

Montgomery County Financial Condition

Montgomery County, Ohio

Single Audit

January 1, 2007 through December 31, 2007

Year Audited Under GAGAS: 2007

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Mary Taylor, CPA
Auditor of State

Board of County Commissioners
Montgomery County
451 West Third Street
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We have reviewed the *Independent Auditor's Report* of Montgomery County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2007 through December 31, 2007. 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 31, 2008

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Montgomery County Financial Condition

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For the Year Ended December 31, 2007

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Montgomery County Financial Condition
Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
U.S. Department of Health and Human Services			
<i>Passed through Ohio Department of Mental Health:</i>			
Social Services Block Grant	93.667	MH-3402-03	\$397,108
<i>Passed through Ohio Department of Mental Retardation:</i>			
Social Services Block Grant		MR-57	<u>282,945</u>
Total Social Services Block Grant			680,053
<i>Passed through Ohio Department of Mental Retardation:</i>			
Community-Based Child Abuse Prevention Grants	93.590	35-CS-07-02	16,000
<i>Passed through Ohio Department of Mental Retardation:</i>			
State Children's Insurance Program	93.767	(A)	9,406
<i>Passed through Ohio Department of Mental Health:</i>			
State Children's Insurance Program		(A)	525,888
State Children's Insurance Program		(A)	180,116
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program		(A)	181,810
State Children's Insurance Program		(A)	<u>11,547</u>
Total State Children's Insurance Program			908,767
<i>Passed through Ohio Department of Mental Retardation:</i>			
Medical Assistance Program:	93.778		
Targeted Case Management		(A)	7,071,165
Waiver Administration		(A)	260,099
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program		(A)	1,400,850
<i>Passed through Ohio Department of Mental Health:</i>			
Medical Assistance Program		(A)	<u>10,874,087</u>
Total Medical Assistance Program			19,606,201
<i>Passed through Ohio Department of Mental Health:</i>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	35-PATH-98-01	90,974
Projects for Assistance in Transition from Homelessness (PATH)		35-PATH-98-01	<u>26,534</u>
Total Projects for Assistance in Transition from Homelessness (PATH)			117,508
<i>Passed through Ohio Department of Mental Health:</i>			
Promoting Safe and Stable Families	93.556	(A)	36,954
Promoting Safe and Stable Families		(A)	<u>3,904</u>
Total Promoting Safe and Stable Families			40,858
<i>Passed through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services:	93.958		
CMHS Block Grant - Child/Adolescent		(A)	48,399
CMHS Block Grant - Child/Adolescent		(A)	27,447
CMHS Block Grant - Community Plan		(A)	159,326
CMHS Block Grant - Community Plan		(A)	112,936
HAP Block Grant		(A)	970
HAP Block Grant		(A)	700
ODMH/OUS Suicide Prevention		(A)	<u>3,328</u>
Total Block Grants for Community Mental Health Services			353,106

(Continued)

Montgomery County Financial Condition
Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<i>Passed through Ohio 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)	516,908
SAPT Block Grant - Federal Per Capita Treatment		(A)	1,155,480
SAPT Block Grant - Federal Per Capita Prevention		(A)	385,713
SAPT Block Grant - Federal Per Capita Prevention		(A)	275,392
SAPT Block Grant - UMADAOP - Elder Care		(A)	27,500
SAPT Block Grant - UMADAOP - Elder Care		(A)	66,000
SAPT Block Grant - UMADAOP		(A)	85,748
SAPT Block Grant - UMADAOP		(A)	91,000
SAPT Block Grant - Homeless Women TANF		(A)	26,776
SAPT Block Grant - Homeless Women TANF		(A)	10,043
SAPT Block Grant - ODADAS TANF Prevention		(A)	38,500
SAPT Block Grant - ODADAS TANF Prevention		(A)	24,060
SAPT Block Grant - HIV Services		(A)	54,907
SAPT Block Grant - Nova House		(A)	162,647
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/009009	36,484
SAPT Block Grant - Project Cure		(A)	60,808
SAPT Block Grant - MVH Women		57-57640-02-WFS-T-99/009607	168,056
SAPT Block Grant - Juvenile Court TASC Program		(A)	135,371
SAPT Block Grant - Juvenile Court TASC Program		(A)	66,814
SAPT Block Grant - Deaf Link - Fam Svc		(A)	<u>79,392</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			3,467,599
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	(A)	<u>31,134</u>
Total U.S. Department of Health and Human Services			25,221,226
U.S. Department of Housing and Urban Development			
<i>Direct Programs:</i>			
Community Development Block Grant/Entitlement Grants	14.218	B-01-UC-39-0004	14,500
Community Development Block Grant/Entitlement Grants		B-02-UC-39-0004	15,000
Community Development Block Grant/Entitlement Grants		B-03-UC-39-0004	11,736
Community Development Block Grant/Entitlement Grants		B-04-UC-39-0004	225,655
Community Development Block Grant/Entitlement Grants		B-05-UC-39-0004	225,667
Community Development Block Grant/Entitlement Grants		B-06-UC-39-0004	1,371,867
Community Development Block Grant/Entitlement Grants		B-07-UC-39-0004	<u>103,217</u>
Total Community Development Block Grant/Entitlement Grants			1,967,642
Emergency Shelter Grants Program	14.231	S-06-UC-39-0004	81,122
Emergency Shelter Grants Program		S-07-UC-39-0004	<u>1,451</u>
Total Emergency Shelter Grants Program			82,573
HOME Investment Partnerships Program	14.239	M-04-UC-39-0208	29,843
HOME Investment Partnerships Program		M-05-UC-39-0208	144,363
HOME Investment Partnerships Program		M-06-UC-39-0208	966,803
HOME Investment Partnerships Program		M-07-UC-39-0208	<u>31,242</u>
Total HOME Investment Partnerships Program			1,172,251
Supportive Housing Program	14.235	OH16B50-5014	<u>48,067</u>
Total U.S. Department of Housing and Urban Development			3,270,533

(Continued)

Montgomery County Financial Condition
Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
U.S. Department of Justice			
<i>Direct Programs:</i>			
Forensic Casework DNA Backlog Reduction Program	16.743	2004DNBXX046	73,947
Community Capacity Development Office	16.595	2006WSQ50005	164,683
Community Capacity Development Office		2005WSQ50108	<u>2,346</u>
Total Community Capacity Development Office			167,029
Juvenile Accountability Block Grants	16.523	2003JB013A056	8,318
Juvenile Accountability Block Grants		2006JB017A056	42,253
Juvenile Accountability Block Grants		2005JB002A037	<u>9,000</u>
Total Juvenile Accountability Block Grants			59,571
<i>Passed through Ohio Department of Justice:</i>			
Crime Victim Assistance	16.575	2006VAGENE246T	42,165
<i>Direct Programs:</i>			
Crime Victim Assistance		2007VACHAE299	17,961
Crime Victim Assistance		2008VACHAE299	<u>9,219</u>
Total Crime Victim Assistance			69,345
<i>Passed through Ohio Department of Justice:</i>			
Edward Byrne Memorial Formula Grant Program: Anti-Narcotics Control - Sheriff CANE	16.579	(A)	2,010
<i>Passed through Ohio Department of Justice:</i>			
Bulletproof Vest Partnership Program	16.607	2004JJD110041	1,547
<i>Passed through Ohio Department of Justice:</i>			
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2006PCNFS7806	54,844
<i>Passed through Ohio Department of Justice:</i>			
Violence Against Women Formula Grants	16.588	2006WFVA28908	17,947
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Forensic DNA Capacity Enhancement Program	16.741	2005DNBXX206	55,000
Forensic DNA Capacity Enhancement Program		2006DNBXX141	<u>95,477</u>
Total Forensic DNA Capacity Enhancement Program			150,477
<i>Passed through Ohio Office of Criminal Justice Services:</i>			
Residential Substance Abuse Treatment for State Prisoners	16.593	(A)	25,881
Residential Substance Abuse Treatment for State Prisoners		(A)	<u>25,429</u>
Total Residential Substance Abuse Treatment for State Prisoners			<u>51,310</u>
Total U.S. Department of Justice			648,027

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Montgomery County Financial Condition
Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
U.S. Department of Labor			
<i>Passed through Ohio Department of Job and Family Services:</i>			
WIA Cluster:			
WIA - Adult Programs (SFY05)	17.258	(A)	176,392
WIA - Adult Programs (SFY05) - Admin		(A)	39,040
WIA - Adult Programs (SFY06)		(A)	767,238
WIA - Adult Programs (SFY06) - Admin		(A)	72,596
WIA - Adult Programs (SFY07)		(A)	668,204
WIA - Adult Programs (SFY07) - Admin		(A)	<u>24,081</u>
Total WIA - Adult Programs			1,747,551
WIA - Youth Activities (SFY05)	17.259	(A)	352,894
WIA - Youth Activities (SFY05) - Admin		(A)	57,341
WIA - Youth Activities (SFY06)		(A)	896,274
WIA - Youth Activities (SFY06) - Admin		(A)	106,626
WIA - Youth Activities (SFY07)		(A)	343,740
WIA - Youth Activities (SFY07) - Admin		(A)	<u>35,369</u>
WIA - Youth Activities			1,792,244
WIA - Dislocated Workers (SFY05)	17.260	(A)	851,245
WIA - Dislocated Workers (SFY05) - Admin		(A)	25,620
WIA - Dislocated Workers (SFY06)		(A)	1,980,595
WIA - Dislocated Workers (SFY06) - Admin		(A)	83,679
WIA - Dislocated Workers (SFY07)		(A)	917,282
WIA - Dislocated Workers (SFY07) - Admin		(A)	<u>15,803</u>
WIA - Dislocated Workers			<u>3,874,224</u>
Total WIA Cluster			7,414,019
WIA - Veterans' Employment Programs	17.802	(A)	<u>5,740</u>
Total U.S. Department of Labor			7,419,759
U.S. Department of Transportation			
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	(A)	449,727
<i>Passed through Governor's Highway Safety Office:</i>			
Highway Planning and Construction - General Grant 2007		GG20075700000047900	<u>20,610</u>
Total Highway Planning and Construction			470,337
<i>Passed through Ohio Department of Highway Safety:</i>			
State and Community Highway Safety	20.600	LE200757003470	42,131
State and Community Highway Safety		HVEO200857002410	<u>7,929</u>
Total State and Community Highway Safety			<u>50,060</u>
Total U.S. Department of Transportation			520,397

(Continued)

Montgomery County Financial Condition
Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
U.S. Department of Homeland Security			
<i>Passed through Area 7 Workforce Investment Board:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	WIA-NEG-BRAC OH-15	24,000
<i>Passed through Ohio Department of Emergency Management:</i>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		(A)	<u>34,832</u>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			58,832
<i>Passed through Ohio Department of Emergency Management:</i>			
Emergency Management Performance Grants	97.042	2006EMR60042	114,922
<i>Passed through Ohio Department of Emergency Management:</i>			
Citizen Corps	97.053	2004GCT40025	6,740
State Homeland Security Program (County)	97.073	2005GET50001	1,093,062
State Homeland Security Program (Region)		2005GET50001	13,722
State Homeland Security Program (Region)		2006GET60051	20,800
State Homeland Security Program (County)		2006GET60051	<u>339,379</u>
Total State Homeland Security Program			<u>1,466,963</u>
Total U.S. Department of Homeland Security			1,647,457
U.S. Department of Education			
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Safe and Drug Free Schools and Communities - State Grants - DAYBREAK	84.186	575793601DFSP079075	38,638
Safe and Drug Free Schools and Communities - State Grants - DAYBREAK		575793601DFSP089075	23,648
Safe and Drug Free Schools and Communities - State Grants - Project Impact		575793601DFSP079075	9,000
Safe and Drug Free Schools and Communities - State Grants - Project Impact		575793601DFSP089075	<u>41,904</u>
Total Safe and Drug Free Schools and Communities - State Grants			113,190
<i>Passed through Ohio Department of Education:</i>			
Special Education Cluster:			
Special Education - Preschool Grants	84.173	066159PGS12002P	99,558
Special Education - Preschool Grants		(A)	24,698
Special Education - Grants to States	84.027	0661596BSF00P	<u>212,393</u>
Total Special Education Cluster			336,649
<i>Passed through Ohio Department of Education:</i>			
State Grants for Innovative Programs	84.298	(A)	497
<i>Passed through Ohio Department of Job and Family Services:</i>			
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	(A)	30,066
<i>Passed through Ohio Department of Rehab and Corrections:</i>			
Adult Education - State Grant Program	84.002	(A)	16,373
Adult Education - State Grant Program		(A)	<u>16,453</u>
Total Adult Education - State Grant Program			32,826
<i>Passed through Ohio Department of Rehab and Corrections:</i>			
Title I Program for Neglected and Delinquent Children	84.013	(A)	<u>9,750</u>
Total U.S. Department of Education			522,978

(Continued)

Montgomery County Financial Condition
Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2007

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
U.S. Department of Agriculture			
<i>Passed through Ohio Department of Education:</i>			
National School Lunch Program	10.555	(A)	<u>260,731</u>
Total U.S. Department of Agriculture			<u>260,731</u>
Total Federal Expenditures			<u><u>\$39,511,108</u></u>

(A) Project number not known or not applicable.

The notes to the schedule of federal awards expenditures are an integral part of this schedule.

Montgomery County Financial Condition
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2007

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 surecipients 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.

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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*

Montgomery County Financial Condition
Montgomery County, Ohio
451 West Third Street
Dayton, Ohio 45422

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2008, wherein we noted the County implemented GASB Statements No. 45 and 48. 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 the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc., as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

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 audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting. These items have been identified in the accompanying schedule of findings as items 2007-1 and 2007-2.

A material weakness is a significant deficiency, or combination of significant deficiencies, resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Internal Control Over Financial Reporting (Continued)

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe none of the significant deficiencies described above are material weaknesses.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 30, 2008.

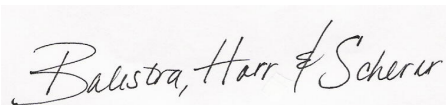
Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 30, 2008.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, express no opinion on them.

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



Balestra, Harr & Scherer, CPAs, Inc.
June 30, 2008

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Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Montgomery County Financial Condition
Montgomery County, Ohio
451 West Third Street
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Compliance

We have audited the compliance of Montgomery County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2007. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007.

Internal Control Over Compliance

The County's management 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 requirements that could directly and materially affect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

Internal Control Over Financial Reporting (Continued)

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2007, and have issued our report thereon dated June 30, 2008, wherein we noted the County implemented GASB Statements No. 45 and 48 and that other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Balestra, Harr & Scherer, CPAs, Inc.
June 30, 2008

Montgomery County Financial Condition
Schedule of Findings
 OMB Circular A-133 Section .505
 For the Year Ended December 31, 2007

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #93.959, Block Grants for Prevention and Treatment of Substance Abuse CFDA #17.258, #17.259, and #17.260, WIA Cluster CFDA #97.073, State Homeland Security Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,185,333 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

Montgomery County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2007
(Continued)

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

Finding Number 2007-1

Significant Deficiency – Bank Reconciliations and Errors Identified – Legal Division of Clerk of Courts

Bank reconciliations were not performed or could not be provided by the Legal Division of the Clerk of Courts. This resulted in an immaterially misstated cash balance in the agency fund in the County’s annual financial report. A reconstruction of bank reconciliations was performed after the annual financial report was published, and identified many reconciling items that require correction of the Court’s books. Bank reconciliations should be performed within a timely period of receipt of bank statements. Failure to prepare bank reconciliations in a timely manner resulted in a misstatement in the financial statements and failure to make timely correction of errors. The Legal Division should implement procedures to ensure that bank reconciliations are prepared timely. Furthermore, actions should be taken to correct errors noted during the reconciliation process.

Client’s Response

The supervisor during the period of January 1 through December 31, 2007 has been removed from this position. The Clerk of Courts has placed the former supervisor into this position effective immediately. This action was taken immediately upon notification that there was a problem with receiving necessary documents/information to complete our audit.

The online banking processes have been reinstated and reconciliation is being done on a daily basis for each division. All bank statements will be reconciled within five (5) business days of receipt by the Clerk of Courts.

Errors are being corrected immediately upon detection. All errors made by the Clerk’s office have been corrected. The bank has been contacted regarding errors made by them. They are in the process of correcting those errors. All corrections should be reflected in the June 2008 bank statements.

All bank statements for 2008 have been reconciled, and above mentioned procedures are implemented.

Finding Number 2007-2

Significant Deficiency – Cash Receipts of North Transfer Station

Employee theft was identified in the north transfer station of the solid waste department due to weak internal controls over cash collections. Internal controls over cash collections should be adequate to provide reasonable assurance that collections are accurately and completely recorded and deposited, and to reasonably prevent fraudulent activity, such as employee theft. Failure to maintain an adequate internal control environment results in the risk of the occurrence of fraudulent activity and misstated financial statements. The solid waste department should strengthen existing internal controls and implement additional controls as deemed appropriate in order to provide reasonable assurance as to the accuracy and completeness of cash collections and deposits as well as the prevention of fraudulent activities.

Client’s Response

Our Hard Card (manual) ticket process was enhanced by developing a Hard Card (manual) ticket report, generated by the scale system, which accounts for every Hard Card (manual) ticket after they are keyed in. If one is missing in the system, it is flagged by the report. The reason for the exception or missing Hard Card is documented on the report. The report is run every day by the transfer station supervisor. The supervisor also accounts for all unused Hard Card (manual) tickets each day. The Hard Card (manual) tickets are pre-numbered and have been redesigned. All “old” format Hard Card (manual) tickets have been collected and destroyed. Completed May 1, 2008.

Montgomery County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2007
(Continued)

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

Finding Number 2007-2 (Continued)

Client's Response (Continued)

Prior to May 1, 2008, the Hard Card (manual) tickets were documented by the scale operator on a manual report as they were used and then the Hard Card (manual) number was keyed into the comment field once entered into the system. Identifying tickets that were not keyed in were very difficult because this field was convoluted with comment information on other transactions and could not be sorted or searched effectively.

The North and South Scalehouse camera systems will be upgraded with a point of sale system which will provide video on every transaction along with an overlay showing ticket number, cash amount, customer name, and weights. Currently, only the South Scalehouse has a camera system with ticket information overlay and it is limited in its search capabilities. Anticipated completion September 2008.

Note: On March 27, 2008, the Ohio State Auditor's Office sent Jerry Riffe to review our investigation, make recommendations for additional procedures, and review process changes. His review deemed the investigation adequate and no significant recommendations or changes were requested.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

Montgomery County Financial Condition
Schedule of Prior Audit Findings
OMB Circular A-133 Section .315(b)
For the Year Ended December 31, 2007

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2005-001	Ohio Revised Code Section 9.39 Finding for Recovery Monies Collected but Unaccounted For	Yes	Issue resolved via court action in June 2008 with agreement for payment plan resulting. Collections on payment plan to begin subsequent to June 2008.
2006-001	Material Noncompliance Ohio Revised Code Section 149.43 Stillwater Center Availability of Public Records	Yes	
2006-002	Significant Deficiency Stillwater Center Internal Control Policy and Procedures	Yes	



MONTGOMERY
C O U N T Y

2007
Comprehensive
Annual
Financial
Report



For the Year Ended
December 31, 2007

MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 0 7



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:

Susie L. Engle
Kris E. Louthan
Tito C. Reynolds

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*Comprehensive Annual Financial Report
For the Year Ended December 31, 2007*

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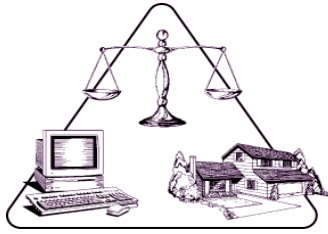
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MONTGOMERY
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INTRODUCTORY SECTION



Transmittal Letter
From County Auditor



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

June 30, 2008
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.

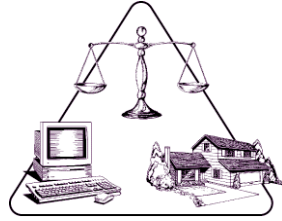
This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2007. It has been prepared in accordance with generally accepted accounting principles 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-fourth 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 30, 2008
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, 2007. 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.

Transmittal Letter (Cont'd.)

Included in this report is an unqualified (“clean”) opinion, issued by the firm of Balestra, Harr & Scherer CPAs, Inc., on the 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, 2007. 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 the mentally retarded and developmentally disabled, 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.

Transmittal Letter (Cont'd.)

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 its employees' workers' compensation claims, certain 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 Health Services Board and the Board of Mental Retardation & Developmental Disabilities 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 certain employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, by participating in 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. Economic development efforts continue to focus on the stimuli from Wright-Patterson Air Force Base, the Miami Valley Research Park, the automotive and automotive component supplier industries, as well as the area's distribution capabilities which have been advanced by the increasing accessibility which Dayton has built into its transportation systems.

The unemployment rate, at the end of 2007, for the Dayton Metropolitan Statistical Area (MSA) was 6%, which was equal to the state rate and above the national rate of 5%. The Ohio Department of Job & Family Services reports that nonagricultural wage and salary employment, for the Dayton MSA, dropped 1,500 jobs between December 2006 and December 2007. An over-the-year reduction in manufacturing lowered employment in goods-producing industries 700 jobs. Total employment in natural resources, mining and construction was unchanged. Service producing industries added 200 jobs as modest gains in trade, transportation, and utilities exceeded a decline in local government.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network and Delphi Corporation. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs some 22,000. Wright-Patterson is headquarters for the foremost research and development center in the U.S. Air Force and a vast, worldwide logistics system. 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. Currently, 42 organizations, with combined employment of over 4,200 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 4,500. 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; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

Transmittal Letter (Cont'd.)

LONG-TERM FINANCIAL PLANNING

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades. The five-year plan, which also reflects elements of a ten-year General Fund financial plan, helps 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.

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. Over the next five years, the financial projection for the General Fund includes the limited use of budget stabilization funds to ensure a balanced budget as the County continues to "right-size" the budget to live within the current revenue stream. Slight annual revenue growth in sales tax is anticipated to average 1%, while Local Government Fund receipts, which are correlated to state income performance, are projected to remain flat and intergovernmental revenues are projected to grow slightly, but at a declining rate, over the next few years, as the state reimburses the County for the phased-out tangible personal property tax through proceeds from the commercial activities tax, at least through 2010.

The allocation of funds for any new General Fund-supported program is done through a priority setting process conducted by judicial and administrative County elected officials, along with the County administrator. Any requests for ongoing and one-time funds above budget parameters are submitted directly through the annual budget process with the Board of County Commissioners making the final recommendations on any funding initiatives. The County continues to review its finances and projections to develop strategies to maintain current services provided through the General Fund.

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. Levy A, was passed by voters in November 2007 with a replacement plus a 2 mill increase (until its expiration in 2015), for a total of 7.21 mills. Levy B, which is at 6.03 mills, will expire in 2011. There is a planned surplus of levy funds in 2008, some of which will be allocated during 2008. To an extent, the 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 wastewater rate adjustments projected at a yearly maximum of 5% by 2010 with expected stable water consumption and wastewater consumption based on 92% of water consumption levels, while solid waste disposal annual property charge rates are expected to remain relatively unchanged over the next five years.

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. 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.

RELEVANT FINANCIAL POLICIES

Contingency funds are set aside each year to cover emergencies for the General Fund. By law, contingencies can only be 3% of the budget. The policy of the Board of County Commissioners is to use contingencies only in cases where an appropriation increase is not accommodated by an increase in revenues. For 2007, the General Fund budget included \$1 million for contingencies, much of which was needed to cover additional unexpected expenses

Transmittal Letter (Cont'd.)

during the year for assigned counsel cost of indigent defendants and for data processing software support, in addition to covering excess costs in connection with the County jail operations.

The County's year end cash reserves for the General Fund approximated 18% of the following year's budget and are lower than the 25%, or more, guidelines in the General Fund's ten year financial plan, as a result of certain one-time capital costs and past deficit spending. The County's policy is to use any increase in General Fund cash reserves, which occur from excess revenues or cost savings, 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.

MAJOR INITIATIVES

Significant Events For 2007

During 2007, the Common Pleas Court Secured Transitional Offender Program (STOP) was audited by the American Corrections Association and the Commission on Accreditation for Corrections. STOP received 100% compliance with all mandatory standards and 99% compliance with non-mandatory standards. There were \$2 million collected in funds for restitution of victims, child support, court costs, fines and fees. Offenders completed 61,601 hours of community service for city, state and federal non-profit agencies in Montgomery County. The Court Services division received 100% compliance on its audit for the Jail Reduction Program. There were 489 offenders placed on electronic home detention, an increase of 170 from the prior year. The Court has seen substantial increases in the caseloads for stalking civil protection orders and criminal non-support cases and has been effective in handling these cases within its current resources.

The County Treasurer conducted another tax lien sale in 2007 and collected \$2.7 million in delinquent charges when liens were sold on 875 parcels. An additional \$2.1 million was collected in subsequent liens for parcels that initially sold in the prior year's tax lien sale. Tax distributions from the proceeds of these sales were made to school districts and municipalities throughout the County. The Treasurer's Office administered more than 5,000 active payment plans in 2007, which were initiated by taxpayers to avoid the tax lien sale. The office also managed a 10% increase in tax pre-payment plans, which provide an opportunity for property owners to make monthly real estate tax payments as part of a personal monthly budget. Faced with 1,169 active bankruptcy cases, the Treasurer's Office implemented process improvements in the ongoing real estate tax filing information provided to the court. This project has increased collections from court-administered plans and will result in a lower delinquency balance, or none at all, for the property owner, upon completion of the bankruptcy plan.

The County Auditor's Office provided extensive assistance to departments, throughout the year, in helping them meet their ongoing, specific reporting and informational needs from the County's financial system and continued refining document imaging processes for certain departments and integrating them with the financial system so that important imaged documents are indexed to, and easily retrievable from, related documents on the financial system. Finally, during 2007, the County Auditor, with assistance from the Office of Management and Budget, and in conjunction with the Auditor of State, completed a competitive bid process to select an independent public accounting firm for conducting the County's required annual audit. The firm of Balestra, Harr and Scherer, CPA's, Inc. was selected and awarded a three-year contract for conducting the County's audit, beginning with the 2007 audit period.

Plans For 2008 and Beyond

A major challenge facing the County Board of Elections involves ensuring continued adequate election official staffing leading up to the 2008 Presidential Election. In an effort to recruit polling place staffing, the County will continue to promote and apply its "Day for Democracy" program through area corporations and jurisdictions, while also recruiting university students to assist in providing technological knowledge at polling locations. In an effort to assist the Board of Elections with the challenge, the Board of County Commissioners has created a two year pilot

Transmittal Letter (Cont'd.)

program to help recruit more County workers to assist with election staffing needs, including serving as polling place officials and election day trouble-shooters. County workers that participate in this program must commit to the program, including additional training requirements, and agree to assist on all necessary election days.

With the recent opening of the County's new Juvenile Justice Center, the Juvenile Court has consolidated its legal operations, detention services, the intervention center, the clerk's office and other administrative programs into one building. This impressive new facility will enable the Juvenile Court to greatly improve the flow of cases and enhance the services provided to youth and families. With this physical consolidation, policies, procedures and protocols, coupled with adjustments in tasks and responsibilities between the various departments at the Court, will continue to be reviewed and revised.

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. The County continues to review its revenue sources in light of future projections and to develop feasible alternatives that will enable the County to maintain the current services it provides. 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, has allowed the County to operate within its revenue sources and maintain a sufficient cash reserve level to enhance the financial stability of the County in the event of a downturn of the local economy. 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

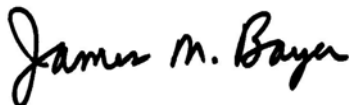
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2006. This was the twenty-third consecutive 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: Susie Engle, Carol Longo, Kris Louthan, Tito Reynolds; Finance Department: Marty Moore; Office of Management and Budget: Charlette Buescher, Tim Nolan; Treasurer's Office: Joe Lacey, Judy Zimmerman; Sanitary Engineering: Robert Woerner.

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, 2006

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.



Charles S. Cox

President

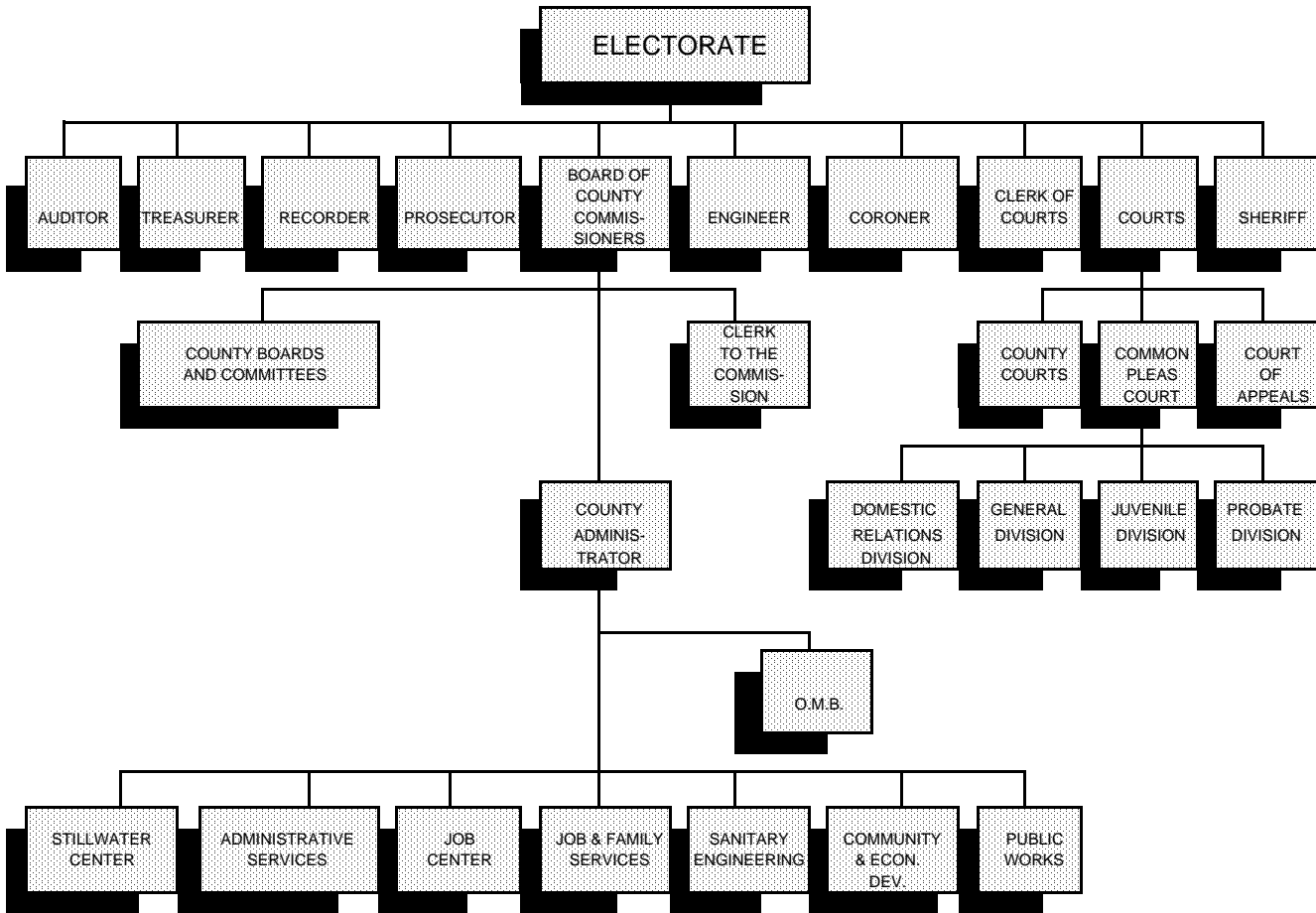
Jeffrey R. Emer

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. James H. Davis, Jr.	Coroner	
	Joseph Litvin.....	Engineer	
	Mathias H. Heck.....	Prosecutor	
	Willis E. Blackshear.....	Recorder	
	Dave Vore.....	Sheriff	
	Carolyn Rice.....	Treasurer	
<i>Second District Court of Appeals</i>	Honorable William H. Wolff, Jr.	Presiding Judge	
	Honorable James A. Brogan.....	Judge	
	Honorable Mary E. Donovan.....	Judge	
	Honorable Mike Fain.....	Judge	
	Honorable Thomas J. Grady.....	Judge	
<i>Common Pleas Court</i>	Honorable Barbara P. Gorman.....	Presiding Judge	
	<i>General Division</i>		
	Honorable Michael Hall.....	Administrative Judge	
	Honorable Barbara P. Gorman.....	Presiding Judge	
	Honorable Jeffrey E. Froelich.....	Judge	
	Honorable Mary Katherine Huffman.....	Judge	
	Honorable Dennis J. Langer.....	Judge	
	Honorable Frances E. McGee.....	Judge	
	Honorable Timothy N. O'Connell.....	Judge	
	Honorable Gregory F. Singer.....	Judge	
	Honorable Michael L. Tucker.....	Judge	
	Honorable A.J. Wagner.....	Judge	
	Honorable Mary Wiseman.....	Judge	
	<i>Domestic Relations Division</i>		
	Honorable Denise L. Cross.....	Administrative Judge	
	Honorable Judith A. King.....	Judge	
	<i>Juvenile Division</i>		
	Honorable Nick Kuntz.....	Administrative Judge	
	Honorable Anthony Capizzi.....	Judge	
	<i>Probate Division</i>		
	Honorable Alice McCollum.....	Judge	
	<i>County Court Area 1</i>	Honorable James Manning.....	Administrative Judge
		Honorable Connie S. Price.....	Judge
		Honorable Adele Riley.....	Judge
	<i>County Court Area 2</i>	Honorable James A. Hensley, Jr.....	Judge
		Honorable James D. Piergies.....	Judge

*Montgomery County
Organizational Chart*



County Boards and Committees

- | | | |
|--|---|--|
| Alcohol, Drug Addiction & Mental Health Services Board | Housing Advisory Board | Public Defender Commission |
| Animal Shelter Advisory Board | Human Services Advisory Board | Records Commission |
| Automated Data Processing Board | Human Services Levy Council | Residential Appeals Board |
| Board of Revision | Investment Advisory Committee | Sanitary Appeals Board |
| Community Development Advisory Committee | Mental Retardation & Developmental Disabilities Board | Solid Waste Advisory Committee |
| Countywide Citizens' Advisory Committee | Microfilming Board | Sunrise Comprehensive Care Center Advisory Board |
| ED/GE Advisory Committee | Montgomery County Office of Emergency Management | Veterans Service Commission |
| | Planning Commission | |

MONTGOMERY
C O U N T Y , O H I O

FINANCIAL SECTION

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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Independent Auditor's Report

Montgomery County Financial Condition
Montgomery County, Ohio
451 West Third Street
Dayton, Ohio 45422

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Montgomery County Financial Condition (the County), Montgomery County, Ohio, as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit Monco Enterprises, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc., 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 and the report of other auditors provide 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, 2007, 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 and Family Services Fund, and Human Services Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

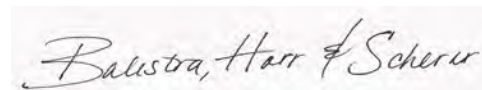
In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2008 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other 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.

