100	448	206	242
Contractual professional services.....	27,700	26,400	6,718	19,682
Maintenance and repair services.....	3,890	3,890		3,890
Communications.....	9,000	9,000	2,556	6,444
Rentals.....	3,000	3,000	2,430	570
Miscellaneous.....	46,733	44,733	5,851	38,882
Total Solid Waste Financial & Customer Service.....	475,351	475,351	315,584	159,767
<i>North Transfer Station Operations</i>				
Salaries.....	744,111	734,011	701,337	32,674
Fringe benefits.....	272,501	272,501	249,041	23,460
Special fringe benefits.....	4,815	4,815		4,815
Post-employment services.....	505	755	570	185
Pre-employment services.....	750	500	146	354
Operating supplies.....	16,153	16,153	13,605	2,548
Routine business.....	816	816		816
Staff training and development.....	750	750		750
Contractual professional services.....	144,525	163,635	115,823	47,812
Maintenance and repair services.....	1,500	1,500		1,500
Communications.....	13,800	4,790	3,590	1,200
Capital outlays.....	10,400	10,400		10,400
Total North Transfer Station Operations.....	1,210,626	1,210,626	1,084,112	126,514

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual (Cont'd.)
Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>North Maintenance Services</i>				
Salaries.....	\$ 62,299	\$ 63,899	\$ 63,861	\$ 38
Fringe benefits.....	20,156	23,256	23,195	61
Special fringe benefits.....	500	500		500
Post-employment services.....	50	250	86	164
Pre-employment services.....	100	100		100
Operating supplies.....	25,553	28,553	11,141	17,412
Contractual professional services.....	900	700	205	495
Maintenance and repair services.....	68,040	29,340	19,057	10,283
Public utility services.....	140,000	135,000	132,868	2,132
Rentals.....	1,516	6,516	2,184	4,332
Miscellaneous.....		200	160	40
<i>Total North Maintenance Services.....</i>	<u>319,115</u>	<u>288,314</u>	<u>252,757</u>	<u>35,557</u>
<i>South Transfer Station Operations</i>				
Salaries.....	1,872,769	1,845,269	1,802,418	42,851
Fringe benefits.....	775,068	775,068	704,503	70,565
Special fringe benefits.....	25,704	25,704	10,506	15,198
Post-employment services.....	1,515	2,515	2,169	346
Pre-employment services.....	2,735	3,735	2,719	1,016
Operating supplies.....	140,423	123,073	106,347	16,726
Routine business.....	600	600	356	244
Board approved travel.....	8,000	7,850	4,438	3,412
Staff training and development.....	1,800	3,175	2,849	326
Contractual professional services.....	295,223	327,723	295,910	31,813
Maintenance and repair services.....	8,860	8,360	5,043	3,317
Communications.....	61,285	51,410	51,142	268
Insurance.....	111,010	111,010	106,931	4,079
Public utility services.....	8,919,594	9,699,594	9,544,237	155,357
Rentals.....	9,740	6,740	4,193	2,547
Miscellaneous.....	14,733	44,033	37,650	6,383
Capital outlays.....	25,015	20,015	12,066	7,949
<i>Total South Transfer Station Operations.....</i>	<u>12,274,074</u>	<u>13,055,874</u>	<u>12,693,477</u>	<u>362,397</u>
<i>South Maintenance Services</i>				
Salaries.....	559,262	559,262	556,179	3,083
Fringe benefits.....	235,400	235,400	211,185	24,215
Special fringe benefits.....	2,540	2,540	168	2,372
Post-employment services.....	455	1,205	1,045	160
Pre-employment services.....	910	910	853	57
Operating supplies.....	595,539	438,929	391,897	47,032
Routine business.....	612	612		612
Board approved travel.....	1,040	1,040		1,040
Staff training and development.....	4,101	1,379	994	385
Contractual professional services.....	35,726	33,726	23,079	10,647
Maintenance and repair services.....	905,529	1,026,610	974,681	51,929
Communications.....	7,753	4,113	4,028	85
Public utility services.....	205,444	275,444	270,595	4,849
Rentals.....	25,723	42,723	35,307	7,416
Miscellaneous.....	1,010	1,910	1,863	47
Capital outlays.....	9,500	7,741	7,741	0
<i>Total South Maintenance Services.....</i>	<u>2,590,544</u>	<u>2,633,544</u>	<u>2,479,615</u>	<u>153,929</u>
<i>Total Expenses.....</i>	<u>18,335,684</u>	<u>19,510,683</u>	<u>18,395,755</u>	<u>1,114,928</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>1,864,104</u>	<u>689,105</u>	<u>2,832,273</u>	<u>2,143,168</u>
Transfers in.....	470,370	470,370	473,595	3,225
Transfers out.....	(380,000)	(2,322,100)	(2,320,100)	2,000
<i>Net Change in Fund Equity.....</i>	<u>1,954,474</u>	<u>(1,162,625)</u>	<u>985,768</u>	<u>2,148,393</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>25,325,100</u>	<u>25,325,100</u>	<u>25,325,100</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>770,838</u>	<u>770,838</u>	<u>770,838</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 28,050,412</u>	<u>\$ 24,933,313</u>	<u>\$ 27,081,706</u>	<u>\$ 2,148,393</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1995 Revenue Refunding Bonds-Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Debt service.....	2,855,444			0
<i>Total Expenses</i>	2,855,444	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(2,855,444)	0	0	0
Transfers in.....	2,855,444	2,855,444		(2,855,444)
<i>Net Change in Fund Equity</i>	0	2,855,444	0	(2,855,444)
<i>Fund Equity At Beginning Of Year</i>	37,827	37,827	37,827	0
<i>Fund Equity At End Of Year</i>	\$ 37,827	\$ 2,893,271	\$ 37,827	\$ (2,855,444)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1996 Revenue Bonds-Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Debt service.....	3,631,725			0
<i>Total Expenses</i>	3,631,725	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(3,631,725)	0	0	0
Transfers in.....	3,631,725	3,631,725		(3,631,725)
<i>Net Change in Fund Equity</i>	0	3,631,725	0	(3,631,725)
<i>Fund Equity At Beginning Of Year</i>	5,036	5,036	5,036	0
<i>Fund Equity At End Of Year</i>	\$ 5,036	\$ 3,636,761	\$ 5,036	\$ (3,631,725)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Revenue Bonds-Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Debt service.....		382,761	382,761	0
<i>Total Expenses</i>	0	382,761	382,761	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	0	(382,761)	(382,761)	0
Transfers in.....		385,000	383,000	(2,000)
<i>Net Change in Fund Equity</i>	0	2,239	239	(2,000)
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 2,239	\$ 239	\$ (2,000)

Nonmajor Enterprise Funds

Enterprise Funds represent a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The following are nonmajor Enterprise Funds:

Parking Facilities This fund is used to account for the revenue earned and expenses incurred in operating the County's underground and outside parking facilities. The facilities serve both County employees and the general public. Three separately-budgeted subfunds, used internally, comprise this fund.

Stillwater Center Stillwater Center is a licensed and certified Medicaid Intermediate Care Facility for persons with profound mental retardation and developmental disabilities. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund. Three separately-budgeted subfunds, used internally, comprise this fund.

*Combining Statement of Net Assets
Nonmajor Enterprise Funds*

December 31, 2011

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Assets</i>			
<i>Current assets:</i>			
Equity in pooled cash and cash equivalents.....	\$ 601,833	\$ 1,812,082	\$ 2,413,915
Accounts receivable (net).....	29,118	1,023,941	1,053,059
Due from other funds.....	4,007	9,180	13,187
Inventory of supplies.....	60,533	60,533	60,533
<i>Total current assets</i>	<u>634,958</u>	<u>2,905,736</u>	<u>3,540,694</u>
<i>Noncurrent assets:</i>			
Unamortized bond issuance costs.....	20,435	69,721	90,156
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	71,611	448,536	520,147
Less:Accumulated depreciation.....	(6,482,810)	(4,161,792)	(10,644,602)
<i>Total net capital assets</i>	<u>12,062,612</u>	<u>15,255,667</u>	<u>27,318,279</u>
<i>Total noncurrent assets</i>	<u>12,083,047</u>	<u>15,325,388</u>	<u>27,408,435</u>
<i>Total Assets</i>	<u>12,718,005</u>	<u>18,231,124</u>	<u>30,949,129</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	17,741	286,464	304,205
Due to other funds.....	723	210,713	211,436
Due to other governments.....		3,840	3,840
Accrued wages and benefits.....	6,867	583,939	590,806
Current portion of general obligation bonds.....	459,540	465,000	924,540
Accrued interest on general obligation bonds.....	9,040	16,404	25,444
Current portion of compensated absences.....		277,115	277,115
<i>Total current liabilities</i>	<u>493,911</u>	<u>1,843,475</u>	<u>2,337,386</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	4,168,782		4,168,782
General obligation bonds, net.....	3,184,230	7,449,533	10,633,763
Compensated absences, net.....	27,117	287,650	314,767
<i>Total long-term liabilities</i>	<u>7,380,129</u>	<u>7,737,183</u>	<u>15,117,312</u>
<i>Total Liabilities</i>	<u>7,874,040</u>	<u>9,580,658</u>	<u>17,454,698</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,418,842	7,460,667	15,879,509
Unrestricted.....	(3,574,877)	1,189,799	(2,385,078)
<i>Total net assets</i>	<u>\$ 4,843,965</u>	<u>\$ 8,650,466</u>	<u>\$ 13,494,431</u>

*Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds*

For the Year Ended December 31, 2011

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,695,707	\$ 12,975,132	\$ 14,670,839
Other revenue.....	<u> </u>	<u>20,763</u>	<u>20,763</u>
<i>Total Operating Revenues</i>	<u>1,695,707</u>	<u>12,995,895</u>	<u>14,691,602</u>
<i>Operating Expenses:</i>			
Personal services.....	308,636	10,911,497	11,220,133
Materials and supplies.....	12,456	864,178	876,634
Contractual services.....	194,741	2,560,063	2,754,804
Utilities.....	65,890	332,012	397,902
Depreciation.....	434,278	510,269	944,547
Other expenses.....	<u>126,615</u>	<u>480,737</u>	<u>607,352</u>
<i>Total Operating Expenses</i>	<u>1,142,616</u>	<u>15,658,756</u>	<u>16,801,372</u>
<i>Operating Income (Loss)</i>	553,091	(2,662,861)	(2,109,770)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	<u>(127,157)</u>	<u>(199,548)</u>	<u>(326,705)</u>
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(127,157)</u>	<u>(199,548)</u>	<u>(326,705)</u>
<i>Income (Loss) Before Transfers</i>	425,934	(2,862,409)	(2,436,475)
Transfers in.....		4,350,000	4,350,000
Transfers out.....	<u>(9,095)</u>	<u>(5,926)</u>	<u>(15,021)</u>
<i>Change in Net Assets</i>	<u>416,839</u>	<u>1,481,665</u>	<u>1,898,504</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>4,427,126</u>	<u>7,168,801</u>	<u>11,595,927</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 4,843,965</u>	<u>\$ 8,650,466</u>	<u>\$ 13,494,431</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 1,469,108	\$ 12,953,984	\$ 14,423,092
Cash receipts from interfund services provided.....	219,404		219,404
Cash payments to employees for services.....	(223,716)	(8,938,194)	(9,161,910)
Cash payments to suppliers for goods and services.....	(295,657)	(3,166,080)	(3,461,737)
Cash payments for interfund services used.....	(194,048)	(3,221,748)	(3,415,796)
Other operating cash receipts.....		20,503	20,503
<i>Net cash provided by (used for) operating activities.....</i>	<u>975,090</u>	<u>(2,351,535)</u>	<u>(1,376,445)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		4,350,000	4,350,000
Transfers out to other funds.....	(9,095)	(5,926)	(15,021)
Amounts repaid on interfund loans	(450,000)		(450,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(459,095)</u>	<u>4,344,074</u>	<u>3,884,979</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds.....	(443,725)	(455,000)	(898,725)
Interest paid on general obligation bonds.....	(122,613)	(203,675)	(326,288)
Acquisition and construction of capital assets.....		(20,375)	(20,375)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(566,338)</u>	<u>(679,050)</u>	<u>(1,245,388)</u>
<i>Cash flows from investing activities:</i>			
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(50,343)	1,313,489	1,263,146
Cash and cash equivalents at beginning of year.....	652,176	498,593	1,150,769
Cash and cash equivalents at end of year.....	<u>\$ 601,833</u>	<u>\$ 1,812,082</u>	<u>\$ 2,413,915</u>
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 553,091	\$ (2,662,861)	\$ (2,109,770)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>			
Depreciation.....	434,278	510,269	944,547
(Increase) decrease in accounts receivable.....	(7,782)	(20,608)	(28,390)
(Increase) decrease in due from other funds.....	586	(800)	(214)
(Increase) decrease in inventory of supplies.....		(5,397)	(5,397)
Increase (decrease) in accounts payable.....	(6,841)	588	(6,253)
Increase (decrease) in due to other funds.....	61	72,452	72,513
Increase (decrease) in due to other governments.....		(273,742)	(273,742)
Increase (decrease) in accrued wages and benefits.....	(749)	87,494	86,745
Increase (decrease) in compensated absences.....	2,446	(58,930)	(56,484)
<i>Total adjustments.....</i>	<u>421,999</u>	<u>311,326</u>	<u>733,325</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 975,090</u>	<u>\$ (2,351,535)</u>	<u>\$ (1,376,445)</u>

Noncash investing, capital and financing activities:

During 2011, there were no noncash investing, capital and financing activities for the Nonmajor Enterprise Funds.

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Parking Facilities-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,747,446	\$ 1,747,446	\$ 1,688,511	\$ (58,935)
Total Revenues.....	1,747,446	1,747,446	1,688,511	(58,935)
<i>Expenses:</i>				
<i>Administration Complex Parking Facilities</i>				
Salaries.....	133,645	142,488	142,332	156
Fringe benefits.....	73,394	78,464	77,859	605
Special fringe benefits.....	1,525	1,925	1,791	134
Operating supplies.....	18,772	15,022	12,652	2,370
Contractual professional services.....	17,337	23,537	21,364	2,173
Maintenance and repair services.....	96,464	115,922	103,236	12,686
Communications.....	4,671	3,302	3,302	0
Insurance.....	45,000	22,231	22,231	0
Public utility services.....	30,200	36,821	36,457	364
Miscellaneous.....	75,500	76,399	76,395	4
Total Administration Complex Parking Facilities...	496,508	516,111	497,619	18,492
<i>Reibold Parking Facility</i>				
Salaries.....	48,027	49,977	49,960	17
Fringe benefits.....	34,554	35,904	34,419	1,485
Special fringe benefits.....	500	600	596	4
Operating supplies.....	5,567	5,367	4,325	1,042
Staff training and development.....		120	120	0
Contractual professional services.....	9,982	6,707	6,507	200
Maintenance and repair services.....	64,582	67,057	58,019	9,038
Communications.....	4,500	4,831	4,822	9
Insurance.....	3,000	1,799	1,799	0
Public utility services.....	35,300	40,200	40,107	93
Miscellaneous.....	28,375	20,655	20,306	349
Total Reibold Parking Facility.....	234,387	233,217	220,980	12,237
Total Expenses.....	730,895	749,328	718,599	30,729
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	1,016,551	998,118	969,912	(28,206)
Advances out.....	(450,000)	(450,000)	(450,000)	0
Transfers out.....	(615,538)	(607,106)	(540,792)	66,314
Net Change in Fund Equity.....	(48,987)	(58,988)	(20,880)	38,108
Fund Equity At Beginning Of Year.....	476,687	476,687	476,687	0
Prior Year Encumbrances Appropriated.....	34,986	34,986	34,986	0
Fund Equity At End Of Year.....	\$ 462,686	\$ 452,685	\$ 490,793	\$ 38,108