Montgomery County Financial Condition
Montgomery County, Ohio
Independent Auditor's Report
Page 2

The Management's Discussion and Analysis, and Condition Assessments of the County's Infrastructure Reported Using the Modified Approach are not required parts of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The 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 basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

As described in Note P to the basic financial statements, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, and GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*.



Balestra, Harr & Scherer, CPAs, Inc.
June 30, 2008

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, 2007. 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, 2007 by \$1,186,584,207. Of this amount, \$288,487,364 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$193,483,412 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$95,003,952 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$24,553,720 in 2007. Net assets of the governmental activities increased \$10,882,306, which represents a 1.38 percent increase from 2006. Net assets of the business-type activities increased \$13,671,414 or 3.68, percent from 2006.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$268,933,030, an increase of \$7,793,707 from the prior year. \$191,646,105 of this fund balance is considered unreserved at December 31, 2007.
- At the end of the current year, unreserved fund balance for the general fund was \$46,602,497, which represents 37.66% of general fund expenditures.
- The County's total long-term liabilities decreased by \$999,057, or 1.17%, in governmental activities and decreased by \$10,511,119, or 6.31%, 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 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 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 the mentally retarded and developmentally disabled.

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 mentally retarded and otherwise handicapped persons who live in Montgomery County,

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

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 25 - 27 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 forty-one 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, and Human Services Levy, 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 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.

The basic governmental fund financial statements can be found on pages 28 - 37 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 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.

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

The basic proprietary fund financial statements can be found on pages 38- 42 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 43 – 44 of this report.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 – 81 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information 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 89 - 242 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, 2007 and 2006, as follows:

Montgomery County, Ohio						
<i>Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2007	2006	2007	2006	2007	2006
Current and other assets	\$ 551,150	\$ 516,223	\$ 137,070	\$ 137,734	\$ 688,220	\$ 653,957
Capital assets	527,948	523,052	414,851	415,637	942,799	938,689
<i>Total Assets</i>	<u>1,079,098</u>	<u>1,039,275</u>	<u>551,921</u>	<u>553,371</u>	<u>1,631,019</u>	<u>1,592,646</u>
Long-term liabilities outstanding	84,601	85,600	155,953	166,464	240,554	252,064
Other liabilities	193,213	163,274	10,668	15,278	203,881	178,552
<i>Total Liabilities</i>	<u>277,814</u>	<u>248,874</u>	<u>166,621</u>	<u>181,742</u>	<u>444,435</u>	<u>430,616</u>
Net Assets:						
Invested in capital assets, net of related debt	481,088	474,925	262,389	253,207	743,477	728,132
Restricted	126,713	119,149	27,907	23,074	154,620	142,223
Unrestricted	193,483	196,327	95,004	95,348	288,487	291,675
<i>Total Net Assets</i>	<u>\$ 801,284</u>	<u>\$ 790,401</u>	<u>\$ 385,300</u>	<u>\$ 371,629</u>	<u>\$ 1,186,584</u>	<u>\$ 1,162,030</u>

The largest portion of the County's total net assets, 62.66 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, 13.03 percent, represents resources that are subject to external restriction on

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

how they may be used. The remaining balance of unrestricted net assets, approximating \$288.5 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2007, 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 approximately \$11.5 million in long-term liabilities for the County as a whole, as debt principal payments made during the year far exceeded new debt added, while total combined net asset restrictions increased about 9% from the prior year.

The following provides a summary of the County's changes in net assets for 2007, along with comparative data for the prior year.

Montgomery County, Ohio						
<i>Changes in Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2007	2006	2007	2006	2007	2006
Revenues:						
Program revenues:						
Charges for services	\$ 68,305	\$ 62,748	\$ 113,917	\$ 107,244	\$ 182,222	\$ 169,992
Operating grants and contributions	236,442	215,557			236,442	215,557
Capital grants and contributions	5,421	5,905	6,347	3,487	11,768	9,392
General revenues:						
Property taxes	110,549	111,611			110,549	111,611
Sales taxes	64,692	65,645			64,692	65,645
Other taxes	9,224	8,581			9,224	8,581
Unrestricted grants	20,671	22,362			20,671	22,362
Gain from disposal of capital assets	160	148	75	26	235	174
Unrestricted investment earnings	30,689	24,823	2,320	2,194	33,009	27,017
Miscellaneous	4,901	7,933	1,148	3,068	6,049	11,001
<i>Total Revenues</i>	<u>551,054</u>	<u>525,313</u>	<u>123,807</u>	<u>116,019</u>	<u>674,861</u>	<u>641,332</u>
Expenses:						
General government	49,842	44,924			49,842	44,924
Judicial and law enforcement	156,773	143,283			156,773	143,283
Environment and public works	19,748	17,673			19,748	17,673
Social services	290,282	279,039			290,282	279,039
Community and economic development	17,907	16,030			17,907	16,030
Interest and fiscal charges	2,331	2,411			2,331	2,411
Water			34,201	32,300	34,201	32,300
Wastewater			44,592	44,826	44,592	44,826
Solid Waste Management			18,060	18,256	18,060	18,256
Parking Facilities			1,327	1,439	1,327	1,439
Stillwater Center			15,244	14,137	15,244	14,137
<i>Total Expenses</i>	<u>536,883</u>	<u>503,360</u>	<u>113,424</u>	<u>110,958</u>	<u>650,307</u>	<u>614,318</u>
Increase in net assets before transfers	14,171	21,953	10,383	5,061	24,554	27,014
Transfers	(3,288)	(2,864)	3,288	2,864	0	0
Increase in net assets	10,883	19,089	13,671	7,925	24,554	27,014
Net assets - Beginning	790,401	771,312	371,629	363,704	1,162,030	1,135,016
Net assets - Ending	<u>\$ 801,284</u>	<u>\$ 790,401</u>	<u>\$ 385,300</u>	<u>\$ 371,629</u>	<u>\$ 1,186,584</u>	<u>\$ 1,162,030</u>

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

Governmental Activities:

Operating grants and contributions, of approximately \$236.4 million, represent the largest program revenue, and approximately 43% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving almost \$82.6 million, along with the Alcohol, Drug Addiction and Mental Health Services Board and Children Services, receiving approximately \$31.9 million and \$23.6 million, respectively. The increase in this revenue source, by almost \$21 million compared to the previous year, is primarily attributable to the Job & Family Services fund, which reflected an increase of almost \$9.5 million in state and federal assistance realized during the year as a result of the County receiving more timely payments from the Ohio Department of Job & Family Services. Capital grants and contributions held fairly steady to the prior year level.

Tax revenue accounts for nearly \$184.5 million of the \$551 million total revenue for governmental activity, more than 33% of total revenue. Sales tax accounted for approximately \$65 million, exceeding 35% of total tax revenue. Total tax revenues declined slightly compared to the prior year. Sales tax revenues, which fluctuates with economic condition, dropped by approximately 1.5%, while total property tax revenues declined by .95%, reflecting the continued phase-out of tangible personal property taxes, due to the passage of House Bill 66 by the 126th Ohio General Assembly in 2005, the revenue decline for which is being offset by increased intergovernmental revenues from the state.

Investment earnings grew by more than \$5.8 million during the year. While interest rates did see modest growth, compared to the prior year, the primary factor contributing to this change is the impact from the recognition of an unrealized gain on the year-end investment portfolio, based on reported market value increases. The General Fund was the major beneficiary of these investment earnings, where this revenue source increased by over 28%, compared to the prior year.

The County's direct charges to users of governmental services made up \$68.3 million, nearly 12.4% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. Most of the change from the prior year is attributable to the general government function, resulting from the impact of the 2007 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for more than \$290 million of the \$536.9 million total expenses for governmental activities, representing over 54% of total expenses. Compared to the prior year, the more than \$11.2 million increase in this category of expense was attributable to multiple providers of social services, including the Children Services Fund, in which expenditures grew by more than \$ 2.7 million for foster care programs and services. In addition, compared to the prior year, a number of nonmajor special revenue funds also reported increases in social services expenditures, including the Board of Mental Retardation and various smaller funds which report this expense function.

Business-type Activities:

The net assets for business-type activities increased by nearly \$13.7 million during 2007. Major revenue sources were charges for services of more than \$113.9 million. Charges for services increased by approximately \$6.7 million, primarily as a result of rate increases in connection with the delivery of water and wastewater services, combined with increased customer demand. Business-type activities received approximately \$3.3 million in net transfers from governmental activities during the year. Total expenses for business-type activities increased by almost \$2.5 million, most of which resulted from increased costs in connection with Water activities, where expenses grew by more than \$1.8 million. As a measure of cost containment, relative to the level of revenues for enterprise activities, the proportion of total expenses to total revenues for 2007 was 91.6 percent, compared to 95.6 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,

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

and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of more than \$268.9 million, an increase of approximately \$7.8 million in comparison with the prior year, impacted mostly by a net increase of approximately \$8.4 million in the Job & Family Services Fund. In addition, there was a net increase in the General Fund of more than \$4.6 million, which is further explained below. Capital Projects Funds also reported an overall net decrease in fund balance by almost \$6.5 million, reflecting primarily the final year of construction of a new Juvenile Detention Facility. Of the combined governmental fund balance, approximately 71.3% of this total (\$191.6 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$69.9 million); to offset noncurrent loans receivable (\$6.3 million); and to pay debt service (\$1.1 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$46,602,497, representing nearly 87.7% of the total fund balance of \$53,140,393. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 37.66 percent of total General Fund expenditures, while total fund balance represents 42.95 percent of that same amount.

The fund balance of the County's General Fund increased by \$4,668,686 during 2007, which compares favorably to the prior year's \$6.6 million decrease. Key factors contributing to this year's increase are an increase in investment earnings of approximately \$6.6 million, including the recognition of an unrealized gain on the year-end investment portfolio, based on reported market value increases. In addition, transfers out of the General Fund for 2007 were approximately \$5.5 million less than transfers out during the prior year, the largest decrease for which was in transfers for capital maintenance.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Job & Family Services Funds, which reported unreserved fund balances of \$50,433,380 and \$9,382,346, respectively. The unreserved fund balance in the Human Services Levy Fund represents approximately 46.8 percent of combined 2007 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the unreserved fund balance in the Job & Family Services Fund represents 12 percent of its 2007 expenditures. The Alcohol, Drug Addition and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$6,814,401, or approximately 12.9 percent of its 2007 expenditures. The Children Services Fund reported a total fund balance of \$4,225,423, which was a decrease of approximately \$1.9 million from the fund balance it reported in the previous year, primarily a result of increased expenditures for foster care, adoption services and other programs, coupled with decreases in intergovernmental revenues realized during the year in area of Title IV-E Administration and others.

The decrease in the fund balance of the Human Services Levy Fund, of approximately \$4.1 million during 2007, was a result of higher expenditures in several areas, including contractual costs for professional and social services and nonprofits, along with higher costs for indigent care. In addition, transfers out grew during the year from increased levy allocations, as authorized by the Human Services Levy Council, for a variety of social service programs. The Alcohol, Drug Addiction and Mental Health Services Board Fund grew just by approximately \$4 million where, despite a slight increase in intergovernmental revenues, total revenues and transfers in declined but were offset by declines in expenditures for contracted social services. In the Job & Family Services Fund, the increase, of almost \$8.4 million during 2007, compared to a previous year's decline, was primarily attributable to an increase in intergovernmental revenues realized from more timely state reimbursements to this fund.

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 \$37.8 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$35.6 million, and \$25.5 million, respectively. Total net assets in the

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

Water, Wastewater and Solid Waste Management Funds, increased by about \$3.3 million, \$4.5 million and \$6.4 million, respectively. Compared to the prior year, the Water and Wastewater Funds each reported increases in operating revenue, reflecting increased consumption levels coupled with rate increases in connection with the delivery of these services. Operating expenses also grew by approximately 5% and 1% in the Water and Solid Waste Management Funds, respectively. The Solid Waste Management Fund saw a slight drop in operating income which was offset by net nonoperating revenues and transfers in. The Water and Wastewater funds each reported significant increases in 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. A ten-year comparison of bond coverage for these bonds is included in the statistical section of this report.

General Fund Budgetary Highlights

The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a net increase from the original budget by 6.65% or \$10,463,370. Increases occurred in the areas of transfers out (\$10,048,238), law enforcement (\$688,302) and general government (\$58,217), while decreases occurred in the areas of community and economic development (\$287,062), environment and public works (\$26,077) and social services (\$18,248). During 2007, the County spent 97.47% of the amount appropriated in the General Fund.

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, 2007, approximated \$943 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$4.1 million, or approximately .4 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$4.9 million. Major events for governmental activity capital assets include the County's completion of the Juvenile Detention Facility, the addition of an 800mhz communication tower in German Township and a two channel upgrade to the County's 800mhz communication system. In addition, the County Engineer completed one bridge-related project. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$.8 million. Major events for business-type capital assets include the Sanitary Engineer's sale of the North Wellfield to Five Rivers Metroparks, in conjunction with the Water Resource Restoration Sponsor Program, as well as the completion of the Sanitary Engineer's construction projects for the Diamond Mill and Wellbaum Road water line extensions and the Solid Waste Management construction project for the South Transfer Station.

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. The most recent assessment found that 99% of the County roads have a rating of fair or better. For 2007, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$8,160,553 and actual expenditures were \$7,701,928, which represents approximately 94% of the amount budgeted. The \$458,625 difference was mostly attributed to the personal service category of expenditures, which includes road maintenance and repair crew activity throughout the year, scheduled in light of actual needs and weather conditions.

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 2007, the County

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

Engineer's budgeted expenditures for the preservation of existing bridges were \$1,525,326 and actual expenditures were \$1,375,236, which represents approximately 90% of the amount budgeted. The \$150,090 difference was mostly attributed to the personal service category of expenditures, which includes bridge maintenance activity throughout the year, performed in light of actual needs. 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, 2007, the County had total bonded debt outstanding of \$139,088,552. Of this amount, \$44,844,293 represents general obligation bonds applicable for governmental activities and \$2,293,164 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 \$34,091,095 of self-supporting general obligation bonds and \$57,860,000 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$63,441,279 in long-term notes, representing Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, payable from business-type activities. The County's total bonded debt decreased by a net \$13,278,895 during 2007, a result of the \$13,344,895 in bond principal payments made during the year, exceeding the only \$66,000 of new bonded debt added, in connection with special assessment bonds issued during the year.

The County's revenue bonds carry insured ratings of Aaa by Moody's and AAA by Standard & Poors and Fitch. The County's general obligation and special assessment bonds are presently rated Aa2 by Moody's and AA by Standard & Poors.

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 \$104,581,544, 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

The County's elected and appointed officials considered many factors when setting the fiscal year 2008 budget. Considering the changing face of retail sales in the local region, resulting in flat or minimal growth in County sales tax revenues, coupled with the continued uncertainty surrounding the state economy, and its resultant impact on state funding mechanisms for shared revenues to local governments, which are now correlated to the dynamic of state tax revenue performance, the County is continually reviewing its finances and developing possible alternatives in order to maintain current services provided by the General Fund. The 2008 General Fund budget reflects an increase of approximately \$4.4 million from the 2007 adopted budget. As a starting point for developing the General Fund budget, certain known and/or mandated increases were added to the 2007 base budget; these included elected official compensation increases, of 2.8 %, approved by the State of Ohio, limited funding for certain one-time costs, including an additional \$.4 million for 2008 Board of Elections costs and ongoing funding for limited cases, including a Sheriff's security contract, as well as a Data Processing disaster recovery contract and maintenance agreements for hardware and software. The 2008 budget also reflects a zero percent increase in departmental appropriations for operating costs, including salaries, compared to the prior year and travel budgets were only funded for 2008 if they were covered by budget transfers from existing operating appropriations. In addition, employee benefits were calculated on actual employee costs, with the exclusion of vacant positions, and included a mandated increase in the employer's share of Ohio Public Employees Retirement System contributions from 13.85% of salary to 14.00 % for most employees. Also included in the 2008 budget is only \$.5 million for certain limited replacement capital items. Finally, the budget balancing strategy called for the discontinuation of the Community Programs for affordable housing, arts and cultural programs and the Economic Development and Government Equity program. In the development of the 2008 General Fund budget, the County continues to maintain a balanced appropriation while also maintaining the adequacy of reserves for operational cash flow purposes and to ensure an appropriate buffer during economic recessions, and will take continued cost containment measures, as necessary, to maintain ongoing financial stability.

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, 2007

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 293,448,394	\$ 93,635,501	\$ 387,083,895	\$ 1,093,741
Cash and cash equivalents-segregated accounts.....		500	500	
Collateral on loaned securities.....	72,715	43,854	116,569	
<i>Net receivables:</i>				
Taxes.....	164,971,020		164,971,020	
Accounts.....	5,777,524	18,284,891	24,062,415	189,673
Special assessments.....	3,103,559		3,103,559	
Accrued interest.....	5,982,171	334,694	6,316,865	
Due from other governments.....	71,330,505	1,268,045	72,598,550	
Internal balances.....	6,037,429	(6,037,429)	0	
Prepaid expenses.....	240,401		240,401	4,641
Inventory of supplies.....	186,573	1,140,754	1,327,327	4,125
<i>Restricted Assets:</i>				
Cash and cash equivalents--segregated accounts.....		28,399,791	28,399,791	
Other assets.....			0	5,888
Capital assets not being depreciated.....	356,555,238	25,429,199	381,984,437	
Capital assets being depreciated.....	171,392,830	389,421,301	560,814,131	274,591
Total Assets.....	1,079,098,359	551,921,101	1,631,019,460	1,572,659
<i>Liabilities:</i>				
Accounts payable.....	27,444,614	2,034,542	29,479,156	17,875
Construction contracts payable.....		1,014,716	1,014,716	
Accrued wages and benefits.....	7,367,008	766,452	8,133,460	56,745
Due to other governments.....	3,725,605	6,172,379	9,897,984	
Obligations under securities lending.....	72,715	43,854	116,569	
Accrued interest payable.....	193,965	143,222	337,187	
Other.....			0	69,447
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		492,327	492,327	
Unearned revenue.....	154,409,317		154,409,317	
<i>Long-term liabilities</i>				
Due within one year.....	15,707,132	18,157,490	33,864,622	
Due in more than one year.....	67,794,562	140,726,577	208,521,139	
Unamortized bond amounts.....	1,099,713	(2,930,937)	(1,831,224)	
Total Liabilities.....	277,814,631	166,620,622	444,435,253	144,067
Invested in capital assets, net of related debt.....	481,087,797	262,389,063	743,476,860	274,591
<i>Restricted for:</i>				
Capital projects.....	45,953,007	13,021,024	58,974,031	
Debt service.....	946,529	14,886,440	15,832,969	
Human services levy-supported services.....	66,560,856		66,560,856	
Mental retardation levy-supported services.....	1,923,082		1,923,082	
Statutory road-related maintenance and repair.....	7,072,648		7,072,648	
Grant-specific purposes.....	4,256,397		4,256,397	
Unrestricted.....	193,483,412	95,003,952	288,487,364	1,154,001
Total Net Assets.....	\$ 801,283,728	\$ 385,300,479	\$ 1,186,584,207	\$ 1,428,592

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

MONTGOMERY COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2007

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 49,841,809	\$ 31,882,073	\$ 2,389,768	\$ 115,328
Judicial and law enforcement.....	156,772,668	18,050,344	35,887,700	119,418
Environment and public works.....	19,748,227	2,744,670	6,840,934	5,185,922
Social services.....	290,281,621	13,924,916	188,293,921	
Community and economic development.....	17,907,526	1,702,569	3,030,111	
Interest and fiscal charges on long-term debt.....	2,330,933			
Total Governmental Activities.....	536,882,784	68,304,572	236,442,434	5,420,668
Business-type Activities:				
Water.....	34,200,969	32,056,073		3,297,884
Wastewater.....	44,592,238	45,462,572		3,048,868
Solid Waste Management.....	18,060,302	22,606,698		
Parking Facilities.....	1,326,673	1,756,937		
Stillwater Center.....	15,244,450	12,034,754		
Total Business-type Activities.....	113,424,632	113,917,034	0	6,346,752
Total Primary Government.....	\$ 650,307,416	\$ 182,221,606	\$ 236,442,434	\$ 11,767,420
Component Unit:				
Monco Enterprises, Inc.....	\$ 2,715,710	\$ 1,386,931	\$ 1,402,811	

General Revenues:

Property taxes levied for:

General operating.....
Mental retardation.....
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 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.
\$ (15,454,640)	\$	\$ (15,454,640)	\$
(102,715,206)		(102,715,206)	
(4,976,701)		(4,976,701)	
(88,062,784)		(88,062,784)	
(13,174,846)		(13,174,846)	
(2,330,933)		(2,330,933)	
(226,715,110)	0	(226,715,110)	0
	1,152,988	1,152,988	
	3,919,202	3,919,202	
	4,546,396	4,546,396	
	430,264	430,264	
	(3,209,696)	(3,209,696)	
0	6,839,154	6,839,154	0
(226,715,110)	6,839,154	(219,875,956)	
			\$ 74,032
17,971,448		17,971,448	
3,512,914		3,512,914	
89,064,740		89,064,740	
64,691,720		64,691,720	
2,444,347		2,444,347	
2,557,115		2,557,115	
4,222,684		4,222,684	
20,671,328		20,671,328	
159,589	75,444	235,033	
30,689,097	2,319,986	33,009,083	23,071
4,901,027	1,148,237	6,049,264	4,926
(3,288,593)	3,288,593	0	
237,597,416	6,832,260	244,429,676	27,997
10,882,306	13,671,414	24,553,720	102,029
790,401,422	371,629,065	1,162,030,487	1,326,563
\$ 801,283,728	\$ 385,300,479	\$ 1,186,584,207	\$ 1,428,592

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2007

	<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.....	\$ 38,390,134	\$ 7,290,522	\$ 6,942,534	\$ 5,364,285
Collateral on loaned securities.....	18,438			
Net receivables:				
Taxes.....	18,973,664			
Accounts.....	683,287	13,061	66,501	163,984
Special assessments.....				
Accrued interest.....	5,662,097			
Due from other funds.....	1,926,539		268,448	659,021
Interfund receivables.....	6,648,918			
Due from other governments.....	28,364,082	738,130	3,490,868	17,389,573
<i>Total Assets</i>	<u>\$ 100,667,159</u>	<u>\$ 8,041,713</u>	<u>\$ 10,768,351</u>	<u>\$ 23,576,863</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,481,522	\$ 2,751,108	\$ 2,150,777	\$ 7,011,703
Deferred revenue.....	39,337,955	701,579	1,518,320	420,074
Due to other funds.....	1,921,519	361,636	58,368	1,133,180
Due to other governments.....	296,912	1,967	147,282	248,854
Obligations under securities lending.....	18,438			
Accrued wages and benefits.....	3,470,420		79,203	1,158,302
<i>Total Liabilities</i>	<u>47,526,766</u>	<u>3,816,290</u>	<u>3,953,950</u>	<u>9,972,113</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	455,006	76,153	33,553,269	4,222,404
Reserved for noncurrent loans receivable.....	6,082,890			
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	46,602,497			
Special Revenue Funds.....		4,149,270	(26,738,868)	9,382,346
Capital Projects Funds.....				
<i>Total Fund Balances</i>	<u>53,140,393</u>	<u>4,225,423</u>	<u>6,814,401</u>	<u>13,604,750</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 100,667,159</u>	<u>\$ 8,041,713</u>	<u>\$ 10,768,351</u>	<u>\$ 23,576,863</u>

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

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
	\$ 52,811,811	\$ 141,606,361	\$ 252,405,647
	25,366	17,038	60,842
	142,063,955	3,933,401	164,971,020
		3,753,237	4,680,070
		3,103,559	3,103,559
		320,074	5,982,171
		845,138	3,699,146
			6,648,918
	<u>8,302,773</u>	<u>13,045,079</u>	<u>71,330,505</u>
	\$ <u>203,203,905</u>	\$ <u>166,623,887</u>	\$ <u>512,881,878</u>
	\$ 5,786,134	\$ 6,488,719	\$ 26,669,963
	146,429,282	11,541,205	199,948,415
	237,254	4,199,396	7,911,353
	174,168	1,181,514	2,050,697
	25,366	17,038	60,842
	12,119	2,587,534	7,307,578
	<u>152,664,323</u>	<u>26,015,406</u>	<u>243,948,848</u>
	106,202	31,489,351	69,902,385
		215,649	6,298,539
		1,086,001	1,086,001
			46,602,497
	50,433,380	72,200,327	109,426,455
		<u>35,617,153</u>	<u>35,617,153</u>
	<u>50,539,582</u>	<u>140,608,481</u>	<u>268,933,030</u>
	\$ <u>203,203,905</u>	\$ <u>166,623,887</u>	\$ <u>512,881,878</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2007**

Total governmental fund balances \$ 268,933,030

**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	7,783,660	
Construction-in-progress	6,187,271	
Infrastructure	342,584,307	
Land improvements, net of \$1,435,963 accumulated depreciation	2,461,953	
Buildings, structures and improvements, net of \$66,472,251 accumulated depreciation	151,541,729	
Furniture, fixtures and equipment, net of \$33,252,584 accumulated depreciation	<u>15,962,496</u>	
Total capital assets		526,521,416

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	48,785,126	
Internal service fund liabilities	(19,711,522)	
Internal service fund consolidation adjustment	<u>(449,334)</u>	
Net adjustment for internal service funds		28,624,270

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	9,008,705	
Sales tax	7,669,419	
Fees and charges for services	564,896	
Special assessments	79,874	
Intergovernmental	24,335,934	
Investment earnings	3,623,198	
Miscellaneous	<u>257,072</u>	
Total		45,539,098

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid 240,401

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due (193,965)

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

Special assessment bonds	(2,293,164)	
General obligation bonds	(44,844,293)	
Unamortized amounts on general obligation bonds	(1,099,713)	
Capital leases	(694,816)	
Compensated absences	<u>(19,448,536)</u>	
Total		<u>(68,380,522)</u>

Net assets of governmental activities \$ 801,283,728

The notes to the 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, 2007

(Cont'd.)

	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Revenues:</i>				
Property taxes.....	\$ 16,057,632	\$	\$	\$
Sales tax.....	64,377,557			
Other taxes.....	2,444,347			
Licenses and permits.....	47,651			
Fees and charges for services.....	19,789,133	160,917	1,116,818	
Fines and forfeitures.....	1,302,695			
Special assessments.....				
Intergovernmental.....	22,234,786	23,616,930	31,882,046	82,580,205
Investment earnings.....	29,712,448			
Miscellaneous.....	1,440,850	284,239	59,249	1,370,913
Total Revenues.....	157,407,099	24,062,086	33,058,113	83,951,118
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	23,118,557			
Judicial and law enforcement.....	92,604,593			
Environment and public works.....	483,118			
Social services.....	2,637,460	48,427,686	52,627,345	78,062,109
Community and economic development.....	3,194,986			
Capital outlay.....				
<i>Intergovernmental:</i>				
General government.....	53,300			
Social services.....	148,410			
Community and economic development.....	1,230,000			
Environment and public works.....	244,304			
<i>Debt service:</i>				
Principal retirement.....	12,647	3,823	2,859	111,944
Interest and fiscal charges.....	2,361	53	381	21,266
Total Expenditures.....	123,729,736	48,431,562	52,630,585	78,195,319
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>				
	33,677,363	(24,369,476)	(19,572,472)	5,755,799
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	50,263			
Inception of capital leases.....	31,721			27,234
Bonds issued.....				
Transfers in.....	2,717,997	22,507,543	19,978,725	3,917,638
Transfers out.....	(31,808,658)			(1,306,975)
Total Other Financing Sources And Uses.....	(29,008,677)	22,507,543	19,978,725	2,637,897
<i>Net Change in Fund Balances.....</i>	4,668,686	(1,861,933)	406,253	8,393,696
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>				
	48,471,707	6,087,356	6,408,148	5,211,054
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	<u>\$ 53,140,393</u>	<u>\$ 4,225,423</u>	<u>\$ 6,814,401</u>	<u>\$ 13,604,750</u>

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2007

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Totals</i>
<i>Revenues:</i>			
Property taxes.....	\$ 87,599,185	\$ 5,559,839	\$ 109,216,656
Sales tax.....			64,377,557
Other taxes.....		6,779,799	9,224,146
Licenses and permits.....		2,635,598	2,683,249
Fees and charges for services.....		32,746,450	53,813,318
Fines and forfeitures.....		285,946	1,588,641
Special assessments.....		344,304	344,304
Intergovernmental.....	15,578,278	88,539,691	264,431,936
Investment earnings.....		1,108,195	30,820,643
Miscellaneous.....	617,515	948,615	4,721,381
<i>Total Revenues.....</i>	<u>103,794,978</u>	<u>138,948,437</u>	<u>541,221,831</u>
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		11,118,622	34,237,179
Judicial and law enforcement.....		57,515,509	150,120,102
Environment and public works.....		15,547,167	16,030,285
Social services.....	9,664,148	77,650,505	269,069,253
Community and economic development.....		7,229,990	10,424,976
Capital outlay.....		23,252,421	23,252,421
<i>Intergovernmental:</i>			
General government.....			53,300
Social services.....	16,897,538		17,045,948
Community and economic development.....		3,423,459	4,653,459
Environment and public works.....			244,304
<i>Debt service:</i>			
Principal retirement.....		2,712,696	2,843,969
Interest and fiscal charges.....		2,443,984	2,468,045
<i>Total Expenditures.....</i>	<u>26,561,686</u>	<u>200,894,353</u>	<u>530,443,241</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<u>77,233,292</u>	<u>(61,945,916)</u>	<u>10,778,590</u>
<i>Other Financing Sources And Uses</i>			
Sale of capital assets/sundries.....		57,154	107,417
Inception of capital leases.....		71,338	130,293
Bonds issued.....		66,000	66,000
Transfers in.....		77,523,231	126,645,134
Transfers out.....	(81,290,329)	(15,527,765)	(129,933,727)
<i>Total Other Financing Sources And Uses.....</i>	<u>(81,290,329)</u>	<u>62,189,958</u>	<u>(2,984,883)</u>
<i>Net Change in Fund Balances.....</i>	(4,057,037)	244,042	7,793,707
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>	<u>54,596,619</u>	<u>140,364,439</u>	<u>261,139,323</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 50,539,582</u>	<u>\$ 140,608,481</u>	<u>\$ 268,933,030</u>

The notes to the 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, 2007**

Net Change in Fund Balances - Total Governmental Funds \$ 7,793,707

**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 exceeds depreciation in the current period.

Capital outlay	14,653,033	
Depreciation expense	<u>(9,760,453)</u>	
Total		4,892,580

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

(66,846)

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	1,332,446	
Sales tax	314,163	
Fees and charges for services	(1,211,956)	
Special assessments	79,874	
Intergovernmental	(2,321,684)	
Investment earnings	(131,546)	
Miscellaneous	<u>179,646</u>	
Total		(1,759,057)

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	(130,293)	
Issuance of bonds	(66,000)	
Principal repayment for capital leases	301,114	
Principal repayment for bonds	<u>2,542,855</u>	
Total		2,647,676

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

9,815

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	(28,967)	
Amortized amounts on general obligation bonds	140,575	
Compensated absences	<u>(1,501,595)</u>	
Total		(1,389,987)

The net revenue of certain activities of internal service funds is reported with governmental activities.

(1,245,582)

Change in net assets of governmental activities

\$ 10,882,306

The notes to the 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, 2007

	<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.....	\$ 15,682,723	\$ 15,682,723	\$ 16,263,411	\$ 580,688
Sales tax.....	65,145,000	65,145,000	64,085,562	(1,059,438)
Other taxes.....	4,433,333	4,433,333	2,428,562	(2,004,771)
Licenses and permits.....	45,000	45,000	47,721	2,721
Fees and charges for services.....	19,518,145	20,388,446	19,993,344	(395,102)
Fines and forfeitures.....	1,078,500	1,078,500	1,286,187	207,687
Intergovernmental.....	22,836,950	22,968,766	22,089,423	(879,343)
Investment earnings.....	19,310,634	19,310,634	23,033,840	3,723,206
Miscellaneous.....	1,017,950	3,878,677	4,911,812	1,033,135
Total Revenues.....	149,068,235	152,931,079	154,139,862	1,208,783
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	26,638,124	26,696,341	24,857,904	1,838,437
Judicial and law enforcement.....	96,539,445	97,227,747	95,856,966	1,370,781
Environment and public works.....	600,198	574,121	514,157	59,964
Social services.....	3,567,171	3,548,923	2,816,871	732,052
Community and economic development.....	3,498,491	3,481,429	3,243,853	237,576
<i>Intergovernmental:</i>				
General government.....	53,300	53,300	53,300	0
Environment and public works.....	244,304	244,304	244,304	0
Social services.....	148,410	148,410	148,410	0
Community and economic development.....	1,500,000	1,230,000	1,230,000	0
Total Expenditures.....	132,789,443	133,204,575	128,965,765	4,238,810
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	16,278,792	19,726,504	25,174,097	5,447,593
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,738,943	4,342,372	5,244,999	902,627
Transfers out.....	(24,587,433)	(34,635,671)	(34,635,660)	11
Total Other Financing Sources And Uses.....	(20,848,490)	(30,293,299)	(29,390,661)	902,638
Net Change in Fund Balance.....	(4,569,698)	(10,566,795)	(4,216,564)	6,350,231
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	35,703,148	35,703,148	35,703,148	0
Prior Year Encumbrances Appropriated.....	1,034,473	1,034,473	1,034,473	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 32,167,923	\$ 26,170,826	\$ 32,521,057	\$ 6,350,231

The notes to the 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, 2007

	<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.....	\$ 207,681	\$ 207,681	\$ 165,411	\$ (42,270)
Intergovernmental.....	30,059,290	30,309,909	29,410,372	(899,537)
Miscellaneous.....	<u>325,930</u>	<u>390,930</u>	<u>308,365</u>	<u>(82,565)</u>
<i>Total Revenues</i>	<u>30,592,901</u>	<u>30,908,520</u>	<u>29,884,148</u>	<u>(1,024,372)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	<u>53,459,785</u>	<u>53,775,404</u>	<u>51,225,601</u>	<u>2,549,803</u>
<i>Total Expenditures</i>	<u>53,459,785</u>	<u>53,775,404</u>	<u>51,225,601</u>	<u>2,549,803</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(22,866,884)	(22,866,884)	(21,341,453)	1,525,431
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>22,583,483</u>	<u>22,583,483</u>	<u>22,507,543</u>	<u>(75,940)</u>
<i>Total Other Financing Sources And Uses</i>	<u>22,583,483</u>	<u>22,583,483</u>	<u>22,507,543</u>	<u>(75,940)</u>
<i>Net Change in Fund Balance</i>	(283,401)	(283,401)	1,166,090	1,449,491
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,739,253	5,739,253	5,739,253	0
<i>Prior Year Encumbrances Appropriated</i>	<u>283,401</u>	<u>283,401</u>	<u>283,401</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,739,253</u>	<u>\$ 5,739,253</u>	<u>\$ 7,188,744</u>	<u>\$ 1,449,491</u>

The notes to the 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, 2007

	<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.....	\$ 80,680,813	\$ 91,252,236	\$ 75,363,092	\$ (15,889,144)
Miscellaneous.....	39,066,577	39,066,577	34,542,794	(4,523,783)
Total Revenues.....	119,747,390	130,318,813	109,905,886	(20,412,927)
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	127,618,522	137,473,692	118,364,470	19,109,222
Total Expenditures.....	127,618,522	137,473,692	118,364,470	19,109,222
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(7,871,132)</i>	<i>(7,154,879)</i>	<i>(8,458,584)</i>	<i>(1,303,705)</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	4,017,699	4,611,446	3,917,638	(693,808)
Transfers out.....	(1,306,975)	(1,306,975)	(1,306,975)	0
Total Other Financing Sources And Uses.....	2,710,724	3,304,471	2,610,663	(693,808)
<i>Net Change in Fund Balance.....</i>	<i>(5,160,408)</i>	<i>(3,850,408)</i>	<i>(5,847,921)</i>	<i>(1,997,513)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>(2,236,924)</i>	<i>(2,236,924)</i>	<i>(2,236,924)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>6,486,595</i>	<i>6,486,595</i>	<i>6,486,595</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ (910,737)</i>	<i>\$ 399,263</i>	<i>\$ (1,598,250)</i>	<i>\$ (1,997,513)</i>

The notes to the 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, 2007

	<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.....	\$ 84,839,875	\$ 84,839,875	\$ 87,610,399	\$ 2,770,524
Intergovernmental.....	16,563,749	16,563,749	15,578,278	(985,471)
Miscellaneous.....			617,515	617,515
Total Revenues.....	101,403,624	101,403,624	103,806,192	2,402,568
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	10,197,745	11,947,645	10,081,708	1,865,937
<i>Intergovernmental:</i>				
Social services.....	17,401,613	17,781,613	16,897,538	884,075
Total Expenditures.....	27,599,358	29,729,258	26,979,246	2,750,012
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	73,804,266	71,674,366	76,826,946	5,152,580
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,990,957	6,008,587	6,008,587	0
Transfers out.....	(89,404,678)	(89,948,270)	(87,298,916)	2,649,354
Total Other Financing Sources And Uses.....	(83,413,721)	(83,939,683)	(81,290,329)	2,649,354
Net Change in Fund Balance.....	(9,609,455)	(12,265,317)	(4,463,383)	7,801,934
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	50,091,240	50,091,240	50,091,240	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,343,629	1,343,629	1,343,629	0
Fund Balance (Deficit) At End Of Year.....	\$ 41,825,414	\$ 39,169,552	\$ 46,971,486	\$ 7,801,934

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets
Proprietary Funds

December 31, 2007

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 35,749,860	\$ 31,389,617	\$ 24,166,452	\$ 2,329,572	\$ 93,635,501	\$ 41,042,747
Cash and cash equivalents--segregated accounts.....				500	500	
Collateral on loaned securities.....	17,171	15,076	11,607		43,854	11,873
Net receivables:						
Accounts.....	5,638,772	8,659,577	2,898,936	1,087,606	18,284,891	1,097,454
Accrued interest.....	276,657	24,403	33,634		334,694	
<i>Total receivables.....</i>	<i>5,915,429</i>	<i>8,683,980</i>	<i>2,932,570</i>	<i>1,087,606</i>	<i>18,619,585</i>	<i>1,097,454</i>
Due from other funds.....	22,059	51,016	22,977	4,282	100,334	5,019,827
Due from other governments.....		726,138	541,907		1,268,045	
Inventory of supplies.....	135,393	871,604	67,080	66,677	1,140,754	186,573
<i>Current restricted assets:</i>						
Cash and cash equivalents--segregated accounts.....	8,108,990	5,676,904	14,613,897		28,399,791	
<i>Total current assets.....</i>	<i>49,948,902</i>	<i>47,414,335</i>	<i>42,356,490</i>	<i>3,488,637</i>	<i>143,208,364</i>	<i>47,358,474</i>
<i>Noncurrent assets:</i>						
<i>Capital assets in service:</i>						
Land.....	1,215,457	2,478,556	2,493,735	1,300,000	7,487,748	
Land improvements.....	7,350	424,882	4,343,752		4,775,984	
Utility plant in service.....	179,873,899	281,384,785			461,258,684	
Buildings, structures and improvements.....	13,396,084	97,984,937	55,154,868	36,142,734	202,678,623	
Furniture, fixtures and equipment.....	4,261,829	5,389,444	7,344,304	315,241	17,310,818	2,351,828
Less: Accumulated depreciation.....	(85,437,837)	(183,359,245)	(20,860,763)	(6,944,963)	(296,602,808)	(925,176)
Construction-in-progress.....	1,534,768	14,546,880	1,859,803		17,941,451	
<i>Total net capital assets.....</i>	<i>114,851,550</i>	<i>218,850,239</i>	<i>50,335,699</i>	<i>30,813,012</i>	<i>414,850,500</i>	<i>1,426,652</i>
<i>Total noncurrent assets.....</i>	<i>114,851,550</i>	<i>218,850,239</i>	<i>50,335,699</i>	<i>30,813,012</i>	<i>414,850,500</i>	<i>1,426,652</i>
<i>Total Assets.....</i>	<i>\$ 164,800,452</i>	<i>\$ 266,264,574</i>	<i>\$ 92,692,189</i>	<i>\$ 34,301,649</i>	<i>\$ 558,058,864</i>	<i>\$ 48,785,126</i>

	Business-type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	
				Totals	
Liabilities					
Current Liabilities:					
Accounts payable.....	\$ 219,457	\$ 724,661	\$ 681,085	\$ 409,339	\$ 2,034,542
Construction contracts.....	86,596	795,858	132,262	0	1,014,716
Current portion of insurance claims payable.....	109,962	308,750	123,319	226,284	768,315
Due to other funds.....	2,877,163	2,923,688	11,607	371,528	6,172,379
Due to other governments.....	17,171	15,076	105,495	352,323	43,854
Obligations under securities lending.....	116,683	191,951	143,000	639,370	766,452
Accrued wages and benefits.....	202,944	4,091,642	1,595,650	62,279	4,437,586
Current portion of long-term notes.....	171,222	72,285	5,560,000	157,516	2,406,242
Current portion of general obligation bonds.....	8,658	1,620,000	301,390	98,400	143,222
Current portion of revenue bonds.....	2,675,000	675,803	160,975	2,218,639	9,855,000
Current portion of capitalized leases.....	225,553	301,390	98,400	157,516	1,360,262
Current portion of compensated absences.....					64,389
Current portion of landfill post-closure costs.....					61,559
					98,400
Current liabilities payable from restricted assets:					
Accrued revenue bond interest.....	199,659	131,693	160,975	492,327	492,327
	6,910,068	13,147,057	7,317,533	2,218,639	29,593,297
Total current liabilities.....					8,656,343
Long-term liabilities:					
Interfund payables.....				5,818,782	5,818,782
(net of current portions):					
Long-term notes.....	3,011,786	55,705,907	286,000	59,003,693	0
Insurance claims payable.....					9,948,319
Revenue bonds.....	30,190,000	5,435,000	12,380,000	48,005,000	48,005,000
Less: Unamortized revenue bond charges.....	(979,690)	(784,751)	(852,788)	13,537,155	(2,617,229)
General obligation bonds.....	1,774,723	16,372,975		(37,084)	31,684,853
Less: Unamortized general obligation bond charges.....	(6,831)	(269,793)			(313,708)
Capitalized leases.....					0
Compensated absences.....	374,550	446,522	302,865	386,889	1,510,826
Estimated liability for landfill post-closure costs.....			522,205		522,205
	34,364,538	76,905,860	12,638,282	19,705,742	143,614,422
Total long-term liabilities.....					11,055,179
Total Liabilities.....	41,274,606	90,052,917	19,955,815	21,924,381	173,207,719
Net Assets					
Invested in capital assets, net of related debt.....	77,812,396	135,083,609	32,819,487	16,673,571	262,389,063
Restricted for capital purposes.....	3,086,951	2,649,378	7,284,695	7,168,227	13,021,024
Restricted for debt service.....	4,822,380	2,895,833	25,463,965	(4,296,303)	14,886,440
Unrestricted.....	37,804,119	35,582,837	72,736,374	12,377,268	94,554,618
	123,525,846	176,211,657	72,736,374	12,377,268	384,851,145
Total Net Assets.....					\$ 449,334
					\$ 385,300,479
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					
Total Net Assets of Business-type Activities.....					

The notes to the 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, 2007

	<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>Operating Revenues:</i>						
Charges for services.....	\$ 32,056,073	\$ 45,462,572	\$ 22,606,698	\$ 13,791,691	\$ 113,917,034	\$ 62,450,474
Other revenue.....	845,577	147,155	101,683	15,915	1,110,330	159,390
<i>Total Operating Revenues.....</i>	<u>32,901,650</u>	<u>45,609,727</u>	<u>22,708,381</u>	<u>13,807,606</u>	<u>115,027,364</u>	<u>62,609,864</u>
<i>Operating Expenses:</i>						
Personal services.....	5,603,971	10,107,348	4,606,631	9,565,642	29,883,592	2,117,928
Materials and supplies.....	787,330	1,000,383	505,220	893,839	3,186,772	4,555,516
Contractual services.....	1,314,990	2,321,247	3,896,042	3,332,207	10,864,486	8,393,003
Utilities.....	17,889,969	14,856,719	5,235,644	405,763	38,388,095	1,175,854
Depreciation.....	4,165,481	9,783,705	2,123,856	925,129	16,998,171	224,910
Insurance claims.....					0	39,749,856
Dividends expense.....					0	7,102,383
Other expenses.....	1,744,123	2,969,351	256,071	670,732	5,640,277	599,684
<i>Total Operating Expenses.....</i>	<u>31,505,864</u>	<u>41,038,753</u>	<u>16,623,464</u>	<u>15,793,312</u>	<u>104,961,393</u>	<u>63,919,134</u>
<i>Operating Income (Loss).....</i>	<u>1,395,786</u>	<u>4,570,974</u>	<u>6,084,917</u>	<u>(1,985,706)</u>	<u>10,065,971</u>	<u>(1,309,270)</u>
<i>Nonoperating Revenues (Expenses)</i>						
Investment income.....	1,298,813	303,640	717,533		2,319,986	
Interest expense and fiscal charges.....	(2,097,287)	(3,455,789)	(1,498,158)	(782,846)	(7,834,080)	(13,278)
Gain (loss) from disposal of capital assets...	(575,212)	8,395	66,169	880	(499,768)	6,946
Other nonoperating revenue (expense).....	8,794	19,345	9,768		37,907	16,073
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(1,364,892)</u>	<u>(3,124,409)</u>	<u>(704,688)</u>	<u>(781,966)</u>	<u>(5,975,955)</u>	<u>9,741</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>	<u>30,894</u>	<u>1,446,565</u>	<u>5,380,229</u>	<u>(2,767,672)</u>	<u>4,090,016</u>	<u>(1,299,529)</u>
Capital contributions.....	3,297,884	3,048,868			6,346,752	
Transfers in.....			1,055,128	2,233,465	3,288,593	
<i>Change in Net Assets.....</i>	<u>3,328,778</u>	<u>4,495,433</u>	<u>6,435,357</u>	<u>(534,207)</u>	<u>13,725,361</u>	<u>(1,299,529)</u>
<i>Total Net Assets (Deficit) At</i>						
<i>Beginning Of Year.....</i>	<u>120,197,068</u>	<u>171,716,224</u>	<u>66,301,017</u>	<u>12,911,475</u>		<u>30,373,133</u>
<i>Total Net Assets (Deficit) At</i>						
<i>End Of Year.....</i>	<u>\$ 123,525,846</u>	<u>\$ 176,211,657</u>	<u>\$ 72,736,374</u>	<u>\$ 12,377,268</u>		<u>\$ 29,073,604</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					(53,947)	
Change in Net Assets of Business-type Activities.....					\$ 13,671,414	

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

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2007

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 30,972,405	\$ 44,360,623	\$ 22,369,187	\$ 13,460,204	\$ 111,162,419	\$ 10,916,570
Cash receipts from interfund services provided.....	574,513	170,447	203,496	232,773	1,181,229	51,312,615
Cash payments to employees for services.....	(4,190,856)	(7,543,907)	(3,287,368)	(7,522,557)	(22,544,688)	(1,591,606)
Cash payments to suppliers for goods and services.....	(21,578,982)	(20,623,621)	(8,808,143)	(3,352,281)	(54,363,027)	(14,322,081)
Cash payments for insurance claims.....					0	(39,611,678)
Cash payments of dividends.....					0	(7,102,383)
Cash payments for interfund services used.....	(2,025,767)	(3,639,462)	(2,423,829)	(3,963,708)	(12,052,766)	(1,066,383)
Landfill post-closure costs paid.....			(97,393)		(97,393)	
Other operating cash receipts.....	844,416	114,552	101,657	102,881	1,163,506	834,903
Cash from other sources.....	934,946	27,740	95,804	880	1,059,370	6,946
Other cash payments.....					0	(536,609)
<i>Net cash provided by (used for) operating activities.....</i>	<u>5,530,675</u>	<u>12,866,372</u>	<u>8,153,411</u>	<u>(1,041,808)</u>	<u>25,508,650</u>	<u>(1,159,706)</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....			1,055,128	2,233,465	3,288,593	
Amounts borrowed on interfund loans						700,000
Amounts repaid on interfund loans				(400,000)	(400,000)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>	<u>0</u>	<u>1,055,128</u>	<u>1,833,465</u>	<u>2,888,593</u>	<u>700,000</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....					0	(67,009)
Interest paid on capital leases.....					0	(13,278)
Principal paid on long-term notes.....	(187,244)	(3,605,619)	(143,000)		(3,935,863)	
Interest paid on long-term notes.....	(1,172)	(1,949,924)			(1,951,096)	
Principal paid on revenue bonds.....	(2,555,000)	(707,406)	(5,250,000)		(8,512,406)	
Interest paid on revenue bonds.....	(1,716,390)	(1,307,675)	(1,237,169)		(4,261,234)	
Principal paid on general obligation bonds.....	(161,584)	(1,520,375)		(607,675)	(2,289,634)	
Interest paid on general obligation bonds.....	(111,948)	(929,576)		(775,960)	(1,817,484)	
Capital debt fiscal charges paid.....	(10,000)	(7,475)	(36,234)		(53,709)	
Acquisition and construction of capital assets.....	(1,004,140)	(4,578,454)	(2,069,314)	(34,146)	(7,686,054)	(46,716)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(5,747,478)</u>	<u>(14,606,504)</u>	<u>(8,735,717)</u>	<u>(1,417,781)</u>	<u>(30,507,480)</u>	<u>(127,003)</u>
<i>Cash flows from investing activities:</i>						
Interest received on investments.....	1,447,157	316,763	900,219		2,664,139	
<i>Net cash provided by (used for) investing activities.....</i>	<u>1,447,157</u>	<u>316,763</u>	<u>900,219</u>	<u>0</u>	<u>2,664,139</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents....	1,230,354	(1,423,369)	1,373,041	(626,124)	553,902	(586,709)
Cash and cash equivalents at beginning of year.....	42,628,496	38,489,890	37,407,308	2,956,196	121,481,890	41,629,456
Cash and cash equivalents at end of year.....	<u>\$ 43,858,850</u>	<u>\$ 37,066,521</u>	<u>\$ 38,780,349</u>	<u>\$ 2,330,072</u>	<u>\$ 122,035,792</u>	<u>\$ 41,042,747</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2007

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 1,395,786	\$ 4,570,974	\$ 6,084,917	\$ (1,985,706)	\$ 10,065,971	\$ (1,309,270)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	4,165,481	9,783,705	2,123,856	925,129	16,998,171	224,910
Miscellaneous nonoperating income (expense).....	934,946	27,740	95,804	880	1,059,370	(529,663)
(Increase) decrease in accounts receivable.....	(505,362)	(786,909)	(6,409)	(101,791)	(1,400,471)	511,908
(Increase) decrease in due from other funds.....	(4,954)	(20,936)	4,133	3,077	(18,680)	(57,684)
(Increase) decrease in due from other governments....		(147,463)	(31,765)		(179,228)	
(Increase) decrease in inventory of supplies.....	13,893	(155,005)	(397)	6,185	(135,324)	22,989
Increase (decrease) in accounts payable.....	(190,993)	(195,696)	(249,587)	32,955	(603,321)	(537,510)
Increase (decrease) in due to other funds.....	24,383	39,907	5,595	(47,626)	22,259	62,378
Increase (decrease) in due to other governments.....	(357,799)	(353,615)	(1,448)	(35,711)	(748,573)	332,755
Increase (decrease) in accrued wages and benefits.....	32,089	35,851	9,047	52,355	129,342	13,722
Increase (decrease) in insurance claims payable.....					0	138,178
Increase (decrease) in compensated absences.....	23,205	67,819	119,665	108,445	319,134	(32,419)
<i>Total adjustments.....</i>	<u>4,134,889</u>	<u>8,295,398</u>	<u>2,068,494</u>	<u>943,898</u>	<u>15,442,679</u>	<u>149,564</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 5,530,675</u>	<u>\$ 12,866,372</u>	<u>\$ 8,153,411</u>	<u>\$ (1,041,808)</u>	<u>\$ 25,508,650</u>	<u>\$ (1,159,706)</u>

Noncash investing, capital and financing activities:

During 2007, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$213,753 and \$3,748,712, respectively. The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$3,297,884, \$3,048,868, respectively. The Internal Service Funds entered into new borrowings under capital lease agreements in the amount of \$248,848.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2007

	<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.....	\$ 3,744,878	\$ 23,899,397	\$ 62,205,788
Cash and cash equivalents-- segregated accounts.....			20,665,876
Collateral on loaned securities.....		11,479	20,809
Accrued interest receivable.....		284,730	
Taxes levied for other governments.....			588,152,226
<i>Total Assets</i>	<u>\$ 3,744,878</u>	<u>\$ 24,195,606</u>	<u>\$ 671,044,699</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	\$ 635,450,186
Obligations under securities lending.....		11,479	20,809
Other liabilities.....			35,573,704
<i>Total Liabilities</i>	<u>0</u>	<u>11,479</u>	<u>\$ 671,044,699</u>
<i>Net Assets</i>			
Held in trust.....	<u>\$ 3,744,878</u>		
Held in trust for pool participants.....		<u>\$ 24,184,127</u>	

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

*Statement of Changes in Fiduciary Net Assets
Fiduciary Funds*

For the Year Ended December 31, 2007

	<i>Private Purpose Trust <u>Unclaimed Funds</u></i>	<i>Investment Trust <u>Five Rivers Metroparks</u></i>
<i>Additions:</i>		
Additional unclaimed funds.....	\$ 1,845,152	\$
Investment income.....		1,107,000
Other income received by fiscal agent.....		21,513,687
<i>Total Additions</i>	<u>1,845,152</u>	<u>22,620,687</u>
<i>Deductions:</i>		
Funds claimed.....	1,854,314	
Other payments made by fiscal agent.....		24,089,739
<i>Total Deductions</i>	<u>1,854,314</u>	<u>24,089,739</u>
<i>Changes in Net Assets</i>	<u>(9,162)</u>	<u>(1,469,052)</u>
<i>Net Assets Beginning of Year, as Restated</i>	<u>3,754,040</u>	<u>25,653,179</u>
<i>Net Assets End of Year</i>	<u>\$ 3,744,878</u>	<u>\$ 24,184,127</u>

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

*Notes to the Basic
Financial Statements
December 31, 2007*

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 mentally retarded and 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 mentally retarded 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 Mental Retardation and Developmental Disabilities 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 retarded 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 pay any monies to the LEPC during calendar year 2007. 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

*Notes to the Basic
Financial Statements*

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

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.

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 2007, 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.

Alcohol, Drug Addiction and Mental Health Services Board: This fund, which the County chose to report as a major fund for 2007, 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.

Job & Family Services: This fund accounts for the administration of public assistance programs under state and federal regulations.

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.

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 Sanitary Engineer 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 Sanitary Engineer 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.

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.

*Notes to the Basic
Financial Statements*

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

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 and the proprietary fund financial statements are prepared using the economic resources measurement focus. The government-wide, proprietary and fiduciary 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, the Debt Service Funds and certain Proprietary Funds. For these funds, the Board of County Commissioners must adopt an 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

*Notes to the Basic
Financial Statements*

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

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 each major expenditure/expense category (i.e. personal services, professional services, capital outlays, etc.). While management is permitted discretion in allocating a major expenditure/expense category budget among specific subcategories, any and all budget modifications involving revisions between major expenditure/expense 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; Economic Development; 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.

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 certain special revenue funds, where the fund structure for GAAP reporting reflects a consolidation of a more detailed subfund structure, used for internal budgetary purposes. Special revenue funds for which this perspective difference is applicable, include: Human Services Levy; Board of Mental Retardation; Road, Auto and Gas; Child Support Enforcement; Sheriff Contracts; Public Works Building Maintenance; and Other.

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.

Encumbrances

Encumbrance accounting for purchase orders and contracts is used during the normal course of operations to reserve portions of appropriations in County funds as an extension of budgetary control. An encumbrance is a reserve on the available spending authority due to a commitment related to unperformed contracts for goods or services and does not represent a GAAP expenditure or liability. Reserves for encumbrances are reported separately for each Governmental Fund.

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 overdraws 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.

*Notes to the Basic
Financial Statements*

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

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.

Inventory of Supplies

Inventory is reported in Proprietary Funds and valued at cost using the first-in, first-out method. Costs are expensed when inventory is consumed. Items considered as inventory in the internal service funds are accounted for as expenditures when acquired by governmental funds.

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.

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.)**

Unamortized Bond Amounts

Unamortized bond amounts for revenue bonds and general obligation bonds are shown on the government-wide and proprietary statements of net assets and include bond premiums, discounts, as well as issuance costs and deferred amounts from advance refundings of debt. Unamortized bond amounts are amortized as a component of interest expense, using the straight-line method, over the life of the applicable 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, 2007, net interest cost of \$106,098 was debited 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 \$54,493 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, 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.

*Notes to the Basic
Financial Statements*

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

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. 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. Non-bargaining 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, for a maximum of 3,000 convertible hours to a maximum cash conversion of 1,500 hours. Other County employees may accumulate unused sick leave, until retirement, up to a maximum of 720 hours. 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 actuarial, third-party and managerial estimates. Additional information regarding risk management, and its associated liabilities, is provided in Note H.

Net Assets and Fund Balance Reserves

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 the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. As of December 31, 2007, \$68,483,938 of the reported restricted net assets were restricted by enabling legislation. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Fund balance reserves represent those portions of fund balances which are legally segregated for a specific future use or which do not represent available resources and, therefore, are not available for appropriation or expenditure.

*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, 2007 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>
GAAP Basis.....	\$ 4,668,686	\$ (1,861,933)	\$ 8,393,696	\$ (4,057,037)
Increase (decrease)				
Due to revenues:				
Property taxes.....	205,779			11,214
Sales tax.....	(291,995)			
Other taxes.....	(15,785)			
Licenses and permits.....	70			
Fees and charges for services.....	204,211	4,494		
Fines and forfeitures.....	(16,508)			
Intergovernmental.....	(145,363)	5,793,442	(7,217,113)	
Investment earnings.....	(6,678,608)			
Miscellaneous.....	3,470,962	24,126	33,171,881	
Due to expenditures:				
Current:				
General government.....	(1,739,347)			
Judicial and law enforcement.....	(3,252,373)			
Environment and public works.....	(31,039)			
Social services.....	(179,411)	(2,797,915)	(40,302,361)	(417,560)
Community and economic development...	(48,867)			
Debt Service:				
Principal retirement.....	12,647	3,823	111,944	
Interest and fiscal charges.....	2,361	53	21,266	
Due to other financing sources and (uses):				
Sale of capital assets/sundries.....	(50,263)			
Inception of capital leases.....	(31,721)		(27,234)	
Transfers in.....	2,527,002			6,008,587
Transfers out.....	(2,827,002)			(6,008,587)
Budgetary basis.....	<u>\$ (4,216,564)</u>	<u>\$ 1,166,090</u>	<u>\$ (5,847,921)</u>	<u>\$ (4,463,383)</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. During the year, it also managed the risk of workers' compensation claims (through a state retrospective rating plan) as well as the risk of certain employee health care claims. 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:

Cash and cash equivalents (carrying amounts)

Pooled (including the County Treasurer's investment pool):

Governmental Activities.....	\$293,448,394
Business-type Activities.....	93,635,501
Private Purpose Trust.....	3,744,878
Investment Trust.....	23,899,397
Agency Funds.....	62,205,788

Segregated:

Business-type Activities.....	28,400,291
Agency Funds.....	20,665,876

Reconciling items (net) to arrive at bank balance of deposits..... 16,835,953

Total available for deposit and investment:

(Bank balance of deposits/fair value of investments)..... \$542,836,078

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

*Notes to the Basic
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NOTE E - Cash, Deposits and Investments (Cont'd.)

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, as for investments in municipal bonds for political subdivisions of this state located wholly or partly within the County.

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, 2007, the fair value of investments was \$6,520,230 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 \$85,109,854 and the bank balance was \$101,945,807. Of the bank balance, \$4,562,851 was covered by federal depository insurance and \$97,382,956 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, 2007 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 53,029,591	12.03%	AAA	1.21 years
Federal Home Loan Bank	182,014,640	41.28%	AAA	1.85 years
Federal National Mortgage Assoc..	104,040,601	23.60%	AAA	1.09 years
Federal Home Loan Mortgage Corp.	45,232,568	10.26%	AAA	1.14 years
General Electric Capital Corp.	19,973,800	4.53%	AAA	.84 years
MBNA America Bank NA.	8,778,404	1.99%	AA+	.04 years
Wells Fargo & Company	4,964,250	1.13%	AAA	.61 years
Municipal Bonds	1,136,551	0.25%	Not Rated	7.76 years
STAR Ohio	20,009,723	4.54%	AAAm	n/a
Allegiant Government Money Market Fund	1,710,143	0.39%	AAAm	n/a
<i>Total Investments</i>	<u>\$ 440,890,271</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 of the investment pool as an investment trust fund (a fiduciary fund). At year end, the external portion approximated only 5% 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 2007, the pool experienced average weighted monthly yields which ranged from 4.77% to 5.03%. 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.

*Notes to the Basic
Financial Statements*

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

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$1,093,741 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. The County, acting through its custodial bank, participates in a securities lending program with a securities dealer who acts as the County's agent. Through this agent, the County lends securities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. Collateral may include cash and U.S. government securities. Securities loaned during 2007 consisted of U.S. Government securities and corporate notes. 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, 2007, 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.

The following represents the balances relating to the securities lending transactions at the financial statement date:

<u>Securities Lent</u>	<u>Fair Value of Underlying Securities</u>	<u>Cash Collateral Received/ Securities Collateral Value</u>	<u>Cash/Securities Collateral Investment Value</u>
U.S. Government Securities	\$99,890	\$148,388	\$148,857

The collateral for these loans is reported on the balance sheet. Since the County's investment pool represents a consolidation of all funds, a pro-rata allocation of collateral assets and liabilities is made to funds based on their share of the pool. Therefore, the \$148,857 collateral is reported in the fund financial statements as collateral on loaned securities, with an offset to obligations under securities lending, based on an allocation method for any fund having at least a 5% share of the pool. Interest revenue from securities lending, as well as borrower rebates and lending transaction costs, are reported only in those funds eligible to be recipient funds, as required by legal or contractual provisions.

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NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2007, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,926,539	\$ 1,921,519
Children Services.....		361,636
Alcohol, Drug Addiction and Mental Health Services Board.....	268,448	58,368
Job & Family Services.....	659,021	1,133,180
Human Services Levy.....		237,254
Other Governmental Funds.....	845,138	4,199,396
	<u>3,699,146</u>	<u>7,911,353</u>
Proprietary Funds:		
Enterprise Funds -		
Water.....	22,059	109,962
Wastewater.....	51,016	308,750
Solid Waste Management.....	22,977	123,319
Nonmajor Enterprise Funds.....	4,282	226,284
	<u>100,334</u>	<u>768,315</u>
Internal Service Funds.....	5,019,827	139,639
Total.....	<u>\$ 8,819,307</u>	<u>\$ 8,819,307</u>

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 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:

	Interfund Receivables	Interfund Payables
General Fund.....	\$ 6,648,918	\$
Nonmajor Enterprise Funds.....		5,818,782
Internal Service Funds.....		830,136
	<u>\$ 6,648,918</u>	<u>\$ 6,648,918</u>

*Notes to the Basic
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NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2007 was as follows:

Governmental Activities:

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2007</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,705,070	\$ 115,160	\$ (36,570)	\$ 7,783,660
Construction-in-progress.....	44,863,410	10,711,510	(49,387,649)	6,187,271
Infrastructure.....	<u>344,214,494</u>	<u>156,121</u>	<u>(1,786,308)</u>	<u>342,584,307</u>
<i>Total capital assets, not being depreciated.....</i>	<i>396,782,974</i>	<i>10,982,791</i>	<i>(51,210,527)</i>	<i>356,555,238</i>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,897,916			3,897,916
Buildings, structures and improvements.....	168,672,387	51,353,696	(2,012,103)	218,013,980
Furniture, fixtures and equipment.....	<u>48,129,236</u>	<u>6,040,628</u>	<u>(2,602,956)</u>	<u>51,566,908</u>
<i>Total capital assets, being depreciated.....</i>	<i>220,699,539</i>	<i>57,394,324</i>	<i>(4,615,059)</i>	<i>273,478,804</i>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,249,217	186,746		1,435,963
Buildings, structures and improvements.....	60,438,589	6,033,662		66,472,251
Furniture, fixtures and equipment.....	<u>32,743,028</u>	<u>3,764,955</u>	<u>(2,330,223)</u>	<u>34,177,760</u>
<i>Total accumulated depreciation.....</i>	<i>94,430,834</i>	<i>9,985,363</i>	<i>(2,330,223)</i>	<i>102,085,974</i>
<i>Total Capital Assets, Being Depreciated, Net.....</i>	<i><u>126,268,705</u></i>	<i><u>47,408,961</u></i>	<i><u>(2,284,836)</u></i>	<i><u>171,392,830</u></i>
<i>Governmental Activities Capital Assets, Net.....</i>	<i><u>\$523,051,679</u></i>	<i><u>\$ 58,391,752</u></i>	<i><u>\$(53,495,363)</u></i>	<i><u>\$ 527,948,068</u></i>

Business-type Activities:

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2007</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,383,748	\$	\$ (896,000)	\$ 7,487,748
Construction-in-progress.....	<u>41,684,126</u>	<u>9,326,255</u>	<u>(33,068,930)</u>	<u>17,941,451</u>
<i>Total capital assets, not being depreciated.....</i>	<i>50,067,874</i>	<i>9,326,255</i>	<i>(33,964,930)</i>	<i>25,429,199</i>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2007</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 4,597,674	\$ 178,310	\$	\$ 4,775,984
Utility plant in service.....	439,966,061	21,981,843	(689,220)	461,258,684
Buildings, structures and improvements.....	185,324,510	17,354,113		202,678,623
Furniture, fixtures and equipment.....	16,076,038	1,961,521	(726,741)	17,310,818
<i>Total capital assets, being depreciated.....</i>	<u>645,964,283</u>	<u>41,475,787</u>	<u>(1,415,961)</u>	<u>686,024,109</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	901,199	232,062		1,133,261
Utility plant in service.....	172,795,738	8,812,841	(83,855)	181,524,724
Buildings, structures and improvements.....	94,379,149	6,403,902		100,783,051
Furniture, fixtures and equipment.....	12,319,280	1,549,366	(706,874)	13,161,772
<i>Total accumulated depreciation.....</i>	<u>280,395,366</u>	<u>16,998,171</u>	<u>(790,729)</u>	<u>296,602,808</u>
<i>Total Capital Assets, Being Depreciated, Net.....</i>	<u>365,568,917</u>	<u>24,477,616</u>	<u>(625,232)</u>	<u>389,421,301</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$415,636,791</u>	<u>\$ 33,803,871</u>	<u>\$(34,590,162)</u>	<u>\$ 414,850,500</u>

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

Governmental Activities:

General Government	\$ 2,425,055
Judicial and Law Enforcement	4,792,960
Environment and Public Works	589,076
Social Services	1,752,443
Community and Economic Development	425,829
Total Depreciation Expense - Governmental Activities	<u>\$ 9,985,363</u>

Business-type Activities:

Water	\$ 4,165,481
Wastewater	9,783,705
Solid Waste Management	2,123,856
Other Non-major Enterprise	925,129
Total Depreciation Expense - Business-type Activities	<u>\$ 16,998,171</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, 2007, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Road and Bridge Projects	\$ 4,637,834
Total	<u><u>\$ 4,637,834</u></u>
 <u>Business-type Activities:</u>	
Water Projects	\$ 1,265,009
Wastewater Projects	2,555,853
Solid Waste Management Projects	154,697
Total	<u><u>\$ 3,975,559</u></u>

Discretely Presented Component Unit:

Monco Enterprises, Inc.:

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2007</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 73,121	\$ 16,485	\$	\$ 89,606
Furniture, fixtures and equipment.....	590,697	18,857		609,554
<i>Total capital assets, being depreciated.....</i>	<u>663,818</u>	<u>35,342</u>	0	<u>699,160</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	45,091	2,330		47,421
Furniture, fixtures and equipment.....	358,294	18,854		377,148
<i>Total accumulated depreciation.....</i>	<u>403,385</u>	<u>21,184</u>	0	<u>424,569</u>
<i>Total Capital Assets.....</i>	<u><u>\$ 260,433</u></u>	<u><u>\$ 14,158</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 274,591</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, 2007:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2007</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2007</i>	<i>Amount Due in 2008</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	\$ 274,968	\$	\$ (43,081)	\$ 231,887	\$ 39,731
1992	Byers Rd Wtr Main Ext	5.700%	2012	67,500		(9,000)	58,500	10,500
1999	St Rt 49/I-70 Corr Wtr Improvement	5.000%- 5.750%	2019	1,275,000		(70,000)	1,205,000	80,000
2005	North High Water Main 2005 Refunding	3.000%- 5.000%	2016	490,061		(39,503)	450,558	40,991
	total payable from Water			\$ 2,107,529	\$ 0	\$ (161,584)	\$ 1,945,945	\$ 171,222
<i>Payable from Wastewater:</i>								
1992	Chataqua Sewer Dist	5.700%	2012	\$ 155,000	\$	\$ (20,000)	\$ 135,000	\$ 25,000
1999	St Rt 49/I-70 Corr Swr Improvement	5.000%- 5.750%	2019	1,800,000		(100,000)	1,700,000	110,000
2005	Sewer Improve Bonds-2005 Refunding	3.000%- 5.000%	2016	5,029,000		(405,375)	4,623,625	420,650
2005	Clyo/Spring Valley Swr Project -2005 Refunding	3.000%- 5.000%	2014	630,000		(65,000)	565,000	70,000
2005	Big Three Trunk Swr Project-2005 Refunding	3.000%- 5.000%	2016	3,911,625		(306,342)	3,605,283	319,518
2005	Water Pollution Control Master Plan-2005 Refunding	3.000%- 5.000%	2016	7,963,375		(623,658)	7,339,717	650,482
	total payable from Wastewater			\$ 19,489,000	\$ 0	\$ (1,520,375)	\$ 17,968,625	\$ 1,595,650
<i>Payable from Nonmajor Enterprise funds:</i>								
2000	Parking Garage Facility	5.000%- 5.500%	2020	\$ 3,240,000	\$	\$ (155,000)	\$ 3,085,000	\$ 160,000
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	9,340,000		(275,000)	9,065,000	295,000
2005	Parking Facilities-2005 Refunding	3.000%- 5.000%	2016	2,204,200		(177,675)	2,026,525	184,370
	total payable from Nonmajor Enterprise Funds			\$ 14,784,200	\$ 0	\$ (607,675)	\$ 14,176,525	\$ 639,370
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 36,380,729	\$ 0	\$ (2,289,634)	\$ 34,091,095	\$ 2,406,242

Notes to the Basic Financial Statements

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

Year Issued	Purpose/ Description	Interest Rate	Final Maturity	January 1, 2007	Additions	(Reductions)	December 31, 2007	Amount Due in 2008
Revenue Bonds Payable From Enterprise Fund Revenues:								
<i>Payable from Water revenues:</i>								
1993	Water Rev Refunding Bonds	5.300%	2008	\$ 3,885,000	\$	\$ (1,890,000)	\$ 1,995,000	\$ 1,995,000
2002	Water Rev Refunding Bonds	2.850%- 5.500%	2017	31,535,000		(665,000)	30,870,000	680,000
total payable from Water				\$ 35,420,000	\$ 0	\$ (2,555,000)	\$ 32,865,000	\$ 2,675,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.600%- 5.800%	2011	\$ 7,762,406	\$	\$ (707,406)	\$ 7,055,000	\$ 1,620,000
total payable from Wastewater				\$ 7,762,406	\$ 0	\$ (707,406)	\$ 7,055,000	\$ 1,620,000
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.000%- 5.350%	2010	\$ 10,450,000	\$	\$ (2,310,000)	\$ 8,140,000	\$ 2,465,000
1996	Solid Waste Rev Bonds	5.300%- 5.500%	2010	12,740,000		(2,940,000)	9,800,000	3,095,000
total payable from Solid Waste Management				\$ 23,190,000	\$ 0	\$ (5,250,000)	\$ 17,940,000	\$ 5,560,000
Total Revenue Bonds Payable From Enterprise Fund Revenues:				\$ 66,372,406	\$ 0	\$ (8,512,406)	\$ 57,860,000	\$ 9,855,000

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, Wastewater and Solid Waste Management funds, respectively: \$42,726,954; \$8,069,720; and \$19,925,797. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: Water Fund - \$9,012,571, \$4,271,390, 2.11; Wastewater Fund - \$14,677,881, \$2,015,081, 7.28; Solid Waste Management Fund - \$30,913,638, \$6,487,169, 4.77.