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Parking Facility Bonds-Parking Facilities-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	280,938	280,938	280,938	0
Total Expenses.....	280,938	280,938	280,938	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(280,938)	(280,938)	(280,938)	0
Transfers in.....	280,938	280,938	280,936	(2)
Net Change in Fund Equity.....	0	0	(2)	(2)
Fund Equity At Beginning Of Year.....	2	2	2	0
Fund Equity At End Of Year.....	\$ 2	\$ 2	\$ 0	\$ (2)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-Parking Facility Bonds-Parking Facilities-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	285,400	285,400	285,400	0
Total Expenses.....	285,400	285,400	285,400	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(285,400)	(285,400)	(285,400)	0
Transfers in.....	285,400	285,400	210,657	(74,743)
Net Change in Fund Equity.....	0	0	(74,743)	(74,743)
Fund Equity At Beginning Of Year.....	74,743	74,743	74,743	0
Fund Equity At End Of Year.....	\$ 74,743	\$ 74,743	\$ 0	\$ (74,743)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 12,525,336	\$ 12,525,336	\$ 12,263,698	\$ (261,638)
Other.....	8,000	8,000	9,718	1,718
<i>Total Revenues.....</i>	<u>12,533,336</u>	<u>12,533,336</u>	<u>12,273,416</u>	<u>(259,920)</u>
<i>Expenses:</i>				
<i>Protected Costs</i>				
Operating supplies.....	216,055	220,575	218,938	1,637
Public utility services.....	378,095	358,095	338,339	19,756
Miscellaneous.....	489,487	538,987	538,232	755
<i>Total Protected Costs.....</i>	<u>1,083,637</u>	<u>1,117,657</u>	<u>1,095,509</u>	<u>22,148</u>
<i>Cost of Ownership</i>				
Capital outlays.....	45,600	38,135	38,135	
Construction and improvements.....	18,000	3,908	3,908	0
<i>Total Cost of Ownership.....</i>	<u>63,600</u>	<u>42,043</u>	<u>42,043</u>	<u>0</u>
<i>Stillwater HSL One Time Initiatives</i>				
Interfund agreements.....	200,000			0
Capital outlays.....	20,903	20,903	15,903	5,000
<i>Total Cost of Stillwater HSL One Time Initiatives.....</i>	<u>220,903</u>	<u>20,903</u>	<u>15,903</u>	<u>5,000</u>
<i>Registered Nurse</i>				
Salaries.....	310,963	301,363	299,167	2,196
Fringe benefits.....	90,697	88,732	87,943	789
Special fringe benefits.....		4,260	4,260	0
<i>Total Registered Nurse.....</i>	<u>401,660</u>	<u>394,355</u>	<u>391,370</u>	<u>2,985</u>
<i>Psychologist</i>				
Contractual professional services.....	21,271	13,956	5,984	7,972
<i>Total Psychologist.....</i>	<u>21,271</u>	<u>13,956</u>	<u>5,984</u>	<u>7,972</u>
<i>Quality Assurance</i>				
Salaries.....	62,442	62,842	62,733	109
Fringe benefits.....	15,477	16,111	16,000	111
Operating supplies.....	500			0
<i>Total Quality Assurance.....</i>	<u>78,419</u>	<u>78,953</u>	<u>78,733</u>	<u>220</u>
<i>Licensed Practical Nurse</i>				
Salaries.....	1,122,670	1,237,258	1,236,555	703
Fringe benefits.....	519,203	505,823	505,743	80
<i>Total Licensed Practical Nurse.....</i>	<u>1,641,873</u>	<u>1,743,081</u>	<u>1,742,298</u>	<u>783</u>
<i>In-Service</i>				
Salaries.....	70,200	54,800	54,443	357
Fringe benefits.....	25,588	23,388	23,287	101
Special fringe benefits.....	3,356			0
Operating supplies.....	4,109	3,560	3,119	441
Routine business.....	250	120		120
Staff training and development.....	200			0
Contractual professional services.....	6,700			0
<i>Total In-Service.....</i>	<u>110,403</u>	<u>81,868</u>	<u>80,849</u>	<u>1,019</u>
<i>Physical Therapy</i>				
Operating supplies.....	410	498	498	0
Contractual professional services.....	59,199	53,602	53,602	0
<i>Total Physical Therapy.....</i>	<u>59,609</u>	<u>54,100</u>	<u>54,100</u>	<u>0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Occupational Therapy</i>				
Salaries.....	\$ 49,254	\$ 50,454	\$ 50,162	\$ 292
Fringe benefits.....	20,480	20,830	20,819	11
Operating supplies.....	18,524	17,818	13,270	4,548
Routine business.....	400	700	621	79
Contractual professional services.....	110,189	104,301	104,300	1
<i>Total Occupational Therapy.....</i>	<u>198,847</u>	<u>194,103</u>	<u>189,172</u>	<u>4,931</u>
<i>Speech Therapy</i>				
Contractual professional services.....	22,244	16,825	16,825	0
<i>Total Speech Therapy.....</i>	<u>22,244</u>	<u>16,825</u>	<u>16,825</u>	<u>0</u>
<i>Recreation</i>				
Salaries.....	193,115	153,115	151,456	1,659
Fringe benefits.....	68,813	51,828	51,809	19
Operating supplies.....	8,548	4,198	3,978	220
Contractual professional services.....	5,001	3,475	2,650	825
<i>Total Recreation.....</i>	<u>275,477</u>	<u>212,616</u>	<u>209,893</u>	<u>2,723</u>
<i>Social Services</i>				
Salaries.....	119,600	122,900	122,844	56
Fringe benefits.....	49,411	49,986	49,922	64
Operating supplies.....	915	75	75	0
Routine business.....	840	840	229	611
Contractual professional services.....	200	400	291	109
<i>Total Social Services.....</i>	<u>170,966</u>	<u>174,201</u>	<u>173,361</u>	<u>840</u>
<i>Programming</i>				
Salaries.....	2,606,265	2,996,472	2,970,643	25,829
Fringe benefits.....	1,213,013	1,310,743	1,310,426	317
Special fringe benefits.....	1,100	589	589	0
Operating supplies.....	7,158	6,158	5,939	219
Routine business.....	945	1,045	1,041	4
Contractual professional services.....	1,198,846	999,946	998,162	1,784
<i>Total Programming.....</i>	<u>5,027,327</u>	<u>5,314,953</u>	<u>5,286,800</u>	<u>28,153</u>
<i>Habilitation Care Supervisors</i>				
Salaries.....	399,390	387,890	385,456	2,434
Fringe benefits.....	135,687	102,987	102,797	190
<i>Total Habilitation Care Supervisors.....</i>	<u>535,077</u>	<u>490,877</u>	<u>488,253</u>	<u>2,624</u>
<i>Nursing</i>				
Salaries.....	66,227	51,227	50,325	902
Fringe benefits.....	23,298	36,198	36,188	10
Special fringe benefits.....	2,551			0
Operating supplies.....	13,329	7,729	7,179	550
Routine business.....	558	558	548	10
Contractual professional services.....	946,018	1,064,618	1,053,129	11,489
<i>Total Nursing.....</i>	<u>1,051,981</u>	<u>1,160,330</u>	<u>1,147,369</u>	<u>12,961</u>
<i>Nursing Office</i>				
Salaries.....	30,742	31,642	31,521	121
Fringe benefits.....	11,121	11,121	11,070	51
<i>Total Nursing Office.....</i>	<u>41,863</u>	<u>42,763</u>	<u>42,591</u>	<u>172</u>
<i>Restorative Aides</i>				
Salaries.....	52,865	62,865	62,072	793
Fringe benefits.....	40,219	35,044	34,889	155
<i>Total Restorative Aides.....</i>	<u>93,084</u>	<u>97,909</u>	<u>96,961</u>	<u>948</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>QMRP</i>				
Salaries.....	\$ 240,489	\$ 221,689	\$ 221,422	\$ 267
Fringe benefits.....	101,514	94,053	94,018	35
Special fringe benefits.....		1,145	1,109	36
<i>Total QMRP</i>	<u>342,003</u>	<u>316,887</u>	<u>316,549</u>	<u>338</u>
<i>Administration</i>				
Salaries.....	41,184	42,384	42,377	7
Fringe benefits.....	247,160	18,694	18,636	58
Operating supplies.....	5,900	3,400	3,136	264
Routine business.....	270	270	7	263
Board approved travel.....	2,750			0
Staff training and development.....	2,500	2,500	1,760	740
Contractual professional services.....	143,787	113,287	110,782	2,505
Communications.....	2,000	2,000	1,120	880
Insurance.....	30,300	174,916	162,494	12,422
<i>Total Administration</i>	<u>475,851</u>	<u>357,451</u>	<u>340,312</u>	<u>17,139</u>
<i>Fiscal Services</i>				
Salaries.....	250,371	234,371	232,844	1,527
Fringe benefits.....	102,620	84,770	84,692	78
Special fringe benefits.....	1,000			0
Operating supplies.....	10,975	5,975	5,820	155
Routine business.....	775	775	747	28
Contractual professional services.....	26,037	28,887	27,618	1,269
Maintenance and repair services.....	5,950	5,532	5,532	0
Communications.....	4,997	10,147	7,178	2,969
Public utility services.....	28,784	30,684	29,649	1,035
<i>Total Fiscal Services</i>	<u>431,509</u>	<u>401,141</u>	<u>394,080</u>	<u>7,061</u>
<i>Facility Services</i>				
Salaries.....	83,016	80,016	78,537	1,479
Fringe benefits.....	66,070	52,070	51,394	676
Special fringe benefits.....	1,250			0
Operating supplies.....	230,255	288,894	278,357	10,537
Routine business.....	125	125	62	63
Contractual professional services.....	5,524	14,274	13,412	862
Maintenance and repair services.....	22,450	17,050	9,502	7,548
Miscellaneous.....	7,359			0
<i>Total Facility Services</i>	<u>416,049</u>	<u>452,429</u>	<u>431,264</u>	<u>21,165</u>
<i>Human Resources</i>				
Salaries.....	156,811	130,311	127,593	2,718
Fringe benefits.....	70,709	58,209	57,686	523
Post-employment services.....	500			0
Operating supplies.....	10,000	8,000	7,973	27
Routine business.....	1,200	1,200	526	674
Staff training and development.....	400	400		400
Contractual professional services.....	42,544	34,643	33,096	1,547
Communications.....	6,256	6,256		6,256
<i>Total Human Resources</i>	<u>288,420</u>	<u>239,019</u>	<u>226,874</u>	<u>12,145</u>
<i>Receptionist</i>				
Salaries.....	31,158	23,158	23,078	80
Fringe benefits.....	11,189	9,639	9,596	43
<i>Total Receptionist</i>	<u>42,347</u>	<u>32,797</u>	<u>32,674</u>	<u>123</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual (Cont'd.)
Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Maintenance</i>				
Salaries.....	\$ 584,206	\$ 535,306	\$ 531,724	\$ 3,582
Fringe benefits.....	236,306	211,026	210,695	331
Special fringe benefits.....	3,725	3,925	3,795	130
Contractual professional services.....		330	330	0
Maintenance and repair services.....	68,739	99,858	89,885	9,973
<i>Total Maintenance.....</i>	<u>892,976</u>	<u>850,445</u>	<u>836,429</u>	<u>14,016</u>
<i>Laundry and Linen</i>				
Salaries.....	102,690	102,402	101,372	1,030
Fringe benefits.....	35,372	34,672	34,485	187
Operating supplies.....	42,433	17,933	11,400	6,533
Contractual professional services.....	1,000	2,500	1,622	878
Maintenance and repair services.....	1,000	3,000	2,872	128
<i>Total Laundry and Linen.....</i>	<u>182,495</u>	<u>160,507</u>	<u>151,751</u>	<u>8,756</u>
<i>Transportation</i>				
Operating supplies.....	2,650			0
Routine business.....	676			0
Staff training and development.....	304			0
Contractual professional services.....	111	111	4	107
Maintenance and repair services.....	13,590	18,188	17,847	341
Miscellaneous.....	20	20		20
<i>Total Transportation.....</i>	<u>17,351</u>	<u>18,319</u>	<u>17,851</u>	<u>468</u>
<i>Medical Records</i>				
Salaries.....	36,150	37,250	36,550	700
Fringe benefits.....	11,494	11,244	11,102	142
Operating supplies.....	1,200	811	811	0
<i>Total Medical Records.....</i>	<u>48,844</u>	<u>49,305</u>	<u>48,463</u>	<u>842</u>
<i>Dietary</i>				
Salaries.....	291,598	297,498	297,022	476
Fringe benefits.....	186,048	167,348	167,250	98
Operating supplies.....	264,529	286,979	279,671	7,308
Staff training and development.....	500	500	155	345
Contractual professional services.....	12,140	29,652	28,781	871
Maintenance and repair services.....	6,475	6,305	5,570	735
Miscellaneous.....	330	330		330
<i>Total Dietary.....</i>	<u>761,620</u>	<u>788,612</u>	<u>778,449</u>	<u>10,163</u>
<i>Leased Equipment</i>				
Rentals.....	21,061	26,061	24,109	1,952
<i>Total Leased Equipment.....</i>	<u>21,061</u>	<u>26,061</u>	<u>24,109</u>	<u>1,952</u>
<i>Total Expenses.....</i>	<u>15,018,767</u>	<u>14,944,466</u>	<u>14,756,819</u>	<u>187,647</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(2,485,431)</u>	<u>(2,411,130)</u>	<u>(2,483,403)</u>	<u>(72,273)</u>
Transfers in.....	3,000,000	3,000,000	4,350,000	1,350,000
Transfers out.....	(655,177)	(658,677)	(658,675)	2
<i>Net Change in Fund Equity.....</i>	<u>(140,608)</u>	<u>(69,807)</u>	<u>1,207,922</u>	<u>1,277,729</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>187,785</u>	<u>187,785</u>	<u>187,785</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>144,056</u>	<u>144,056</u>	<u>144,056</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 191,233</u>	<u>\$ 262,034</u>	<u>\$ 1,539,763</u>	<u>\$ 1,277,729</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Adult Interim Care Home-Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 732,534	\$ 732,534	\$ 690,286	\$ (42,248)
<i>Total Revenues</i>	<u>732,534</u>	<u>732,534</u>	<u>690,286</u>	<u>(42,248)</u>
<i>Expenses:</i>				
<i>Adult Interim Care Home Operations</i>				
Salaries.....	484,615	522,615	520,376	2,239
Fringe benefits.....	201,132	204,632	203,825	807
Operating supplies.....	41,418	42,148	36,297	5,851
Routine business.....	150			0
Contractual professional services.....	1,000	11,000	9,551	1,449
Maintenance and repair services.....		750	257	493
Communications.....	730			0
Rentals.....	600			0
Miscellaneous.....	3,500	3,500	1,995	1,505
<i>Total Expenses</i>	<u>733,145</u>	<u>784,645</u>	<u>772,301</u>	<u>12,344</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(611)	(52,111)	(82,015)	(29,904)
<i>Net Change in Fund Equity</i>	<u>(611)</u>	<u>(52,111)</u>	<u>(82,015)</u>	<u>(29,904)</u>
<i>Fund Equity At Beginning Of Year</i>	98,941	98,941	98,941	0
<i>Prior Year Encumbrances Appropriated</i>	6,144	6,144	6,144	0
<i>Fund Equity At End Of Year</i>	<u>\$ 104,474</u>	<u>\$ 52,974</u>	<u>\$ 23,070</u>	<u>\$ (29,904)</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-Stillwater Center Facility Bonds-Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	<u>658,675</u>	<u>658,675</u>	<u>658,675</u>	<u>0</u>
<i>Total Expenses</i>	<u>658,675</u>	<u>658,675</u>	<u>658,675</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	<u>(658,675)</u>	<u>(658,675)</u>	<u>(658,675)</u>	<u>0</u>
Transfers in.....	658,675	658,675	658,675	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the County or to other governments, on a cost-reimbursement basis.

<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
<i>Mailroom</i>	This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.
<i>Stockroom</i>	The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.
<i>Service Depot</i>	The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Kronos Timekeeping Services</i>	The Kronos Timekeeping Services Fund was established to account for certain costs in connection with the administration and management of the County's employee timekeeping application. This fund was not budgeted for 2011 since it had no disbursement activity during the year.
<i>Health Insurance Admin./E.A.P.</i>	The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.
<i>Healthcare Self-Insurance</i>	The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the provider's administration of the programs. Two separately-budgeted subfunds, used internally, comprise this fund.
<i>Property/Casualty Risk Management</i>	The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.
<i>Workers' Compensation Risk Management</i>	The County has a self-funding program for certain workers' compensation claims, which includes participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation for all claims applicable to periods prior to July 1, 2010. This fund, which is non-annually budgeted, is used to account for self-funded claims along with the administration of the overall insurance program.