Accreted Interest Payable From Enterprise Funds:

A portion of the 1993 Sewer System Revenue Refunding Bonds, shown in the above table, consists of capital appreciation bonds, for which accreted interest is reported as follows:

<i>Payable from Wastewater revenues:</i>								
Accreted Interest				\$ 847,409	\$ 65,185	\$ (912,594)	\$ 0	\$ 0
total payable from Wastewater				\$ 847,409	\$ 65,185	\$ (912,594)	\$ 0	\$ 0
Total Accreted Interest Payable From Enterprise Funds:				\$ 847,409	\$ 65,185	\$ (912,594)	\$ 0	\$ 0

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	\$ 246,375	\$	\$ (27,375)	\$ 219,000	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,445,000		(85,000)	1,360,000	85,000
2003	David Rd Wtr Tank	0%	2021	1,141,723		(63,429)	1,078,294	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	223,081		(11,440)	211,641	11,440
2006	Munger Rd Wtr Main Rehab	1.000%	2011	132,042	213,753		345,795	15,700
total payable from Water				\$ 3,188,221	\$ 213,753	\$ (187,244)	\$ 3,214,730	\$ 202,944

Notes to the Basic Financial Statements

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

Year Issued	Purpose/Description	Interest Rate	Final Maturity	January 1, 2007	Additions	(Reductions)	December 31, 2007	Amount Due in 2008
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 239,951	\$	\$ (36,916)	\$ 203,035	\$ 36,915
1993	Sewer Rehab	0%	2015	361,670		(42,549)	319,121	42,549
1994	Sewer Rehab	0%	2014	369,264		(46,158)	323,106	46,158
1997	Brumbaugh Relief Sewer	0%	2017	502,652		(47,872)	454,780	47,872
2001	Western Regional Screening	0%	2021	1,082,063		(74,625)	1,007,438	74,625
2003	Environmental Lab Roof	0%	2024	306,237		(17,499)	288,738	17,499
2005	Manhole Rehab	0%	2021	324,220		(17,064)	307,156	17,064
2006	Uplands Camp Sewer Rehab	0%	2027	557,356	4,660	(28,101)	533,915	28,101
2006	Manhole Rehab	0%	2021	316,589			316,589	22,700
2007	Uplands Camp Sewer	0%	2028		277,538		277,538	32,250
2007	Western Regional Roof Repl	0%	2027		433,307	(10,833)	422,474	21,665
2007	Sugarcreek Manhole Rehab	0%	2027		316,602		316,602	21,938
2007	Manhole Rehab	0%	2027		54,169		54,169	27,000
2007	Sanitary Sewer Main Rehab	0%	2027		348,727	(8,718)	340,009	17,436
2000	Uplands Camp Sewer	3.000%	2020	288,116		(16,837)	271,279	17,346
2001	Manhole Rehab	3.000%	2021	237,043		(13,268)	223,775	13,669
2001	Bayside-Orinoco Sewer	3.000%	2022	136,610		(7,040)	129,570	7,253
2003	Eastown Lift Station	3.000%	2024	144,552		(6,161)	138,391	6,347
2003	Uplands Camp Sewer	3.000%	2024	315,738		(13,954)	301,784	14,376
2003	Manhole Rehab	3.000%	2024	332,862		(14,187)	318,675	14,616
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	254,403		(11,556)	242,847	11,667
2006	Sugarcreek Manhole Rehab	1.000%	2026	554,700		(25,205)	529,495	25,438
2006	Salem Bend Sewer Replacemnt	1.000%	2026	307,893	359,107	(15,105)	651,895	30,436
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	2,053,770		(151,440)	1,902,330	159,391
1995	Relief Sewer Financing	4.180%	2014	809,276		(93,956)	715,320	97,924
1996	Eagle Creek Relief Sewer	4.160%	2016	99,178		(8,709)	90,469	9,075
1996	Lower Moraine Relief Sewer	4.160%	2016	229,538		(18,939)	210,599	19,735
1996	Stillwater Relief Sewer	4.160%	2016	309,776		(27,202)	282,574	28,345
1996	Riverside Relief Sewer	4.160%	2016	2,324,196		(191,767)	2,132,429	199,828
1996	Opposum Creek Sewers	4.350%	2015	431,525		(40,117)	391,408	41,881
1996	Sewer Replacement	4.350%	2016	241,861		(19,776)	222,085	20,646
1997	Lower Holes Creek Relief Swr	4.040%	2016	780,014		(64,725)	715,289	67,366
1997	North System Pump Station	4.120%	2017	693,166		(53,980)	639,186	56,227
1997	Upper Moraine Relief Sewer	4.120%	2016	1,515,234		(125,258)	1,389,976	130,471
1997	Lower Holes Creek Relief Swr	4.120%	2017	1,945,948		(143,080)	1,802,868	149,035
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,627,288		(103,194)	1,524,094	107,268
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	2,692,320		(182,818)	2,509,502	209,125
1999	Equalization Basins	3.790%	2020	9,734,939		(564,254)	9,170,685	585,842
2000	Northwest EQ Basin	4.640%	2021	5,010,008		(248,923)	4,761,085	260,607
2000	Northridge Relief Sewers	4.640%	2021	5,908,598		(293,570)	5,615,028	307,350
2001	WRRSP Projects	0.200%	2022	1,063,255		(72,764)	990,491	66,033
2001	Central/South Holes Creek	0.200%	2022	5,264,339		(336,647)	4,927,692	328,513
2003	East Holes Creek Relief Sewer	3.500%	2023	2,543,520		(111,820)	2,431,700	151,981
2004	Fort McKinley Relief Sewer	3.760%	2024	2,262,751		(105,293)	2,157,458	126,909
2005	East Holes Creek Swr-Supplement	3.350%	2023	954,750		(72,700)	882,050	55,128
2006	Southeast Holes Creek Sewer	3.150%	2023	3,450,912	715,012	(80,199)	4,085,725	204,286
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023	1,076,375	1,239,590	(40,840)	2,275,125	113,756
total payable from Wastewater				\$ 59,654,456	\$ 3,748,712	\$ (3,605,619)	\$ 59,797,549	\$ 4,091,642
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 572,000	\$	\$ (143,000)	\$ 429,000	\$ 143,000
total payable from Solid Waste Management				\$ 572,000	\$ 0	\$ (143,000)	\$ 429,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 63,414,677	\$ 3,962,465	\$ (3,935,863)	\$ 63,441,279	\$ 4,437,586

*Notes to the Basic
Financial Statements*

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

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 Wastewater Fund, net of specified operating expenses and net of debt service requirements on the 1993 Sewer System Revenue Refunding bonds (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 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 Wastewater Fund. Total interest and principal remaining to be paid on these loans is \$65,409,815. For the current year, net revenue available for these loans is \$12,662,800 and principal and interest paid is \$5,045,784.

Defeased Debt:

The following is a summary of outstanding defeased debt at December 31, 2007. Through the process of advance refundings, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Business-type Activities:

Enterprise Funds:

Defeased self-supporting general obligation bonds:

Wastewater fund.....	\$	11,045,000
<i>total:</i>	\$	11,045,000

Defeased revenue bonds:

Water fund.....	\$	32,840,000
<i>total:</i>	\$	32,840,000

Total Defeased Enterprise Fund Debt:	\$	43,885,000
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*Notes to the Basic
Financial Statements*

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

Unamortized Bond Amounts

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. As such, unamortized bond amounts are shown on the statement of net assets and include bond premiums, discounts, as well as issuance costs and deferred amounts in connection with advance refunding. Deferred amounts represent the difference between the reacquisition price and the net carrying value of the old debt. Unamortized bond amounts are amortized over the life of the applicable debt as a component of interest expense. Following is a detailed summary of unamortized bond amounts and the net carrying value of bonds, at December 31, 2007:

	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized Bond Amounts:			Total	Net Carrying Value of Bonds
		Issuance Costs	(Discount) Premium	Deferred Loss		
<u>Governmental Activities:</u>						
General Obligation Bonds:						
2005 Reibold Renovation Refunding Bonds	\$ 1,674,343	\$ (11,278)	\$ 64,129	\$	\$ 52,851	\$ 1,727,194
2005 Facility Improvement Refunding Bonds	10,899,950	(73,406)	417,487		344,081	11,244,031
2005 Juvenile Detention Center Bonds	18,680,000	(149,759)	852,540		702,781	19,382,781
Other Bonds	13,590,000				0	13,590,000
total	<u>\$ 44,844,293</u>	<u>\$ (234,443)</u>	<u>\$ 1,334,156</u>	<u>\$ 0</u>	<u>\$ 1,099,713</u>	<u>\$ 45,944,006</u>
<u>Business-type Activities:</u>						
Enterprise Funds-						
Revenue Bonds:						
<i>Water Fund:</i>						
1993 Water Rev. Refunding Bonds	\$ 1,995,000	\$ (26,598)	\$ (8,879)	\$ (153,525)	\$ (189,002)	\$ 1,805,998
2002 Water Rev. Refunding Bonds	30,870,000	(367,024)	1,408,977	(1,832,641)	(790,688)	30,079,312
total	<u>\$ 32,865,000</u>	<u>\$ (393,622)</u>	<u>\$ 1,400,098</u>	<u>\$ (1,986,166)</u>	<u>\$ (979,690)</u>	<u>\$ 31,885,310</u>
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 7,055,000	\$ (109,079)	\$ (31,408)	\$ (644,264)	\$ (784,751)	\$ 6,270,249
total	<u>\$ 7,055,000</u>	<u>\$ (109,079)</u>	<u>\$ (31,408)</u>	<u>\$ (644,264)</u>	<u>\$ (784,751)</u>	<u>\$ 6,270,249</u>
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 9,800,000	\$ (148,866)	\$ (22,602)	\$	\$ (171,468)	\$ 9,628,532
1995 Solid Waste Rev. Refundng Bonds	8,140,000	(113,360)	40,213	(608,173)	(681,320)	7,458,680
total	<u>\$ 17,940,000</u>	<u>\$ (262,226)</u>	<u>\$ 17,611</u>	<u>\$ (608,173)</u>	<u>\$ (852,788)</u>	<u>\$ 17,087,212</u>
Total Enterprise Funds:	<u>\$ 57,860,000</u>	<u>\$ (764,927)</u>	<u>\$ 1,386,301</u>	<u>\$ (3,238,603)</u>	<u>\$ (2,617,229)</u>	<u>\$ 55,242,771</u>
Self-Supporting General Obligation Bonds:						
<i>Water fund:</i>						
2005 Water Refunding Bonds	\$ 450,558	\$ (5,255)	\$ 15,535	\$ (17,111)	\$ (6,831)	\$ 443,727
Other Water Bonds	1,495,387				0	1,495,387
total	<u>\$ 1,945,945</u>	<u>\$ (5,255)</u>	<u>\$ 15,535</u>	<u>\$ (17,111)</u>	<u>\$ (6,831)</u>	<u>\$ 1,939,114</u>
<i>Wastewater fund:</i>						
2005 Wastewater Refunding Bonds	\$ 16,133,625	\$ (137,105)	\$ 633,312	\$ (766,000)	\$ (269,793)	\$ 15,863,832
Other Wastewater Bonds	1,835,000				0	1,835,000
total	<u>\$ 17,968,625</u>	<u>\$ (137,105)</u>	<u>\$ 633,312</u>	<u>\$ (766,000)</u>	<u>\$ (269,793)</u>	<u>\$ 17,698,832</u>
<i>Nonmajor Enterprise Funds:</i>						
2005 Parking Fac. Refunding Bonds	\$ 2,026,525	\$ (23,634)	\$ 69,867	\$ (83,317)	\$ (37,084)	\$ 1,989,441
Other Parking Facilities Bonds	3,085,000				0	3,085,000
2000 Stillwater Rplcmnt. Facil. Bonds	9,065,000				0	9,065,000
total Nonmajor Enterprise Funds	<u>\$ 14,176,525</u>	<u>\$ (23,634)</u>	<u>\$ 69,867</u>	<u>\$ (83,317)</u>	<u>\$ (37,084)</u>	<u>\$ 14,139,441</u>
Total Enterprise Funds:	<u>\$ 34,091,095</u>	<u>\$ (165,994)</u>	<u>\$ 718,714</u>	<u>\$ (866,428)</u>	<u>\$ (313,708)</u>	<u>\$ 33,777,387</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, 2007</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2007</i>	<i>Amount Due in 2008</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
1999	Pleasant Plain Ditch	5.000%	2007	\$ 5,000	\$	\$ (5,000)	\$ 0	\$ 0
2002	Shafer-Karr Ditch	3.000%- 3.750%	2010	20,000		(5,000)	15,000	5,000
2007	Waitman North Group Drainage Project	4.400%	2022		22,000		22,000	1,070
2007	Wolf Creek North Group Drainage Project	4.400%	2022		44,000		44,000	2,130
	total payable from road assessments			\$ 25,000	\$ 66,000	\$ (10,000)	\$ 81,000	\$ 8,200
<i>Payable from water/sewer assessments:</i>								
1988	Hunt Drive Water Assmt	6.750%	2008	\$ 6,000	\$	\$ (3,000)	\$ 3,000	\$ 3,000
1989	Groby's Water Line Ext	7.750%	2009	6,000		(2,000)	4,000	2,000
1989	Ontario Ave. Sewer Line	7.375%	2009	20,000		(5,000)	15,000	5,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.700%- 6.900%	2011	40,000		(10,000)	30,000	10,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.700%- 6.900%	2011	11,000		(2,000)	9,000	2,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	135,432		(21,219)	114,213	19,569
1992	Byers Road Water Main Ext	5.700%	2012	157,500		(21,000)	136,500	24,500
1992	Sheehan Rd Water Main Ext	5.700%	2012	4,600		(700)	3,900	700
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	40,000		(4,000)	36,000	4,000
1996	Wolf Creek Pike Water Main	5.600%	2016	26,000		(2,000)	24,000	2,000
1999	Post Town Road Water Main	5.000%- 5.750%	2019	140,000		(10,000)	130,000	5,000
2001	Mad River Rd San Swr Ext	5.000%	2021	212,776		(9,861)	202,915	10,353
2001	Groby's San Swr Ext	5.000%	2021	45,143		(2,092)	43,051	2,196
2001	Alex-Bell Water Main Ext	5.000%	2021	22,906		(1,061)	21,845	1,115
2001	Tuscon San Swr Relocation	5.000%	2021	14,406		(668)	13,738	701
2002	Blackburn Lane Trunk Sewer	3.000%- 4.500%	2022	990,000		(45,000)	945,000	45,000
2005	Centerville Forest San Swr Ext	4.000%	2025	310,106		(11,207)	298,899	11,655
2005	Homestretch Water Main Ext	4.000%	2025	41,428		(1,497)	39,931	1,557
2006	Wald, Waldrum & Brantly Water Main Ext	5.500%	2026	144,275		(3,103)	141,172	4,398
	total payable from water/sewer assessments			\$ 2,367,572	\$ 0	\$ (155,408)	\$ 2,212,164	\$ 154,744
	Total Special Assessment Bonds:			\$ 2,392,572	\$ 66,000	\$ (165,408)	\$ 2,293,164	\$ 162,944

*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, 2007</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2007</i>	<i>Amount Due in 2008</i>
Governmental Activities:								
1999	Children Services Building	5.000%- 5.500%	2014	\$ 8,285,000	\$	\$ (870,000)	\$ 7,415,000	\$ 915,000
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	6,485,000		(310,000)	6,175,000	325,000
2005	Reibold Renovation	3.000%- 5.000%	2016	1,821,140		(146,797)	1,674,343	152,329
2005	Facility Improvements- 2005 Refunding	3.000%- 5.000%	2016	11,855,600		(955,650)	10,899,950	991,660
2005	Juvenile Detention Center	3.000%- 5.000%	2024	18,775,000		(95,000)	18,680,000	100,000
Total General Obligation Bonds:				\$ 47,221,740	\$ 0	\$ (2,377,447)	\$ 44,844,293	\$ 2,483,989

*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, 2007 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	
2008	\$ 171,222	\$ 103,900	\$ 1,595,650	\$ 867,421	\$ 639,370	\$ 747,354	\$ 2,406,242	\$ 1,718,675	
2009	171,633	94,986	1,681,800	787,463	678,640	715,386	2,532,073	1,597,835	
2010	188,592	86,031	1,764,125	703,198	718,425	681,454	2,671,142	1,470,683	
2011	194,232	76,192	1,867,625	614,817	758,725	645,533	2,820,582	1,336,542	
2012	206,419	65,624	1,962,300	520,601	799,540	607,596	2,968,259	1,193,821	
2013-2017	758,847	191,394	8,737,125	1,144,875	4,451,825	2,378,599	13,947,797	3,714,868	
2018-2022	255,000	22,075	360,000	31,250	3,895,000	1,227,325	4,510,000	1,280,650	
2023-2025					2,235,000	250,800	2,235,000	250,800	
Total	\$ 1,945,945	\$ 640,202	\$ 17,968,625	\$ 4,669,625	\$ 14,176,525	\$ 7,254,047	\$ 34,091,095	\$ 12,563,874	

Revenue Bonds									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2008	\$ 2,675,000	\$ 1,597,268	\$ 1,620,000	\$ 395,080	\$ 5,560,000	\$ 965,849	\$ 9,855,000	\$ 2,958,197	
2009	2,800,000	1,470,113	1,715,000	304,360	5,980,000	672,388	10,495,000	2,446,861	
2010	2,910,000	1,365,113	1,810,000	208,320	6,400,000	347,560	11,120,000	1,920,993	
2011	3,010,000	1,260,353	1,910,000	106,960			4,920,000	1,367,313	
2012	3,165,000	1,109,853					3,165,000	1,109,853	
2013-2017	18,305,000	3,059,254					18,305,000	3,059,254	
Total	\$ 32,865,000	\$ 9,861,954	\$ 7,055,000	\$ 1,014,720	\$ 17,940,000	\$ 1,985,797	\$ 57,860,000	\$ 12,862,471	

Long-term Note Obligations									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2008	\$ 202,944	\$ 3,419	\$ 4,091,642	\$ 1,902,014	\$ 143,000	\$	\$ 4,437,586	\$ 1,905,433	
2009	203,102	3,261	4,212,572	1,771,226	143,000		4,558,674	1,774,487	
2010	203,261	3,102	4,288,963	1,636,207	143,000		4,635,224	1,639,309	
2011	203,422	2,942	4,396,432	1,496,770			4,599,854	1,499,712	
2012	203,584	2,780	4,508,679	1,352,725			4,712,263	1,355,505	
2013-2017	965,659	11,408	22,348,609	4,464,298			23,314,268	4,475,706	
2018-2022	887,840	7,103	13,096,377	1,262,135			13,984,217	1,269,238	
2023-2027	344,918	2,577	2,854,275	196,467			3,199,193	199,044	
Total	\$ 3,214,730	\$ 36,592	\$ 59,797,549	\$ 14,081,842	\$ 429,000	\$ 0	\$ 63,441,279	\$ 14,118,434	

*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, 2007 (Cont'd.)

Year Ending December 31	Governmental Activities			
	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2008	\$ 162,944	\$ 109,347	\$ 2,483,989	\$ 2,211,225
2009	169,223	100,513	2,596,508	2,087,025
2010	174,138	92,002	2,722,223	1,957,200
2011	169,592	83,470	2,861,133	1,821,089
2012	173,669	74,985	2,998,238	1,672,757
2013-2017	631,113	276,420	13,507,202	6,141,785
2018-2022	695,578	120,154	12,600,000	3,118,674
2023-2026	116,907	12,039	5,075,000	383,750
Total	\$ 2,293,164	\$ 868,930	\$ 44,844,293	\$ 19,393,505

Other long-term liabilities are accounted for as follows:

	January 1, 2007	Additions	(Reductions)	December 31, 2007	Amount Due 2008
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 7,584,037	\$ 4,706,542	\$ (4,243,359)	\$ 8,047,220	
Vacation.....	10,539,690	11,887,595	(11,016,838)	11,410,447	
Other.....	36,855	86,046	49,191	172,092	
Total compensated absences.....	\$ 18,160,582	\$ 16,680,183	\$ (15,211,006)	\$ 19,629,759	\$ 6,840,915
Capital lease obligations.....	\$ 905,247	\$ 379,141	\$ (368,123)	\$ 916,265	\$ 349,390
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,457,951	\$ 673,097	\$ (533,569)	\$ 1,597,479	
Vacation.....	1,094,003	1,390,188	(1,210,582)	1,273,609	
Total compensated absences.....	\$ 2,551,954	\$ 2,063,285	\$ (1,744,151)	\$ 2,871,088	\$ 1,360,262

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 411,500 converted, vested sick hours and 564,300 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 8,100 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 \$1,943,866 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
2008.....	\$ 349,390	\$ 35,733	\$ 385,123
2009.....	230,618	22,796	253,414
2010.....	187,249	12,889	200,138
2011.....	137,773	3,905	141,678
2012.....	11,235	164	11,399
	\$ 916,265	\$ 75,487	\$ 991,752

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2007 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 twelve 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 2007 were \$2,799,643; for 2008 through 2019, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2008.....	\$ 2,590,988
2009.....	2,360,848
2010.....	2,342,158
2011.....	2,342,158
2012.....	2,342,158
2013-2017.....	3,833,160
2018-2019.....	<u>431,650</u>
Total minimum lease payments.....	<u>\$16,243,120</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 2007 amounted to \$97,393. The \$620,605 reported as the total estimated liability for landfill postclosure costs at December 31, 2007 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$98,400 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2008, leaving \$522,205 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 2007. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2007, 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, 2007</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2007</u>	<u>Amount Due in 2008</u>
\$634,891	\$83,107	(\$97,393)	\$620,605	\$98,400

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, 2007, there were six series of Industrial Development Bonds, twenty-eight series of Hospital Revenue Bonds and eleven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$21.4 million, \$987.1 million and \$48.5 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 \$400,000 for an employee's health care claims, \$300,000 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 for limited properties and \$25,000 transit coverage. For all programs, there were no changes in coverage maximums from the previous year. For the health care and property and casualty loss 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 pays premiums to the State Bureau of Workers' Compensation for claims in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Workers' Compensation for administration and payment of claims. 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 Mental Retardation & Developmental Disabilities 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. During 2007, the County's Workers' Compensation Risk Management Internal Service Fund reported dividends expense to reflect amounts returned to participating funds from excess catastrophic loss reserves. In all of the risk management funds, claims liabilities reported at December 31, 2007 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:		
Internal Service Funds-	2007	2006
Healthcare Self-insurance:		
Claims liability at January 1	\$ 4,334,721	\$ 4,076,800
Current year claims and estimates	37,711,294	37,821,365
Claim payments	<u>(37,900,351)</u>	<u>(37,563,444)</u>
Claims liability at December 31	\$ 4,145,664	\$ 4,334,721
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 2,908,740	\$ 3,152,514
Change in provision for prior years' claims	(645,399)	(527,587)
Current year claims and estimates	750,000	750,000
Claim payments	<u>(500,500)</u>	<u>(466,187)</u>
Claims liability at December 31	\$ 2,512,841	\$ 2,908,740
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 8,436,574	\$ 7,740,161
Change in provision for prior years' claims	(191,066)	227,284
Current year claims and estimates	2,125,027	2,063,133
Claim payments	<u>(1,210,827)</u>	<u>(1,594,004)</u>
Claims liability at December 31	\$ 9,159,708	\$ 8,436,574
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 15,818,213</u>	<u>\$ 15,680,035</u>
Internal Service Funds		

At December 31, 2007, the \$15,818,213 total claims liability is comprised of \$5,869,894 in estimated insurance claims due within one year and \$9,948,319 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) 222-6701 or 800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2007, 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 2007 member contribution rates were 9.5% for members in state and local classifications. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed at a rate of 10.1%. Public safety division members contributed at 9.75%.

The 2007 employer contribution rate for local government employer units was 13.85% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2007 was 17.17%. The County's contributions to OPERS for the years ended December 31, 2007, 2006, and 2005 were \$26,606,905.77, \$24,941,346.57, and \$24,013,657, 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 2007, local government employers units contributed at 13.85% of covered payroll, and public safety and law enforcement employer units contributed at 17.17%. The Ohio Revised code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

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

*Notes to the Basic
Financial Statements*

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

rate that will be set aside for funding of post employment health care benefits. For 2007, the employer contribution allocated to the health care plan from January 1 through June 30, 2007 and July 1 through December 31, 2007 was 5.0% and 6.0% of covered payroll, respectively. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. 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 for the year 2007 that were used to fund post employment benefits was \$10,375,551.32.

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 increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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 Mental Retardation. 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 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% 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

Notes to the Basic Financial Statements

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

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. Effective April 11, 2005, 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% 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% for members and 14% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2007, were 10% of covered payroll for members and 14% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2007, 2006, and 2005 were \$517,435, \$544,155, and \$520,947, 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 2007 *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 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% employer contribution rate, 1% of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006 and 2005. The 14% employer contribution rate is the maximum rate established under Ohio law.

*Notes to the Basic
Financial Statements*

NOTE J - Property Tax Revenues

Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes collected during 2007 were levied after October 1, 2006 on the assessed value as of January 1, 2006, the lien date. Public utility property taxes collected in 2007 attached as a lien on December 31, 2005 and were levied after October 31, 2006. Taxpayers were required to pay one half of real property taxes by February 14, 2007 with the remaining half due July 16, 2007. Tangible personal property taxes collected in 2007 were levied after October 1, 2006 on the value listed as of December 31, 2006. Taxpayers were required to pay one half of personal property taxes by April 30, 2007 with the remaining half due September 20, 2007. Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 12.5% of true value. 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 property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2002 and a statistical update was completed in 2005.

The assessed value by property classification, upon which the 2007 tax levy was based, follows:

Real property	\$ 9,767,650,110
Public utility real property.....	1,609,370
Tangible personal property.....	522,154,909
Public utility tangible personal property	<u>340,275,750</u>
Total	\$10,631,690,139

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, 12.24 mills are levied based upon mills voted for the Human Services and Mental Retardation 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	1993	5.21	3.16	4.18	2007*
Human Services B	2003	6.03	5.43	5.76	2010
Mental Retardation	1977	<u>1.00</u>	<u>0.27</u>	<u>0.43</u>	cont.
<i>Total</i>		12.24	8.86	10.37	

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

(b) Ohio law provides for a tax credit to voted levies to offset increased values resulting from a reappraisal of real property.

To attain this tax credit, reduction 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 reduction factors are computed and applied separately for residential/ agricultural (R/A) property and commercial/industrial (C/I) property.

* During 2007, voters passed the renewal of Human Services Levy A, plus an additional two mills, making the authorized rate of the replacement levy 7.21 mills, with a final levy year of 2014.

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, 2007. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2008 were recorded as 2007 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 2007 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>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$	\$ 3,019,390	\$ 27,734,140	\$1,055,128	\$	\$ 31,808,658
Job & Family Services					1,306,975			1,306,975
Human Services Levy	2,415,563	22,507,543	19,978,725	304,500	33,850,533		2,233,465	81,290,329
Nonmajor Governmental Funds	302,434			593,748	14,631,583			15,527,765
TOTAL	<u>\$2,717,997</u>	<u>\$22,507,543</u>	<u>\$ 19,978,725</u>	<u>\$ 3,917,638</u>	<u>\$ 77,523,231</u>	<u>\$1,055,128</u>	<u>\$2,233,465</u>	<u>\$129,933,727</u>

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. This includes transfers 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:

Community Development Block Grant

This Special Revenue Fund deficit of \$250,247 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.

Workforce Investment Act

This Special Revenue Fund deficit of \$113,718 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.

Sheriff Contracts

This Special Revenue Fund deficit of \$605,599 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 \$103,468 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 \$346,989 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

*Notes to the Basic
Financial Statements*

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

Mailroom

This Internal Service Fund deficit of \$182 resulted from the effects of cumulative operating losses of prior years. This deficit will be eliminated through future user charges.

Stockroom

This Internal Service Fund deficit of \$123,828 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

Service Depot

This Internal Service Fund deficit of \$69,863 resulted from the effects of cumulative operating losses of prior years. This deficit will be eliminated through future user charges.

NOTE M - Miscellaneous Revenues

For the year ended December 31, 2007, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>
Reimbursements and refunds.....	\$ 552,598	\$ 266,115	\$ 59,249	\$ 1,370,913	\$ 617,515	\$ 791,200
Proceeds of unclaimed funds.....	567,482					8,099
Donations and contributions.....	320,770	18,124				149,316
	<u>\$ 1,440,850</u>	<u>\$ 284,239</u>	<u>\$ 59,249</u>	<u>\$ 1,370,913</u>	<u>\$ 617,515</u>	<u>\$ 948,615</u>

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 \$1,386,381, was recorded as operating revenues and expenses by Monco in its 2007 financial statements.

NOTE O – Prior Period Adjustments and Restatements

For fiscal year 2007, certain fund restatements have occurred which have no effect on the previously-reported net assets on a government-wide basis. Within the Governmental Activities, the County has restated the beginning balance of the Job & Family Services Fund to reflect the reclassification of the Workforce Investment Act fund, previously included and reported with the Job & Family Services major fund, but which is now included and reported with the other governmental funds as a nonmajor special revenue fund. Within the other governmental funds, the County also has reclassified several smaller nonmajor special revenue funds, which are now reported with the Other Federal Grants, Other State & Local Grants or Other nonmajor special revenue funds; these reclassifications had no effect on the previously-reported fund balances of the nonmajor special revenue funds, or the other governmental funds, as a whole.

*Notes to the Basic
Financial Statements*

NOTE O – Prior Period Adjustments and Restatements (Cont'd.)

In addition, the County's fiduciary funds now include an investment trust fund for Five Rivers Metroparks. The activity for this external entity, for which the County serves as fiscal agent, was previously included and reported with the County's Other agency fund. The effect of this change decreased the previously reported agency fund assets and liabilities by \$25,321,367. The \$25,653,179 beginning balance in the investment trust fund reflects this amount, along with a previously unrecognized receivable for accrued interest in the amount of \$331,812. Finally, within the Business-type Activities, the County has reviewed and reassessed the criteria for certain net asset restrictions for 2007, and for comparative consistency, has also applied this criteria to the prior year, resulting in certain reclassifications of these components in all applicable prior year comparative disclosures contained in this report.

The following summarizes the restatement within governmental activities:

	Job & Family Services	Other Governmental Funds
Beginning fund balance, as previously reported	\$2,869,388	\$142,706,105
Adjustment for reclassification of Workforce Investment Act Fund	<u>2,341,666</u>	<u>(2,341,666)</u>
Beginning fund balance, as restated	<u>\$5,211,054</u>	<u>\$140,364,439</u>

NOTE P – Change in Accounting Principles

For fiscal year 2007, the County has implemented GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", which provides guidance on all aspects of OPEB reporting by employers, and GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", which establishes criteria that governments use to ascertain whether certain transactions should be regarded as sales or collateralized borrowings, and disclosure requirements for future revenues that are pledged or sold. The implementation of these GASB Statements had no effect on the fund balances or net assets of the County as previously reported at December 31, 2006.

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2007

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.

The following summarizes the County Engineer's condition assessment of County roads as of December 31, 2007, 2006, 2005, 2004 and 2003:

	2007		2006		2005		2004		2003	
	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	317	99%	312	98%	320	100%	320	100%	320	100%
Condition Assessment of Less than Fair	3	1%	8	2%	0	0	0	0	0	0

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2007

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2003	\$8,276,806	\$6,993,893	\$1,282,913
2004	\$8,110,380	\$6,940,964	\$1,169,416
2005	\$7,934,487	\$7,457,377	\$477,110
2006	\$8,053,665	\$7,639,614	\$414,051
2007	\$8,160,553	\$7,701,928	\$458,625

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, 2007, 2006, 2005, 2004 and 2003:

	2007		2006		2005		2004		2003	
	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	366	97%	364	98%	363	98%	361	98%	354	98%
Condition Assessment of Less than Fair	11	3%	9	2%	8	2%	7	2%	8	2%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2003	\$1,284,820	\$868,749	\$416,071
2004	\$1,220,026	\$1,031,876	\$188,150
2005	\$1,388,272	\$1,288,741	\$99,531
2006	\$1,352,871	\$1,287,515	\$65,356
2007	\$1,525,326	\$1,375,236	\$150,090

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*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 specific revenues (other than major capital projects) that are legally restricted to expenditure for particular purposes.*

<i>Board of Mental Retardation</i>	This fund manages and operates programs for the mentally retarded and developmentally disabled who reside in Montgomery County. Three separately-budgeted subfunds, used internally, are included in this fund.	<i>Annually Budgeted</i>
<i>Country View Manor</i>	This fund accounts for Country View Manor, a residential care facility serving certain low income senior County residents who require a protective level environment and who may have mental illness or mental retardation. It is funded primarily by the Human Services Levy.	<i>Annually Budgeted</i>
<i>Road, Auto and Gas</i>	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. Two separately-budgeted subfunds, entitled Road, Auto & Gas and Road, Auto & Gas - Ditch Maintenance, comprise this fund.	<i>Annually Budgeted</i>
<i>Real Estate Assessment</i>	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>
<i>Community Development Block Grant</i>	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis.	<i>Non-annually Budgeted</i>
<i>Child Support Enforcement</i>	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program. Two separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Youth Services</i>	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions. These programs include a summer work program, foster care programs and others.	<i>Non-annually Budgeted</i>
<i>Economic Development</i>	This fund accounts for the County's commitment, pursuant to its ten-year plan, to provide funding each year for qualifying economic development programs. Its source of funding is the General Fund.	<i>Non-annually Budgeted</i>
<i>Community Corrections</i>	To account for the administration of the community corrections program (MonDay). MonDay is a male/female facility which is operated in cooperation with the City of Dayton.	<i>Non-annually Budgeted</i>
<i>ADAMHS Board Federal Grants</i>	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>
<i>Workforce Investment Act</i>	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>
<i>Anthem Demutualization Settlement</i>	This fund accounts for proceeds, previously received by the County, from the sale of stock in connection with the demutualization of a health insurance provider.	<i>Annually Budgeted</i>
<i>Sheriff Contracts</i>	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. Ten separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Job Center</i>	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.	<i>Annually Budgeted</i>
<i>Certificate of Title Administration</i>	This fund accounts for the Clerk of Courts operation of its Auto Title Department, which consists of one main office and four branch offices throughout the County.	<i>Annually Budgeted</i>
<i>Public Works Building Maintenance</i>	This fund accounts for the Public Works Department costs of maintaining certain buildings that are subsequently recovered through contractual agreement with the benefiting County agencies. Six separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>

<i>Other Federal Grants</i>	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>
<i>Other State & Local Grants</i>	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>
<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:	
	<ul style="list-style-type: none"> -Dog and Kennel -Caring Program -Animal Control Contracts -Coroner's Special Lab -Forensic Crime Lab -Crime Lab-AFIS Fees -Victims of Domestic Violence -District Court Probation Services -Common Pleas Probation Services -Prosecutor Child Support Contract -Prosecutor's Pretrial Diversion Program -Alternative Dispute Resolution -Indigent Guardianship -Multi-Service Centers -Cultural Facilities -Riverscape Event Programming -Telecommunications Tax -Hotel/Motel Tax Administration -Building Regulations -Plat and Site Review -Hospital Bond Fees -Housing Bond Fees -Business First -Low Income Housing -Homeless Solutions Administration -CED-HSL Contract Administration -MRDD HSL Contract Admin -JFS-Frail & Elderly Services -Indigent Drug-Alcohol -Jail Commissary -Sheriff's Concealed Handgun License -Emergency Management Operating -Emergency Operations Center -Sheriff's CANE Seizures -Sheriff's Seized Assets -800 MHz Operating -County Recorder Equipment Needs -Recorder's Temporary Imaging -HB 592 District Planning Fee -Development Fee -Auditor License Bureau -Domestic Relations Legal Research Fees -Domestic Relations Automation Fees -Probate Court Legal Research Fees -Probate Court Automation Fees -Probate Court Dispute Resolution -Common Pleas Court Legal Research Fees -Common Pleas Court Automation Fees -Common Pleas Special Project Fees -Clerk of Courts CJIS -Juvenile Court Automation Fees -Juvenile Court Education Programs -Juvenile HSL Contracts -Juvenile Court Probation IV-E -District Courts Legal Research Fees -District Courts Automation Fees -District Courts Operation -DETAC-Prosecutor -DETAC-Treasurer -Treasurer's Prepayment Interest -Treasurer's Tax Certificate Administrator 	<i>Annually Budgeted</i>

Debt Service Funds : These are funds used to account for the accumulation of resources for, and the payment of, general long-term debt 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.
<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.
<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.
<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.

Other Governmental Funds (Cont'd.):

Capital Projects Funds: *These funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by proprietary funds and trust funds). Capital Projects Funds are non-annually budgeted by the County.*

<i>Public Works Capital</i>	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.
<i>Capital Improvement</i>	The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.
<i>Board of Mental Retardation Capital</i>	This fund was pursuant to state law to account for ongoing, significant capital needs of the Board of Mental Retardation and Developmental Disabilities, which also provides its funding.
<i>Road Assessment Projects</i>	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.
<i>Water and Sewer Assessment Projects</i>	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.
<i>Road A&G Projects</i>	This fund accounts for a variety of ongoing road and bridge engineering contracts and construction projects which are partially funded from the Road Auto & Gas Fund and administered by the County Engineer's department.
<i>County Engineer Issue 2 Projects</i>	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.
<i>County Engineer Federal Aid Projects</i>	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.
<i>ADAMHS Board Capital</i>	This fund accounts for capital outlays in connection with the Alcohol, Drug Addiction and Mental Health Services Board, including planned renovations to the prior Country View Manor facility, now owned and maintained by ADAMHS.
<i>Data Processing Capital</i>	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.
<i>Insurance Safety Capital</i>	This fund was created as a mechanism to identify and fund safety-related capital projects on an ongoing basis. The County provides funding to this capital fund from the General Fund, based on annual premium savings realized as a result of implemented safety programs.

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2007

	<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.....	\$ 84,367,677	\$ 1,086,001	\$ 56,152,683	\$ 141,606,361
Collateral on loaned securities.....	17,038			17,038
Net receivables:				
Taxes.....	3,933,401			3,933,401
Accounts.....	3,753,237			3,753,237
Special assessments.....		3,078,178	25,381	3,103,559
Accrued interest.....	320,074			320,074
Due from other funds.....	834,333		10,805	845,138
Due from other governments.....	12,493,344		551,735	13,045,079
<i>Total Assets.....</i>	<u>\$ 105,719,104</u>	<u>\$ 4,164,179</u>	<u>\$ 56,740,604</u>	<u>\$ 166,623,887</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,651,649	\$	\$ 1,837,070	\$ 6,488,719
Deferred revenue.....	8,437,646	3,078,178	25,381	11,541,205
Due to other funds.....	4,127,048		72,348	4,199,396
Due to other governments.....	1,179,694		1,820	1,181,514
Obligations under securities lending.....	17,038			17,038
Accrued wages and benefits.....	2,587,534			2,587,534
<i>Total Liabilities.....</i>	<u>21,000,609</u>	<u>3,078,178</u>	<u>1,936,619</u>	<u>26,015,406</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	12,518,168		18,971,183	31,489,351
Reserved for noncurrent loans receivable.....			215,649	215,649
Reserved for debt service.....		1,086,001		1,086,001
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	72,200,327			72,200,327
Capital Projects Funds.....			35,617,153	35,617,153
<i>Total Fund Balances.....</i>	<u>84,718,495</u>	<u>1,086,001</u>	<u>54,803,985</u>	<u>140,608,481</u>
<i>Total Liabilities and Fund Balances.....</i>	<u>\$ 105,719,104</u>	<u>\$ 4,164,179</u>	<u>\$ 56,740,604</u>	<u>\$ 166,623,887</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2007

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<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>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 12,827,144	\$ 1,665,078	\$ 3,642,210	\$ 936,980	\$ 87,893	\$ 6,113,556	\$ 1,875,125
Collateral on loaned securities.....							
<i>Net receivables</i>							
Taxes.....	3,933,401						
Accounts.....	2,065,292		713,950		18,278	161,528	
Accrued interest.....			227,586				
Due from other funds.....	449,732		68,192				6,324
Due from other governments.....	3,415,309		3,172,367		356,948	488,558	1,561,217
Total Assets.....	\$ 22,690,878	\$ 1,665,078	\$ 7,824,305	\$ 936,980	\$ 463,119	\$ 6,763,642	\$ 3,442,666
<i>Liabilities</i>							
Accounts payable.....	\$ 679,260	\$ 12,289	\$ 375,238	\$ 166,992	\$ 550,569	\$ 62,179	\$ 233,962
Deferred revenue.....	4,948,141		1,899,431		16,016	5,427	5,478
Due to other funds.....	699,806	89,646	162,680	17,453	4,751	1,104,562	42,405
Due to other governments.....	101,748	535,417	6,599		124,473		26,337
Obligations under securities lending.....							
Accrued wages and benefits.....	1,050,928	8,495	207,140	71,846	17,557	134,227	103,763
Total Liabilities.....	7,479,883	645,847	2,651,088	256,291	713,366	1,306,395	411,945
<i>Fund Balances</i>							
Reserved for encumbrances.....	1,021,585	55,530	234,113	259,550	803,195	1,465,827	254,568
Unreserved/undesignated.....	14,189,410	963,701	4,939,104	421,139	(1,053,442)	3,991,420	2,776,153
Total Fund Balances.....	15,210,995	1,019,231	5,173,217	680,689	(250,247)	5,457,247	3,030,721
Total Liabilities And Fund Balances.....	\$ 22,690,878	\$ 1,665,078	\$ 7,824,305	\$ 936,980	\$ 463,119	\$ 6,763,642	\$ 3,442,666

(Cont'd.)

		ADAMHS					
<i>Economic</i>	<i>Community</i>	<i>Board</i>	<i>Workforce</i>	<i>Anthem</i>			
<i>Development</i>	<i>Corrections</i>	<i>Federal</i>	<i>Investment</i>	<i>Demutualization</i>	<i>Sheriff</i>	<i>Job</i>	
		<i>Grants</i>	<i>Act</i>	<i>Settlement</i>	<i>Contracts</i>	<i>Center</i>	
\$ 16,810,464	\$ 196,939	\$ 516,399	\$	\$ 1,249,773	\$	\$ 333,217	
						5,248	
	9,156				26,465	27,169	
	43,401	137,638	359,770		1,321,430		
<u>\$ 16,810,464</u>	<u>\$ 249,496</u>	<u>\$ 654,037</u>	<u>\$ 359,770</u>	<u>\$ 1,249,773</u>	<u>\$ 1,347,895</u>	<u>\$ 365,634</u>	
\$	\$ 45,343	\$ 213,584	\$ 354,508	\$	\$ 7,786	\$ 47,477	
					169,692		
	26,801	9,159	56,823		1,428,102	1,862	
	24,574	20,215	62,157				
	131,567				347,914	7,097	
0	228,285	242,958	473,488	0	1,953,494	56,436	
3,095,731	98,654	2,443,701	1,241,285			0	
<u>13,714,733</u>	<u>(77,443)</u>	<u>(2,032,622)</u>	<u>(1,355,003)</u>	<u>1,249,773</u>	<u>(605,599)</u>	<u>309,198</u>	
<u>16,810,464</u>	<u>21,211</u>	<u>411,079</u>	<u>(113,718)</u>	<u>1,249,773</u>	<u>(605,599)</u>	<u>309,198</u>	
<u>\$ 16,810,464</u>	<u>\$ 249,496</u>	<u>\$ 654,037</u>	<u>\$ 359,770</u>	<u>\$ 1,249,773</u>	<u>\$ 1,347,895</u>	<u>\$ 365,634</u>	

MONTGOMERY COUNTY, OHIO

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

December 31, 2007

	<i>Certificate of Title Administration</i>	<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.....	\$ 715,898	\$ 881,436	\$	\$ 1,040,903	\$ 35,474,662	\$ 84,367,677
Collateral on loaned securities.....					17,038	17,038
<i>Net receivables</i>						
Taxes.....						3,933,401
Accounts.....		107,996		272	680,673	3,753,237
Accrued interest.....					92,488	320,074
Due from other funds.....		40,611		18,775	187,909	834,333
Due from other governments.....			21,821	487,619	1,127,266	12,493,344
Total Assets.....	\$ 715,898	\$ 1,030,043	\$ 21,821	\$ 1,547,569	\$ 37,580,036	\$ 105,719,104
<i>Liabilities</i>						
Accounts payable.....	\$ 5,479	\$ 96,333	\$ 7,775	\$ 51,530	\$ 1,741,345	\$ 4,651,649
Deferred revenue.....		81,251		288,885	1,023,325	8,437,646
Due to other funds.....	20,007	109,102	114,486	23,643	215,760	4,127,048
Due to other governments.....		9,998		255,364	12,812	1,179,694
Obligations under securities lending.....					17,038	17,038
Accrued wages and benefits.....	46,505	33,954	3,028	70,214	353,299	2,587,534
Total Liabilities.....	71,991	330,638	125,289	689,636	3,363,579	21,000,609
<i>Fund Balances</i>						
Reserved for encumbrances.....	1,348	47,007	103,431	252,814	1,139,829	12,518,168
Unreserved/undesignated.....	642,559	652,398	(206,899)	605,119	33,076,628	72,200,327
Total Fund Balances.....	643,907	699,405	(103,468)	857,933	34,216,457	84,718,495
Total Liabilities And Fund Balances.....	\$ 715,898	\$ 1,030,043	\$ 21,821	\$ 1,547,569	\$ 37,580,036	\$ 105,719,104

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2007

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 36,864	\$ 226,770	\$	\$ 784,015	\$ 38,352	\$	\$ 1,086,001
Special assessments receivable.....	<u>111,895</u>	<u>2,966,283</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>3,078,178</u>
<i>Total Assets</i>	<u>\$ 148,759</u>	<u>\$ 3,193,053</u>	<u>\$ 0</u>	<u>\$ 784,015</u>	<u>\$ 38,352</u>	<u>\$ 0</u>	<u>\$ 4,164,179</u>
<i>Liabilities</i>							
Deferred revenue.....	\$ 111,895	\$ 2,966,283	\$	\$	\$	\$	\$ 3,078,178
<i>Total Liabilities</i>	<u>111,895</u>	<u>2,966,283</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,078,178</u>
<i>Fund Balances</i>							
Reserved for debt service.....	<u>36,864</u>	<u>226,770</u>	<u></u>	<u>784,015</u>	<u>38,352</u>	<u>0</u>	<u>1,086,001</u>
<i>Total Fund Balances</i>	<u>36,864</u>	<u>226,770</u>	<u>0</u>	<u>784,015</u>	<u>38,352</u>	<u>0</u>	<u>1,086,001</u>
<i>Total Liabilities And Fund Balances</i>	<u>\$ 148,759</u>	<u>\$ 3,193,053</u>	<u>\$ 0</u>	<u>\$ 784,015</u>	<u>\$ 38,352</u>	<u>\$ 0</u>	<u>\$ 4,164,179</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2007

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>	<i>Road, A&G Projects</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 20,792,884	\$ 6,873,502	\$ 9,361,590	\$ 499,641	\$ 185,474	\$ 12,805,543
Net receivables						
Special assessments.....				25,381		
Due from other funds.....				10,805		
Due from other governments.....		551,735				
<i>Total Assets</i>	<u>\$ 20,792,884</u>	<u>\$ 7,425,237</u>	<u>\$ 9,361,590</u>	<u>\$ 535,827</u>	<u>\$ 185,474</u>	<u>\$ 12,805,543</u>
<i>Liabilities</i>						
Accounts payable.....	\$ 1,130,317	\$ 13,650	\$ 485,231		\$	\$ 151,885
Deferred revenue.....				25,381		
Due to other funds.....	27,691					
Due to other governments.....	1,820					
<i>Total Liabilities</i>	<u>1,159,828</u>	<u>13,650</u>	<u>485,231</u>	<u>25,381</u>	<u>0</u>	<u>151,885</u>
<i>Fund Balances</i>						
Reserved for encumbrances.....	7,408,827	267,018	7,079,796	38,855		2,861,853
Reserved for noncurrent loans receivable.....		215,649				
Unreserved/undesignated.....	<u>12,224,229</u>	<u>6,928,920</u>	<u>1,796,563</u>	<u>471,591</u>	<u>185,474</u>	<u>9,791,805</u>
<i>Total Fund Balances</i>	<u>19,633,056</u>	<u>7,411,587</u>	<u>8,876,359</u>	<u>510,446</u>	<u>185,474</u>	<u>12,653,658</u>
<i>Total Liabilities And Fund Balances</i>	<u>\$ 20,792,884</u>	<u>\$ 7,425,237</u>	<u>\$ 9,361,590</u>	<u>\$ 535,827</u>	<u>\$ 185,474</u>	<u>\$ 12,805,543</u>

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>ADAMHS Board Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$	\$ 15,976	\$ 475,000	\$ 5,143,073	\$	\$ 56,152,683
					25,381
					10,805
					551,735
<u>\$ 0</u>	<u>\$ 15,976</u>	<u>\$ 475,000</u>	<u>\$ 5,143,073</u>	<u>\$ 0</u>	<u>\$ 56,740,604</u>
\$	\$	\$	\$ 55,987	\$	\$ 1,837,070
					25,381
		44,657			72,348
					1,820
<u>0</u>	<u>0</u>	<u>44,657</u>	<u>55,987</u>	<u>0</u>	<u>1,936,619</u>
1,150,101	0		164,733		18,971,183
(1,150,101)	15,976	430,343	4,922,353	0	215,649
<u>0</u>	<u>15,976</u>	<u>430,343</u>	<u>5,087,086</u>	<u>0</u>	<u>54,803,985</u>
<u>\$ 0</u>	<u>\$ 15,976</u>	<u>\$ 475,000</u>	<u>\$ 5,143,073</u>	<u>\$ 0</u>	<u>\$ 56,740,604</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2007

	<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.....	\$ 5,559,839	\$	\$	\$ 5,559,839
Other taxes.....	6,779,799			6,779,799
Licenses and permits.....	2,635,598			2,635,598
Fees and charges for services.....	32,581,643		164,807	32,746,450
Fines and forfeitures.....	285,946			285,946
Special assessments.....		270,992	73,312	344,304
Intergovernmental.....	83,543,201		4,996,490	88,539,691
Investment earnings.....	1,050,292		57,903	1,108,195
Miscellaneous.....	608,940		339,675	948,615
<i>Total Revenues.....</i>	<u>133,045,258</u>	<u>270,992</u>	<u>5,632,187</u>	<u>138,948,437</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	11,118,622			11,118,622
Judicial and law enforcement.....	57,515,509			57,515,509
Environment and public works.....	15,547,167			15,547,167
Social services.....	77,650,505			77,650,505
Community and economic development.....	7,229,990			7,229,990
Capital outlay.....			23,252,421	23,252,421
<i>Intergovernmental:</i>				
Community and economic development.....	3,423,459			3,423,459
<i>Debt service:</i>				
Principal retirement.....	169,841	2,542,855		2,712,696
Interest and fiscal charges.....	10,993	2,432,991		2,443,984
<i>Total Expenditures.....</i>	<u>172,666,086</u>	<u>4,975,846</u>	<u>23,252,421</u>	<u>200,894,353</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<u>(39,620,828)</u>	<u>(4,704,854)</u>	<u>(17,620,234)</u>	<u>(61,945,916)</u>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	57,154			57,154
Inception of capital leases.....	71,338			71,338
Bonds issued.....			66,000	66,000
Transfers in.....	59,270,362	4,695,573	13,557,296	77,523,231
Transfers out.....	(13,052,765)		(2,475,000)	(15,527,765)
<i>Total Other Financing Sources And Uses.....</i>	<u>46,346,089</u>	<u>4,695,573</u>	<u>11,148,296</u>	<u>62,189,958</u>
<i>Net Change in Fund Balances.....</i>	6,725,261	(9,281)	(6,471,938)	244,042
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>77,993,234</u>	<u>1,095,282</u>	<u>61,275,923</u>	<u>140,364,439</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 84,718,495</u>	<u>\$ 1,086,001</u>	<u>\$ 54,803,985</u>	<u>\$ 140,608,481</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2007

(Cont'd.)

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>
<i>Revenues:</i>					
Property taxes.....	\$ 3,532,629	\$	\$	\$	\$
Other taxes.....			4,222,684		
Licenses and permits.....					
Fees and charges for services.....	10,064,712	206,657	126,161	4,849,384	
Fines and forfeitures.....			246,969		
Intergovernmental.....	20,035,358		6,608,855		3,032,678
Investment earnings.....			761,508		
Miscellaneous.....	222,486	2,083	42,638		53,968
Total Revenues.....	33,855,185	208,740	12,008,815	4,849,384	3,086,646
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....				5,123,385	
Judicial and law enforcement.....					
Environment and public works.....			12,885,440		
Social services.....	49,243,856	1,979,158			592,848
Community and economic development.....					2,884,852
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	79,534		1,494		
Interest and fiscal charges.....	3,863		90		
Total Expenditures.....	49,327,253	1,979,158	12,887,024	5,123,385	3,477,700
<i>Excess (Deficiency) Of</i>					
Revenues Over Expenditures.....	(15,472,068)	(1,770,418)	(878,209)	(274,001)	(391,054)
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....			37,228		
Inception of capital leases.....					
Transfers in.....	23,625,646	2,000,000			
Transfers out.....	(6,981,615)				
Total Other Financing Sources And Uses.....	16,644,031	2,000,000	37,228	0	0
Net Change in Fund Balances.....	1,171,963	229,582	(840,981)	(274,001)	(391,054)
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	14,039,032	789,649	6,014,198	954,690	140,807
<i>Fund Balance (Deficit) At</i>					
End Of Year.....	\$ 15,210,995	\$ 1,019,231	\$ 5,173,217	\$ 680,689	\$ (250,247)

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, 2007

	<i>Child Support Enforcement</i>	<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Workforce Investment Act</i>	<i>Anthem Demutualization Settlement</i>
<i>Revenues:</i>							
Property taxes.....	\$	\$	\$	\$	\$	\$	\$
Other taxes.....							
Licenses and permits.....							
Fees and charges for services.....	1,914,403	60					
Fines and forfeitures.....							
Intergovernmental.....	11,561,906	5,708,103		3,585,141	4,682,043	9,413,120	
Investment earnings.....							
Miscellaneous.....	144,443					148	
Total Revenues.....	13,620,752	5,708,163	0	3,585,141	4,682,043	9,413,268	0
<i>Expenditures:</i>							
<i>Current:</i>							
General government.....							
Judicial and law enforcement.....	21,338,398	5,519,102		4,774,738			
Environment and public works.....							
Social services.....					4,405,171	7,185,320	
Community and economic development..							
<i>Intergovernmental:</i>							
Community and economic development..			3,423,459				
<i>Debt Service:</i>							
Principal retirement.....	76,173			1,038			
Interest and fiscal charges.....	6,834			30			
Total Expenditures.....	21,421,405	5,519,102	3,423,459	4,775,806	4,405,171	7,185,320	0
<i>Excess (Deficiency) Of</i>							
Revenues Over Expenditures.....	(7,800,653)	189,061	(3,423,459)	(1,190,665)	276,872	2,227,948	0
<i>Other Financing Sources And Uses</i>							
Sale of capital assets/sundries.....							
Inception of capital leases.....	71,338						
Transfers in.....	9,828,463	8,363	9,984,392				
Transfers out.....	(32,332)						(1,794,157)
Total Other Financing Sources And Uses.....	9,867,469	8,363	9,984,392	0	0	0	(1,794,157)
Net Change in Fund Balances.....	2,066,816	197,424	6,560,933	(1,190,665)	276,872	2,227,948	(1,794,157)
<i>Fund Balance (Deficit) At</i>							
Beginning of Year.....	3,390,431	2,833,297	10,249,531	1,211,876	134,207	(2,341,666)	3,043,930
<i>Fund Balance (Deficit) At</i>							
End Of Year.....	\$ 5,457,247	\$ 3,030,721	\$ 16,810,464	\$ 21,211	\$ 411,079	\$ (113,718)	\$ 1,249,773

<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>Certificate of Title Administration</i>	<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>
\$	\$	\$	\$	\$	\$	\$	2,027,210 \$
							2,557,115
							2,635,598
	2,220,385	1,982,502	2,430,828		287,787	8,498,764	32,581,643
					2,242	36,735	285,946
8,013,421			652,819	2,320,444	2,637,739	5,291,574	83,543,201
						288,784	1,050,292
	150	17,587	223		2,770	122,444	608,940
<u>8,013,421</u>	<u>2,220,535</u>	<u>2,000,089</u>	<u>3,083,870</u>	<u>2,320,444</u>	<u>2,930,538</u>	<u>21,458,224</u>	<u>133,045,258</u>
			1,937,931	1,462,834		2,594,472	11,118,622
7,804,454		1,957,603	1,714,417	422,209	2,006,854	11,977,734	57,515,509
				440,235	107,393	2,114,099	15,547,167
	2,790,492		202,293	523,302	861,515	9,866,550	77,650,505
						4,345,138	7,229,990
							3,423,459
						11,602	169,841
						176	10,993
<u>7,804,454</u>	<u>2,790,492</u>	<u>1,957,603</u>	<u>3,854,641</u>	<u>2,848,580</u>	<u>2,975,762</u>	<u>30,909,771</u>	<u>172,666,086</u>
208,967	(569,957)	42,486	(770,771)	(528,136)	(45,224)	(9,451,547)	(39,620,828)
238						19,688	57,154
							71,338
	500,000		1,633,295	28,803	663,686	10,997,714	59,270,362
	(700,000)		(885,042)		(663,886)	(1,995,733)	(13,052,765)
<u>238</u>	<u>(200,000)</u>	<u>0</u>	<u>748,253</u>	<u>28,803</u>	<u>(200)</u>	<u>9,021,669</u>	<u>46,346,089</u>
209,205	(769,957)	42,486	(22,518)	(499,333)	(45,424)	(429,878)	6,725,261
(814,804)	1,079,155	601,421	721,923	395,865	903,357	34,646,335	77,993,234
<u>\$ (605,599)</u>	<u>\$ 309,198</u>	<u>\$ 643,907</u>	<u>\$ 699,405</u>	<u>\$ (103,468)</u>	<u>\$ 857,933</u>	<u>\$ 34,216,457</u>	<u>\$ 84,718,495</u>

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

For the Year Ended December 31, 2007

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Revenues:</i>							
Special assessments.....	\$ 27,191	\$ 243,801	\$ _____	\$ _____	\$ _____	\$ _____	\$ 270,992
Total Revenues.....	27,191	243,801	0	0	0	0	270,992
<i>Expenditures:</i>							
<i>Debt service:</i>							
Principal retirement.....	10,000	155,408	955,650	456,797	870,000	95,000	2,542,855
Interest and fiscal charges.....	962	113,905	556,106	428,243	436,975	896,800	2,432,991
Total Expenditures.....	10,962	269,313	1,511,756	885,040	1,306,975	991,800	4,975,846
<i>Excess (Deficiency) Of Revenues</i>							
<i>Over Expenditures.....</i>	16,229	(25,512)	(1,511,756)	(885,040)	(1,306,975)	(991,800)	(4,704,854)
<i>Other Financing Sources And Uses</i>							
Transfers in.....	_____	_____	1,511,756	885,042	1,306,975	991,800	4,695,573
Total Other Financing Sources And Uses...	0	0	1,511,756	885,042	1,306,975	991,800	4,695,573
 <i>Net Change in Fund Balances.....</i>	 16,229	 (25,512)	 0	 2	 0	 0	 (9,281)
<i>Fund Balance (Deficit)</i>							
<i>At Beginning Of Year.....</i>	20,635	252,282	0	784,013	38,352	0	1,095,282
 <i>Fund Balance (Deficit)</i>							
<i>At End Of Year.....</i>	<u>\$ 36,864</u>	<u>\$ 226,770</u>	<u>\$ 0</u>	<u>\$ 784,015</u>	<u>\$ 38,352</u>	<u>\$ 0</u>	<u>\$ 1,086,001</u>

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

For the Year Ended December 31, 2007

(Cont'd)

	Public Works Capital	Capital Improvement	Board of Mental Retardation Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Road, A&G Projects
<i>Revenues:</i>						
Fees and charges for services.....	\$ 30,507	\$	\$ 9,300	\$	\$	\$
Special assessments.....				73,312		
Intergovernmental.....	115,328			93,691		4,180,088
Investment earnings.....	57,903					
Miscellaneous.....	271,552	7,425	14,698			
Total Revenues.....	475,290	7,425	23,998	167,003	0	4,180,088
<i>Expenditures:</i>						
Capital outlay.....	16,656,061	748,609	3,154,022	14,309		1,691,634
Total Expenditures.....	16,656,061	748,609	3,154,022	14,309	0	1,691,634
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	(16,180,771)	(741,184)	(3,130,024)	152,694	0	2,488,454
<i>Other Financing Sources And Uses</i>						
Bonds issued.....				66,000		
Transfers in.....	4,336,002	1,410,662	6,848,000			25,000
Transfers out.....	(475,000)	(2,000,000)				
Total Other Financing Sources And Uses.....	3,861,002	(589,338)	6,848,000	66,000	0	25,000
<i>Net Change in Fund Balances.....</i>	(12,319,769)	(1,330,522)	3,717,976	218,694	0	2,513,454
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	31,952,825	8,742,109	5,158,383	291,752	185,474	10,140,204
<i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	\$ 19,633,056	\$ 7,411,587	\$ 8,876,359	\$ 510,446	\$ 185,474	\$ 12,653,658

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

For the Year Ended December 31, 2007

	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>ADAMHS Board Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$ 125,000	\$	\$ 164,807
Special assessments.....						73,312
Intergovernmental.....	231,863	256,102		119,418		4,996,490
Investment earnings.....						57,903
Miscellaneous.....				46,000		339,675
Total Revenues.....	231,863	256,102	0	290,418	0	5,632,187
<i>Expenditures:</i>						
Capital outlay.....	31,055	256,102	44,657	567,058	88,914	23,252,421
Total Expenditures.....	31,055	256,102	44,657	567,058	88,914	23,252,421
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	200,808	0	(44,657)	(276,640)	(88,914)	(17,620,234)
<i>Other Financing Sources And Uses</i>						
Bonds issued.....						66,000
Transfers in.....			475,000	462,632		13,557,296
Transfers out.....						(2,475,000)
Total Other Financing Sources And Uses.....	0	0	475,000	462,632	0	11,148,296
<i>Net Change in Fund Balances.....</i>	200,808	0	430,343	185,992	(88,914)	(6,471,938)
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	(200,808)	15,976	0	4,901,094	88,914	61,275,923
<i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 15,976</u>	<u>\$ 430,343</u>	<u>\$ 5,087,086</u>	<u>\$ 0</u>	<u>\$ 54,803,985</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2007

(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>				
Property taxes.....	\$ 15,682,723	\$ 15,682,723	\$ 16,263,411	\$ 580,688
Sales tax.....	65,145,000	65,145,000	64,085,562	(1,059,438)
Other taxes.....	4,433,333	4,433,333	2,428,562	(2,004,771)
Licenses and permits.....	45,000	45,000	47,721	2,721
Fees and charges for services.....	19,518,145	20,388,446	19,993,344	(395,102)
Fines and forfeitures.....	1,078,500	1,078,500	1,286,187	207,687
Intergovernmental.....	22,836,950	22,968,766	22,089,423	(879,343)
Investment earnings.....	19,310,634	19,310,634	23,033,840	3,723,206
Miscellaneous.....	1,017,950	3,878,677	4,911,812	1,033,135
<i>Total Revenues.....</i>	<i>\$ 149,068,235</i>	<i>\$ 152,931,079</i>	<i>\$ 154,139,862</i>	<i>\$ 1,208,783</i>
<i>General Government</i>				
<i>Expenditures:</i>				
<i>Board of County Commissioners</i>				
Personal services.....	\$ 734,287	\$ 734,287	\$ 721,484	\$ 12,803
Professional services.....	15,900	25,695	25,413	282
Operating expenditures.....	41,632	57,486	46,056	11,430
Capital outlays.....	13,183	18,703	18,673	30
<i>Total Board of County Commissioners.....</i>	<i>805,002</i>	<i>836,171</i>	<i>811,626</i>	<i>24,545</i>
<i>County Administrator</i>				
Personal services.....	227,528	227,528	217,113	10,415
Professional services.....	11,890	13,290	11,890	1,400
Operating expenditures.....	11,840	13,246	10,490	2,756
<i>Total County Administrator.....</i>	<i>251,258</i>	<i>254,064</i>	<i>239,493</i>	<i>14,571</i>
<i>Clerk of Commission</i>				
Personal services.....	76,722	117,433	117,394	39
Professional services.....	21,000	11,490	7,532	3,958
Operating expenditures.....	12,555	15,660	11,730	3,930
Capital outlays.....	14,506	27,437	26,373	1,064
<i>Total Clerk of the Commission.....</i>	<i>124,783</i>	<i>172,020</i>	<i>163,029</i>	<i>8,991</i>
<i>Office of Management and Budget</i>				
Personal services.....	855,312	843,312	672,453	170,859
Professional services.....	63,065	97,126	95,033	2,093
Operating expenditures.....	22,379	20,279	11,423	8,856
Capital outlays.....	8,036	13,776	13,772	4
<i>Total Office of Management and Budget.....</i>	<i>948,792</i>	<i>974,493</i>	<i>792,681</i>	<i>181,812</i>
<i>Administrative Services</i>				
Personal services.....	1,523,713	1,837,027	1,831,721	5,306
Professional services.....	150,018	199,033	174,781	24,252
Operating expenditures.....	169,051	127,212	113,760	13,452
Capital outlays.....	5,460	51,137	49,840	1,297
<i>Total Administrative Services.....</i>	<i>1,848,242</i>	<i>2,214,409</i>	<i>2,170,102</i>	<i>44,307</i>
<i>Public Works</i>				
Personal services.....	2,936,798	2,974,398	2,868,108	106,290
Professional services.....	450,136	498,226	466,744	31,482
Operating expenditures.....	1,248,841	1,412,430	1,085,725	326,705
Capital outlays.....	71,758	26,798	21,527	5,271
<i>Total Public Works.....</i>	<i>4,707,533</i>	<i>4,911,852</i>	<i>4,442,104</i>	<i>469,748</i>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2007

(Cont'd.)