*Combining Statement of Net Assets
Internal Service Funds*

December 31, 2011

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>	<i>Other Data Services</i>
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 283,619	\$ 187,785	\$ 99,444	\$ 81,508	\$ 3,300,100	\$ 10,079
Accounts receivable (net).....	18,686		15,905	56,357	15,628	
Due from other funds.....	16,034	145,432	52,687	20,980	118,282	
Inventory of supplies.....	20,318	19,323	94,576	40,309	6,273	
Prepaid expenses.....						
<i>Total current assets.....</i>	<u>338,657</u>	<u>352,540</u>	<u>262,612</u>	<u>199,154</u>	<u>3,440,283</u>	<u>10,079</u>
<i>Noncurrent assets:</i>						
<i>Capital assets in service:</i>						
Furniture, fixtures and equipment.....	439,702	40,131	31,497	35,770	1,518,324	29,838
Less:Accumulated depreciation.....	(234,966)	(5,352)	(31,497)	(31,087)	(895,830)	(18,389)
<i>Total net capital assets.....</i>	<u>204,736</u>	<u>34,779</u>	<u>0</u>	<u>4,683</u>	<u>622,494</u>	<u>11,449</u>
<i>Total noncurrent assets.....</i>	<u>204,736</u>	<u>34,779</u>	<u>0</u>	<u>4,683</u>	<u>622,494</u>	<u>11,449</u>
<i>Total Assets.....</i>	<u>543,393</u>	<u>387,319</u>	<u>262,612</u>	<u>203,837</u>	<u>4,062,777</u>	<u>21,528</u>
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	136,434	3,275	41,084	41,016	87,774	
Current portion of insurance claims payable.....						
Due to other funds.....	2,001		1,169	21,043		
Accrued wages and benefits.....	4,800	7,553	3,308	8,170	5,451	
Current portion of capitalized leases.....	40,215	6,919				
Current portion of compensated absences.....	32,090	44,676		3,011	1,436	
<i>Total Current Liabilities.....</i>	<u>215,540</u>	<u>62,423</u>	<u>45,561</u>	<u>73,240</u>	<u>94,661</u>	<u>0</u>
<i>Long Term Liabilities:</i>						
Interfund payables.....	421,200	125,327	96,200	50,000		
Insurance claims payable (net of current portion).....						
Capitalized leases (net of current portion).....	144,427	26,212				
Compensated absences (net of current portion).....	4,549	7,456	5,137	8,480	20,802	
<i>Total Long Term Liabilities.....</i>	<u>570,176</u>	<u>158,995</u>	<u>101,337</u>	<u>58,480</u>	<u>20,802</u>	<u>0</u>
<i>Total Liabilities.....</i>	<u>785,716</u>	<u>221,418</u>	<u>146,898</u>	<u>131,720</u>	<u>115,463</u>	<u>0</u>
<i>Net Assets</i>						
Invested in capital assets, net of related debt.....	20,094	1,648		4,683	622,494	11,449
Unrestricted.....	(262,417)	164,253	115,714	67,434	3,324,820	10,079
<i>Total Net Assets.....</i>	<u>\$ (242,323)</u>	<u>\$ 165,901</u>	<u>\$ 115,714</u>	<u>\$ 72,117</u>	<u>\$ 3,947,314</u>	<u>\$ 21,528</u>

<i>Kronos Timekeeping Services</i>	<i>Health Insurance Admin./E.A.P</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 55,342	\$ 187,988	\$ 11,780,946 52,602	\$ 5,226,401 2,104 3,572	\$ 23,057,222	\$ 44,270,434 161,282 356,987 180,799 477,468
<u>55,342</u>	<u>187,988</u>	<u>11,833,548</u>	<u>5,606,721</u>	<u>23,160,046</u>	<u>45,446,970</u>
	5,435 (5,435)		24,800 (12,813)	24,800 (12,813)	2,150,297 (1,248,182)
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,987</u>	<u>11,987</u>	<u>902,115</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,987</u>	<u>11,987</u>	<u>902,115</u>
<u>55,342</u>	<u>187,988</u>	<u>11,833,548</u>	<u>5,618,708</u>	<u>23,172,033</u>	<u>46,349,085</u>
	9,724	110,113 5,083,389	13,205 188,751 566	12,382 2,197,317 761	455,007 7,469,457 25,540
1,221	3,382		3,512	3,512	40,909 47,134 107,347
<u>1,221</u>	<u>13,106</u>	<u>5,193,502</u>	<u>219,101</u>	<u>2,227,039</u>	<u>8,145,394</u>
			584,822	3,984,120	692,727 4,568,942 170,639 56,714
<u>0</u>	<u>5,964</u>	<u>0</u>	<u>2,163</u>	<u>2,163</u>	<u>5,489,022</u>
<u>1,221</u>	<u>19,070</u>	<u>5,193,502</u>	<u>806,086</u>	<u>6,213,322</u>	<u>13,634,416</u>
			11,987	11,987	684,342
<u>54,121</u>	<u>168,918</u>	<u>6,640,046</u>	<u>4,800,635</u>	<u>16,946,724</u>	<u>32,030,327</u>
<u>\$ 54,121</u>	<u>\$ 168,918</u>	<u>\$ 6,640,046</u>	<u>\$ 4,812,622</u>	<u>\$ 16,958,711</u>	<u>\$ 32,714,669</u>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds*

For the Year Ended December 31, 2011

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications	Other Data Services
<i>Operating Revenues:</i>						
Charges for services.....	\$ 1,249,042	\$ 1,890,886	\$ 2,465,647	\$ 1,903,701	\$ 1,609,025	\$ 53,491
Other revenue.....	102			4,774	2,297	
<i>Total Operating Revenues.....</i>	<u>1,249,144</u>	<u>1,890,886</u>	<u>2,465,647</u>	<u>1,908,475</u>	<u>1,611,322</u>	<u>53,491</u>
<i>Operating Expenses:</i>						
Personal services.....	180,444	304,836	118,640	302,364	359,376	
Materials and supplies.....	105,399	1,249,509	1,372,403	1,427,445	6,332	
Contractual services.....	124,954	227,654	812,141	74,087	60,751	72,574
Utilities.....					1,102,919	
Depreciation.....	34,543	5,351		1,869	138,280	5,968
Insurance claims.....						
Other expenses.....	528,241		13,941	16,492	5,624	
<i>Total Operating Expenses.....</i>	<u>973,581</u>	<u>1,787,350</u>	<u>2,317,125</u>	<u>1,822,257</u>	<u>1,673,282</u>	<u>78,542</u>
<i>Operating Income (Loss).....</i>	<u>275,563</u>	<u>103,536</u>	<u>148,522</u>	<u>86,218</u>	<u>(61,960)</u>	<u>(25,051)</u>
<i>Nonoperating Revenues (Expenses)</i>						
Interest expense and fiscal charges.....	(2,207)	(2,330)				
Gain (loss) from disposal of capital assets.....	803	(49,770)				
Other nonoperating revenue (expense).....	(3,230)	349				
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(4,634)</u>	<u>(51,751)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>						
<i>Transfers in.....</i>	<u>270,929</u>	<u>51,785</u>	<u>148,522</u>	<u>86,218</u>	<u>(61,960)</u>	<u>(25,051)</u>
<i>Change in Net Assets.....</i>	<u>270,929</u>	<u>51,785</u>	<u>148,522</u>	<u>86,218</u>	<u>(61,960)</u>	<u>(25,051)</u>
<i>Total Net Assets (Deficit) At</i>						
<i>Beginning Of Year.....</i>	<u>(513,252)</u>	<u>114,116</u>	<u>(32,808)</u>	<u>(14,101)</u>	<u>4,009,274</u>	<u>46,579</u>
<i>Total Net Assets (Deficit) At</i>						
<i>End Of Year.....</i>	<u>\$ (242,323)</u>	<u>\$ 165,901</u>	<u>\$ 115,714</u>	<u>\$ 72,117</u>	<u>\$ 3,947,314</u>	<u>\$ 21,528</u>

<i>Kronos Timekeeping Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 55,342	\$ 455,840	\$ 51,884,219	\$ 1,569,764	\$ 2,664,342	\$ 65,801,299
			73,297	245	80,715
<u>55,342</u>	<u>455,840</u>	<u>51,884,219</u>	<u>1,643,061</u>	<u>2,664,587</u>	<u>65,882,014</u>
1,221	228,813	1,017,987	170,754	171,586	2,856,021
	2,226		2,533	1,714	4,167,561
	156,974	2,285,724	973,687	1,233,231	6,021,777
					1,102,919
			4,960	4,960	195,931
		45,806,560	496,173	2,920,529	49,223,262
			8,275	5,969	578,542
<u>1,221</u>	<u>388,013</u>	<u>49,110,271</u>	<u>1,656,382</u>	<u>4,337,989</u>	<u>64,146,013</u>
54,121	67,827	2,773,948	(13,321)	(1,673,402)	1,736,001
					(4,537)
			4,858		(44,109)
					(2,881)
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,858</u>	<u>0</u>	<u>(51,527)</u>
54,121	67,827	2,773,948	(8,463)	(1,673,402)	1,684,474
		3,000,000			3,000,000
<u>54,121</u>	<u>67,827</u>	<u>5,773,948</u>	<u>(8,463)</u>	<u>(1,673,402)</u>	<u>4,684,474</u>
<u>0</u>	<u>101,091</u>	<u>866,098</u>	<u>4,821,085</u>	<u>18,632,113</u>	<u>28,030,195</u>
\$ <u>54,121</u>	\$ <u>168,918</u>	\$ <u>6,640,046</u>	\$ <u>4,812,622</u>	\$ <u>16,958,711</u>	\$ <u>32,714,669</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2011

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>	<i>Other Data Services</i>
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 195,778	\$ 12,827	\$ 28,406	\$ 524,505	\$ 174,294	\$ 10,070
Cash receipts from interfund services provided.....	1,051,657	1,887,113	2,499,311	1,435,732	1,447,131	43,421
Cash payments to employees for services.....	(205,601)	(252,632)	(101,415)	(233,826)	(284,210)	
Cash payments to suppliers for goods and services.....	(742,521)	(1,480,530)	(2,288,564)	(1,326,516)	(1,089,339)	(72,574)
Cash payments for insurance claims.....						
Cash payments for interfund services used.....	(72,207)	(52,416)	(61,056)	(344,563)	(130,385)	
Other operating cash receipts.....	102			4,774	2,297	
Cash from other sources.....	1,236	287				
<i>Net cash provided by (used for) operating activities.....</i>	<u>228,444</u>	<u>114,648</u>	<u>76,682</u>	<u>60,106</u>	<u>119,788</u>	<u>(19,083)</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....						
Amounts borrowed on interfund loans	171,200	91,300	46,200	10,000		
Amounts repaid on interfund loans	(143,500)	(34,027)	(108,000)	(40,000)		
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>27,700</u>	<u>57,273</u>	<u>(61,800)</u>	<u>(30,000)</u>	<u>0</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(23,435)	(59,718)				
Interest paid on capital leases.....	(2,207)	(2,330)				
Acquisition and construction of capital assets.....	(11,706)	(1,068)			(12,621)	
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(37,348)</u>	<u>(63,116)</u>	<u>0</u>	<u>0</u>	<u>(12,621)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	218,796	108,805	14,882	30,106	107,167	(19,083)
Cash and cash equivalents at beginning of year.....	64,823	78,980	84,562	51,402	3,192,933	29,162
Cash and cash equivalents at end of year.....	<u>\$ 283,619</u>	<u>\$ 187,785</u>	<u>\$ 99,444</u>	<u>\$ 81,508</u>	<u>\$ 3,300,100</u>	<u>\$ 10,079</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 275,563	\$ 103,536	\$ 148,522	\$ 86,218	\$ (61,960)	\$ (25,051)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	34,543	5,351		1,869	138,280	5,968
Miscellaneous nonoperating income (expense).....	1,236	287				
(Increase) decrease in accounts receivable.....	(2,378)	597	1,888	11,614	4,304	
(Increase) decrease in due from other funds.....	771	8,457	55,968	44,922	8,096	
(Increase) decrease in inventory of supplies.....	1,299	(11,647)	15,863	(2,278)	1,596	
(Increase) decrease in prepaid expenses.....						
Increase (decrease) in accounts payable.....	(11,762)	(8,282)	(139,758)	(57,446)	26,032	
Increase (decrease) in due to other funds.....	1,139		190	(27,928)	(2,118)	
Increase (decrease) in due to other governments.....						
Increase (decrease) in accrued wages and benefits.....	(5,501)	3,254	(1,572)	(35)	830	
Increase (decrease) in insurance claims payable.....						
Increase (decrease) in compensated absences.....	(66,466)	13,095	(4,419)	3,170	4,728	
<i>Total adjustments.....</i>	<u>(47,119)</u>	<u>11,112</u>	<u>(71,840)</u>	<u>(26,112)</u>	<u>181,748</u>	<u>5,968</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 228,444</u>	<u>\$ 114,648</u>	<u>\$ 76,682</u>	<u>\$ 60,106</u>	<u>\$ 119,788</u>	<u>\$ (19,083)</u>
<i>Noncash investing, capital and financing activities:</i>						

During 2011, the Printing Services and Mailroom funds entered into new borrowings under capital lease agreements in the amounts of \$208,077 and \$37,727, respectively.