<i>General Government (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Personal services.....	\$ 698,031	\$ 562,858	\$ 562,858	\$ 0
Professional services.....	1,387,997	1,467,617	1,462,817	4,800
Operating expenditures.....	1,401,600	176,242	176,242	0
Capital outlays.....	11,740	22,260	10,520	11,740
<i>Total Non-Departmental.....</i>	<u>3,499,368</u>	<u>2,228,977</u>	<u>2,212,437</u>	<u>16,540</u>
<i>Data Processing</i>				
Personal services.....	2,101,702	2,101,702	2,013,239	88,463
Professional services.....	1,335,895	1,536,942	1,255,347	281,595
Operating expenditures.....	129,113	134,224	90,692	43,532
Capital outlays.....	160,180	226,469	226,343	126
<i>Total Data Processing.....</i>	<u>3,726,890</u>	<u>3,999,337</u>	<u>3,585,621</u>	<u>413,716</u>
<i>Records Center and Archives</i>				
Personal services.....	775,810	775,810	764,205	11,605
Professional services.....	118,609	137,815	107,718	30,097
Operating expenditures.....	65,008	80,470	57,305	23,165
Capital outlays.....	60,748	62,748	60,748	2,000
<i>Total Records Center and Archives.....</i>	<u>1,020,175</u>	<u>1,056,843</u>	<u>989,976</u>	<u>66,867</u>
<i>Auditor</i>				
Personal services.....	2,963,436	3,004,232	2,981,586	22,646
Professional services.....	308,347	296,228	279,578	16,650
Operating expenditures.....	93,211	146,809	77,606	69,203
Capital outlays.....	7,310	43,080	42,774	306
<i>Total Auditor.....</i>	<u>3,372,304</u>	<u>3,490,349</u>	<u>3,381,544</u>	<u>108,805</u>
<i>Treasurer</i>				
Personal services.....	1,333,860	1,333,860	1,294,947	38,913
Professional services.....	466,735	456,310	407,051	49,259
Operating expenditures.....	56,784	168,423	44,451	123,972
Capital outlays.....	1,300	16,701	16,701	0
<i>Total Treasurer.....</i>	<u>1,858,679</u>	<u>1,975,294</u>	<u>1,763,150</u>	<u>212,144</u>
<i>Recorder</i>				
Personal services.....	1,139,369	1,206,535	1,204,637	1,898
Professional services.....	14,524	17,439	17,233	206
Operating expenditures.....	17,794	55,147	19,628	35,519
<i>Total Recorder.....</i>	<u>1,171,687</u>	<u>1,279,121</u>	<u>1,241,498</u>	<u>37,623</u>
<i>Board of Elections</i>				
Personal services.....	2,685,779	2,685,779	2,612,796	72,983
Professional services.....	250,406	244,418	228,297	16,121
Operating expenditures.....	420,526	426,514	276,850	149,664
<i>Total Board of Elections.....</i>	<u>3,356,711</u>	<u>3,356,711</u>	<u>3,117,943</u>	<u>238,768</u>
<i>Total General Government.....</i>	<u>26,691,424</u>	<u>26,749,641</u>	<u>24,911,204</u>	<u>1,838,437</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2007

(Cont'd.)

<i>Judicial and Law Enforcement</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Public Works</i>				
Personal services.....	\$ 1,485,540	\$ 1,444,940	\$ 1,363,104	\$ 81,836
Professional services.....	356,951	346,649	225,744	120,905
Operating expenditures.....	1,993,222	2,027,310	1,710,694	316,616
Capital outlays.....	30,000	35,000	30,118	4,882
<i>Total Public Works.....</i>	<u>3,865,713</u>	<u>3,853,899</u>	<u>3,329,660</u>	<u>524,239</u>
<i>Non-Departmental</i>				
Personal services.....	93,551	89,091	89,091	0
Professional services.....	4,328,761	4,224,385	4,186,926	37,459
Operating expenditures.....	32,395	17,617	17,617	0
<i>Total Non-Departmental.....</i>	<u>4,454,707</u>	<u>4,331,093</u>	<u>4,293,634</u>	<u>37,459</u>
<i>Prosecutor</i>				
Personal services.....	10,421,379	10,620,821	10,612,743	8,078
Professional services.....	276,920	220,807	220,807	0
Operating expenditures.....	286,253	303,945	287,294	16,651
Capital outlays.....	110,198	168,198	167,469	729
<i>Total Prosecutor.....</i>	<u>11,094,750</u>	<u>11,313,771</u>	<u>11,288,313</u>	<u>25,458</u>
<i>Sheriff</i>				
Personal services.....	24,568,159	25,065,994	25,061,911	4,083
Professional services.....	5,629,416	5,870,871	5,870,819	52
Operating expenditures.....	1,563,415	1,380,544	1,297,773	82,771
Capital outlays.....	1,552	37,240	37,009	231
<i>Total Sheriff.....</i>	<u>31,762,542</u>	<u>32,354,649</u>	<u>32,267,512</u>	<u>87,137</u>
<i>Coroner</i>				
Personal services.....	3,479,576	3,495,127	3,493,646	1,481
Professional services.....	223,601	214,122	211,803	2,319
Operating expenditures.....	59,993	57,158	56,578	580
Capital outlays.....	60,771	63,651	63,651	0
<i>Total Coroner.....</i>	<u>3,823,941</u>	<u>3,830,058</u>	<u>3,825,678</u>	<u>4,380</u>
<i>Clerk of Courts</i>				
Personal services.....	1,086,984	1,164,782	1,164,782	0
Professional services.....	54,281	60,962	52,108	8,854
Operating expenditures.....	511,179	486,206	466,443	19,763
Capital outlays.....		43,370	43,350	20
<i>Total Clerk of Courts.....</i>	<u>1,652,444</u>	<u>1,755,320</u>	<u>1,726,683</u>	<u>28,637</u>
<i>Common Pleas Court</i>				
Personal services.....	10,737,766	10,825,911	10,823,928	1,983
Professional services.....	1,407,526	1,396,677	1,388,513	8,164
Operating expenditures.....	540,046	574,440	570,035	4,405
Capital outlays.....	76,103	78,569	78,568	1
<i>Total Common Pleas Court.....</i>	<u>12,761,441</u>	<u>12,875,597</u>	<u>12,861,044</u>	<u>14,553</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2007

(Cont'd.)

<i>Judicial and Law Enforcement (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Juvenile Court</i>				
Personal services.....	\$ 15,332,096	\$ 14,906,096	\$ 14,458,074	\$ 448,022
Professional services.....	1,975,914	1,697,160	1,688,013	9,147
Operating expenditures.....	468,253	796,504	751,149	45,355
Capital outlays.....		415	415	0
<i>Total Juvenile Court.....</i>	<u>17,776,263</u>	<u>17,400,175</u>	<u>16,897,651</u>	<u>502,524</u>
<i>Domestic Relations Court</i>				
Personal services.....	323,143	340,501	339,808	693
Professional services.....	33,957	32,557	32,420	137
Operating expenditures.....	6,607	12,277	11,505	772
<i>Total Domestic Relations Court.....</i>	<u>363,707</u>	<u>385,335</u>	<u>383,733</u>	<u>1,602</u>
<i>Probate Court</i>				
Personal services.....	1,573,070	1,573,070	1,533,831	39,239
Professional services.....	146,632	126,468	117,541	8,927
Operating expenditures.....	40,569	65,939	38,127	27,812
Capital outlays.....	12,701	41,964	41,501	463
<i>Total Probate Court.....</i>	<u>1,772,972</u>	<u>1,807,441</u>	<u>1,731,000</u>	<u>76,441</u>
<i>County Courts</i>				
Personal services.....	827,335	827,335	824,382	2,953
Professional services.....	47,347	48,519	40,875	7,644
Operating expenditures.....	17,728	16,556	11,115	5,441
Capital outlays.....	4,801	12,043	8,916	3,127
<i>Total District Courts.....</i>	<u>897,211</u>	<u>904,453</u>	<u>885,288</u>	<u>19,165</u>
<i>Municipal Courts</i>				
Personal services.....	118,766	115,416	107,678	7,738
Professional services.....	56,131	71,827	63,601	8,226
Operating expenditures.....	934,784	1,005,430	990,942	14,488
<i>Total Municipal Courts.....</i>	<u>1,109,681</u>	<u>1,192,673</u>	<u>1,162,221</u>	<u>30,452</u>
<i>Court of Appeals</i>				
Personal services.....	24,215	24,215	17,416	6,799
Professional services.....	46,988	42,193	42,192	1
Operating expenditures.....	94,366	88,589	78,290	10,299
<i>Total Court of Appeals.....</i>	<u>165,569</u>	<u>154,997</u>	<u>137,898</u>	<u>17,099</u>
<i>Public Defender</i>				
Personal services.....	4,771,906	4,796,352	4,796,352	0
Professional services.....	165,001	115,403	115,193	210
Operating expenditures.....	96,444	129,852	129,315	537
Capital outlays.....	5,153	26,679	25,791	888
<i>Total Public Defender.....</i>	<u>5,038,504</u>	<u>5,068,286</u>	<u>5,066,651</u>	<u>1,635</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>96,539,445</u>	<u>97,227,747</u>	<u>95,856,966</u>	<u>1,370,781</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2007

(Cont'd.)

<i>Environment & Public Works</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	\$ 133,666	\$ 129,034	\$ 129,034	\$ 0
Operating expenditures.....	244,304	244,304	244,304	0
<i>Total Non-Departmental</i>	<u>377,970</u>	<u>373,338</u>	<u>373,338</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	280,812	280,812	253,954	26,858
Professional services.....	52,281	68,781	60,204	8,577
Operating expenditures.....	105,278	64,952	59,402	5,550
Debt service.....	4,638	4,638	4,638	0
Capital outlays.....	23,523	25,904	6,925	18,979
<i>Total County Engineer</i>	<u>466,532</u>	<u>445,087</u>	<u>385,123</u>	<u>59,964</u>
<i>Total Environment & Public Works</i>	<u>844,502</u>	<u>818,425</u>	<u>758,461</u>	<u>59,964</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	267,319	249,303	249,302	1
Operating expenditures.....	176,572	163,752	163,752	0
<i>Total Non-Departmental</i>	<u>443,891</u>	<u>413,055</u>	<u>413,054</u>	<u>1</u>
<i>Veteran Services</i>				
Personal services.....	837,248	837,248	796,745	40,503
Professional services.....	30,143	39,903	26,622	13,281
Operating expenditures.....	2,402,257	2,396,987	1,718,738	678,249
Capital outlays.....	2,042	10,140	10,122	18
<i>Total Veteran Services</i>	<u>3,271,690</u>	<u>3,284,278</u>	<u>2,552,227</u>	<u>732,051</u>
<i>Total Social Services</i>	<u>3,715,581</u>	<u>3,697,333</u>	<u>2,965,281</u>	<u>732,052</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	706,276	707,126	678,864	28,262
Professional services.....	52,262	56,637	48,426	8,211
Operating expenditures.....	38,763	69,054	28,915	40,139
Capital outlays.....		16,050	16,034	16
<i>Total Community Development and Planning</i>	<u>797,301</u>	<u>848,867</u>	<u>772,239</u>	<u>76,628</u>
<i>Public Works</i>				
Personal services.....	1,554,314	1,572,314	1,431,259	141,055
Professional services.....	239,539	230,210	220,025	10,185
Operating expenditures.....	272,226	291,863	282,155	9,708
Capital outlays.....	198,403	102,573	102,573	0
<i>Total Public Works</i>	<u>2,264,482</u>	<u>2,196,960</u>	<u>2,036,012</u>	<u>160,948</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2007

<i>Community and Economic Development (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Operating expenditures.....	\$ 1,936,708	\$ 1,665,602	\$ 1,665,602	\$ 0
<i>Total Non-Departmental</i>	<u>1,936,708</u>	<u>1,665,602</u>	<u>1,665,602</u>	<u>0</u>
<i>Total Community and Economic Development</i>	<u>4,998,491</u>	<u>4,711,429</u>	<u>4,473,853</u>	<u>237,576</u>
<i>Totals</i>				
<i>Total Expenditures</i>	\$ 132,789,443	\$ 133,204,575	\$ 128,965,765	\$ 4,238,810
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	16,278,792	19,726,504	25,174,097	5,447,593
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,738,943	4,342,372	5,244,999	902,627
Transfers out.....	(24,587,433)	(34,635,671)	(34,635,660)	11
<i>Total Other Financing Sources And Uses</i>	<u>(20,848,490)</u>	<u>(30,293,299)</u>	<u>(29,390,661)</u>	<u>902,638</u>
<i>Net Change in Fund Balance</i>	(4,569,698)	(10,566,795)	(4,216,564)	6,350,231
<i>Fund Balance at Beginning of Year</i>	35,703,148	35,703,148	35,703,148	0
<i>Prior Year Encumbrances Appropriated</i>	1,034,473	1,034,473	1,034,473	0
<i>Fund Balance at End of Year</i>	<u>\$ 32,167,923</u>	<u>\$ 26,170,826</u>	<u>\$ 32,521,057</u>	<u>\$ 6,350,231</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, 2007

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 207,681	\$ 207,681	\$ 165,411	\$ (42,270)
Intergovernmental.....	30,059,290	30,309,909	29,410,372	(899,537)
Miscellaneous.....	<u>325,930</u>	<u>390,930</u>	<u>308,365</u>	<u>(82,565)</u>
<i>Total Revenues</i>	<u>30,592,901</u>	<u>30,908,520</u>	<u>29,884,148</u>	<u>(1,024,372)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....		64,423	21,420	43,003
Professional services.....	17,388,856	17,552,192	17,425,466	126,726
Operating expenditures.....	36,070,929	36,149,289	33,776,975	2,372,314
Capital outlays.....		<u>9,500</u>	<u>1,740</u>	<u>7,760</u>
<i>Total Expenditures</i>	<u>53,459,785</u>	<u>53,775,404</u>	<u>51,225,601</u>	<u>2,549,803</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(22,866,884)	(22,866,884)	(21,341,453)	1,525,431
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>22,583,483</u>	<u>22,583,483</u>	<u>22,507,543</u>	<u>(75,940)</u>
<i>Total Other Financing Sources And Uses</i>	<u>22,583,483</u>	<u>22,583,483</u>	<u>22,507,543</u>	<u>(75,940)</u>
<i>Net Change in Fund Balance</i>	(283,401)	(283,401)	1,166,090	1,449,491
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,739,253	5,739,253	5,739,253	0
<i>Prior Year Encumbrances Appropriated</i>	<u>283,401</u>	<u>283,401</u>	<u>283,401</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,739,253</u>	<u>\$ 5,739,253</u>	<u>\$ 7,188,744</u>	<u>\$ 1,449,491</u>

*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, 2007

	<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.....	\$ 80,680,813	\$ 91,252,236	\$ 75,363,092	\$ (15,889,144)
Miscellaneous.....	39,066,577	39,066,577	34,542,794	(4,523,783)
Total Revenues.....	119,747,390	130,318,813	109,905,886	(20,412,927)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job and Family Services</i>				
Personal services.....	43,294,753	45,040,163	42,318,451	2,721,712
Professional services.....	71,687,390	79,265,626	66,576,690	12,688,936
Operating expenditures.....	9,242,253	10,307,425	8,416,717	1,890,708
Debt service.....	116,055	239,612	207,047	32,565
Capital outlays.....	3,278,071	2,620,866	845,565	1,775,301
Total Expenditures.....	127,618,522	137,473,692	118,364,470	19,109,222
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(7,871,132)	(7,154,879)	(8,458,584)	(1,303,705)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	4,017,699	4,611,446	3,917,638	(693,808)
Transfers out.....	(1,306,975)	(1,306,975)	(1,306,975)	0
Total Other Financing Sources And Uses.....	2,710,724	3,304,471	2,610,663	(693,808)
Net Change in Fund Balance.....	(5,160,408)	(3,850,408)	(5,847,921)	(1,997,513)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(2,236,924)	(2,236,924)	(2,236,924)	0
<i>Prior Year Encumbrances Appropriated.....</i>	6,486,595	6,486,595	6,486,595	0
Fund Balance (Deficit) At End Of Year.....	\$ (910,737)	\$ 399,263	\$ (1,598,250)	\$ (1,997,513)

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

For the Year Ended December 31, 2007

	<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.....	\$ 33,293,202	\$ 33,293,202	\$ 34,340,191	\$ 1,046,989
Intergovernmental.....	6,790,002	6,790,002	6,815,967	25,965
Miscellaneous.....			543,077	543,077
<i>Total Revenues.....</i>	<u>40,083,204</u>	<u>40,083,204</u>	<u>41,699,235</u>	<u>1,616,031</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	885,414	958,414	955,345	3,069
Operating expenditures.....		1,586,900	825,218	761,682
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	129,210	129,210	129,210	0
Operating expenditures.....	459,543	364,543	364,543	0
<i>Total Expenditures.....</i>	<u>1,474,167</u>	<u>3,039,067</u>	<u>2,274,316</u>	<u>764,751</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	38,609,037	37,044,137	39,424,919	2,380,782
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(38,652,239)</u>	<u>(38,789,869)</u>	<u>(38,360,373)</u>	<u>429,496</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(38,652,239)</u>	<u>(38,789,869)</u>	<u>(38,360,373)</u>	<u>429,496</u>
<i>Net Change in Fund Balance.....</i>	(43,202)	(1,745,732)	1,064,546	2,810,278
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	12,509,832	12,509,832	12,509,832	0
<i>Prior Year Encumbrances Appropriated.....</i>	110,914	110,914	110,914	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 12,577,544</u>	<u>\$ 10,875,014</u>	<u>\$ 13,685,292</u>	<u>\$ 2,810,278</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 51,546,673	\$ 51,546,673	\$ 53,270,208	\$ 1,723,535
Intergovernmental.....	9,599,687	9,599,687	8,588,251	(1,011,436)
Miscellaneous.....			74,299	74,299
<i>Total Revenues.....</i>	<u>61,146,360</u>	<u>61,146,360</u>	<u>61,932,758</u>	<u>786,398</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	3,086,286	2,901,286	1,940,465	960,821
Operating expenditures.....		275,000	157,216	117,784
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Operating expenditures.....	<u>16,812,860</u>	<u>17,287,860</u>	<u>16,403,785</u>	<u>884,075</u>
<i>Total Expenditures.....</i>	<u>19,899,146</u>	<u>20,464,146</u>	<u>18,501,466</u>	<u>1,962,680</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>41,247,214</u>	<u>40,682,214</u>	<u>43,431,292</u>	<u>2,749,078</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(50,578,379)</u>	<u>(50,926,834)</u>	<u>(48,706,976)</u>	<u>2,219,858</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(50,578,379)</u>	<u>(50,926,834)</u>	<u>(48,706,976)</u>	<u>2,219,858</u>
<i>Net Change in Fund Balance.....</i>	<u>(9,331,165)</u>	<u>(10,244,620)</u>	<u>(5,275,684)</u>	<u>4,968,936</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>37,033,185</u>	<u>37,033,185</u>	<u>37,033,185</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,210,429</u>	<u>1,210,429</u>	<u>1,210,429</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 28,912,449</u>	<u>\$ 27,998,994</u>	<u>\$ 32,967,930</u>	<u>\$ 4,968,936</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 174,060	\$ 174,060	\$ 174,060	\$ 0
Miscellaneous.....			139	139
<i>Total Revenues</i>	<u>174,060</u>	<u>174,060</u>	<u>174,199</u>	<u>139</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Personal services.....	349,322	353,363	348,654	4,709
Professional services.....	34,265	37,515	35,257	2,258
Operating expenditures.....	63,800	55,309	53,410	1,899
Capital outlays.....	10,788	11,988	11,892	96
<i>Total Expenditures</i>	<u>458,175</u>	<u>458,175</u>	<u>449,213</u>	<u>8,962</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(284,115)	(284,115)	(275,014)	9,101
<i>Other Financing Sources And Uses</i>				
Transfers in.....	450,957	450,957	450,957	0
Transfers out.....	(174,060)	(174,060)	(174,060)	0
<i>Total Other Financing Sources And Uses</i>	<u>276,897</u>	<u>276,897</u>	<u>276,897</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(7,218)	(7,218)	1,883	9,101
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	295,458	295,458	295,458	0
<i>Prior Year Encumbrances Appropriated</i>	<u>7,218</u>	<u>7,218</u>	<u>7,218</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 295,458</u>	<u>\$ 295,458</u>	<u>\$ 304,559</u>	<u>\$ 9,101</u>

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

For the Year Ended December 31, 2007

	<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>Human Services Levy Community Access</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>				
<i>Transfers in.....</i>		17,630	17,630	0
<i>Transfers out.....</i>		(57,507)	(57,507)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(39,877)	(39,877)	0
<i>Net Change in Fund Balance.....</i>	0	(39,877)	(39,877)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>39,877</u>	<u>39,877</u>	<u>39,877</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 39,877</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2007

	<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>Human Services Community Education</i>				
Professional services.....	<u>267,870</u>	<u>267,870</u>	<u>254,251</u>	<u>13,619</u>
<i>Total Expenditures.....</i>	<u>267,870</u>	<u>267,870</u>	<u>254,251</u>	<u>13,619</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(267,870)</u>	<u>(267,870)</u>	<u>(254,251)</u>	<u>13,619</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(227,870)</u>	<u>(227,870)</u>	<u>(214,251)</u>	<u>13,619</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>212,888</u>	<u>212,888</u>	<u>212,888</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>15,068</u>	<u>15,068</u>	<u>15,068</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 86</u>	<u>\$ 86</u>	<u>\$ 13,705</u>	<u>\$ 13,619</u>

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

For the Year Ended December 31, 2007

	<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>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Indigent Care</i>				
Professional services.....	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(5,500,000)</u>	<u>(5,500,000)</u>	<u>(5,500,000)</u>	<u>0</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<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
Board of Mental Retardation-MRDD-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2007

	<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.....	\$ 3,505,000	\$ 3,505,000	\$ 3,582,547	\$ 77,547
Fees and charges for services.....	8,908,500	8,908,500	8,984,218	75,718
Intergovernmental.....	17,028,706	17,028,706	15,565,407	(1,463,299)
Miscellaneous.....	167,100	167,100	1,057,179	890,079
<i>Total Revenues.....</i>	<u>29,609,306</u>	<u>29,609,306</u>	<u>29,189,351</u>	<u>(419,955)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Personal services.....	37,781,132	37,461,772	36,433,384	1,028,388
Professional services.....	2,776,718	3,324,936	2,871,592	453,344
Operating expenditures.....	8,222,613	5,386,456	4,687,342	699,114
Capital outlays.....	316,995	1,160,724	1,144,020	16,704
<i>Total Expenditures.....</i>	<u>49,097,458</u>	<u>47,333,888</u>	<u>45,136,338</u>	<u>2,197,550</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(19,488,152)</u>	<u>(17,724,582)</u>	<u>(15,946,987)</u>	<u>1,777,595</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	19,268,488	20,855,388	21,611,646	756,258
Transfers out.....	(1,841,900)	(9,605,469)	(9,605,469)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>17,426,588</u>	<u>11,249,919</u>	<u>12,006,177</u>	<u>756,258</u>
<i>Net Change in Fund Balance.....</i>	<u>(2,061,564)</u>	<u>(6,474,663)</u>	<u>(3,940,810)</u>	<u>2,533,853</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	7,618,993	7,618,993	7,618,993	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,008,923</u>	<u>1,008,923</u>	<u>1,008,923</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 6,566,352</u>	<u>\$ 2,153,253</u>	<u>\$ 4,687,106</u>	<u>\$ 2,533,853</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 310,700	\$ 310,700	\$ 315,241	\$ 4,541
Miscellaneous.....			2,420	2,420
<i>Total Revenues.....</i>	<u>310,700</u>	<u>310,700</u>	<u>317,661</u>	<u>6,961</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	576,881	572,339	279,925	292,414
Operating expenditures.....	388,376	392,918	392,918	0
<i>Total Expenditures.....</i>	<u>965,257</u>	<u>965,257</u>	<u>672,843</u>	<u>292,414</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(654,557)	(654,557)	(355,182)	299,375
<i>Other Financing Sources And Uses</i>				
Transfers in.....	289,000	289,000	1,293,174	1,004,174
<i>Total Other Financing Sources And Uses.....</i>	<u>289,000</u>	<u>289,000</u>	<u>1,293,174</u>	<u>1,004,174</u>
<i>Net Change in Fund Balance.....</i>	(365,557)	(365,557)	937,992	1,303,549
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	942,844	942,844	942,844	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>115,557</u>	<u>115,557</u>	<u>115,557</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 692,844</u>	<u>\$ 692,844</u>	<u>\$ 1,996,393</u>	<u>\$ 1,303,549</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 2,740,000	\$ 2,740,000	\$ 3,200,714	\$ 460,714
Miscellaneous.....			29,065	29,065
<i>Total Revenues.....</i>	<u>2,740,000</u>	<u>2,740,000</u>	<u>3,229,779</u>	<u>489,779</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	2,392,024	2,392,024	1,226,092	1,165,932
Operating expenditures.....	5,625,000	5,625,000	4,052,569	1,572,431
<i>Total Expenditures.....</i>	<u>8,017,024</u>	<u>8,017,024</u>	<u>5,278,661</u>	<u>2,738,363</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(5,277,024)	(5,277,024)	(2,048,882)	3,228,142
<i>Other Financing Sources And Uses</i>				
Transfers in.....	4,460,000	4,460,000	2,014,000	(2,446,000)
Transfers out.....	(455,000)	(455,000)	(426,789)	28,211
<i>Total Other Financing Sources And Uses.....</i>	<u>4,005,000</u>	<u>4,005,000</u>	<u>1,587,211</u>	<u>(2,417,789)</u>
<i>Net Change in Fund Balance.....</i>	(1,272,024)	(1,272,024)	(461,671)	810,353
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,591,549	2,591,549	2,591,549	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,492,024</u>	<u>1,492,024</u>	<u>1,492,024</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 2,811,549</u>	<u>\$ 2,811,549</u>	<u>\$ 3,621,902</u>	<u>\$ 810,353</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 333,369	\$ 333,369	\$ 206,657	\$ (126,712)
Miscellaneous.....			2,083	2,083
<i>Total Revenues</i>	<u>333,369</u>	<u>333,369</u>	<u>208,740</u>	<u>(124,629)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-Country View Manor</i>				
Personal services.....	1,280,517	1,280,517	939,635	340,882
Professional services.....	503,874	533,874	406,396	127,478
Operating expenditures.....	428,362	398,362	229,716	168,646
<i>Total Expenditures</i>	<u>2,212,753</u>	<u>2,212,753</u>	<u>1,575,747</u>	<u>637,006</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,879,384)	(1,879,384)	(1,367,007)	512,377
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,000,000	2,000,000	2,000,000	0
<i>Total Other Financing Sources And Uses</i>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	120,616	120,616	632,993	512,377
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	904,733	904,733	904,733	0
<i>Prior Year Encumbrances Appropriated</i>	59,533	59,533	59,533	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,084,882</u>	<u>\$ 1,084,882</u>	<u>\$ 1,597,259</u>	<u>\$ 512,377</u>

*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, 2007

	<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>				
Other taxes.....	\$ 4,100,000	\$ 4,100,000	\$ 4,226,398	\$ 126,398
Fees and charges for services.....	195,000	195,000	76,595	(118,405)
Fines and forfeitures.....	275,000	275,000	253,928	(21,072)
Intergovernmental.....	10,655,000	10,655,000	6,541,611	(4,113,389)
Investment earnings.....	436,000	436,000	752,371	316,371
Miscellaneous.....	39,000	39,000	282,907	243,907
<i>Total Revenues</i>	<u>15,700,000</u>	<u>15,700,000</u>	<u>12,133,810</u>	<u>(3,566,190)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	7,983,945	7,983,695	7,379,369	604,326
Professional services.....	730,628	745,628	564,178	181,450
Operating expenditures.....	2,374,523	2,619,773	2,141,684	478,089
Debt service.....	2,301	2,301	2,234	67
Capital outlays.....	3,217,233	3,344,553	3,202,570	141,983
<i>Total Expenditures</i>	<u>14,308,630</u>	<u>14,695,950</u>	<u>13,290,035</u>	<u>1,405,915</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,391,370	1,004,050	(1,156,225)	(2,160,275)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	100,000	850,000		(850,000)
Transfers out.....	<u>(2,925,000)</u>	<u>(4,132,932)</u>		<u>4,132,932</u>
<i>Total Other Financing Sources And Uses</i>	<u>(2,825,000)</u>	<u>(3,282,932)</u>	<u>0</u>	<u>3,282,932</u>
<i>Net Change in Fund Balance</i>	(1,433,630)	(2,278,882)	(1,156,225)	1,122,657
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,750,633	3,750,633	3,750,633	0
<i>Prior Year Encumbrances Appropriated</i>	<u>462,740</u>	<u>462,740</u>	<u>462,740</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,779,743</u>	<u>\$ 1,934,491</u>	<u>\$ 3,057,148</u>	<u>\$ 1,122,657</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 42,400	\$ 53,883	\$ 49,566	\$ (4,317)
<i>Total Revenues</i>	<u>42,400</u>	<u>53,883</u>	<u>49,566</u>	<u>(4,317)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Operating expenditures.....	2,122	2,122		2,122
Capital outlays.....	<u>43,271</u>	<u>73,716</u>	<u>45,683</u>	<u>28,033</u>
<i>Total Expenditures</i>	<u>45,393</u>	<u>75,838</u>	<u>45,683</u>	<u>30,155</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,993)	(21,955)	3,883	25,838
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>142,996</u>	<u>142,996</u>	<u>142,996</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 140,003</u>	<u>\$ 121,041</u>	<u>\$ 146,879</u>	<u>\$ 25,838</u>

*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, 2007

	<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.....	\$ 4,000,000	\$ 4,843,800	\$ 4,849,384	\$ 5,584
Miscellaneous.....			28,920	28,920
<i>Total Revenues</i>	<u>4,000,000</u>	<u>4,843,800</u>	<u>4,878,304</u>	<u>34,504</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	2,018,467	2,018,467	1,941,769	76,698
Professional services.....	3,389,160	3,875,210	3,601,628	273,582
Operating expenditures.....	136,283	200,733	147,558	53,175
Capital outlays.....	27,545	116,145	76,308	39,837
<i>Total Expenditures</i>	<u>5,571,455</u>	<u>6,210,555</u>	<u>5,767,263</u>	<u>443,292</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,571,455)	(1,366,755)	(888,959)	477,796
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,330,301	1,330,301	1,330,301	0
<i>Prior Year Encumbrances Appropriated</i>	222,357	222,357	222,357	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (18,797)</u>	<u>\$ 185,903</u>	<u>\$ 663,699</u>	<u>\$ 477,796</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 1,845,518	\$ 1,845,518	\$ 2,049,730	\$ 204,212
Intergovernmental.....	14,106,033	14,456,033	11,678,794	(2,777,239)
Miscellaneous.....	149,474	149,474	347,210	197,736
<i>Total Revenues.....</i>	<u>16,101,025</u>	<u>16,451,025</u>	<u>14,075,734</u>	<u>(2,375,291)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job and Family Services</i>				
Personal services.....	8,037,982	8,265,966	7,977,356	288,610
Professional services.....	7,167,212	7,674,889	6,593,608	1,081,281
Operating expenditures.....	4,203,361	3,836,729	2,979,446	857,283
Capital outlays.....	231,527	212,498	106,420	106,078
<i>Total Expenditures.....</i>	<u>19,640,082</u>	<u>19,990,082</u>	<u>17,656,830</u>	<u>2,333,252</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(3,539,057)</u>	<u>(3,539,057)</u>	<u>(3,581,096)</u>	<u>(42,039)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,719,208	1,719,208	1,826,434	107,226
<i>Total Other Financing Sources And Uses.....</i>	<u>1,719,208</u>	<u>1,719,208</u>	<u>1,826,434</u>	<u>107,226</u>
<i>Net Change in Fund Balance.....</i>	<u>(1,819,849)</u>	<u>(1,819,849)</u>	<u>(1,754,662)</u>	<u>65,187</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,362,571	4,362,571	4,362,571	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,819,849</u>	<u>1,819,849</u>	<u>1,819,849</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 4,362,571</u>	<u>\$ 4,362,571</u>	<u>\$ 4,427,758</u>	<u>\$ 65,187</u>

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

For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,508,734	\$ 5,158,999	\$ 4,006,247	\$ (1,152,752)
Miscellaneous.....			572	572
Total Revenues.....	3,508,734	5,158,999	4,006,819	(1,152,180)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	2,417,987	2,562,635	2,543,350	19,285
Professional services.....	356,851	445,008	442,852	2,156
Operating expenditures.....	33,288	90,945	38,751	52,194
Debt service.....	28,979	28,979	28,770	209
Capital outlays.....		26,027	26,027	0
Total Clerk of Courts.....	2,837,105	3,153,594	3,079,750	73,844
<i>Juvenile Court</i>				
Personal services.....	2,670,097	2,705,683	2,704,127	1,556
Professional services.....	198,446	190,027	182,835	7,192
Operating expenditures.....	245,583	243,316	234,149	9,167
Capital outlays.....		4,052	4,027	25
Total Juvenile Court.....	3,114,126	3,143,078	3,125,138	17,940
<i>Domestic Relations Court</i>				
Personal services.....	3,120,176	3,051,126	3,032,067	19,059
Professional services.....	93,306	83,229	81,497	1,732
Operating expenditures.....	74,706	116,366	110,272	6,094
Debt service.....	41,889	38,389	38,276	113
Capital outlays.....	43,160	41,237	31,743	9,494
Total Domestic Relations Court.....	3,373,237	3,330,347	3,293,855	36,492
Total Expenditures.....	9,324,468	9,627,019	9,498,743	128,276
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(5,815,734)	(4,468,020)	(5,491,924)	(1,023,904)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,768,027	7,150,383	8,002,029	851,646
Transfers out.....		(32,332)	(32,332)	0
Total Other Financing Sources And Uses.....	5,768,027	7,118,051	7,969,697	851,646
Net Change in Fund Balance.....	(47,707)	2,650,031	2,477,773	(172,258)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>(2,538,999)</i>	<i>(2,538,999)</i>	<i>(2,538,999)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>46,864</i>	<i>46,864</i>	<i>46,864</i>	<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ (2,539,842)	\$ 157,896	\$ (14,362)	\$ (172,258)

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

For the Year Ended December 31, 2007

	<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>Office of Management and Budget</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 out.....		<u>(3,043,930)</u>	<u>(1,794,157)</u>	<u>1,249,773</u>
<i>Total Other Financing Sources And Uses.....</i>	0	<u>(3,043,930)</u>	<u>(1,794,157)</u>	<u>1,249,773</u>
<i>Net Change in Fund Balance.....</i>	0	(3,043,930)	(1,794,157)	1,249,773
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>3,043,930</u>	<u>3,043,930</u>	<u>3,043,930</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,043,930</u>	<u>\$ 0</u>	<u>\$ 1,249,773</u>	<u>\$ 1,249,773</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 3,609,877	\$ 3,944,401	\$ 2,981,746	\$ (962,655)
Miscellaneous.....			17,777	17,777
<i>Total Revenues</i>	<u>3,609,877</u>	<u>3,944,401</u>	<u>2,999,523</u>	<u>(944,878)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	3,265,993	3,265,993	2,981,108	284,885
Professional services.....	302,384	302,384	298,474	3,910
Operating expenditures.....	41,500	41,500	26,103	15,397
<i>Total Expenditures</i>	<u>3,609,877</u>	<u>3,609,877</u>	<u>3,305,685</u>	<u>304,192</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	334,524	(306,162)	(640,686)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(334,524)</u>	<u>(334,524)</u>	<u>(334,524)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (334,524)</u>	<u>\$ 0</u>	<u>\$ (640,686)</u>	<u>\$ (640,686)</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 3,111,874	\$ 3,416,629	\$ 2,912,324	\$ (504,305)
Miscellaneous.....			19,519	19,519
<i>Total Revenues</i>	<u>3,111,874</u>	<u>3,416,629</u>	<u>2,931,843</u>	<u>(484,786)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,750,895	2,750,895	2,672,952	77,943
Professional services.....	337,479	322,479	318,566	3,913
Operating expenditures.....	23,500	38,500	28,076	10,424
<i>Total Expenditures</i>	<u>3,111,874</u>	<u>3,111,874</u>	<u>3,019,594</u>	<u>92,280</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	304,755	(87,751)	(392,506)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(304,755)</u>	<u>(304,755)</u>	<u>(304,755)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (304,755)</u>	<u>\$ 0</u>	<u>\$ (392,506)</u>	<u>\$ (392,506)</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 549,289	\$ 747,382	\$ 550,496	\$ (196,886)
Miscellaneous.....			466	466
<i>Total Revenues.....</i>	<u>549,289</u>	<u>747,382</u>	<u>550,962</u>	<u>(196,420)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	453,772	453,772	418,010	35,762
Professional services.....	66,017	62,017	55,049	6,968
Operating expenditures.....	29,500	33,500	31,562	1,938
<i>Total Expenditures.....</i>	<u>549,289</u>	<u>549,289</u>	<u>504,621</u>	<u>44,668</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	198,093	46,341	(151,752)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(198,093)</u>	<u>(198,093)</u>	<u>(198,093)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (198,093)</u>	<u>\$ 0</u>	<u>\$ (151,752)</u>	<u>\$ (151,752)</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 395,540	\$ 422,388	\$ 309,991	\$ (112,397)
<i>Total Revenues</i>	<u>395,540</u>	<u>422,388</u>	<u>309,991</u>	<u>(112,397)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	395,540	395,364	345,969	49,395
Professional services.....		176	176	0
<i>Total Expenditures</i>	<u>395,540</u>	<u>395,540</u>	<u>346,145</u>	<u>49,395</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	26,848	(36,154)	(63,002)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(26,848)</u>	<u>(26,848)</u>	<u>(26,848)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (26,848)</u>	<u>\$ 0</u>	<u>\$ (63,002)</u>	<u>\$ (63,002)</u>

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

For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 182,220	\$ 223,638	\$ 215,124	\$ (8,514)
Total Revenues.....	182,220	223,638	215,124	(8,514)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	177,438	177,438	171,466	5,972
Professional services.....	2,700	2,700	678	2,022
Operating expenditures.....	2,082	2,082	1,562	520
Total Expenditures.....	182,220	182,220	173,706	8,514
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	41,418	41,418	0
Fund Balance (Deficit) At				
Beginning Of Year.....	(41,418)	(41,418)	(41,418)	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (41,418)	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2007

	<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.....	\$ 89,812	\$ 106,324	\$ 95,247	\$ (11,077)
<i>Total Revenues</i>	<u>89,812</u>	<u>106,324</u>	<u>95,247</u>	<u>(11,077)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	88,719	88,719	77,940	10,779
Professional services.....	336	336	38	298
Operating expenditures.....	<u>757</u>	<u>757</u>	<u>757</u>	<u>0</u>
<i>Total Expenditures</i>	<u>89,812</u>	<u>89,812</u>	<u>78,735</u>	<u>11,077</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	16,512	16,512	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(16,512)</u>	<u>(16,512)</u>	<u>(16,512)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (16,512)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 89,812	\$ 89,812	\$ 72,334	\$ (17,478)
<i>Total Revenues</i>	<u>89,812</u>	<u>89,812</u>	<u>72,334</u>	<u>(17,478)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	88,719	88,719	75,807	12,912
Professional services.....	336	336	35	301
Operating expenditures.....	<u>757</u>	<u>757</u>	<u>757</u>	<u>0</u>
<i>Total Expenditures</i>	<u>89,812</u>	<u>89,812</u>	<u>76,599</u>	<u>13,213</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(4,265)	(4,265)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>4,265</u>	<u>4,265</u>	<u>4,265</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 4,265</u>	<u>\$ 4,265</u>	<u>\$ 0</u>	<u>\$ (4,265)</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 73,800	\$ 220,967	\$ 141,615	\$ (79,352)
Total Revenues.....	73,800	220,967	141,615	(79,352)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	73,800	196,233	152,700	43,533
Professional services.....		27	27	0
Total Expenditures.....	73,800	196,260	152,727	43,533
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	24,707	(11,112)	(35,819)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(24,707)</u>	<u>(24,707)</u>	<u>(24,707)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (24,707)</u>	<u>\$ 0</u>	<u>\$ (35,819)</u>	<u>\$ (35,819)</u>

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

For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 64,235	\$ 73,293	\$ 66,590	\$ (6,703)
Total Revenues.....	64,235	73,293	66,590	(6,703)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	64,235	64,215	57,512	6,703
Professional services.....		20	20	0
Total Expenditures.....	64,235	64,235	57,532	6,703
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	9,058	9,058	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(9,058)</u>	<u>(9,058)</u>	<u>(9,058)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (9,058)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$	\$ 36,206	\$ 18,743	\$ (17,463)
Total Revenues.....	0	36,206	18,743	(17,463)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....		34,123	26,106	8,017
Operating expenditures.....		2,083	1,562	521
Total Expenditures.....	0	36,206	27,668	8,538
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>0</i>	<i>0</i>	<i>(8,925)</i>	<i>(8,925)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ (8,925)</i>	<i>\$ (8,925)</i>

*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, 2007

	<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.....	\$ 2,027,825	\$ 2,027,825	\$ 2,241,596	\$ 213,771
<i>Total Revenues</i>	<u>2,027,825</u>	<u>2,027,825</u>	<u>2,241,596</u>	<u>213,771</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	192,899	196,214	195,976	238
Professional services.....	103,817	77,285	69,163	8,122
Operating expenditures.....	<u>2,483,289</u>	<u>2,506,506</u>	<u>2,500,769</u>	<u>5,737</u>
<i>Total Expenditures</i>	<u>2,780,005</u>	<u>2,780,005</u>	<u>2,765,908</u>	<u>14,097</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(752,180)	(752,180)	(524,312)	227,868
<i>Other Financing Sources And Uses</i>				
Transfers in.....	800,000	800,000	500,000	(300,000)
Transfers out.....		<u>(700,000)</u>	<u>(700,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>800,000</u>	<u>100,000</u>	<u>(200,000)</u>	<u>(300,000)</u>
<i>Net Change in Fund Balance</i>	47,820	(652,180)	(724,312)	(72,132)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,053,772	1,053,772	1,053,772	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,557</u>	<u>2,557</u>	<u>2,557</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,104,149</u>	<u>\$ 404,149</u>	<u>\$ 332,017</u>	<u>\$ (72,132)</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 1,864,606	\$ 1,914,606	\$ 2,111,143	\$ 196,537
Miscellaneous.....			50,075	50,075
<i>Total Revenues.....</i>	<u>1,864,606</u>	<u>1,914,606</u>	<u>2,161,218</u>	<u>246,612</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,636,083	1,622,079	1,584,248	37,831
Professional services.....	191,339	251,220	237,201	14,019
Operating expenditures.....	187,883	192,006	182,795	9,211
Capital outlays.....	3,157	3,157	2,616	541
<i>Total Expenditures.....</i>	<u>2,018,462</u>	<u>2,068,462</u>	<u>2,006,860</u>	<u>61,602</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(153,856)	(153,856)	154,358	308,214
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	541,282	541,282	541,282	0
<i>Prior Year Encumbrances Appropriated.....</i>	15,702	15,702	15,702	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 403,128</u>	<u>\$ 403,128</u>	<u>\$ 711,342</u>	<u>\$ 308,214</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 696,714	\$ 784,714	\$ 619,128	\$ (165,586)
Miscellaneous.....			15,548	15,548
<i>Total Revenues</i>	<u>696,714</u>	<u>784,714</u>	<u>634,676</u>	<u>(150,038)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	593,692	593,692	563,176	30,516
Professional services.....	85,606	98,856	91,935	6,921
Operating expenditures.....	942,832	929,582	786,849	142,733
<i>Total Expenditures</i>	<u>1,622,130</u>	<u>1,622,130</u>	<u>1,441,960</u>	<u>180,170</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(925,416)	(837,416)	(807,284)	30,132
<i>Other Financing Sources And Uses</i>				
Transfers in.....	906,205	917,205	933,841	16,636
<i>Total Other Financing Sources And Uses</i>	<u>906,205</u>	<u>917,205</u>	<u>933,841</u>	<u>16,636</u>
<i>Net Change in Fund Balance</i>	(19,211)	79,789	126,557	46,768
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	(98,400)	(98,400)	(98,400)	0
<i>Prior Year Encumbrances Appropriated</i>	19,211	19,211	19,211	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (98,400)</u>	<u>\$ 600</u>	<u>\$ 47,368</u>	<u>\$ 46,768</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 1,448,479	\$ 1,448,479	\$ 1,490,061	\$ 41,582
Intergovernmental.....	652,820	652,820	652,819	(1)
Miscellaneous.....			28,910	28,910
<i>Total Revenues.....</i>	<u>2,101,299</u>	<u>2,101,299</u>	<u>2,171,790</u>	<u>70,491</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	1,023,691	1,023,691	1,009,179	14,512
Professional services.....	226,364	246,418	203,030	43,388
Operating expenditures.....	638,894	619,715	614,197	5,518
Capital outlays.....	4,000	3,125	3,125	0
<i>Total Expenditures.....</i>	<u>1,892,949</u>	<u>1,892,949</u>	<u>1,829,531</u>	<u>63,418</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>208,350</u>	<u>208,350</u>	<u>342,259</u>	<u>133,909</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	668,257	668,257	513,500	(154,757)
Transfers out.....	(885,042)	(885,042)	(885,042)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>(216,785)</u>	<u>(216,785)</u>	<u>(371,542)</u>	<u>(154,757)</u>
<i>Net Change in Fund Balance.....</i>	<u>(8,435)</u>	<u>(8,435)</u>	<u>(29,283)</u>	<u>(20,848)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>506,618</u>	<u>506,618</u>	<u>506,618</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>8,435</u>	<u>8,435</u>	<u>8,435</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 506,618</u>	<u>\$ 506,618</u>	<u>\$ 485,770</u>	<u>\$ (20,848)</u>

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

For the Year Ended December 31, 2007

	<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>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	128,755	138,940	136,775	2,165
Professional services.....	40,113	41,403	40,718	685
Operating expenditures.....	<u>152,369</u>	<u>151,894</u>	<u>144,094</u>	<u>7,800</u>
<i>Total Expenditures</i>	<u>321,237</u>	<u>332,237</u>	<u>321,587</u>	<u>10,650</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(321,237)	(332,237)	(321,587)	10,650
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>320,611</u>	<u>320,611</u>	<u>327,455</u>	<u>6,844</u>
<i>Total Other Financing Sources And Uses</i>	<u>320,611</u>	<u>320,611</u>	<u>327,455</u>	<u>6,844</u>
<i>Net Change in Fund Balance</i>	(626)	(11,626)	5,868	17,494
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	80,806	80,806	80,806	0
<i>Prior Year Encumbrances Appropriated</i>	<u>626</u>	<u>626</u>	<u>626</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 80,806</u>	<u>\$ 69,806</u>	<u>\$ 87,300</u>	<u>\$ 17,494</u>

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

For the Year Ended December 31, 2007

	<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>Public Works</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 out.....		(141,501)	(141,501)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(141,501)	(141,501)	0
<i>Net Change in Fund Balance.....</i>	0	(141,501)	(141,501)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>141,501</u>	<u>141,501</u>	<u>141,501</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 141,501</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 239,237	\$ 239,237	\$ 181,013	\$ (58,224)
Miscellaneous.....			45	45
<i>Total Revenues.....</i>	<u>239,237</u>	<u>239,237</u>	<u>181,058</u>	<u>(58,179)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	86,944	86,944	76,040	10,904
Professional services.....	143,416	143,616	108,525	35,091
Operating expenditures.....	18,886	18,686	15,614	3,072
<i>Total Expenditures.....</i>	<u>249,246</u>	<u>249,246</u>	<u>200,179</u>	<u>49,067</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(10,009)	(10,009)	(19,121)	(9,112)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	27,969	27,969	27,969	0
<i>Prior Year Encumbrances Appropriated.....</i>	10,009	10,009	10,009	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 27,969</u>	<u>\$ 27,969</u>	<u>\$ 18,857</u>	<u>\$ (9,112)</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 152,328	\$ 152,328	\$ 134,443	\$ (17,885)
<i>Total Revenues</i>	<u>152,328</u>	<u>152,328</u>	<u>134,443</u>	<u>(17,885)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	12,085	14,085	13,683	402
Professional services.....	43,991	50,991	42,767	8,224
Operating expenditures.....	51,078	42,078	25,712	16,366
Capital outlays.....		15,000	10,000	5,000
<i>Total Expenditures</i>	<u>107,154</u>	<u>122,154</u>	<u>92,162</u>	<u>29,992</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	45,174	30,174	42,281	12,107
<i>Other Financing Sources and Uses</i>				
Transfers in.....		15,000		(15,000)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>(15,000)</u>
<i>Net Change in Fund Balance</i>	45,174	45,174	42,281	(2,893)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	142,704	142,704	142,704	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,933</u>	<u>1,933</u>	<u>1,933</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 189,811</u>	<u>\$ 189,811</u>	<u>\$ 186,918</u>	<u>\$ (2,893)</u>

*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, 2007

	<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.....	\$ 1,280,000	\$ 1,295,500	\$ 1,213,409	\$ (82,091)
Fees and charges for services.....	190,000	190,000	199,124	9,124
Fines and forfeitures.....	15,000	15,000	14,356	(644)
Miscellaneous.....	40,000	40,000	122,044	82,044
<i>Total Revenues.....</i>	<u>1,525,000</u>	<u>1,540,500</u>	<u>1,548,933</u>	<u>8,433</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,647,463	1,733,963	1,726,803	7,160
Professional services.....	278,032	362,888	356,934	5,954
Operating expenditures.....	428,831	435,802	428,270	7,532
Capital outlays.....	150,031	90,887	84,126	6,761
<i>Total Expenditures.....</i>	<u>2,504,357</u>	<u>2,623,540</u>	<u>2,596,133</u>	<u>27,407</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(979,357)</u>	<u>(1,083,040)</u>	<u>(1,047,200)</u>	<u>35,840</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	825,603	825,603	825,603	0
<i>Total Other Financing Sources And Uses.....</i>	<u>825,603</u>	<u>825,603</u>	<u>825,603</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(153,754)</u>	<u>(257,437)</u>	<u>(221,597)</u>	<u>35,840</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	365,877	365,877	365,877	0
<i>Prior Year Encumbrances Appropriated.....</i>	51,508	51,508	51,508	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 263,631</u>	<u>\$ 159,948</u>	<u>\$ 195,788</u>	<u>\$ 35,840</u>

*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, 2007

	<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.....	\$ 34,900	\$ 34,900	\$ 42,694	\$ 7,794
<i>Total Revenues</i>	<u>34,900</u>	<u>34,900</u>	<u>42,694</u>	<u>7,794</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Professional services.....	21,000	25,300	20,250	5,050
Operating expenditures.....	<u>14,400</u>	<u>10,100</u>	<u>8,966</u>	<u>1,134</u>
<i>Total Expenditures</i>	<u>35,400</u>	<u>35,400</u>	<u>29,216</u>	<u>6,184</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(500)	(500)	13,478	13,978
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	74,368	74,368	74,368	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 75,368</u>	<u>\$ 75,368</u>	<u>\$ 89,346</u>	<u>\$ 13,978</u>

*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, 2007

	<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.....	\$ 91,500	\$ 91,600	\$ 85,641	\$ (5,959)
Miscellaneous.....			5,218	5,218
<i>Total Revenues</i>	<u>91,500</u>	<u>91,600</u>	<u>90,859</u>	<u>(741)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	82,425	67,875	62,839	5,036
Professional services.....	8,100	8,200	56	8,144
Operating expenditures.....	2,981	17,531	14,036	3,495
<i>Total Expenditures</i>	<u>93,506</u>	<u>93,606</u>	<u>76,931</u>	<u>16,675</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,006)	(2,006)	13,928	15,934
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	14,361	14,361	14,361	0
<i>Prior Year Encumbrances Appropriated</i>	2,007	2,007	2,007	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 14,362</u>	<u>\$ 14,362</u>	<u>\$ 30,296</u>	<u>\$ 15,934</u>

*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, 2007

	<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.....	\$ 700,000	\$ 825,000	\$ 881,362	\$ 56,362
<i>Total Revenues</i>	<u>700,000</u>	<u>825,000</u>	<u>881,362</u>	<u>56,362</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Professional services.....	145,304	160,304	151,895	8,409
Operating expenditures.....	197,071	242,071	214,645	27,426
Capital outlays.....	<u>323,972</u>	<u>514,270</u>	<u>512,731</u>	<u>1,539</u>
<i>Total Expenditures</i>	<u>666,347</u>	<u>916,645</u>	<u>879,271</u>	<u>37,374</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	33,653	(91,645)	2,091	93,736
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(272,983)</u>	<u>(297,685)</u>	<u>(291,186)</u>	<u>6,499</u>
<i>Total Other Financing Sources And Uses</i>	<u>(272,983)</u>	<u>(297,685)</u>	<u>(291,186)</u>	<u>6,499</u>
<i>Net Change in Fund Balance</i>	(239,330)	(389,330)	(289,095)	100,235
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,212,875	1,212,875	1,212,875	0
<i>Prior Year Encumbrances Appropriated</i>	<u>117,066</u>	<u>117,066</u>	<u>117,066</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,090,611</u>	<u>\$ 940,611</u>	<u>\$ 1,040,846</u>	<u>\$ 100,235</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, 2007

	<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.....	\$ 20,000	\$ 55,000	\$ 47,445	\$ (7,555)
Intergovernmental.....	1,320,190	1,320,190	1,240,525	(79,665)
Miscellaneous.....			34,557	34,557
<i>Total Revenues.....</i>	<u>1,340,190</u>	<u>1,375,190</u>	<u>1,322,527</u>	<u>(52,663)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,708,414	1,737,675	1,687,212	50,463
Professional services.....	71,300	69,251	65,044	4,207
Operating expenditures.....	578,178	594,966	574,392	20,574
Capital outlays.....	24,000	33,000	32,249	751
<i>Total Expenditures.....</i>	<u>2,381,892</u>	<u>2,434,892</u>	<u>2,358,897</u>	<u>75,995</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,041,702)</u>	<u>(1,059,702)</u>	<u>(1,036,370)</u>	<u>23,332</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,025,894	1,025,894	1,011,091	(14,803)
Transfers out.....	(18,000)			0
<i>Total Other Financing Sources And Uses.....</i>	<u>1,007,894</u>	<u>1,025,894</u>	<u>1,011,091</u>	<u>(14,803)</u>
<i>Net Change in Fund Balance.....</i>	<u>(33,808)</u>	<u>(33,808)</u>	<u>(25,279)</u>	<u>8,529</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	253,959	253,959	253,959	0
<i>Prior Year Encumbrances Appropriated.....</i>	18,678	18,678	18,678	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 238,829</u>	<u>\$ 238,829</u>	<u>\$ 247,358</u>	<u>\$ 8,529</u>

*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, 2007

	<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.....	\$ 337,000	\$ 337,000	\$ 400,859	\$ 63,859
Miscellaneous.....			1,259	1,259
<i>Total Revenues</i>	<u>337,000</u>	<u>337,000</u>	<u>402,118</u>	<u>65,118</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	223,491	224,691	221,907	2,784
Professional services.....	92,000	90,948	25,733	65,215
Operating expenditures.....	5,200	5,052	3,868	1,184
<i>Total Expenditures</i>	<u>320,691</u>	<u>320,691</u>	<u>251,508</u>	<u>69,183</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	16,309	16,309	150,610	134,301
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>239,468</u>	<u>239,468</u>	<u>239,468</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 255,777</u>	<u>\$ 255,777</u>	<u>\$ 390,078</u>	<u>\$ 134,301</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, 2007

	<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.....	\$ 134,000	\$ 134,000	\$ 123,087	\$ (10,913)
<i>Total Revenues</i>	<u>134,000</u>	<u>134,000</u>	<u>123,087</u>	<u>(10,913)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	134,000	134,000	124,230	9,770
<i>Total Expenditures</i>	<u>134,000</u>	<u>134,000</u>	<u>124,230</u>	<u>9,770</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(1,143)	(1,143)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>68,494</u>	<u>68,494</u>	<u>68,494</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 68,494</u>	<u>\$ 68,494</u>	<u>\$ 67,351</u>	<u>\$ (1,143)</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 62,500	\$ 62,500	\$ 53,966	\$ (8,534)
<i>Total Revenues</i>	<u>62,500</u>	<u>62,500</u>	<u>53,966</u>	<u>(8,534)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	83,120	84,120	83,751	369
Professional services.....	100	100	41	59
Operating expenditures.....	<u>3,000</u>	<u>2,000</u>	<u> </u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>86,220</u>	<u>86,220</u>	<u>83,792</u>	<u>2,428</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(23,720)	(23,720)	(29,826)	(6,106)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>113,405</u>	<u>113,405</u>	<u>113,405</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 89,685</u>	<u>\$ 89,685</u>	<u>\$ 83,579</u>	<u>\$ (6,106)</u>

*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, 2007

	<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.....	\$	\$ 97,500	\$ 94,381	\$ (3,119)	
<i>Total Revenues</i>		<u>0</u>	<u>94,381</u>	<u>(3,119)</u>	
<i>Expenditures:</i>					
<i>Current:</i>					
<i>Judicial and Law Enforcement</i>					
<i>Common Pleas Court</i>					
Professional services.....		17,955	104,105	102,253	1,852
Operating expenditures.....		3,125	8,625	6,839	1,786
Capital outlays.....			<u>63,850</u>	<u>63,850</u>	<u>0</u>
<i>Total Expenditures</i>		<u>21,080</u>	<u>176,580</u>	<u>172,942</u>	<u>3,638</u>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures</i>		(21,080)	(79,080)	(78,561)	519
<i>Fund Balance (Deficit) At</i>					
<i>Beginning Of Year</i>		107,859	107,859	107,859	0
<i>Prior Year Encumbrances Appropriated</i>		<u>21,081</u>	<u>21,081</u>	<u>21,081</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year</i>	\$	<u><u>107,860</u></u>	<u><u>49,860</u></u>	<u><u>50,379</u></u>	<u><u>519</u></u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 881,536	\$ 1,086,573	\$ 516,436	\$ (570,137)
<i>Total Revenues</i>	<u>881,536</u>	<u>1,086,573</u>	<u>516,436</u>	<u>(570,137)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	721,086	814,244	342,449	471,795
Professional services.....	51,848	51,848	6,900	44,948
Operating expenditures.....	108,602	97,049	43,655	53,394
Capital outlays.....		399	399	0
<i>Total Expenditures</i>	<u>881,536</u>	<u>963,540</u>	<u>393,403</u>	<u>570,137</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	123,033	123,033	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(123,033)</u>	<u>(123,033)</u>	<u>(123,033)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (123,033)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*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, 2007

	<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.....	\$ 20,000	\$ 39,175	\$ 38,461	\$ (714)
Total Revenues.....	20,000	39,175	38,461	(714)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Prosecutor				
Professional services.....	5,605	14,780	9,597	5,183
Operating expenditures.....	5,000	6,000	4,973	1,027
Capital outlays.....		10,000	8,052	1,948
Total Expenditures.....	10,605	30,780	22,622	8,158
Excess (Deficiency) Of				
Revenues Over Expenditures.....	9,395	8,395	15,839	7,444
Fund Balance (Deficit) At				
Beginning Of Year.....	75,237	75,237	75,237	0
Prior Year Encumbrances Appropriated.....	605	605	605	0
Fund Balance (Deficit) At End Of Year.....	\$ 85,237	\$ 84,237	\$ 91,681	\$ 7,444

*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, 2007

	<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.....	\$ 486,000	\$ 486,000	\$ 504,395	\$ 18,395
Miscellaneous.....			10,000	10,000
<i>Total Revenues</i>	<u>486,000</u>	<u>486,000</u>	<u>514,395</u>	<u>28,395</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	402,506	406,280	399,406	6,874
Professional services.....	80,024	56,480	55,814	666
Operating expenditures.....	7,681	12,681	10,517	2,164
<i>Total Expenditures</i>	<u>490,211</u>	<u>475,441</u>	<u>465,737</u>	<u>9,704</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,211)	10,559	48,658	38,099
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	16,267	16,267	16,267	0
<i>Prior Year Encumbrances Appropriated</i>	4,211	4,211	4,211	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 16,267</u>	<u>\$ 31,037</u>	<u>\$ 69,136</u>	<u>\$ 38,099</u>

*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, 2007

	<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.....	\$ 80,000	\$ 80,000	\$ 70,310	\$ (9,690)
Miscellaneous.....			279	279
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>70,589</u>	<u>(9,411)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Professional services.....	62,010	62,010	61,396	614
Operating expenditures.....	<u>2,500</u>	<u>2,500</u>	<u>1,356</u>	<u>1,144</u>
<i>Total Expenditures</i>	<u>64,510</u>	<u>64,510</u>	<u>62,752</u>	<u>1,758</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	15,490	15,490	7,837	(7,653)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>158,894</u>	<u>158,894</u>	<u>158,894</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 174,384</u>	<u>\$ 174,384</u>	<u>\$ 166,731</u>	<u>\$ (7,653)</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, 2007

	<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.....	\$ 102,618	\$ 102,618	\$ 85,164	\$ (17,454)
Intergovernmental.....	491,020	855,630	703,957	(151,673)
Miscellaneous.....			2,335	2,335
<i>Total Revenues</i>	<u>593,638</u>	<u>958,248</u>	<u>791,456</u>	<u>(166,792)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Multi-Service Centers</i>				
Personal services.....	444,885	433,225	413,770	19,455
Professional services.....	614,438	996,355	792,268	204,087
Operating expenditures.....	103,037	112,389	101,480	10,909
Capital outlays.....	12,945	12,945	12,945	0
<i>Total Expenditures</i>	<u>1,175,305</u>	<u>1,554,914</u>	<u>1,320,463</u>	<u>234,451</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(581,667)	(596,666)	(529,007)	67,659
<i>Other Financing Sources And Uses</i>				
Transfers in.....	391,231	391,231	391,231	0
<i>Total Other Financing Sources And Uses</i>	<u>391,231</u>	<u>391,231</u>	<u>391,231</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(190,436)	(205,435)	(137,776)	67,659
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	386,430	386,430	386,430	0
<i>Prior Year Encumbrances Appropriated</i>	158,400	158,400	158,400	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 354,394</u>	<u>\$ 339,395</u>	<u>\$ 407,054</u>	<u>\$ 67,659</u>

*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, 2007

	<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.....	\$ 101,107	\$ 101,107	\$ 113,155	\$ 12,048
Miscellaneous.....			3	3
<i>Total Revenues.....</i>	<u>101,107</u>	<u>101,107</u>	<u>113,158</u>	<u>12,051</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	578,842	578,842	496,772	82,070
Professional services.....	299,192	297,692	105,260	192,432
Operating expenditures.....	347,088	348,588	182,132	166,456
<i>Total Expenditures.....</i>	<u>1,225,122</u>	<u>1,225,122</u>	<u>784,164</u>	<u>440,958</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,124,015)	(1,124,015)	(671,006)	453,009
<i>Other Financing Sources And Uses</i>				
Transfers in.....	661,117	661,117	722,254	61,137
<i>Total Other Financing Sources And Uses.....</i>	<u>661,117</u>	<u>661,117</u>	<u>722,254</u>	<u>61,137</u>
<i>Net Change in Fund Balance.....</i>	(462,898)	(462,898)	51,248	514,146
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,437,220	1,437,220	1,437,220	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>10,201</u>	<u>10,201</u>	<u>10,201</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 984,523</u>	<u>\$ 984,523</u>	<u>\$ 1,498,669</u>	<u>\$ 514,146</u>

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

For the Year Ended December 31, 2007

	<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>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</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>				
<i>Transfers out.....</i>		(500)	(500)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(500)	(500)	0
<i>Net Change in Fund Balance.....</i>	0	(500)	(500)	0
<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	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2007

	<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>Community and Economic Development</i>				
<i>Telecommunications</i>				
Professional services.....	285,000	285,000	265,000	20,000
Operating expenditures.....	5,850	5,850	5,690	160
<i>Total Expenditures</i>	290,850	290,850	270,690	20,160
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(290,850)	(290,850)	(270,690)	20,160
<i>Other Financing Sources And Uses</i>				
Transfers in.....	329,420	329,420	329,539	119
Transfers out.....	(100,000)	(55,940)	(55,940)	0
<i>Total Other Financing Sources And Uses</i>	229,420	273,480	273,599	119
<i>Net Change in Fund Balance</i>	(61,430)	(17,370)	2,909	20,279
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	30,644	30,644	30,644	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ (30,786)	\$ 13,274	\$ 33,553	\$ 20,279

*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, 2007

	<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>				
Other taxes.....	\$ 2,418,376	\$ 2,432,911	\$ 2,436,260	\$ 3,349
<i>Total Revenues</i>	<u>2,418,376</u>	<u>2,432,911</u>	<u>2,436,260</u>	<u>3,349</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	174,033	188,868	186,939	1,929
Professional services.....	13,217	10,917	9,759	1,158
Operating expenditures.....	<u>1,570,063</u>	<u>1,567,363</u>	<u>1,565,306</u>	<u>2,057</u>
<i>Total Expenditures</i>	<u>1,757,313</u>	<u>1,767,148</u>	<u>1,762,004</u>	<u>5,144</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	661,063	665,763	674,256	8,493
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(661,117)</u>	<u>(665,817)</u>	<u>(665,814)</u>	<u>3</u>
<i>Total Other Financing Sources And Uses</i>	<u>(661,117)</u>	<u>(665,817)</u>	<u>(665,814)</u>	<u>3</u>
<i>Net Change in Fund Balance</i>	(54)	(54)	8,442	8,496
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	159,411	159,411	159,411	0
<i>Prior Year Encumbrances Appropriated</i>	<u>54</u>	<u>54</u>	<u>54</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 159,411</u>	<u>\$ 159,411</u>	<u>\$ 167,907</u>	<u>\$ 8,496</u>

*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, 2007

	<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.....	\$ 289,340	\$ 1,212,302	\$ 1,356,461	\$ 144,159
Fees and charges for services.....	442	307	1,788	1,481
Intergovernmental.....	10,000	40,000	40,000	0
Miscellaneous.....			36,418	36,418
<i>Total Revenues.....</i>	<u>299,782</u>	<u>1,252,609</u>	<u>1,434,667</u>	<u>182,058</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	388,572	1,305,259	1,278,189	27,070
Professional services.....	41,885	143,213	97,155	46,058
Operating expenditures.....	<u>11,671</u>	<u>29,000</u>	<u>18,368</u>	<u>10,632</u>
<i>Total Expenditures.....</i>	<u>442,128</u>	<u>1,477,472</u>	<u>1,393,712</u>	<u>83,760</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(142,346)	(224,863)	40,955	265,818
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	214,074	214,074	214,074	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>10,961</u>	<u>10,961</u>	<u>10,961</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 82,689</u>	<u>\$ 172</u>	<u>\$ 265,990</u>	<u>\$ 265,818</u>