<i>Kronos Timekeeping Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 55,342	\$ 32,925	\$ 9,196,924	\$ 22,725	\$ 337,198	\$ 10,535,651
	422,915	42,659,230	1,544,467	2,327,144	55,373,464
	(193,353)		(154,241)	(153,536)	(1,578,815)
	(92,637)	(3,373,405)	(945,999)	(1,954,648)	(13,366,732)
		(46,200,698)	(375,909)	(2,052,892)	(48,629,499)
	(103,665)		(50,653)	(29,815)	(844,760)
		523,216	74,077	245	604,711
			4,858		6,381
<u>55,342</u>	<u>66,185</u>	<u>2,805,267</u>	<u>119,325</u>	<u>(1,526,304)</u>	<u>2,100,400</u>
		3,000,000			3,000,000
					318,700
					(325,527)
<u>0</u>	<u>0</u>	<u>3,000,000</u>	<u>0</u>	<u>0</u>	<u>2,993,173</u>
					(83,153)
					(4,537)
					(25,395)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(113,085)</u>
55,342	66,185	5,805,267	119,325	(1,526,304)	4,980,488
0	121,803	5,975,679	5,107,076	24,583,526	39,289,946
<u>\$ 55,342</u>	<u>\$ 187,988</u>	<u>\$ 11,780,946</u>	<u>\$ 5,226,401</u>	<u>\$ 23,057,222</u>	<u>\$ 44,270,434</u>
\$ 54,121	\$ 67,827	\$ 2,773,948	\$ (13,321)	\$ (1,673,402)	\$ 1,736,001
			4,960	4,960	195,931
			4,858		6,381
		495,151	780		511,956
			(2,572)		115,642
					4,833
			(4,469)	6,529	2,060
	(1,637)	(69,694)	7,064	(25,164)	(280,647)
	(1,159)		64	(100)	(29,912)
				(708,461)	(708,461)
1,221	(1,166)		1,125	1,125	(719)
		(394,138)	120,264	867,637	593,763
	2,320		572	572	(46,428)
<u>1,221</u>	<u>(1,642)</u>	<u>31,319</u>	<u>132,646</u>	<u>147,098</u>	<u>364,399</u>
<u>\$ 55,342</u>	<u>\$ 66,185</u>	<u>\$ 2,805,267</u>	<u>\$ 119,325</u>	<u>\$ (1,526,304)</u>	<u>\$ 2,100,400</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Printing Services-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.....	\$ 1,398,074	\$ 1,410,074	\$ 1,247,435	\$ (162,639)
Other.....			904	904
Total Revenues.....	1,398,074	1,410,074	1,248,339	(161,735)
Expenses:				
<i>Printing Services</i>				
Salaries.....	195,684	181,163	181,163	0
Fringe benefits.....	64,870	71,174	71,174	0
Special fringe benefits.....	204	73	73	0
Operating supplies.....	107,167	113,952	111,306	2,646
Routine business.....	1,329	583	583	0
Board approved travel		152	152	0
Staff training and development.....	817	500	500	0
Contractual professional services.....	54,247	87,647	84,505	3,142
Maintenance and repair services.....	90,186	50,799	50,426	373
Communications.....	4,637	4,628	4,618	10
Insurance.....	715	538	538	0
Rentals.....	783,220	724,446	706,364	18,082
Capital outlays.....	9,400	135	135	0
Debt service.....	18,900	29,300	29,300	0
Total Expenses.....	1,331,376	1,265,090	1,240,837	24,253
Excess (Deficiency) Of				
Revenues Over Expenses.....	66,698	144,984	7,502	(137,482)
Advances in.....		171,200	171,200	0
Advances out.....	(100,000)	(143,500)	(143,500)	0
Net Change in Fund Equity.....	(33,302)	172,684	35,202	(137,482)
Fund Equity At Beginning Of Year.....	7,731	7,731	7,731	0
Prior Year Encumbrances Appropriated.....	57,092	57,092	57,092	0
Fund Equity At End Of Year.....	\$ 31,521	\$ 237,507	\$ 100,025	\$ (137,482)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Mailroom-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,148,416	\$ 2,148,416	\$ 1,899,940	\$ (248,476)
Total Revenues	2,148,416	2,148,416	1,899,940	(248,476)
<i>Expenses:</i>				
<i>Mailroom Administration</i>				
Salaries.....	205,418	215,200	215,200	0
Fringe benefits.....	56,461	73,221	73,221	0
Special fringe benefits.....	2,200	66	66	0
Operating supplies.....	5,500	6,022	6,022	0
Contractual professional services.....	1,000	1,069	1,069	0
Maintenance and repair services.....	5,000	4,071	4,071	0
Communications.....	2,200	1,221	1,221	0
Insurance.....	1,533	10,036	10,036	0
Capital outlays.....		1,100	1,100	0
Debt service.....	64,696	64,300	64,300	0
Total Mailroom Administration.....	344,008	376,306	376,306	0
<i>Mailroom Postage</i>				
Operating supplies.....	1,558,707	1,420,600	1,400,600	20,000
Communications.....	235,587	225,233	225,233	0
Total Mailroom Postage.....	1,794,294	1,645,833	1,625,833	20,000
Total Expenses.....	2,138,302	2,022,139	2,002,139	20,000
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	10,114	126,277	(102,199)	(228,476)
Advances in.....		91,300	91,300	0
Advances out.....	(34,027)	(34,027)	(34,027)	0
Net Change in Fund Equity.....	(23,913)	183,550	(44,926)	(228,476)
<i>Fund Equity At Beginning Of Year.....</i>	54,333	54,333	54,333	0
<i>Prior Year Encumbrances Appropriated.....</i>	24,647	24,647	24,647	0
Fund Equity At End Of Year.....	\$ 55,067	\$ 262,530	\$ 34,054	\$ (228,476)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Stockroom-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,583,925	\$ 2,597,325	\$ 2,527,717	\$ (69,608)
Total Revenues.....	2,583,925	2,597,325	2,527,717	(69,608)
<i>Expenses:</i>				
<i>Stockroom</i>				
Salaries.....	81,248	86,070	86,070	0
Fringe benefits.....	34,462	38,394	38,394	0
Special fringe benefits.....	600	293	293	0
Operating supplies.....	1,487,221	1,510,442	1,505,978	4,464
Staff training and development.....	32,000	13,245	13,245	0
Contractual professional services.....	807,726	739,779	737,553	2,226
Maintenance and repair services.....	118,844	114,662	109,619	5,043
Communications.....	5,750	7,053	7,053	0
Insurance.....	2,000	1,399	1,399	0
Rentals.....	1,000	841	841	0
Capital outlays.....	3,000	2,000		2,000
Total Expenses.....	2,576,851	2,516,178	2,500,445	15,733
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	7,074	81,147	27,272	(53,875)
Advances in.....		46,200	46,200	0
Advances out.....	(50,000)	(108,000)	(108,000)	0
Net Change in Fund Equity.....	(42,926)	19,347	(34,528)	(53,875)
<i>Fund Equity At Beginning Of Year.....</i>	3,971	3,971	3,971	0
<i>Prior Year Encumbrances Appropriated.....</i>	80,591	80,591	80,591	0
Fund Equity At End Of Year.....	\$ 41,636	\$ 103,909	\$ 50,034	\$ (53,875)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Service Depot-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,460,000	\$ 1,946,269	\$ 1,960,237	\$ 13,968
Other.....			4,774	4,774
<i>Total Revenues</i>	<u>1,460,000</u>	<u>1,946,269</u>	<u>1,965,011</u>	<u>18,742</u>
<i>Expenses:</i>				
<i>Service Depot</i>				
Salaries.....	200,612	202,812	202,120	692
Fringe benefits.....	106,272	104,046	96,552	7,494
Special fringe benefits.....	722	557	557	0
Operating supplies.....	993,653	1,536,854	1,534,726	2,128
Board approved travel.....	337			0
Staff training and development.....	419	119	119	0
Contractual professional services.....	5,267	2,944	2,846	98
Maintenance and repair services.....	77,526	70,939	70,184	755
Communications.....	8,429	7,468	7,461	7
Insurance.....	1,500	1,500	773	727
Rentals.....	17,500	26,798	26,781	17
Miscellaneous.....	3,200	2,700	2,700	0
<i>Total Expenses</i>	<u>1,415,437</u>	<u>1,956,737</u>	<u>1,944,819</u>	<u>11,918</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	44,563	(10,468)	20,192	30,660
Advances in.....			10,000	10,000
Advances out.....	(40,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Equity</i>	4,563	(50,468)	(9,808)	40,660
<i>Fund Equity At Beginning Of Year</i>	29,804	29,804	29,804	0
<i>Prior Year Encumbrances Appropriated</i>	21,598	21,598	21,598	0
<i>Fund Equity At End Of Year</i>	<u>\$ 55,965</u>	<u>\$ 934</u>	<u>\$ 41,594</u>	<u>\$ 40,660</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Telecommunications-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,760,000	\$ 1,760,000	\$ 1,621,425	\$ (138,575)
Other.....			2,297	2,297
<i>Total Revenues</i>	<u>1,760,000</u>	<u>1,760,000</u>	<u>1,623,722</u>	<u>(136,278)</u>
<i>Expenses:</i>				
<i>Telecommunications</i>				
Salaries.....	252,533	252,533	244,654	7,879
Fringe benefits.....	122,824	122,824	107,642	15,182
Special fringe benefits.....	1,000	1,634	1,521	113
Operating supplies.....	11,900	11,900	4,771	7,129
Routine business.....	550	550		550
Board approved travel.....	3,900	3,900		3,900
Staff training and development.....	2,800	2,166	25	2,141
Contractual professional services.....	24,852	24,852	16,407	8,445
Maintenance and repair services.....	59,841	50,741	22,710	28,031
Communications.....	38,041	38,041	29,447	8,594
Insurance.....	4,942	4,942	761	4,181
Public utility services.....	1,226,771	1,226,771	1,202,389	24,382
Rentals.....	13,824	13,824	13,824	0
Capital outlays.....	4,593	13,693	4,396	9,297
<i>Total Expenses</i>	<u>1,768,371</u>	<u>1,768,371</u>	<u>1,648,547</u>	<u>119,824</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(8,371)	(8,371)	(24,825)	(16,454)
<i>Fund Equity At Beginning Of Year</i>				
	3,184,562	3,184,562	3,184,562	0
<i>Prior Year Encumbrances Appropriated</i>				
	8,371	8,371	8,371	0
<i>Fund Equity At End Of Year</i>	<u>\$ 3,184,562</u>	<u>\$ 3,184,562</u>	<u>\$ 3,168,108</u>	<u>\$ (16,454)</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Other Data Services-Internal Service Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 53,950	\$ 53,950	\$ 53,491	\$ (459)
<i>Total Revenues</i>	<u>53,950</u>	<u>53,950</u>	<u>53,491</u>	<u>(459)</u>
<i>Expenses:</i>				
<i>Data Services</i>				
Maintenance and repair services.....	49,241	49,201	48,200	1,001
Communications.....	25,000	25,000	24,960	40
Insurance.....		40	37	3
<i>Total Expenses</i>	<u>74,241</u>	<u>74,241</u>	<u>73,197</u>	<u>1,044</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	<u>(20,291)</u>	<u>(20,291)</u>	<u>(19,706)</u>	<u>585</u>
<i>Fund Equity At Beginning Of Year</i>				
	<u>29,162</u>	<u>29,162</u>	<u>29,162</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 8,871</u>	<u>\$ 8,871</u>	<u>\$ 9,456</u>	<u>\$ 585</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Health Insurance Admin./E.A.P.-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 450,000	\$ 450,000	\$ 455,840	\$ 5,840
<u>Total Revenues.....</u>	<u>450,000</u>	<u>450,000</u>	<u>455,840</u>	<u>5,840</u>
<i>Expenses:</i>				
<i>Health Insurance Administration</i>				
Salaries.....	204,964	204,964	166,542	38,422
Fringe benefits.....	80,259	80,259	60,591	19,668
Special fringe benefits.....		308	298	10
Operating supplies.....	800	2,400	2,226	174
Board approved travel.....	4,000	92		92
Staff training and development.....	4,914	1,314	5	1,309
Contractual professional services.....	126,761	184,561	176,899	7,662
Communications.....	11,600	5,800	3,585	2,215
Insurance.....	300	900	821	79
<u>Total Expenses.....</u>	<u>433,598</u>	<u>480,598</u>	<u>410,967</u>	<u>69,631</u>
<i>Excess (Deficiency) Of</i>				
<u>Revenues Over Expenses.....</u>	<u>16,402</u>	<u>(30,598)</u>	<u>44,873</u>	<u>75,471</u>
<i>Fund Equity At Beginning Of Year.....</i>				
	110,042	110,042	110,042	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	11,761	11,761	11,761	0
<u>Fund Equity At End Of Year.....</u>	<u>\$ 138,205</u>	<u>\$ 91,205</u>	<u>\$ 166,676</u>	<u>\$ 75,471</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Aetna-Healthcare-Self Insurance-Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.....	\$ 54,426,527	\$ 54,426,527	\$ 25,292,275	\$ (29,134,252)
Other.....			523,216	523,216
Total Revenues.....	54,426,527	54,426,527	25,815,491	(28,611,036)
Expenses:				
<i>Aetna-Self Insurance</i>				
Contractual professional services.....	2,230,000	1,230,000	1,113,763	116,237
Insurance.....	55,054,138	34,995,883	34,995,883	0
Total Expenses.....	57,284,138	36,225,883	36,109,646	116,237
Excess (Deficiency) Of				
Revenues Over Expenses.....	(2,857,611)	18,200,644	(10,294,155)	(28,494,799)
Transfers in.....		4,500,000	4,500,000	0
Net Change in Fund Equity.....	(2,857,611)	22,700,644	(5,794,155)	(28,494,799)
<i>Fund Equity At Beginning Of Year.....</i>	<i>5,960,679</i>	<i>5,960,679</i>	<i>5,960,679</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>15,000</i>			<i>0</i>
Fund Equity At End Of Year.....	\$ 3,118,068	\$ 28,661,323	\$ 166,524	\$ (28,494,799)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Anthem Benefits-Healthcare-Self Insurance-Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.....	\$ 0	\$ 29,530,000	\$ 26,563,880	\$ (2,966,120)
Total Revenues.....	0	29,530,000	26,563,880	(2,966,120)
Expenses:				
<i>Aetna-Self Insurance</i>				
Fringe benefits.....		1,100,000	1,017,987	82,013
Contractual professional services.....		1,245,000	1,244,247	753
Insurance.....		19,650,000	12,450,822	7,199,178
Total Expenses.....	0	21,995,000	14,713,056	7,281,944
Revenues Over Expenses.....	0	7,535,000	11,850,824	4,315,824
Transfers in.....		3,000,000	3,000,000	0
Transfers out.....		(4,500,000)	(4,500,000)	0
Net Change in Fund Equity.....	0	6,035,000	10,350,824	4,315,824
<i>Fund Equity At Beginning Of Year.....</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Fund Equity At End Of Year.....	\$ 0	\$ 6,035,000	\$ 10,350,824	\$ 4,315,824

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Property/Casualty Risk Management-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2011

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,870,500	\$ 1,870,500	\$ 1,527,682	\$ (342,818)
Other.....			118,445	118,445
<i>Total Revenues.....</i>	<u>1,870,500</u>	<u>1,870,500</u>	<u>1,646,127</u>	<u>(224,373)</u>
<i>Expenses:</i>				
<i>Property and Casualty Administration</i>				
Salaries.....	130,764	131,984	131,980	4
Fringe benefits.....	40,364	39,044	34,825	4,219
Special fringe benefits.....	1,510	1,610	1,551	59
Operating supplies.....	3,000	4,250	3,784	466
Routine business.....	1,357	1,357	319	1,038
Board approved travel.....	3,960	2,710		2,710
Staff training and development.....	13,325	13,325	4,891	8,434
Contractual professional services.....	5,489	15,489	9,033	6,456
Maintenance and repair services.....	12,000	12,000	11,898	102
Communications.....	5,200	5,200	3,235	1,965
Rentals.....	2,000	2,000	1,665	335
Capital outlays.....	3,026	3,026	3,026	0
<i>Total Property and Casualty Administration.....</i>	<u>221,995</u>	<u>231,995</u>	<u>206,207</u>	<u>25,788</u>
<i>Property and Casualty Premiums & Claims</i>				
Contractual professional services.....	145,000	135,000	134,406	594
Insurance.....	1,500,942	1,500,942	1,305,766	195,176
Cost recovery.....	25,000	25,000		25,000
<i>Total Property and Casualty Premiums & Claims..</i>	<u>1,670,942</u>	<u>1,660,942</u>	<u>1,440,172</u>	<u>220,770</u>
<i>Safety Training</i>				
Special fringe benefits.....	3,700	3,700	2,000	1,700
Staff training and development.....	4,850	4,850	4,850	0
<i>Total Safety Training.....</i>	<u>8,550</u>	<u>8,550</u>	<u>6,850</u>	<u>1,700</u>
<i>Total Expenses.....</i>	<u>1,901,487</u>	<u>1,901,487</u>	<u>1,653,229</u>	<u>248,258</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(30,987)</u>	<u>(30,987)</u>	<u>(7,102)</u>	<u>23,885</u>
<i>Fund Equity At Beginning Of Year.....</i>				
	5,073,115	5,073,115	5,073,115	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	<u>33,961</u>	<u>33,961</u>	<u>33,961</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 5,076,089</u>	<u>\$ 5,076,089</u>	<u>\$ 5,099,974</u>	<u>\$ 23,885</u>

Fiduciary Funds - Agency Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.

<i>Payroll Agency Funds</i>	These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.
-----------------------------	--

<i>Undivided Tax Agency Funds</i>	The Undivided Tax Funds include Real Estate Property Taxes, Tangible Personal Property Taxes, Inheritance Taxes and various other taxes collected and distributed by the County.
-----------------------------------	--

<i>Other Agency Funds</i>	Other miscellaneous Agency Funds, for which the County acts as custodian, are reported under this heading.
---------------------------	--

Combining Statement of Changes in Assets and Liabilities-Agency Funds

For the Year Ended December 31, 2011

<i>Payroll Agency Funds</i>		<i>Balance at Beginning of Year</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance at End of Year</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	4,825,508	\$ 243,443,648	\$ 243,580,230	\$ 4,688,926
<i>Total Assets</i>	\$	<u>4,825,508</u>	<u>\$ 243,443,648</u>	<u>\$ 243,580,230</u>	<u>\$ 4,688,926</u>
<i>Liabilities</i>					
Due to other governments.....	\$	4,410,303	\$ 100,257,674	\$ 100,475,330	\$ 4,192,647
Other liabilities.....		415,205	143,185,974	143,104,900	496,279
<i>Total Liabilities</i>	\$	<u>4,825,508</u>	<u>\$ 243,443,648</u>	<u>\$ 243,580,230</u>	<u>\$ 4,688,926</u>
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	100,552,747	\$ 847,491,158	\$ 858,026,873	\$ 90,017,032
Collateral on loaned securities.....		9,049,970		9,049,970	0
Taxes levied for other governments.....		664,126,515	610,511,312	589,073,588	685,564,239
<i>Total Assets</i>	\$	<u>773,729,232</u>	<u>\$ 1,458,002,470</u>	<u>\$ 1,456,150,431</u>	<u>\$ 775,581,271</u>
<i>Liabilities</i>					
Due to other governments.....	\$	764,679,262	\$ 1,458,002,470	\$ 1,447,100,461	\$ 775,581,271
Obligations under securities lending.....		9,049,970		9,049,970	0
<i>Total Liabilities</i>	\$	<u>773,729,232</u>	<u>\$ 1,458,002,470</u>	<u>\$ 1,456,150,431</u>	<u>\$ 775,581,271</u>
<i>Other Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	18,327,393	\$ 58,675,422	\$ 56,799,385	\$ 20,203,430
Cash and cash equivalents-segregated accounts.....		18,318,188	147,795,281	147,124,627	18,988,842
<i>Total Assets</i>	\$	<u>36,645,581</u>	<u>\$ 206,470,703</u>	<u>\$ 203,924,012</u>	<u>\$ 39,192,272</u>
<i>Liabilities</i>					
Due to other governments.....	\$	504,878	\$ 5,283,098	\$ 5,269,177	\$ 518,799
Other liabilities.....		36,140,703	201,187,605	198,654,835	38,673,473
<i>Total Liabilities</i>	\$	<u>36,645,581</u>	<u>\$ 206,470,703</u>	<u>\$ 203,924,012</u>	<u>\$ 39,192,272</u>
<i>Total Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	123,705,648	\$ 1,149,610,228	\$ 1,158,406,488	\$ 114,909,388
Cash and cash equivalents-segregated accounts.....		18,318,188	147,795,281	147,124,627	18,988,842
Collateral on loaned securities.....		9,049,970		9,049,970	0
Taxes levied for other governments.....		664,126,515	610,511,312	589,073,588	685,564,239
<i>Total Assets</i>	\$	<u>815,200,321</u>	<u>\$ 1,907,916,821</u>	<u>\$ 1,903,654,673</u>	<u>\$ 819,462,469</u>
<i>Liabilities</i>					
Due to other governments.....	\$	769,594,443	\$ 1,563,543,242	\$ 1,552,844,968	\$ 780,292,717
Obligations under securities lending.....		9,049,970		9,049,970	0
Other liabilities.....		36,555,908	344,373,579	341,759,735	39,169,752
<i>Total Liabilities</i>	\$	<u>815,200,321</u>	<u>\$ 1,907,916,821</u>	<u>\$ 1,903,654,673</u>	<u>\$ 819,462,469</u>

This page left intentionally blank to facilitate two-up page display for pdf viewing only.

This page intentionally left blank.

Statistical Section



This page intentionally left blank.

Statistical Section

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

Contents:

<i>Financial Trends</i>	These schedules contain trend information to help understand how the County's financial performance and well-being have changed over time. These schedules can be found on pages 290 to 301.
<i>Revenue Capacity</i>	These schedules contain information to help assess the County's most significant local revenue sources. These schedules can be found on pages 302 to 308.
<i>Debt Capacity</i>	These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. These schedules can be found on pages 309 to 314.
<i>Demographic and Economic Information</i>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. These schedules can be found on pages 315 to 317.
<i>Operating Information</i>	These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs. These schedules can be found on pages 318 to 322.

Net Assets by Component

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2002	2003	2004	2005
<i>Governmental activities</i>				
Invested in capital assets, net of related debt	\$ 407,378,685	\$ 411,090,737	\$ 444,770,518	\$ 452,461,084
Restricted	164,410,827	107,492,004	87,809,491	123,622,195
Unrestricted	161,144,572	182,184,395	198,992,236	195,228,532
<i>Total governmental activities net assets</i>	<u>732,934,084</u>	<u>700,767,136</u>	<u>731,572,245</u>	<u>771,311,811</u>
<i>Business-type activities</i>				
Invested in capital assets, net of related debt	198,338,557	216,049,957	232,965,647	250,690,641
Restricted		86,435,682	77,488,972	63,379,667
Unrestricted	142,772,889	47,010,304	50,350,398	49,633,585
<i>Total business-type activities net assets</i>	<u>341,111,446</u>	<u>349,495,943</u>	<u>360,805,017</u>	<u>363,703,893</u>
<i>Primary government</i>				
Invested in capital assets, net of related debt	605,717,242	627,140,694	677,736,165	703,151,725
Restricted	164,410,827	193,927,686	165,298,463	187,001,862
Unrestricted	303,917,461	229,194,699	249,342,634	244,862,117
<i>Total primary government net assets</i>	<u>\$ 1,074,045,530</u>	<u>\$ 1,050,263,079</u>	<u>\$ 1,092,377,262</u>	<u>\$ 1,135,015,704</u>

2006	2007	2008	2009	2010	2011
\$ 474,924,692	\$ 481,087,797	\$ 493,973,730	\$ 494,468,536	\$ 497,684,238	\$ 491,258,673
119,149,399	126,712,519	137,952,919	132,998,026	126,414,900	219,262,056
197,154,882	194,310,963	203,164,206	189,610,709	205,386,437	128,822,623
791,228,973	802,111,279	835,090,855	817,077,271	829,485,575	839,343,352
253,206,796	262,389,063	269,958,963	274,725,098	271,676,375	277,874,738
23,074,519	27,907,464	29,191,271	27,984,824	26,500,608	20,560,093
95,347,750	95,003,952	95,961,368	98,741,238	106,842,122	104,008,005
371,629,065	385,300,479	395,111,602	401,451,160	405,019,105	402,442,836
728,131,488	743,476,860	763,932,693	769,193,634	769,360,613	769,133,411
142,223,918	154,619,983	167,144,190	160,982,850	152,915,508	239,822,149
292,502,632	289,314,915	299,125,574	288,351,947	312,228,559	232,830,628
\$ 1,162,858,038	\$ 1,187,411,758	\$ 1,230,202,457	\$ 1,218,528,431	\$ 1,234,504,680	\$ 1,241,786,188

Changes in Net Assets

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2002	2003	2004	2005
Expenses				
<i>Governmental activities:</i>				
General government	\$ 34,130,942	\$ 38,814,646	\$ 36,349,528	\$ 39,848,363
Judicial and law enforcement	135,730,501	142,001,155	137,040,737	144,401,974
Environment and public works	15,480,097	20,663,599	14,833,792	17,672,017
Social services	247,528,396	247,022,760	247,152,140	267,866,466
Community and economic development	31,588,870	29,123,008	17,762,217	18,589,022
Interest and fiscal charges on long-term debt	2,356,195	2,224,643	2,076,732	2,407,699
<i>Total governmental activities expenses</i>	<u>466,815,001</u>	<u>479,849,811</u>	<u>455,215,146</u>	<u>490,785,541</u>
<i>Business-type activities:</i>				
Water	29,210,025	26,823,908	28,871,495	32,024,037
Wastewater	36,104,975	37,317,021	36,919,726	39,093,555
Solid Waste Management	19,269,319	19,046,559	19,020,082	17,308,881
Parking Facilities	917,228	1,578,828	1,514,105	1,380,872
Stillwater Center	11,061,211	12,395,350	13,334,343	13,343,604
<i>Total business-type activities expenses</i>	<u>96,562,758</u>	<u>97,161,666</u>	<u>99,659,751</u>	<u>103,150,949</u>
<i>Total primary government expenses</i>	<u>\$ 563,377,759</u>	<u>\$ 577,011,477</u>	<u>\$ 554,874,897</u>	<u>\$ 593,936,490</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 21,496,187	\$ 22,090,706	\$ 21,570,071	\$ 24,060,553
Judicial and law enforcement	13,857,959	16,184,925	17,507,587	17,774,297
Environment and public works	4,378,272	3,260,531	3,071,520	3,313,986
Social services	7,556,601	5,381,190	6,643,553	10,702,937
Community and economic development	2,442,001	2,415,895	1,736,078	1,791,833
Operating grants and contributions	182,653,480	192,487,242	210,065,383	217,009,995
Capital grants and contributions	9,848,858	7,021,003	6,389,395	18,314,683
<i>Total governmental activities program revenues</i>	<u>242,233,358</u>	<u>248,841,492</u>	<u>266,983,587</u>	<u>292,968,284</u>
<i>Business-type activities:</i>				
Charges for Services				
Water	29,742,197	27,102,235	26,775,464	30,110,071
Wastewater	37,582,338	36,223,679	37,305,281	40,875,470
Solid Waste Management	22,632,957	24,425,832	23,165,554	22,293,588
Parking Facilities	1,027,341	1,508,709	1,712,351	1,743,652
Stillwater Center	9,244,505	9,697,340	10,821,450	11,210,167
Capital grants and contributions	5,210,741	1,614,624	5,741,629	2,146,137
<i>Total business-type activities program revenues</i>	<u>105,440,079</u>	<u>100,572,419</u>	<u>105,521,729</u>	<u>108,379,085</u>
<i>Total primary government program revenues</i>	<u>\$ 347,673,437</u>	<u>\$ 349,413,911</u>	<u>\$ 372,505,316</u>	<u>\$ 401,347,369</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(224,581,643)	(231,008,319)	(188,231,559)	(197,817,257)
<i>Business-type activities</i>	8,877,321	3,410,753	5,861,978	5,228,136
<i>Total primary government net expense</i>	<u>\$ (215,704,322)</u>	<u>\$ (227,597,566)</u>	<u>\$ (182,369,581)</u>	<u>\$ (192,589,121)</u>

(Cont'd.)

2006	2007	2008	2009	2010	2011
\$ 44,923,936	\$ 49,841,809	\$ 47,679,817	\$ 46,267,760	\$ 47,184,127	\$ 45,555,852
143,283,074	156,772,668	172,328,638	170,384,909	165,863,588	160,924,095
17,673,013	19,748,227	19,372,394	19,950,382	19,558,766	29,724,929
279,038,800	290,281,621	291,778,895	314,574,968	273,398,775	250,462,369
16,029,837	17,907,526	14,121,820	17,462,570	16,990,933	17,188,443
2,411,043	2,330,933	2,164,855	2,027,940	2,028,967	1,367,555
503,359,703	536,882,784	547,446,419	570,668,529	525,025,156	505,223,243
32,300,477	34,200,969	34,247,359	34,933,626	34,993,326	34,109,777
44,826,202	44,592,238	44,633,673	42,346,628	44,304,731	44,646,263
18,255,612	18,060,302	19,716,142	19,620,671	19,142,578	20,452,424
1,439,069	1,326,673	1,923,094	1,523,288	1,393,749	1,265,946
14,136,615	15,244,450	15,522,450	16,970,415	16,939,827	15,915,029
110,957,975	113,424,632	116,042,718	115,394,628	116,774,211	116,389,439
\$ 614,317,678	\$ 650,307,416	\$ 663,489,137	\$ 686,063,157	\$ 641,799,367	\$ 621,612,682
\$ 28,720,706	\$ 31,882,073	\$ 31,757,802	\$ 30,715,992	\$ 31,702,256	\$ 30,055,340
17,898,357	18,050,344	19,049,418	21,196,125	23,892,852	22,746,517
3,338,282	2,744,670	3,043,148	2,618,993	3,351,542	2,813,610
11,177,119	13,924,916	12,314,527	10,650,715	8,474,943	9,127,216
1,613,826	1,702,569	1,304,242	1,058,957	1,126,691	1,057,890
215,556,976	236,442,434	224,782,787	251,417,223	225,154,922	197,760,439
5,905,104	5,420,668	9,807,629	4,461,508	10,497,929	11,905,093
284,210,370	310,167,674	302,059,553	322,119,513	304,201,135	275,466,105
28,945,526	32,056,073	32,233,830	34,259,782	34,658,803	32,925,072
41,609,213	45,462,572	43,399,716	42,382,581	41,328,277	39,358,586
23,001,436	22,606,698	22,575,113	21,404,247	22,726,383	19,897,450
1,773,177	1,756,937	1,767,906	1,793,460	1,683,357	1,695,707
11,914,179	12,034,754	12,602,191	13,626,404	13,048,278	12,975,132
3,486,556	6,346,752	4,924,855	2,523,468	1,620,870	958,631
110,730,087	120,263,786	117,503,611	115,989,942	115,065,968	107,810,578
\$ 394,940,457	\$ 430,431,460	\$ 419,563,164	\$ 438,109,455	\$ 419,267,103	\$ 383,276,683
(219,149,333)	(226,715,110)	(245,386,866)	(248,549,016)	(220,824,021)	(229,757,138)
(227,888)	6,839,154	1,460,893	595,314	(1,708,243)	(8,578,861)
\$ (219,377,221)	\$ (219,875,956)	\$ (243,925,973)	\$ (247,953,702)	\$ (222,532,264)	\$ (238,335,999)

Changes in Net Assets (Cont'd.)

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2002	2003	2004	2005
General Revenues and Other Changes in Net Assets				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267
Developmental disabilities	4,086,789	3,849,843	3,953,997	3,910,012
Human services	72,223,077	69,006,700	91,539,155	88,519,306
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276
Other taxes	8,211,846	8,523,529	8,631,279	8,929,500
Grants and contributions not restricted to specific programs	21,060,412	21,534,566	21,299,144	20,956,377
Gain from disposal of capital assets	918,730	218,291	295,706	193,433
Unrestricted investment earnings	30,243,526	9,057,075	6,641,656	12,822,158
Miscellaneous	17,690,687	9,355,171	7,578,736	5,981,854
Transfers	(4,336,621)	(3,474,100)	(3,744,688)	(1,469,729)
<i>Total governmental activities</i>	<u>228,756,652</u>	<u>198,841,371</u>	<u>219,036,668</u>	<u>222,154,454</u>
<i>Business-type activities:</i>				
Gain from disposal of capital assets	1,125	165,076	25,675	484,521
Unrestricted investment earnings	709,424	203,981	445,850	1,355,738
Miscellaneous	373,509	1,130,587	1,230,883	979,533
Transfers	4,336,621	3,474,100	3,744,688	1,469,729
<i>Total business-type activities</i>	<u>5,420,679</u>	<u>4,973,744</u>	<u>5,447,096</u>	<u>4,289,521</u>
<i>Total primary government</i>	<u>\$ 234,177,331</u>	<u>\$ 203,815,115</u>	<u>\$ 224,483,764</u>	<u>\$ 226,443,975</u>
Change in Net Assets				
<i>Governmental activities</i>	\$ 4,175,009	\$ (32,166,948)	\$ 30,805,109	\$ 24,337,197
<i>Business-type activities</i>	14,298,000	8,384,497	11,309,074	9,517,657
<i>Total primary government</i>	<u>\$ 18,473,009</u>	<u>\$ (23,782,451)</u>	<u>\$ 42,114,183</u>	<u>\$ 33,854,854</u>

	2006	2007	2008	2009	2010	2011
\$	19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415
	3,747,929	3,512,914	3,260,915	2,958,299	2,948,209	2,987,755
	88,861,337	89,064,740	117,431,241	112,294,936	111,615,319	115,040,009
	65,645,345	64,691,720	62,946,971	58,520,545	61,439,062	66,998,226
	8,581,018	9,224,146	9,208,394	8,065,138	8,395,654	8,526,021
	22,361,933	20,671,328	22,274,489	21,108,365	22,215,732	19,526,597
	147,373	159,589	1,151,015	192,377	122,510	205,033
	24,822,378	30,689,097	29,531,315	7,066,198	8,770,936	13,199,072
	8,761,697	4,901,027	5,771,935	7,202,111	5,158,664	1,835,146
	(2,864,528)	(3,288,593)	(4,072,652)	(3,516,133)	(3,573,588)	(4,754,359)
	239,066,495	237,597,416	264,783,024	230,535,432	233,232,325	239,614,915
	26,013	75,444	176,779	94,067	55,614	121,190
	2,194,489	2,319,986	1,632,080	1,105,443	454,955	261,854
	3,068,030	1,148,237	1,430,818	1,028,601	1,192,031	865,189
	2,864,528	3,288,593	4,072,652	3,516,133	3,573,588	4,754,359
	8,153,060	6,832,260	7,312,329	5,744,244	5,276,188	6,002,592
\$	247,219,555	\$ 244,429,676	\$ 272,095,353	\$ 236,279,676	\$ 238,508,513	\$ 245,617,507
\$	19,917,162	\$ 10,882,306	\$ 19,396,158	\$ (18,013,584)	\$ 12,408,304	\$ 9,857,777
	7,925,172	13,671,414	8,773,222	6,339,558	3,567,945	(2,576,269)
\$	27,842,334	\$ 24,553,720	\$ 28,169,380	\$ (11,674,026)	\$ 15,976,249	\$ 7,281,508

Governmental Activities Tax Revenues by Source

*Last Ten Fiscal Years
(accrual basis of accounting)*

	2002	2003	2004	2005
Property taxes levied for:				
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267
Developmental disabilities	4,086,789	3,849,843	3,953,997	3,910,012
Human services	72,223,077	69,006,700	91,539,155	88,519,306
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276
Other taxes:				
Real property transfer tax	1,840,654	2,066,302	2,188,770	2,386,153
Hotel/motel lodging tax	2,236,512	2,343,618	2,279,793	2,393,631
Motor vehicle license tax	4,134,680	4,113,609	4,162,716	4,149,716
Total tax revenues	<u>\$ 163,179,918</u>	<u>\$ 162,150,368</u>	<u>\$ 186,966,114</u>	<u>\$ 183,670,361</u>

	2006	2007	2008	2009	2010	2011
\$	19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415
	3,747,929	3,512,914	3,260,915	2,958,299	2,948,209	2,987,755
	88,861,337	89,064,740	117,431,241	112,294,936	111,615,319	115,040,009
	65,645,345	64,691,720	62,946,971	58,520,545	61,439,062	66,998,226
	2,067,196	2,444,347	2,670,894	1,929,476	2,139,472	1,979,525
	2,244,280	2,557,115	2,373,585	1,990,326	2,073,533	2,402,054
	4,269,542	4,222,684	4,163,915	4,145,336	4,182,649	4,144,442
\$	185,837,642	\$ 184,464,968	\$ 210,126,922	\$ 198,482,514	\$ 200,538,071	\$ 209,603,426

Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2002	2003	2004	2005
General Fund				
Nonspendable	\$	\$	\$	\$
Committed				
Unassigned				
Reserved	36,778	362,478	492,188	411,819
Unreserved	70,909,804	58,192,815	49,049,450	54,644,285
Total General Fund	70,946,582	58,555,293	49,541,638	55,056,104
Children Services				
Restricted				
Reserved	126,702	180,297	268,681	177,802
Unreserved	(1,066,011)	5,984,219	1,770,385	6,505,270
Total Children Services Fund	(939,309)	6,164,516	2,039,066	6,683,072
Alcohol, Drug Addiction and Mental Health Services Bd.				
Restricted				
Reserved	10,129,657	21,325,858	18,472,657	24,535,205
Unreserved	(1,090,994)	(16,003,812)	(12,316,901)	(19,487,206)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	9,038,663	5,322,046	6,155,756	5,047,999
Job & Family Services				
Restricted				
Reserved	10,860,456	13,048,074	16,623,352	10,625,703
Unreserved	(6,978,034)	(15,709,797)	(15,105,548)	(7,002,332)
Total Job & Family Services Fund	3,882,422	(2,661,723)	1,517,804	3,623,371
Human Services Levy				
Restricted				
Reserved	632,441	1,027,824	576,147	551,305
Unreserved	30,357,279	23,099,861	56,141,555	56,073,366
Total Human Services Levy Fund	30,989,720	24,127,685	56,717,702	56,624,671
Board of Developmental Disabilities Services				
Restricted				
Total Board of Developmental Disabilities Services	-	-	-	-
Other Governmental Funds				
Restricted				
Committed				
Assigned				
Unassigned				
Reserved	45,168,039	32,180,460	59,425,914	40,360,394
Unreserved, reported in:				
Special revenue funds	77,422,317	75,517,648	57,557,659	65,723,692
Debt service funds				
Capital projects funds	39,583,518	38,333,187	(2,100,841)	31,320,641
Total Other Governmental Funds	162,173,874	146,031,295	114,882,732	137,404,727
Total Fund Balances of Governmental Funds	\$ 276,091,952	\$ 237,539,112	\$ 230,854,698	\$ 264,439,944

Note: The County implemented GASB 54 in 2011.

The Board of Developmental Disabilities Services Fund was first reported as a major fund in 2011.

2006	2007	2008	2009	2010	2011
\$	\$	\$	\$	\$	\$ 7,858,517
					13,304,946
					56,982,651
552,592	6,537,896	9,618,548	8,769,177	7,634,195	
47,919,115	46,602,497	51,081,844	40,839,114	44,690,606	
48,471,707	53,140,393	60,700,392	49,608,291	52,324,801	78,146,114
					6,113,851
90,032	76,153	21,084		18,784	
5,997,324	4,149,270	1,811,958	740,662	5,246,055	
6,087,356	4,225,423	1,833,042	740,662	5,264,839	6,113,851
					14,730,154
24,116,837	33,553,269	30,592,594	32,836,336	32,816,423	
(17,708,689)	(26,738,868)	(22,146,846)	(23,999,111)	(19,754,154)	
6,408,148	6,814,401	8,445,748	8,837,225	13,062,269	14,730,154
					7,731,911
5,689,697	4,222,404	83,069	196,657	3,043	
(2,820,309)	9,382,346	11,379,433	6,415,433	10,385,310	
2,869,388	13,604,750	11,462,502	6,612,090	10,388,353	7,731,911
					58,877,327
635,048	106,202			8,048	
53,961,571	50,433,380	72,923,514	68,700,830	59,462,074	
54,596,619	50,539,582	72,923,514	68,700,830	59,470,122	58,877,327
					20,130,484
-	-	-	-	-	20,130,484
					66,245,850
					27,075,299
					463,028
					(3,689,540)
25,193,803	32,791,001	26,732,786	26,353,207	31,622,336	
65,858,636	72,200,327	65,176,662	68,455,141	70,564,157	
		(2,600,000)	(2,209,000)	(1,802,000)	
51,653,666	35,617,153	30,853,624	27,510,700	21,639,602	
142,706,105	140,608,481	120,163,072	120,110,048	122,024,095	90,094,637
\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

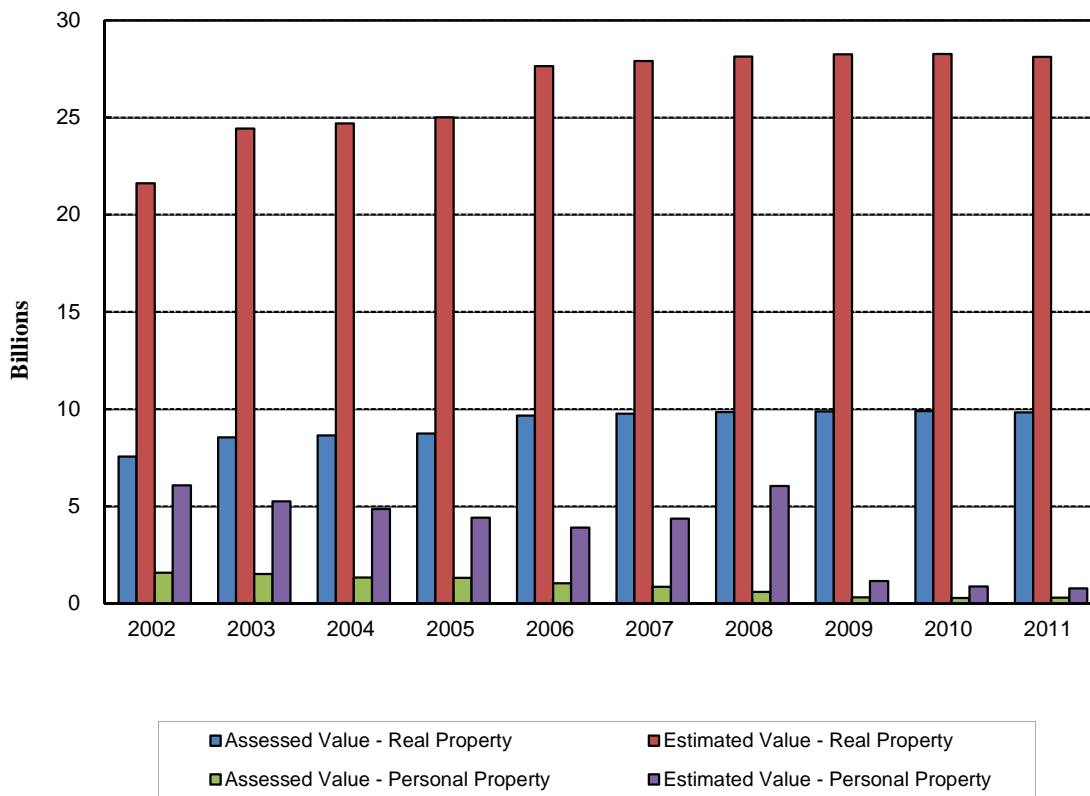
	2002	2003	2004	2005
<i>Revenues:</i>				
Property taxes	\$ 89,821,906	\$ 89,784,186	\$ 110,542,041	\$ 111,781,459
Sales tax	62,952,069	64,564,376	65,568,624	65,853,109
Other taxes	8,211,846	8,523,529	8,631,279	8,929,500
Licenses and permits	2,723,190	2,786,094	2,804,391	2,905,160
Fees and charges for services	43,360,367	41,412,621	42,082,895	46,360,968
Fines and forfeitures	1,421,710	1,498,338	1,371,727	1,450,986
Special assessments	292,867	280,320	264,179	379,311
Intergovernmental	215,392,727	217,915,519	238,590,816	256,632,101
Investment earnings	30,827,900	9,461,272	6,710,858	11,977,382
Miscellaneous	17,871,875	9,306,574	7,315,355	5,924,992
Total Revenues	472,876,457	445,532,829	483,882,165	512,194,968
<i>Expenditures:</i>				
Current:				
General government	28,287,431	31,657,412	31,070,261	30,697,050
Judicial and law enforcement	129,355,357	132,470,525	139,451,197	139,408,050
Environment and public works	17,664,079	19,482,723	20,303,740	19,364,489
Social services	232,922,161	233,531,332	236,623,795	246,931,413
Community and economic development	19,726,771	13,376,134	11,920,130	12,293,903
Capital outlay	26,925,145	20,793,226	30,103,321	37,222,004
Intergovernmental:				
General government	73,920	103,300	3,300	53,300
Judicial and law enforcement				
Environment and public works	232,744	232,744	225,765	230,280
Social services	11,875,178	12,525,722	6,878,742	15,886,995
Community and economic development	6,046,679	11,797,341	5,376,478	5,153,556
Debt service (including capital lease payments):				
Principal retirement	3,380,257	3,459,666	3,685,718	3,258,705
Interest and fiscal charges	2,373,116	2,266,250	2,110,554	2,714,922
Total Expenditures	478,862,838	481,696,375	487,753,001	513,214,667
<i>Excess (Deficiency) Of Revenues</i>				
Over Expenditures	(5,986,381)	(36,163,546)	(3,870,836)	(1,019,699)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	882,071	108,249	210,172	162,666
Inception of capital leases	426,961	752,179	547,990	61,492
Bonds issued	1,170,000			19,578,750
Refunding bonds issued				16,015,846
Premium on bond issuance				1,845,821
Payment to refunded bond escrow agent				(16,745,000)
Transfers in	130,990,614	101,942,351	106,227,185	123,723,429
Transfers out	(132,122,459)	(105,192,076)	(109,798,925)	(125,200,279)
Total Other Financing Sources And Uses.....	1,347,187	(2,389,297)	(2,813,578)	19,442,725
Net Change in Fund Balances				
	(4,639,194)	(38,552,843)	(6,684,414)	18,423,026
<i>Fund Balance at Beginning Of Year.....</i>	280,731,146	276,091,952	237,539,112	230,854,698
<i>Fund Balance reclassified/restated</i>				15,162,220
Fund Balance at End Of Year.....	\$ 276,091,952	\$ 237,539,109	\$ 230,854,698	\$ 264,439,944
<i>Ratio of total debt service as a percentage of noncapital expenditures.....</i>				
	1.27%	1.21%	1.29%	1.24%

2006	2007	2008	2009	2010	2011
\$ 111,555,518	\$ 109,216,656	\$ 135,089,535	\$ 127,913,753	\$ 127,825,433	\$ 132,060,279
64,734,278	64,377,557	64,340,111	58,729,713	60,821,919	66,650,957
8,581,018	9,224,146	9,208,394	8,065,138	8,395,654	8,526,021
2,511,627	2,683,249	2,334,342	2,520,649	2,782,412	2,600,608
48,347,722	53,813,318	51,763,195	49,534,619	50,901,356	50,123,648
1,827,191	1,588,641	1,713,647	1,813,692	2,247,623	2,201,957
416,769	344,304	293,623	260,694	284,050	242,775
244,257,303	264,431,936	252,618,598	274,340,334	253,093,228	233,446,056
24,104,861	30,820,643	29,130,904	8,673,596	9,381,763	13,767,327
7,923,919	4,721,381	5,982,250	6,867,915	4,868,354	2,506,060
514,260,206	541,221,831	552,474,599	538,720,103	520,601,792	512,125,688
32,432,866	34,237,179	33,281,215	30,984,590	31,120,275	30,638,844
139,044,314	150,120,102	159,664,579	158,534,604	152,986,341	152,253,291
15,259,324	16,030,285	16,769,478	16,446,192	16,484,840	16,602,745
259,340,991	269,069,253	272,038,022	289,899,484	246,418,142	225,488,822
11,823,769	10,424,976	9,452,810	11,403,767	12,376,036	13,721,072
32,212,431	23,252,421	25,572,008	19,137,468	19,759,213	17,068,021
103,300	53,300	103,300	3,300	53,300	51,701
				1,171,256	990,869
237,188	244,304	244,304	236,975	223,277	216,879
16,382,072	17,045,948	15,574,976	18,431,157	19,579,071	26,113,297
3,298,625	4,653,459	4,170,347	5,362,719	4,168,179	3,306,614
2,718,304	2,843,969	2,912,210	2,975,426	13,783,937	3,291,303
2,555,983	2,468,045	2,310,000	2,172,581	2,229,051	1,538,134
515,409,167	530,443,241	542,093,249	555,588,263	520,352,918	491,281,592
(1,148,961)	10,778,590	10,381,350	(16,868,160)	248,874	20,844,096
79,134	107,417	117,429	153,850	89,670	151,599
489,459	130,293	169,113	138,870	48,327	48,663
144,275	66,000			10,795,000	
				317,050	
123,041,105	126,645,134	115,216,765	134,295,876	138,108,717	123,171,135
(125,905,633)	(129,933,727)	(119,289,417)	(137,812,009)	(141,682,305)	(130,925,494)
(2,151,660)	(2,984,883)	(3,786,110)	(3,223,413)	7,676,459	(7,554,097)
(3,300,621)	7,793,707	6,595,240	(20,091,573)	7,925,333	13,289,999
264,439,944	261,139,323	268,933,030	275,528,270	254,609,146	262,534,479
			(827,551)		
\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478
1.08%	1.03%	0.99%	0.94%	3.16%	0.99%

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2002	\$ 7,568,805,050	\$ 21,625,157,286	\$ 1,585,734,273	\$ 6,084,278,422	\$ 9,154,539,323	\$ 27,709,435,708	12.94
2003	8,550,482,230	24,429,949,229	1,526,429,698	5,268,221,065	10,076,911,928	29,698,170,294	12.94
2004	8,646,159,440	24,703,312,686	1,336,810,279	4,871,530,696	9,982,969,719	29,574,843,382	13.94
2005	8,756,010,240	25,017,172,114	1,326,314,927	4,419,085,748	10,082,325,167	29,436,257,862	13.94
2006	9,674,872,900	27,642,494,000	1,043,522,697	3,915,464,756	10,718,395,597	31,557,958,756	13.94
2007	9,769,259,480	27,912,169,943	862,430,659	4,369,495,071	10,631,690,139	32,281,665,014	13.94
2008	9,850,479,520	28,144,227,200	607,674,831	6,056,753,277	10,458,154,351	34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94
2011	9,841,534,430	28,118,669,800	302,617,930	777,177,866	10,144,152,360	28,895,847,666	15.94



Source: Montgomery County Auditor's Office - Department of Finance

(1) Includes public utility property values.

Public utility property taxes are assessed on tangible personal property at various percentages of true value; other tangible personal property assessments are as follows: For telephone and inter-exchange telecommunications companies - 0% of true value for 2011 and thereafter, 5% of true value for 2010, 10% of true value for 2009, 15% of true value for 2008, 20% of true value for 2007 and 25% of true value for prior years.

For other general businesses - 0% of true value for 2009 and thereafter, 6.25% of true value for 2008, 12.5% of true value for 2007, 18.75% of true value for 2006 and 25% of true value for prior years. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year.

*Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value)*

Last Ten Fiscal Years

(Cont'd.)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	5.21	5.21	5.21	7.21	7.21	7.21	7.21
Human Services Levy B	5.03	5.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	12.94	12.94	13.94	13.94	13.94	13.94	15.94	15.94	15.94	15.94
<i>School Districts</i>										
Brookville	57.08	65.06	65.06	65.06	65.04	65.04	65.04	69.03	69.03	69.03
Centerville	60.75	60.75	60.75	60.75	67.65	67.65	67.65	67.65	73.55	73.55
Dayton	62.65	70.85	70.85	70.85	70.85	70.85	70.85	75.75	75.75	76.52
Huber Heights	54.09	54.03	54.02	54.02	60.48	60.44	60.44	66.67	66.67	66.67
Jefferson	61.90	61.90	61.90	61.90	61.90	61.90	61.90	66.90	66.90	66.90
Kettering	56.30	60.90	60.90	67.80	67.80	67.80	71.30	72.20	73.10	78.00
Mad River	62.22	62.22	62.22	58.22	65.12	65.20	65.20	65.20	65.20	65.20
Miamisburg	47.70	47.02	46.92	47.78	46.63	46.63	46.48	51.55	51.90	59.74
New Lebanon	52.57	52.57	53.57	52.82	52.82	52.02	52.02	52.02	52.02	52.02
Northmont	58.80	58.35	64.15	64.15	64.15	64.15	70.05	70.05	70.05	70.05
Northridge	52.10	54.05	54.15	54.25	63.00	63.00	63.00	63.00	63.50	63.85
Oakwood	95.57	105.95	105.95	111.45	111.45	111.45	116.95	116.95	116.95	122.70
Trotwood-Madison	52.91	61.05	60.85	60.70	60.06	60.06	60.06	60.06	60.06	60.06
Valley View	38.66	38.66	38.66	44.31	43.91	43.81	37.41	37.11	32.36	32.36
Vandalia-Butler	44.66	44.36	44.26	48.86	47.76	53.30	53.11	53.69	53.72	54.61
West Carrollton	59.67	59.67	65.55	65.55	65.55	65.55	72.05	72.05	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	45.40	43.50	49.00	48.40	47.10	47.10	46.40	48.85	48.20	48.20
Carlisle	49.60	49.60	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70
Fairborn	44.70	44.70	44.40	44.40	44.20	44.20	52.50	51.90	51.80	51.80
Preble Shawnee	25.49	25.49	23.49	23.49	23.49	23.49	23.49	23.49	23.49	23.49
Tri County North	39.75	38.95	37.95	42.85	42.85	42.85	42.85	42.85	42.85	42.85
Springboro Community S.D.	51.06	50.91	49.91	55.76	65.27	62.86	61.21	59.46	60.71	60.71

*Property Tax Rates - Direct and All Overlapping Governments
(Per \$1000 of Assessed Value) (Cont'd.)*

Last Ten Fiscal Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	5.66	5.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.64	11.62	11.59	11.58	11.54	11.67	11.67	11.67	11.29	11.29
Kettering	6.91	6.85	6.85	6.85	6.80	6.80	6.80	6.79	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	6.30	6.30	6.30
Phillipsburg	12.02	12.02	12.02	12.02	9.02	12.02	12.02	12.02	12.02	12.02
Riverside	6.39	6.39	6.39	6.39	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	17.39	17.39	17.39	17.39	17.39	17.39	17.39	16.65	19.65	19.65
Union	16.03	16.03	16.03	18.53	18.53	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	14.30	14.30	14.30	14.30	14.30	14.30	17.30	17.30	17.30	17.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	6.25	6.25	6.25

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	11.40	11.40	12.90	12.90	13.90	13.90	14.10	14.10	14.10	14.10
German	16.70	17.20	16.20	16.20	16.20	16.20	16.20	16.20	18.20	18.51
Harrison	17.53	17.53	18.33	18.33	19.05	21.00	21.00	23.97	24.97	24.97
Jackson	18.70	18.70	18.50	16.00	16.00	19.35	19.35	16.85	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	18.75	18.55	18.55	18.25	18.25	18.90	18.90	18.90	19.40	19.40
Perry	11.30	11.30	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	14.00	13.95	13.95	13.95	13.95	13.95	13.95	13.95	16.80	16.80
<i>Other Units</i>										
Dayton/Montgomery Library	0.26	0.26	0.26	1.25	1.25	1.25	1.25	1.25	1.75	1.75
Washington/Centerville Library	1.63	3.03	3.03	3.03	3.03	3.03	2.70	2.70	2.70	2.70
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.20	3.20	3.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	1.44	1.44
Clayton Fire Dist	3.30	3.30	3.30	3.30	3.30	3.30	3.30	4.50	4.50	4.50
Germantown Cemetary	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.00	2.00	2.00	2.90	2.90	2.00	2.90	2.90	2.90	2.90
Miami Valley Career Tech Center		2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

Source: Montgomery County Auditor's Office - Department of Finance

Principal Property Taxpayers

December 31, 2011

<i>Company</i>	<i>Taxes</i>	<i>Assessed Assessed Value (1)</i>	<i>Percentage of Total County Valuation</i>
Dayton Power & Light Co.	\$27,491,845	\$269,096,300	2.65%
Vectren Energy Delivery of Ohio	3,203,729	30,084,830	0.30%
Dayton Mall Venture Inc.	2,781,924	31,614,780	0.31%
Miami Valley Hospital	2,532,330	32,882,000	0.32%
City of Dayton	2,063,593	25,598,790	0.25%
Huber Investment Corp.	2,006,523	28,378,370	0.28%
Kettering Medical Center	1,190,582	15,234,720	0.15%
Good Samaritan Hospital	1,171,543	13,323,790	0.13%
Reynolds and Reynolds	1,058,594	12,465,920	0.12%
NCR Corporation	1,051,798	11,368,020	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>470,047,520</u>	<u>4.63%</u>
All Others		<u>9,674,104,840</u>	<u>95.37%</u>
<i>Total Assessed Valuation</i>		<u>\$10,144,152,360</u>	<u>100.00%</u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2011 levy was based.

December 31, 2002

<i>Company</i>	<i>Taxes</i>	<i>Assessed Assessed Value (1)</i>	<i>Percentage of Total County Valuation</i>
Dayton Power & Light Co.	\$19,403,790	\$223,866,650	2.45%
Ohio Bell	7,876,501	85,939,600	0.94%
City of Dayton	2,450,006	40,613,900	0.44%
Vectren Energy Delivery of Ohio	1,922,925	20,829,710	0.23%
Dayton Mall Venture Inc.	1,901,473	32,254,210	0.35%
NCR Corporation	1,734,659	24,037,990	0.26%
Huber Investment Corp.	1,427,550	28,323,540	0.31%
General Motors Corp.	1,387,454	25,580,980	0.28%
Verizon North Inc.	1,045,194	11,257,370	0.12%
Delphi Automotive Systems	951,408	17,257,760	0.19%
<i>Total Real and Personal Property Valuation</i>		<u>509,961,710</u>	<u>5.57%</u>
All Others		<u>8,644,577,613</u>	<u>94.43%</u>
<i>Total Assessed Valuation</i>		<u>\$9,154,539,323</u>	<u>100.00%</u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Value used for this disclosure is that upon which the 2002 levy was based.

*Property Tax Levies and Collections
Real, Public Utility and Tangible Personal Property*

Last Ten Fiscal Years

<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Current Tax Collections to Current Taxes Levied</i>	<i>Delinquent Tax Collections</i>	<i>Total Tax Collections</i>	<i>Percent of Total Tax Collections to Current Taxes Levied</i>
2001	2002	\$ 99,598,817	\$ 96,892,388	97.3%	\$ 3,875,208	\$ 100,767,596	101.2%
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678	99.9%
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300	99.6%
2004	2005	121,461,373	117,038,609	96.4%	6,427,547	123,466,156	101.7%
2005	2006	118,675,374	115,024,835	96.9%	7,086,261	122,111,096	102.9%
2006	2007	118,721,900	113,319,371	95.4%	6,266,644	119,586,015	100.7%
2007	2008	154,475,134	147,264,299	95.3%	6,425,391	153,689,690	99.5%
2008	2009	150,230,651	141,954,458	94.5%	5,114,060	147,068,518	97.9%
2009	2010	150,384,764	141,987,950	94.4%	4,664,998	146,652,948	97.5%
2010	2011	154,931,367	147,305,391	95.1%	4,325,262	151,630,653	97.9%

Source: Montgomery County Auditor's Office - Department of Finance

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
2002	\$ 267,246	\$ 258,956	96.9%	\$ 256,325
2003	319,729	318,253	99.5%	284,434
2004	294,655	280,870	95.3%	272,811
2005	285,636	268,405	94.0%	286,272
2006	305,982	296,148	96.8%	58,440
2007	314,184	306,026	97.4%	54,493
2008	294,617	291,502	98.9%	27,103
2009	265,439	254,405	95.8%	33,807
2010	244,920	238,149	97.2%	37,044
2011	251,783	245,420	97.5%	38,170

Source: Montgomery County Auditor's Office - Department of Finance

Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2011:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 84,397,001
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 940,503
Revenue bonds.....	25,720,000
Self-supporting general obligation bonds paid from:	
Water revenue.....	1,205,267
Wastewater revenue.....	11,039,425
Parking facilities revenue.....	3,591,365
Stillwater Center revenue.....	7,795,000
Portion of general obligation bonds for County jail/family courts expansion.....	4,499,080
Portion of general obligation bonds for Children Service's admin bldg.....	3,450,000
Portion of general obligation bonds for Reibold Building Renovation.....	4,710,000
Portion of general obligation bonds for Juvenile Detention Center.....	18,305,000
<i>Total exempt debt</i>	(81,255,640)
Adjustment for internally-held regional dispatch center bonds (2):.....	1,378,000
<i>Net debt</i>	\$ 4,519,361
<i>Assessed Valuation of County (3)</i>	\$ 9,420,864,080
Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000).....	\$ 234,021,602
<i>Net debt (all unvoted)</i>	(4,519,361)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	\$ 229,502,241
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	94,208,641
<i>Net debt (all unvoted)</i>	\$ (4,519,361)
<i>Unvoted Legal Debt Margin</i>	\$ 89,689,280
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	4.80%

Comparative Information for Previous Years:

	2010	2009	2008	2007
Direct debt limitation:.....	\$ 252,103,809	\$ 253,261,799	\$ 253,921,843	\$ 259,953,859
Net debt (all unvoted).....	(5,488,599)	(6,414,561)	(7,299,560)	(5,169,910)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	246,615,210	246,847,238	246,622,283	254,783,949
<i>Unvoted debt limitation</i>	101,441,524	101,904,720	102,168,737	104,581,544
<i>Net debt (all unvoted)</i>	(5,488,599)	(6,414,561)	(7,299,560)	(5,169,910)
<i>Unvoted Legal Debt Margin</i>	95,952,925	95,490,159	94,869,177	99,411,634
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	5.41%	6.29%	7.14%	4.94%

	2006	2005	2004	2003	2002
Direct debt limitation:.....	\$ 264,292,253	\$ 266,459,890	\$ 250,558,129	\$ 248,074,243	\$ 250,422,798
Net debt (all unvoted).....	(5,623,180)	(6,063,312)	(13,938,294)	(15,048,943)	(16,094,125)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	258,669,073	260,396,578	236,619,835	233,025,300	234,328,673
<i>Unvoted debt limitation</i>	106,316,901	107,183,956	100,823,252	99,829,697	100,769,119
<i>Net debt (all unvoted)</i>	(5,623,180)	(6,063,312)	(13,938,294)	(15,048,943)	(16,094,125)
<i>Unvoted Legal Debt Margin</i>	100,693,721	101,120,644	86,884,958	84,780,754	84,674,994
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	5.29%	5.66%	13.82%	15.07%	15.97%

Source: Montgomery County Auditor's Office

- (1) Total debt outstanding includes all externally outstanding bonded indebtedness.
- (2) These are General Obligation Bonds, purchased by the County Treasurer, which in substance represent internal borrowing and are therefore included as interfund payables for purposes of financial reporting but still applicable to the legal debt margin.
- (3) For the purpose of this computation the current assessed valuation, on which the 2012 levy will be based, is used.

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Population(1)	Assessed Values (in 000's)	General Bonded Debt		Total Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Governmental Activities	Business-Type Activities			
			General Obligation Bonds	General Obligation Bonds			
2002	554,470	\$ 9,154,539	\$ 39,740,000	\$ 46,414,427	\$ 86,154,427	0.94%	\$ 155.38
2003	552,187	10,076,912	36,805,000	43,982,112	80,787,112	0.80%	146.30
2004	550,063	9,982,970	33,715,000	41,405,014	75,120,014	0.75%	136.57
2005	547,435	10,082,325	49,512,233	38,560,684	88,072,917	0.87%	160.88
2006	542,237	10,718,396	47,221,740	36,380,729	83,602,469	0.78%	154.18
2007	538,104	10,631,690	44,844,293	34,091,095	78,935,388	0.74%	146.69
2008	534,626	10,458,154	42,360,304	31,684,853	74,045,157	0.71%	138.50
2009	532,562	10,216,874	39,763,796	29,152,780	68,916,576	0.67%	129.41
2010	535,153	10,190,472	37,111,573	26,626,638	63,738,211	0.63%	119.10
2011	537,602	10,144,152	34,105,441	23,631,057	57,736,498	0.57%	107.40

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

(2) Personal income estimated based on per capita income reported by the U.S. Dept. of Commerce, Bureau of Economic Analysis

Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures

Last Ten Fiscal Years

Year	Debt Service Requirements		Total Debt Service	Total Governmental Fund	Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges		Noncapital Expenditures	
2002	\$ 2,815,000	\$ 2,222,282	\$ 5,037,282	\$ 451,937,693	1.11%
2003	2,935,000	2,085,170	5,020,170	471,643,943	1.06%
2004	3,090,000	1,940,257	5,030,257	448,220,410	1.12%
2005	2,688,613	2,567,174	5,255,787	480,313,024	1.09%
2006	2,290,493	2,409,336	4,699,829	486,565,516	0.97%
2007	2,377,447	2,318,124	4,695,571	515,790,208	0.91%
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>		<i>Other Business-Type Activities Debt</i>			<i>Total Personal Primary Government</i>	<i>Income (in thousands)(2)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Capital Leases</i>	<i>Revenue Bonds</i>	<i>Notes Payable</i>	<i>Capital Leases</i>				
\$ 2,512,218	\$ 845,374	\$ 97,495,033	\$ 57,406,905	\$ 29,027	\$ 244,442,984	\$ 16,875,849	1.45%	\$ 440.86
2,360,477	1,186,575	89,760,033	58,380,283	72,176	232,546,656	16,936,680	1.37%	421.14
2,191,456	1,397,018	82,313,935	60,498,133	56,911	221,577,467	17,052,503	1.30%	402.82
2,405,395	978,669	74,526,327	60,129,842	34,312	226,147,462	17,456,060	1.30%	413.10
2,392,572	905,247	63,372,406	63,414,677	0	213,687,371	18,182,833	1.18%	394.08
1,465,613	916,265	57,860,000	63,441,279	0	202,618,545	18,689,428	1.08%	376.54
1,337,844	720,537	48,005,000	63,617,337	0	187,725,875	19,257,229	0.97%	351.13
1,205,425	563,276	37,510,000	60,459,851	0	168,655,128	18,995,954	0.89%	316.69
1,069,789	358,219	30,890,000	59,482,558	0	155,538,777	19,427,124	0.80%	290.64
940,503	413,648	25,720,000	57,357,735	0	142,168,384	Not Available	Not Available	264.45

Computation of Direct, Overlapping and Underlying Debt

December 31, 2011

	<i>General Bonded Debt</i>	<i>Percent Applicable To County(1)</i>	<i>County Share</i>
<i>Direct:</i>			
Montgomery County:			
Governmental Activities:			
General obligation bonds..... \$	34,105,441	100.00%	\$ 34,105,441
<i>Total Net Direct Debt.....</i>			<u>34,105,441</u>
<i>Overlapping:</i>			
City of Carlisle.....	2,370,450	5.72%	135,590
City of Huber Heights.....	23,837,977	97.29%	23,191,968
City of Springboro.....	26,980,000	5.61%	1,513,578
City of Union.....	1,140,000	99.03%	1,128,942
<i>Total Net Overlapping Debt.....</i>			<u>25,970,078</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County.....	148,591,916	100.00%	148,591,916
School Districts			
Within Montgomery County.....	755,784,332	100.00%	755,784,332
<i>Total Net Underlying Debt.....</i>			<u>904,376,248</u>
<i>Total Net Debt.....</i>			<u>\$ 964,451,767</u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Percent applicable refers to the portion of the debt which is secured by taxable real estate in Montgomery County.

*Schedule of Enterprise Fund Revenue Bond Coverage**Last Ten Fiscal Years**(Cont'd.)*

<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating & Maintenance Expenses(2)</i>	<i>Net Revenue Available for Revenue Bond Debt Service</i>	<i>Revenue Bonds</i>			<i>Bond Coverage</i>
				<i>Debt Service Requirements</i>			
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Water Fund Bond Coverage:</i>							
2002	\$35,450,708	\$25,180,410	\$10,270,298	\$1,480,000	\$2,170,965	\$3,650,965	2.81
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45
2005	33,696,441	25,745,109	7,951,332	2,345,000	1,929,090	4,274,090	1.86
2006	34,097,916	26,027,072	8,070,844	2,445,000	1,827,203	4,272,203	1.89
2007	36,352,954	27,340,383	9,012,571	2,555,000	1,716,390	4,271,390	2.11
2008	36,369,188	27,631,380	8,737,808	2,675,000	1,597,268	4,272,268	2.05
2009	37,848,910	28,645,072	9,203,838	2,800,000	1,470,113	4,270,113	2.16
2010	38,802,392	28,805,172	9,997,220	2,910,000	1,365,113	4,275,113	2.34
2011	37,415,957	28,039,938	9,376,019	3,010,000	1,260,353	4,270,353	2.20
<i>Wastewater Fund Bond Coverage:</i>							
2002	\$39,295,000	\$25,395,758	\$13,899,242	\$1,470,000	\$547,120	\$2,017,120	6.89
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09
2004	38,135,415	25,576,410	12,559,005	871,098	1,148,983	2,020,081	6.22
2005	41,174,717	27,606,355	13,568,362	812,608	1,202,472	2,015,080	6.73
2006	42,960,408	31,501,483	11,458,925	758,921	1,256,159	2,015,080	5.69
2007	45,932,929	31,255,048	14,677,881	707,406	1,307,675	2,015,081	7.28
2008	44,036,962	31,655,543	12,381,419	1,620,000	395,080	2,015,080	6.14
2009	42,626,217	29,306,158	13,320,059	1,715,000	304,360	2,019,360	6.60
2010	41,658,749	32,891,696	8,677,053	1,810,000	208,320	2,018,320	4.30
2011	39,638,641	33,916,702	5,721,939	1,910,000	106,960	2,016,960	2.84

*Schedule of Enterprise Fund Revenue Bond Coverage (Cont'd.)**Last Ten Fiscal Years*

<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating & Maintenance Expenses(2)</i>	<i>Net Revenue Available For Revenue Bond Debt Service</i>	<i>Revenue Bonds</i>			<i>Bond Coverage</i>
				<i>Debt Service Requirements</i>			
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Solid Waste Management Fund Bond Coverage:</i>							
2002	\$50,630,252	\$14,241,077	\$36,389,175	\$4,325,000	\$2,377,481	\$6,702,481	5.43
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84
2007	45,413,246	14,499,608	30,913,638	5,250,000	1,237,169	6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33
2011	45,863,254	17,868,651	27,994,603	250,000	126,230	376,230	74.41

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: for Water, the lesser of 25% of unencumbered year-end balance carried over to the current fiscal year, or an amount equal to 25% of the Operating and Maintenance of the immediately preceding year; for Wastewater, none; for Solid Waste, 100% of any unencumbered year-end balance carried over to the current fiscal year.

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

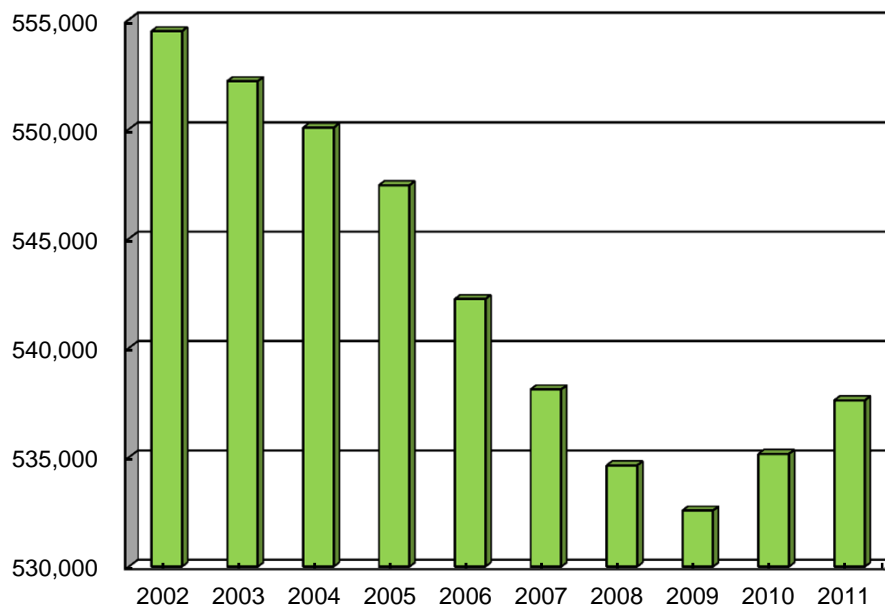
Source: Montgomery County Auditor's Office

Demographic and Economic Statistics

December 31, 2011

(Cont'd.)

<i>Population</i>	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
2010	535,153	841,502
<i>Population for the Last Ten Years</i>		
2002	554,470	
2003	552,187	
2004	550,063	
2005	547,435	
2006	542,237	
2007	538,104	
2008	534,626	
2009	532,562	
2010	535,153	
2011	537,602	



Source: U.S. Census Bureau

Demographic and Economic Statistics (Cont'd.)

December 31, 2011

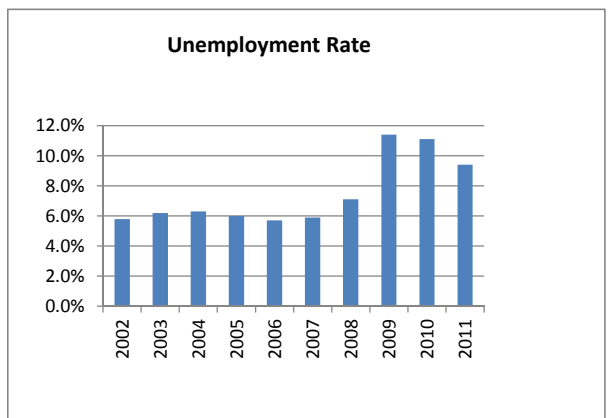
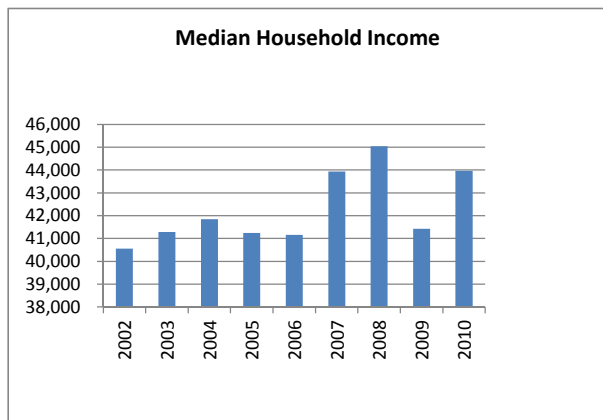
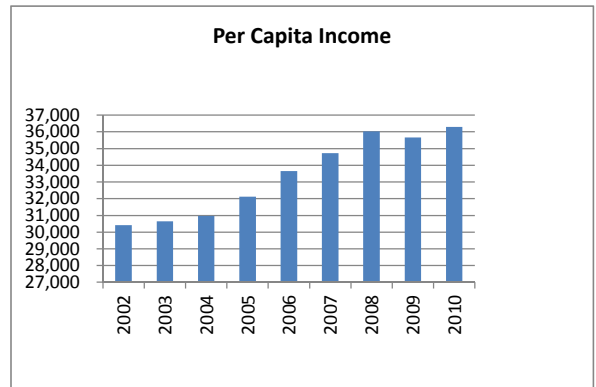
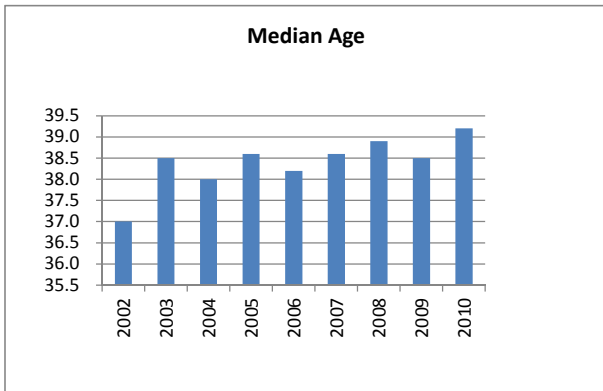
Year	Median Age (1)	Total Personal Income (2)	Per Capita Income (2)	Median Household Income (3)	Annual Unemployment Rate (4)
2002	37.0	\$ 16,810,295,000	\$ 30,423	\$ 40,560	5.8%
2003	38.5	16,882,037,000	30,655	41,283	6.2%
2004	38.0	16,981,109,000	30,976	41,846	6.3%
2005	38.6	17,511,898,000	32,127	41,249	6.0%
2006	38.2	18,219,910,000	33,658	41,161	5.7%
2007	38.6	19,006,005,000	34,732	43,939	5.9%
2008	38.9	19,266,895,000	36,020	45,047	7.1%
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	39.2	19,451,335,000	36,302	43,965	11.1%
2011	Not Available	Not Available	Not Available	Not Available	9.4%

(1) Source: US Census Bureau - American Fact Finder

(2) Source: US Bureau of Economic Analysis - CA1-3

(3) Source: US Census Bureau - Quick Facts

(4) Source: Ohio Department of Jobs & Family Services



Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

Year	Total Permits Issued(1)	Building Permits Total Estimated Value of Buildings(1)	Real Property		Banking Activity Bank Deposits(3)
			Assessed Value(2)	Estimated Actual Value	
2002	7,585	\$ 335,611,802	\$ 7,568,805,050	\$ 21,625,157,286	\$ 241,447,000
2003	2,684	316,580,406	8,550,482,230	24,429,949,229	249,614,000
2004	2,470	293,832,391	8,646,159,440	24,703,312,686	250,930,000
2005	2,405	265,562,333	8,756,010,240	25,017,172,114	264,569,000
2006	2,080	176,291,468	9,674,872,900	27,642,494,000	262,397,000
2007	1,932	258,210,185	9,769,259,480	27,912,169,943	267,338,000
2008	1,578	181,232,493	9,850,479,520	28,144,227,200	281,870,000
2009	1,335	108,159,913	9,888,366,080	28,252,474,514	301,158,000
2010	1,356	312,772,206	9,895,979,370	28,274,226,771	335,772,000
2011	1,567	174,980,692	9,841,534,430	28,118,669,800	872,133,000

(1) Source: Montgomery County Building Regulations Department; permits issued in predominantly unincorporated localities.

(2) Source: Montgomery County Auditor's Office - Department of Finance

(3) Source: Federal Reserve Bank of Cleveland.

Principal Employers

2011 Data:

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	27,400	11.74%
Premier Health Partners.....	14,135	6.06%
Kettering Health Network.....	5,029	2.16%
The Kroger Company.....	4,100	1.76%
Montgomery County.....	4,046	1.73%
LexisNexis.....	3,100	1.33%
Sinclair Community College.....	2,726	1.17%
Dayton Public Schools.....	2,574	1.10%
Wright State University.....	2,948	1.26%
AK Steel Corporation.....	2,400	1.02%
	68,458	29.33%

Source: Dayton Area Chamber of Commerce

2002 Data:

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	22,000	8.50%
Premier Health Partners.....	10,674	4.12%
Delphi Automotive Systems.....	7,847	3.03%
Kettering Medical Network.....	6,395	2.47%
Montgomery County.....	5,082	1.96%
Meijer Inc.....	5,065	1.96%
GM Moraine Assembly Plant.....	4,208	1.63%
AK Steel Corporation.....	4,200	1.62%
Dayton Public Schools.....	3,143	1.21%
LexisNexis.....	3,100	1.20%
	71,714	27.70%

Source: Dayton Business Journal

*Employees by Function**Last Six Fiscal Years*

Function	2006	2007	2008	2009	2010	2011
Governmental Activities						
General government	549	367	357	328	307	297
Judicial and law enforcement	1,804	1,935	1,963	1,798	1,678	1,604
Environment and public works	128	123	120	118	116	110
Social services	1,753	1,532	1,510	1,699	1,626	1,533
Community and economic development	56	65	59	47	28	25
Total Governmental Activities	<u>4,290</u>	<u>4,022</u>	<u>4,009</u>	<u>3,990</u>	<u>3,755</u>	<u>3,569</u>
Business-type Activities						
Water	84	73	81	82	87	86
Wastewater	170	153	144	128	136	129
Solid Waste Management	79	76	77	71	67	65
Parking Facilities	7	6	5	5	5	5
Stillwater Center	210	168	185	175	187	192
Total Business-type Activities	<u>550</u>	<u>476</u>	<u>492</u>	<u>461</u>	<u>482</u>	<u>477</u>
Total Primary Government	<u>4,840</u>	<u>4,498</u>	<u>4,501</u>	<u>4,451</u>	<u>4,237</u>	<u>4,046</u>

Source: County position-control records

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010 and 2011. Additional data will be added for future years, along with comparative data of prior years.

*Selected Operating Indicators**Last Six Fiscal Years*

	2006	2007	2008	2009	2010	2011
Governmental Activities						
Judicial and law enforcement						
Sheriff						
County jail book-ins	36,976	38,750	37,160	31,573	29,510	27,540
Calls dispatched handled	371,223	364,658	344,319	430,459	386,542	583,889
Common Pleas Court						
Caseload for civil cases	16,486	16,586	16,901	16,052	16,327	14,550
Caseload for criminal cases	6,805	6,979	6,652	5,432	4,865	5,013
Environment and public works						
County Engineer						
Asphalt resurfacing (tons)	37,018	40,058	30,868	27,891	25,674	31,882
Social services						
Job Center						
Yearly total number of positions posted	4,888	4,322	4,500	4,500	1,090	1,500
Yearly increase in customer job bank services	3,098	3,010	3,100	3,200	3,243	2,904
Placement rate of job orders	81.0%	73.0%	90.0%	90.0%	87.0%	88.0%
Community and economic development						
Building Regulations						
Building inspections	10,559	10,094	8,449	7,019	7,691	7,959
Electrical inspections	6,983	6,447	5,699	4,987	4,647	4,885
Business-type Activities						
Water						
Historic water consumption, daily maximum (millions of gallons)						
South system	31	31	30	24	28	27
North system	19	19	18	15	17	16
Wastewater						
Daily treatment capacity (millions of gallons)						
Western Regional Treatment Plant	15	15	16	14	14	16
Eastern Regional Treatment Plant	9	9	10	8	8	11
Solid Waste Management						
Tons of solid waste disposed of	509,006	524,316	533,670	495,467	498,453	513,270
Parking Facilities						
Public parking capacity (spaces)	1,607	1,607	1,607	1,610	1,610	1,610
Employee-only parking capacity (spaces)	580	580	580	552	552	552
Stillwater Center						
Total patient days	35,954	35,989	37,015	36,670	36,083	36,285
Percentage of occupancy	99.3%	99.6%	102.0%	101.0%	99.4%	100.0%

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010 and 2011. Additional statistics will be added for future years, along with comparative information from prior years

*Capital Asset Statistics by Function**Last Six Fiscal Years*

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Judicial and Law Enforcement						
<i>Sheriff</i>						
Jails	1	1	1	1	1	1
<i>County Courts</i>						
Detention Facilities	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3
Environment and Public Works						
<i>County Engineer</i>						
Roads (centerline miles)	320	320	320	318	320	320
Bridges	373	377	378	364	387	399
Social Services						
<i>Board of Developmental Disabilities Services</i>						
Facilities	6	6	6	6	6	6
Community & Economic Development						
<i>County Parks</i>						
Parks acreage	690	690	690	475	475	475
Parks	4	4	4	3	3	3
Shelters	17	17	17	11	11	11
Tennis courts	21	21	21	16	16	16
Basketball courts	11	11	11	3	3	13
Baseball/softball diamonds	17	17	17	11	11	11
Water						
Water lines (miles)	1,340	1,344	1,347	1,348	1,367	1,374
Wastewater						
Sewer lines (miles)	1,178	1,196	1,200	1,202	1,203	1,207
Lift stations	30	32	37	37	26	36
Treatment Plants	2	2	2	2	2	2
Solid Waste						
Transfer Facilities	2	2	2	2	2	2
Parking Facilities						
Public Parking Garages	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1
Employees-only Parking Garage	1	1	1	1	1	1

Source: Various county departments

Indicators are not provided for the general government function. Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010 and 2011. Additional statistics will be added for future years, along with comparative information from prior years

Synopsis of Insurance

December 31, 2011

(Cont'd.)

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Alcohol, Drug Addiction and Mental Health Services Board:					
Selective Insurance	\$1999585	9/1/11 - 9/1/12			
		Property:			\$6,672
		409 E. Monument - Contents	\$557,230	\$1,000	
		409 E. Monument - Business Income & Extra Expense	Actual Loss	\$0	
		601 Infirmary Rd. - Building	\$3,616,400	\$1,000	
		601 Infirmary Rd. - Contents	\$361,285	\$1,000	
		601 Infirmary Rd. - Business Income & Extra Expense	Actual Loss	\$0	
		Liability:			\$1,617
		General Aggregat Limit - Per Job/Per Location	\$3,000,000		
		Products/Completed Operations Aggregate Limit	\$3,000,000		
		Personal/Advertising Injury Limit	\$1,000,000		
		Each Occurrence	\$1,000,000		
		Fire Damage Limit - Any One Fire	\$1,000,000		
		Medical Expense Limit - Any One Person	\$20,000		
		Professional Liability:			\$500
		Social Services Professional Liability			
		- Each Occurrence Limit	\$1,000,000		
		- Aggregate Limit	\$3,000,000		
		Employer's Liability (Ohio Stop Gap)			
		- B.I. Each Accident	\$1,000,000		
		- B.I. Disease Policy Limit	\$1,000,000		
		- B.I. Disease Each Employee	\$1,000,000		
		Employee Benefits Coverage - Claims Made Form			
		- Each Claim Limit	\$1,000,000		
		- Aggregate Limit	\$3,000,000		
		- Deductible Per Claim	\$1,000		
		CyCurity Coverage (Cyber Liability):			\$1,211
		- Electronic Media Liability - Aggregate	\$250,000		
		- Electronic Information Security Liability - Aggregate	\$250,000		
		- Security Breach Expenses - Aggregate	\$100,000		
		- Deductible Per Claim	\$2,500		
		Auto Coverage:			\$200
		- Hired and Non-Owned Liability	\$1,000,000		
		(Combined Single Limit - Each Accident)			
		- Hired Physical Damage	\$75,000		
		(Comprehensive)		100	
		(Collision)		250	
		Umbrella/Excess Liability:			\$2,040
		- Each Occurrence	\$4,000,000		
		- Annual Aggregate	\$4,000,000		
		- Self Insured Retention	\$0		
Chubb Group of Insurance Companies	8224-3230	9/1/11 - 9/1/12			
		<u>ForeFront - Maximum All Coverages</u>	\$3,000,000		
		Directors & Officers Liability	\$3,000,000		\$6,875
		- Individual Non Indemnified		\$0	
		- Individual Indemnified		\$5,000	
		- Entity Liability		\$5,000	
		Employment Practices Liability	\$3,000,000	\$5,000	\$3,420
		- Third Party Claims - Sub-Limit	\$1,000,000	\$5,000	
		Crime			\$2,968
		- Employee Theft (Blanket Form)	\$1,000,000	\$5,000	
		- Forgery Coverage	\$3,000,000	\$5,000	
		- Theft, Robbery & Safe Burglary (Blanket Form)			
		(Inside Premises)	\$1,000,000	\$5,000	
		(Outside Premises)	\$1,000,000	\$5,000	
		- Computer Fraud Coverage	\$1,000,000	\$5,000	
		- Funds Transfer Fraud	\$1,000,000	\$5,000	
		- Money Orders & Counterfeit Currency Fraud	\$100,000	\$5,000	
		- Credit Card Fraud	\$100,000	\$1,000	
		- Client Coverage	\$1,000,000	\$5,000	
		- Expense Coverage	\$100,000	N/A	

Synopsis of Insurance (Cont'd.)

December 31, 2011

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Board of Developmental Disabilities Services:					
Ohio School Plan	40000829EGL0HP06	1/1/11-12/31/11 Acts or Omissions Directors & Officers Liability	\$1,000,000 Per Incident \$3,000,000 Aggregate	up to \$2,500	\$29,721
	40000829EAU0HP06	1/1/11-12/31/11 Liability Medical Pay Buses-Comprehensive All Other Vehicles-Comprehensive Buses-Collision All Other Vehicles-Collision	\$2,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$1,000 \$250 \$1,000 \$500	\$69,563
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/11-1/29/14 Forgery or Alteration Theft, Disappearance and Destruction Employee Dishonesty	\$10,000 \$5,000 Inside \$5,000 Outside \$10,000 Per Incident	\$1,000 \$1,000 \$1,000	\$2,064
Other County Agencies:					
Affiliated FM Insurance Co.	MJ187	12/5/11-12/5/12 Property/Boiler & Machinery & Terrorism Flood - Wastewater Treatment Plants Flood - Center for Adolescent Services, Southern Hills Tank Aggregate for Losses Exceeding \$100,000 Deductible Maintenance Deductible to Losses After Aggregate	Varies by type of covered loss	\$100,000 \$500,000 \$400,000 \$250,000 \$25,000	\$243,000
Travelers Insurance	105398457	3/31/10-3/31/13 Crime	\$1,000,000	\$25,000	\$9,709
Catlin Insurance Group	PEC999150312	3/31/11-3/31/12 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$10,000,000 except auto excess SIR	\$500,000	\$307,035
	06107B110AHL	3/31/11-3/31/12 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$50,000
Everest National Insurance Co	71PI1000061111	3/31/11-3/31/12 Excess Liability above Catlin Insurance Group policy	\$10,000,000	xs \$500,000 SIR	\$123,700
Star Indemnity & Liability Co.	SISCPEL0000511	3/31/11-3/31/12 Excess Liability above Everest National policy	\$5,000,000 xs of \$15,000,000	xs of underlying and SIR	\$54,000
Continental Insurance Company	425122776	3/31/11-3/31/12 Executive/Cyber Liability	\$1,000,000 per occurrence \$3,000,000 aggregate	\$100,000	\$52,330
Self-Funded Alternatives, LLC	SP4044449	7/1/11-7/1/12 Excess Workers' Compensation	Statutory	\$500,000	\$205,647
Travelers Insurance	105053589	12/31/07-12/31/11 Common Pleas Scheduled Bond Program	\$562,000	\$0	\$7,392
	105093323	3/19/11-3/19/12 Common Pleas Scheduled Bond Program	\$412,000	\$0	\$2,388
	105216129	7/7/11-7/7/12 Furtherance of Justice Bond - Phil Plummer, County Sher	\$100,399	\$0	\$335
	105216136	12/31/10-12/31/11 Furtherance of Justice Bond - Mathias Heck, County Pros	\$118,513	\$0	\$290
	105459839	6/27/10-6/29/13 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$146

Source:

Montgomery County Risk Management Department, ADAMHS Board, Board of Developmental Disabilities Services.



This page intentionally left blank.



Dave Yost • Auditor of State

MONTGOMERY COUNTY FINANCIAL CONDITION

MONTGOMERY 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
OCTOBER 11, 2012