*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, 2007

	<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.....	\$ 7,950	\$ 7,950	\$ 7,170	\$ (780)
<i>Total Revenues</i>	<u>7,950</u>	<u>7,950</u>	<u>7,170</u>	<u>(780)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development Plat and Site Review</i>				
Personal services.....	30,387	30,987	30,883	104
Professional services.....	<u>1,500</u>	<u>900</u>	<u>404</u>	<u>496</u>
<i>Total Expenditures</i>	<u>31,887</u>	<u>31,887</u>	<u>31,287</u>	<u>600</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(23,937)	(23,937)	(24,117)	(180)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>42,848</u>	<u>42,848</u>	<u>42,848</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 18,911</u>	<u>\$ 18,911</u>	<u>\$ 18,731</u>	<u>\$ (180)</u>

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

For the Year Ended December 31, 2007

	<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>Office of Management and Budget</i>				
Professional services.....		500,000	500,000	0
<i>Total Expenditures</i>	0	500,000	500,000	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(500,000)	(500,000)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	811,224	811,224	811,224	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 811,224	\$ 311,224	\$ 311,224	\$ 0

*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, 2007

	<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.....	\$	\$	\$ 71,365	\$ 71,365
<i>Total Revenues</i>	0	0	71,365	71,365
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Professional services.....		100,000	100,000	0
<i>Total Expenditures</i>	0	100,000	100,000	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(100,000)	(28,635)	71,365
<i>Other Financing Sources And Uses</i>				
Transfers in.....		50,000	50,000	0
<i>Total Other Financing Sources And Uses</i>	0	50,000	50,000	0
<i>Net Change in Fund Balance</i>	0	(50,000)	21,365	71,365
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	55,063	55,063	55,063	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 55,063	\$ 5,063	\$ 76,428	\$ 71,365

*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, 2007

	<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.....	\$ 36,000	\$ 36,750	\$ 49,125	\$ 12,375
<i>Total Revenues</i>	<u>36,000</u>	<u>36,750</u>	<u>49,125</u>	<u>12,375</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Business First</i>				
Professional services.....	31,520	31,520	22,760	8,760
Operating expenditures.....	<u>9,230</u>	<u>9,980</u>	<u>5,222</u>	<u>4,758</u>
<i>Total Expenditures</i>	<u>40,750</u>	<u>41,500</u>	<u>27,982</u>	<u>13,518</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,750)	(4,750)	21,143	25,893
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	23,658	23,658	23,658	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,750</u>	<u>4,750</u>	<u>4,750</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 23,658</u>	<u>\$ 23,658</u>	<u>\$ 49,551</u>	<u>\$ 25,893</u>

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

For the Year Ended December 31, 2007

	<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>Community and Economic Development</i>				
<i>Non-Departmental</i>				
Professional services.....	56,291	56,291	45,785	10,506
<i>Total Expenditures</i>	56,291	56,291	45,785	10,506
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(56,291)	(56,291)	(45,785)	10,506
<i>Other Financing Sources And Uses</i>				
Transfers in.....		10,506		(10,506)
Transfers out.....		(204,547)	(204,547)	0
<i>Total Other Financing Sources And Uses</i>	0	(194,041)	(204,547)	(10,506)
<i>Net Change in Fund Balance</i>	(56,291)	(250,332)	(250,332)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	194,041	194,041	194,041	0
<i>Prior Year Encumbrances Appropriated</i>	56,291	56,291	56,291	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>194,041</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</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, 2007

	<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.....	\$ 15,000	\$ 15,000	\$ 5,000	\$ (10,000)
Miscellaneous.....	32,500	56,926	51,132	(5,794)
<i>Total Revenues</i>	<u>47,500</u>	<u>71,926</u>	<u>56,132</u>	<u>(15,794)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Personal services.....	150,259	151,259	144,446	6,813
Professional services.....	1,047,573	1,443,028	1,348,728	94,300
Operating expenditures.....	56,300	52,835	19,657	33,178
Capital outlays.....	6,516	6,516	4,447	2,069
<i>Total Expenditures</i>	<u>1,260,648</u>	<u>1,653,638</u>	<u>1,517,278</u>	<u>136,360</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,213,148)	(1,581,712)	(1,461,146)	120,566
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,028,348	1,386,803	1,426,803	40,000
<i>Total Other Financing Sources And Uses</i>	<u>1,028,348</u>	<u>1,386,803</u>	<u>1,426,803</u>	<u>40,000</u>
<i>Net Change in Fund Balance</i>	(184,800)	(194,909)	(34,343)	160,566
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	255,533	255,533	255,533	0
<i>Prior Year Encumbrances Appropriated</i>	3,316	3,316	3,316	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 74,049</u>	<u>\$ 63,940</u>	<u>\$ 224,506</u>	<u>\$ 160,566</u>

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

For the Year Ended December 31, 2007

	<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>Community Development</i>				
Professional services.....	461,373	461,373	68,373	393,000
<i>Total Expenditures</i>	461,373	461,373	68,373	393,000
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(461,373)	(461,373)	(68,373)	393,000
<i>Other Financing Sources And Uses</i>				
Transfers in.....	393,000	393,000		(393,000)
<i>Total Other Financing Sources And Uses</i>	393,000	393,000	0	(393,000)
<i>Net Change in Fund Balance</i>	(68,373)	(68,373)	(68,373)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	21,179	21,179	21,179	0
<i>Prior Year Encumbrances Appropriated</i>	68,373	68,373	68,373	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>21,179</u>	\$ <u>21,179</u>	\$ <u>21,179</u>	\$ <u>0</u>

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

For the Year Ended December 31, 2007

	<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>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	<u>253,757</u>	<u>287,570</u>	<u>278,757</u>	<u>8,813</u>
<i>Total Expenditures</i>	<u>253,757</u>	<u>287,570</u>	<u>278,757</u>	<u>8,813</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(253,757)</u>	<u>(287,570)</u>	<u>(278,757)</u>	<u>8,813</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>218,882</u>	<u>261,507</u>	<u>243,882</u>	<u>(17,625)</u>
<i>Total Other Financing Sources And Uses</i>	<u>218,882</u>	<u>261,507</u>	<u>243,882</u>	<u>(17,625)</u>
<i>Net Change in Fund Balance</i>	<u>(34,875)</u>	<u>(26,063)</u>	<u>(34,875)</u>	<u>(8,812)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>10,118</u>	<u>10,118</u>	<u>10,118</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>24,757</u>	<u>24,757</u>	<u>24,757</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 0</u>	<u>\$ 8,812</u>	<u>\$ 0</u>	<u>\$ (8,812)</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, 2007

	<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>Social Services</i>				
<i>Job and Family Services</i>				
Personal services.....	135,086	138,086	136,547	1,539
Professional services.....	6,075,162	8,078,264	7,287,353	790,911
Operating expenditures.....	<u>103,271</u>	<u>97,169</u>	<u>24,412</u>	<u>72,757</u>
<i>Total Expenditures</i>	<u>6,313,519</u>	<u>8,313,519</u>	<u>7,448,312</u>	<u>865,207</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,313,519)	(8,313,519)	(7,448,312)	865,207
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>5,602,000</u>	<u>5,602,000</u>	<u>5,602,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>5,602,000</u>	<u>5,602,000</u>	<u>5,602,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(711,519)	(2,711,519)	(1,846,312)	865,207
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,028,971	3,028,971	3,028,971	0
<i>Prior Year Encumbrances Appropriated</i>	<u>711,519</u>	<u>711,519</u>	<u>711,519</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,028,971</u>	<u>\$ 1,028,971</u>	<u>\$ 1,894,178</u>	<u>\$ 865,207</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 10,000	\$ 20,000	\$ 2,428	\$ (17,572)
Fines and forfeitures.....			3,727	3,727
<i>Total Revenues</i>	<u>10,000</u>	<u>20,000</u>	<u>6,155</u>	<u>(13,845)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Professional services.....	<u>24,255</u>	<u>24,255</u>		<u>24,255</u>
<i>Total Expenditures</i>	<u>24,255</u>	<u>24,255</u>	<u>0</u>	<u>24,255</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(14,255)	(4,255)	6,155	10,410
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	114,191	114,191	114,191	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,255</u>	<u>4,255</u>	<u>4,255</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 104,191</u>	<u>\$ 114,191</u>	<u>\$ 124,601</u>	<u>\$ 10,410</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, 2007

	<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.....	\$ 130,000	\$ 130,000	\$ 162,283	\$ 32,283
Miscellaneous.....			1,300	1,300
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>163,583</u>	<u>33,583</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	26,394	52,394	21,991	30,403
Operating expenditures.....	100,503	160,503	125,974	34,529
Capital outlays.....	270	49,470	27,645	21,825
<i>Total Expenditures</i>	<u>127,167</u>	<u>262,367</u>	<u>175,610</u>	<u>86,757</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	2,833	(132,367)	(12,027)	120,340
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	235,283	235,283	235,283	0
<i>Prior Year Encumbrances Appropriated</i>	4,667	4,667	4,667	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 242,783</u>	<u>\$ 107,583</u>	<u>\$ 227,923</u>	<u>\$ 120,340</u>

*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, 2007

	<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.....	\$ 66,000	\$ 66,000	\$ 47,669	\$ (18,331)
<i>Total Revenues</i>	<u>66,000</u>	<u>66,000</u>	<u>47,669</u>	<u>(18,331)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	42,318	42,339	17,073	25,266
Operating expenditures.....	22,000	21,979	3,783	18,196
Capital outlays.....	626	626	626	0
<i>Total Expenditures</i>	<u>64,944</u>	<u>64,944</u>	<u>21,482</u>	<u>43,462</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,056	1,056	26,187	25,131
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	89,444	89,444	89,444	0
<i>Prior Year Encumbrances Appropriated</i>	944	944	944	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 91,444</u>	<u>\$ 91,444</u>	<u>\$ 116,575</u>	<u>\$ 25,131</u>

*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, 2007

	<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	\$ 111,812	\$ (3,354)
Intergovernmental.....	221,027	221,027	169,407	(51,620)
<i>Total Revenues</i>	<u>336,193</u>	<u>336,193</u>	<u>281,219</u>	<u>(54,974)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	235,752	235,752	216,311	19,441
Professional services.....	43,522	46,519	39,378	7,141
Operating expenditures.....	55,050	52,053	51,070	983
<i>Total Expenditures</i>	<u>334,324</u>	<u>334,324</u>	<u>306,759</u>	<u>27,565</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,869	1,869	(25,540)	(27,409)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	176,125	176,125	176,125	0
<i>Prior Year Encumbrances Appropriated</i>	322	322	322	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 178,316</u>	<u>\$ 178,316</u>	<u>\$ 150,907</u>	<u>\$ (27,409)</u>

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

For the Year Ended December 31, 2007

	<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>Administrative Services</i>				
Professional services.....	10,900	10,900	9,102	1,798
Operating expenditures.....	4,900	7,700	7,151	549
Capital outlays.....	8,344	11,510	7,862	3,648
<i>Total Expenditures</i>	<u>24,144</u>	<u>30,110</u>	<u>24,115</u>	<u>5,995</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(24,144)	(30,110)	(24,115)	5,995
<i>Other Financing Sources And Uses</i>				
Transfers in.....	21,000	21,000	25,000	4,000
<i>Total Other Financing Sources And Uses</i>	<u>21,000</u>	<u>21,000</u>	<u>25,000</u>	<u>4,000</u>
<i>Net Change in Fund Balance</i>	(3,144)	(9,110)	885	9,995
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	37,793	37,793	37,793	0
<i>Prior Year Encumbrances Appropriated</i>	3,844	3,844	3,844	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 38,493</u>	<u>\$ 32,527</u>	<u>\$ 42,522</u>	<u>\$ 9,995</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ _____	\$ 3,951	\$ 21,664	\$ 17,713
Total Revenues.....	0	3,951	21,664	17,713
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....	_____	3,951	3,713	238
Total Expenditures.....	0	3,951	3,713	238
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	17,951	17,951
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	29,260	29,260	29,260	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 29,260</u>	<u>\$ 29,260</u>	<u>\$ 47,211</u>	<u>\$ 17,951</u>

*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, 2007

	<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.....	\$	\$	\$ 16,419	\$ 16,419
Intergovernmental.....		240,767	238,404	(2,363)
Miscellaneous.....			225	225
<i>Total Revenues.....</i>	<u>0</u>	<u>240,767</u>	<u>255,048</u>	<u>14,281</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....	2,095	28,393	19,580	8,813
Capital outlays.....	69,881	408,547	365,093	43,454
<i>Total Expenditures.....</i>	<u>71,976</u>	<u>436,940</u>	<u>384,673</u>	<u>52,267</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(71,976)</u>	<u>(196,173)</u>	<u>(129,625)</u>	<u>66,548</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		124,198		(124,198)
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>124,198</u>	<u>0</u>	<u>(124,198)</u>
<i>Net Change in Fund Balance.....</i>	<u>(71,976)</u>	<u>(71,975)</u>	<u>(129,625)</u>	<u>(57,650)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	712,730	712,730	712,730	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>71,976</u>	<u>71,976</u>	<u>71,976</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 712,730</u>	<u>\$ 712,731</u>	<u>\$ 655,081</u>	<u>\$ (57,650)</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, 2007

	<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.....	\$ 525,913	\$ 560,913	\$ 530,318	\$ (30,595)
Miscellaneous.....			633	633
<i>Total Revenues.....</i>	<u>525,913</u>	<u>560,913</u>	<u>530,951</u>	<u>(29,962)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	99,389	134,389	109,625	24,764
Professional services.....	302,338	315,014	274,645	40,369
Operating expenditures.....	343,449	330,773	314,982	15,791
Capital outlays.....	4,000	736,123	734,613	1,510
<i>Total Expenditures.....</i>	<u>749,176</u>	<u>1,516,299</u>	<u>1,433,865</u>	<u>82,434</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(223,263)	(955,386)	(902,914)	52,472
<i>Other Financing Sources And Uses</i>				
Transfers in.....	217,014	217,014	449,146	232,132
<i>Total Other Financing Sources And Uses.....</i>	<u>217,014</u>	<u>217,014</u>	<u>449,146</u>	<u>232,132</u>
<i>Net Change in Fund Balance.....</i>	(6,249)	(738,372)	(453,768)	284,604
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	789,143	789,143	789,143	0
<i>Prior Year Encumbrances Appropriated.....</i>	7,292	7,292	7,292	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 790,186</u>	<u>\$ 58,063</u>	<u>\$ 342,667</u>	<u>\$ 284,604</u>

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

For the Year Ended December 31, 2007

	<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</i>				
Professional services.....	51,669	60,797	26,289	34,508
Operating expenditures.....	31,973	373,421	371,399	2,022
Capital outlays.....		100,564	94,508	6,056
<i>Total Expenditures</i>	<u>83,642</u>	<u>534,782</u>	<u>492,196</u>	<u>42,586</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(83,642)	(534,782)	(492,196)	42,586
<i>Other Financing Sources And Uses</i>				
Transfers in.....	475,000	475,000	367,431	(107,569)
Transfers out.....	(270,576)			0
<i>Total Other Financing Sources And Uses</i>	<u>204,424</u>	<u>475,000</u>	<u>367,431</u>	<u>(107,569)</u>
<i>Net Change in Fund Balance</i>	120,782	(59,782)	(124,765)	(64,983)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,368,213	1,368,213	1,368,213	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,128</u>	<u>1,128</u>	<u>1,128</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,490,123</u>	<u>\$ 1,309,559</u>	<u>\$ 1,244,576</u>	<u>\$ (64,983)</u>

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

For the Year Ended December 31, 2007

	<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</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 out.....		(207)	(207)	0
<i>Total Other Financing Sources And Uses</i>	0	(207)	(207)	0
<i>Net Change in Fund Balance</i>	0	(207)	(207)	0
<i>Fund Balance (Deficit) At Beginning Of Year</i>	207	207	207	0
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 207	\$ 0	\$ 0	\$ 0

*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, 2007

	<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.....	\$ 3,185,179	\$ 3,185,179	\$ 2,561,024	\$ (624,155)
Miscellaneous.....			28,482	28,482
<i>Total Revenues</i>	<u>3,185,179</u>	<u>3,185,179</u>	<u>2,589,506</u>	<u>(595,673)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	669,682	705,223	691,679	13,544
Professional services.....	970,216	1,015,076	882,783	132,293
Operating expenditures.....	834,822	778,421	649,891	128,530
Capital outlays.....	115,597	185,597	103,067	82,530
<i>Total Expenditures</i>	<u>2,590,317</u>	<u>2,684,317</u>	<u>2,327,420</u>	<u>356,897</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	594,862	500,862	262,086	(238,776)
<i>Other Financing Sources and Uses</i>				
Transfers in.....		70,000		(70,000)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>70,000</u>	<u>0</u>	<u>(70,000)</u>
<i>Net Change in Fund Balance</i>	594,862	570,862	262,086	(308,776)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,105,969	2,105,969	2,105,969	0
<i>Prior Year Encumbrances Appropriated</i>	<u>284,251</u>	<u>284,251</u>	<u>284,251</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,985,082</u>	<u>\$ 2,961,082</u>	<u>\$ 2,652,306</u>	<u>\$ (308,776)</u>

*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, 2007

	<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.....	\$ _____	\$ 108,000	\$ _____	\$ (108,000)
Total Revenues.....	0	108,000	0	(108,000)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Professional services.....	260,238	260,238	154,441	105,797
Capital outlays.....	_____	108,000	_____	108,000
Total Expenditures.....	260,238	368,238	154,441	213,797
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(260,238)</i>	<i>(260,238)</i>	<i>(154,441)</i>	<i>105,797</i>
<i>Other Financing Sources and Uses</i>				
Operating transfers out.....	(897,421)	(897,421)	_____	897,421
Total Other Financing Sources and Uses.....	(897,421)	(897,421)	0	897,421
<i>Net Change in Fund Balance.....</i>	<i>(1,157,659)</i>	<i>(1,157,659)</i>	<i>(154,441)</i>	<i>1,003,218</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>5,577,057</i>	<i>5,577,057</i>	<i>5,577,057</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>60,238</i>	<i>60,238</i>	<i>60,238</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 4,479,636</i>	<i>\$ 4,479,636</i>	<i>\$ 5,482,854</i>	<i>\$ 1,003,218</i>

*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, 2007

	<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.....	\$ 192,075	\$ 192,075	\$ 149,913	\$ (42,162)
Miscellaneous.....			1,995	1,995
<i>Total Revenues</i>	<u>192,075</u>	<u>192,075</u>	<u>151,908</u>	<u>(40,167)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	157,300	157,300	110,438	46,862
Professional services.....	3,575	3,575	89	3,486
Operating expenditures.....	31,200	31,200	30,102	1,098
<i>Total Expenditures</i>	<u>192,075</u>	<u>192,075</u>	<u>140,629</u>	<u>51,446</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	11,279	11,279
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>9,630</u>	<u>9,630</u>	<u>9,630</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 9,630</u>	<u>\$ 9,630</u>	<u>\$ 20,909</u>	<u>\$ 11,279</u>

*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, 2007

	<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.....	\$ 7,500	\$ 7,500	\$ 7,468	\$ (32)
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>7,468</u>	<u>(32)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	6,000	6,000		6,000
<i>Total Expenditures</i>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,500	1,500	7,468	5,968
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>24,176</u>	<u>24,176</u>	<u>24,176</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 25,676</u>	<u>\$ 25,676</u>	<u>\$ 31,644</u>	<u>\$ 5,968</u>

*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, 2007

	<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.....	\$ 34,500	\$ 38,200	\$ 34,574	\$ (3,626)
<i>Total Revenues</i>	<u>34,500</u>	<u>38,200</u>	<u>34,574</u>	<u>(3,626)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	10,840	11,410	9,642	1,768
Professional services.....	7,868	7,868	7,648	220
Operating expenditures.....	770	2,700	1,107	1,593
Debt service.....	3,051	3,051	3,051	0
Capital outlays.....		<u>2,784</u>	<u>2,777</u>	<u>7</u>
<i>Total Expenditures</i>	<u>22,529</u>	<u>27,813</u>	<u>24,225</u>	<u>3,588</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	11,971	10,387	10,349	(38)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>19,098</u>	<u>19,098</u>	<u>19,098</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 31,069</u>	<u>\$ 29,485</u>	<u>\$ 29,447</u>	<u>\$ (38)</u>

*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, 2007

	<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.....	\$ 80,000	\$ 80,000	\$ 60,121	\$ (19,879)
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>60,121</u>	<u>(19,879)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Operating expenditures.....	7,100	8,627	8,322	305
<i>Total Expenditures</i>	<u>7,100</u>	<u>8,627</u>	<u>8,322</u>	<u>305</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	72,900	71,373	51,799	(19,574)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>301,755</u>	<u>301,755</u>	<u>301,755</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 374,655</u>	<u>\$ 373,128</u>	<u>\$ 353,554</u>	<u>\$ (19,574)</u>

*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, 2007

	<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.....	\$ 270,000	\$ 270,000	\$ 201,710	\$ (68,290)
<i>Total Revenues</i>	<u>270,000</u>	<u>270,000</u>	<u>201,710</u>	<u>(68,290)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	62,294	63,394	63,036	358
Professional services.....	52,730	55,230	55,230	0
Operating expenditures.....	29,434	59,167	47,041	12,126
Capital outlays.....		8,500	5,855	2,645
<i>Total Expenditures</i>	<u>144,458</u>	<u>186,291</u>	<u>171,162</u>	<u>15,129</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	125,542	83,709	30,548	(53,161)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	515,460	515,460	515,460	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,034</u>	<u>1,034</u>	<u>1,034</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 642,036</u>	<u>\$ 600,203</u>	<u>\$ 547,042</u>	<u>\$ (53,161)</u>

*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, 2007

	<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.....	\$ 25,000	\$ 25,000	\$ 24,810	\$ (190)
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>24,810</u>	<u>(190)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Professional services.....	5,000	5,000	400	4,600
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>400</u>	<u>4,600</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	20,000	20,000	24,410	4,410
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>47,510</u>	<u>47,510</u>	<u>47,510</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 67,510</u>	<u>\$ 67,510</u>	<u>\$ 71,920</u>	<u>\$ 4,410</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 38,000	\$ 59,985	\$ 43,219	\$ (16,766)
<i>Total Revenues</i>	<u>38,000</u>	<u>59,985</u>	<u>43,219</u>	<u>(16,766)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Operating expenditures.....		21,985	20,970	1,015
Capital outlays.....		14,420	12,023	2,397
<i>Total Expenditures</i>	<u>0</u>	<u>36,405</u>	<u>32,993</u>	<u>3,412</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	38,000	23,580	10,226	(13,354)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>50,144</u>	<u>50,144</u>	<u>50,144</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 88,144</u>	<u>\$ 73,724</u>	<u>\$ 60,370</u>	<u>\$ (13,354)</u>

*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, 2007

	<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.....	\$ 170,000	\$ 185,161	\$ 204,035	\$ 18,874
<i>Total Revenues</i>	<u>170,000</u>	<u>185,161</u>	<u>204,035</u>	<u>18,874</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	155,822	134,758	133,385	1,373
Professional services.....	63,672	69,500	64,601	4,899
Operating expenditures.....	6,230	30,642	18,648	11,994
Debt service.....	9,372	10,939	10,769	170
Capital outlays.....		11,300	11,230	70
<i>Total Expenditures</i>	<u>235,096</u>	<u>257,139</u>	<u>238,633</u>	<u>18,506</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(65,096)	(71,978)	(34,598)	37,380
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	374,984	374,984	374,984	0
<i>Prior Year Encumbrances Appropriated</i>	939	939	939	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 310,827</u>	<u>\$ 303,945</u>	<u>\$ 341,325</u>	<u>\$ 37,380</u>

*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, 2007

	<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.....	\$	\$ 152,957	\$ 368,411	\$ 215,454
Total Revenues.....	0	152,957	368,411	215,454
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....		45,100	42,190	2,910
Operating expenditures.....		7,157	5,757	1,400
Capital outlays.....	<u>6,900</u>	<u>107,600</u>	<u>48,925</u>	<u>58,675</u>
Total Expenditures.....	6,900	159,857	96,872	62,985
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(6,900)	(6,900)	271,539	278,439
Fund Balance (Deficit) At				
Beginning Of Year.....	40,846	40,846	40,846	0
Prior Year Encumbrances Appropriated.....	6,900	6,900	6,900	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 40,846	\$ 40,846	\$ 319,285	\$ 278,439

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

For the Year Ended December 31, 2007

	<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.....	\$	\$ 84,166	\$ 94,168	\$ 10,002
Intergovernmental.....	322,599	447,022	119,842	(327,180)
Miscellaneous.....			2,894	2,894
<i>Total Revenues.....</i>	<u>322,599</u>	<u>531,188</u>	<u>216,904</u>	<u>(314,284)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	210,259	384,891	218,918	165,973
Professional services.....	193,265	309,266	201,576	107,690
Operating expenditures.....	11,750	17,950	5,402	12,548
Capital outlays.....	47,049	55,316	53,544	1,772
<i>Total Expenditures.....</i>	<u>462,323</u>	<u>767,423</u>	<u>479,440</u>	<u>287,983</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(139,724)</u>	<u>(236,235)</u>	<u>(262,536)</u>	<u>(26,301)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		220,934	240,235	19,301
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>220,934</u>	<u>240,235</u>	<u>19,301</u>
<i>Net Change in Fund Balance.....</i>	<u>(139,724)</u>	<u>(15,301)</u>	<u>(22,301)</u>	<u>(7,000)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(124,423)</u>	<u>(124,423)</u>	<u>(124,423)</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>139,724</u>	<u>139,724</u>	<u>139,724</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (124,423)</u>	<u>\$ 0</u>	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>

*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, 2007

	<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	\$ 28,237	\$ (6,763)
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>28,237</u>	<u>(6,763)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Operating expenditures.....	668	668	450	218
Capital outlays.....	15	45,015	30,841	14,174
<i>Total Expenditures</i>	<u>683</u>	<u>45,683</u>	<u>31,291</u>	<u>14,392</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	34,317	(10,683)	(3,054)	7,629
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	95,172	95,172	95,172	0
<i>Prior Year Encumbrances Appropriated</i>	<u>683</u>	<u>683</u>	<u>683</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 130,172</u>	<u>\$ 85,172</u>	<u>\$ 92,801</u>	<u>\$ 7,629</u>

*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, 2007

	<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.....	\$ 1,414,988	\$ 3,057,172	\$ 1,230,554	\$ (1,826,618)
Miscellaneous.....			5,437	5,437
<i>Total Revenues.....</i>	<u>1,414,988</u>	<u>3,057,172</u>	<u>1,235,991</u>	<u>(1,821,181)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	1,311,333	1,312,434	1,111,176	201,258
Professional services.....	19,454	196,003	65,859	130,144
Operating expenditures.....	43,792	48,852	35,856	12,996
<i>Total Expenditures.....</i>	<u>1,374,579</u>	<u>1,557,289</u>	<u>1,212,891</u>	<u>344,398</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	40,409	1,499,883	23,100	(1,476,783)
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(1,500,000)	(1,500,000)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	40,409	(117)	(1,476,900)	(1,476,783)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,568,014	2,568,014	2,568,014	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>117</u>	<u>117</u>	<u>117</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,608,540</u>	<u>\$ 2,568,014</u>	<u>\$ 1,091,231</u>	<u>\$ (1,476,783)</u>

*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, 2007

	<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.....	\$ 0	\$ 0	\$ 260,900	\$ 260,900
<u>Total Revenues.....</u>	<u>0</u>	<u>0</u>	<u>260,900</u>	<u>260,900</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	210,520	219,913	219,913	0
Professional services.....	131,500	128,272	75,463	52,809
Operating expenditures.....	7,980	1,815	1,484	331
<u>Total Expenditures.....</u>	<u>350,000</u>	<u>350,000</u>	<u>296,860</u>	<u>53,140</u>
<i>Excess (Deficiency) Of</i>				
<u>Revenues Over Expenditures.....</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>(35,960)</u>	<u>314,040</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	350,000	350,000	35,960	(314,040)
<u>Total Other Financing Sources And Uses.....</u>	<u>350,000</u>	<u>350,000</u>	<u>35,960</u>	<u>(314,040)</u>
<i>Net Change in Fund Balance.....</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<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
Juvenile Court Probation IV-E-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2007

	<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.....	\$ 824,000	\$ 1,092,634	\$ 1,397,246	\$ 304,612
Miscellaneous.....	361,300	361,300	576,607	215,307
<i>Total Revenues</i>	<u>1,185,300</u>	<u>1,453,934</u>	<u>1,973,853</u>	<u>519,919</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	104,796	375,973	331,666	44,307
Professional services.....	351,446	1,021,596	914,143	107,453
Operating expenditures.....	8,702	42,065	37,429	4,636
Capital outlays.....		15,800	15,659	141
<i>Total Expenditures</i>	<u>464,944</u>	<u>1,455,434</u>	<u>1,298,897</u>	<u>156,537</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	720,356	(1,500)	674,956	676,456
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	761,751	761,751	761,751	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,483,607</u>	<u>\$ 761,751</u>	<u>\$ 1,438,207</u>	<u>\$ 676,456</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 51,400	\$ 51,400	\$ 53,887	\$ 2,487
<i>Total Revenues</i>	<u>51,400</u>	<u>51,400</u>	<u>53,887</u>	<u>2,487</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	15,160	15,240	15,148	92
Professional services.....	21,997	21,997	20,028	1,969
Operating expenditures.....	13,238	13,158	9,140	4,018
Capital outlays.....	20,638	20,638	19,259	1,379
<i>Total Expenditures</i>	<u>71,033</u>	<u>71,033</u>	<u>63,575</u>	<u>7,458</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(19,633)	(19,633)	(9,688)	9,945
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	175,700	175,700	175,700	0
<i>Prior Year Encumbrances Appropriated</i>	7,391	7,391	7,391	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 163,458</u>	<u>\$ 163,458</u>	<u>\$ 173,403</u>	<u>\$ 9,945</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 170,800	\$ 170,800	\$ 178,351	\$ 7,551
<i>Total Revenues</i>	<u>170,800</u>	<u>170,800</u>	<u>178,351</u>	<u>7,551</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	72,554	73,295	73,195	100
Professional services.....	52,624	52,734	43,246	9,488
Operating expenditures.....	19,613	18,762	11,832	6,930
Capital outlays.....	57,330	57,330	54,095	3,235
<i>Total Expenditures</i>	<u>202,121</u>	<u>202,121</u>	<u>182,368</u>	<u>19,753</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(31,321)	(31,321)	(4,017)	27,304
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	180,205	180,205	180,205	0
<i>Prior Year Encumbrances Appropriated</i>	18,746	18,746	18,746	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 167,630</u>	<u>\$ 167,630</u>	<u>\$ 194,934</u>	<u>\$ 27,304</u>

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

For the Year Ended December 31, 2007

	<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.....	\$ 90,000	\$ 90,000	\$ 125,057	\$ 35,057
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>125,057</u>	<u>35,057</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	93,105	102,214	85,176	17,038
Operating expenditures.....	<u>17,172</u>	<u>8,063</u>	<u>5,019</u>	<u>3,044</u>
<i>Total Expenditures</i>	<u>110,277</u>	<u>110,277</u>	<u>90,195</u>	<u>20,082</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(20,277)	(20,277)	34,862	55,139
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	425,495	425,495	425,495	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,172</u>	<u>1,172</u>	<u>1,172</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 406,390</u>	<u>\$ 406,390</u>	<u>\$ 461,529</u>	<u>\$ 55,139</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, 2007

	<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.....	\$ 800,000	\$ 800,000	\$ 978,602	\$ 178,602
Fees and charges for services.....			185,546	185,546
Miscellaneous.....			9,353	9,353
<i>Total Revenues.....</i>	<u>800,000</u>	<u>800,000</u>	<u>1,173,501</u>	<u>373,501</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	484,640	484,640	205,030	279,610
Professional services.....	182,500	182,500	138,202	44,298
Operating expenditures.....	24,980	24,980	13,859	11,121
Capital outlays.....	7,000	7,000	1,844	5,156
<i>Total Expenditures.....</i>	<u>699,120</u>	<u>699,120</u>	<u>358,935</u>	<u>340,185</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	100,880	100,880	814,566	713,686
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>4,004,257</u>	<u>4,004,257</u>	<u>4,004,257</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 4,105,137</u>	<u>\$ 4,105,137</u>	<u>\$ 4,818,823</u>	<u>\$ 713,686</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, 2007

	<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.....	\$ 1,000,000	\$ 1,000,000	\$ 1,048,608	\$ 48,608
Fees and charges for services.....			40,046	40,046
Miscellaneous.....			11,620	11,620
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,100,274</u>	<u>100,274</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	429,403	429,403	369,342	60,061
Professional services.....	225,628	217,702	171,729	45,973
Operating expenditures.....	96,380	95,400	25,786	69,614
Capital outlays.....	<u>650</u>	<u>17,556</u>	<u>17,542</u>	<u>14</u>
<i>Total Expenditures</i>	<u>752,061</u>	<u>760,061</u>	<u>584,399</u>	<u>175,662</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	247,939	239,939	515,875	275,936
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,367,812	2,367,812	2,367,812	0
<i>Prior Year Encumbrances Appropriated</i>	<u>11,610</u>	<u>11,610</u>	<u>11,610</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,627,361</u>	<u>\$ 2,619,361</u>	<u>\$ 2,895,297</u>	<u>\$ 275,936</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, 2007

	<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.....	\$ 211,650	\$ 211,650	\$ 290,894	\$ 79,244
Total Revenues.....	211,650	211,650	290,894	79,244
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	118,554	120,554	118,551	2,003
Professional services.....	65,041	57,280	40,144	17,136
Operating expenditures.....	36,598	35,783	17,998	17,785
Capital outlays.....	650	15,226	15,155	71
Total Expenditures.....	220,843	228,843	191,848	36,995
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(9,193)	(17,193)	99,046	116,239
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	394,267	394,267	394,267	0
Prior Year Encumbrances Appropriated.....	9,194	9,194	9,194	0
Fund Balance (Deficit) At End Of Year.....	\$ 394,268	\$ 386,268	\$ 502,507	\$ 116,239

*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, 2007

	<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.....	\$ 453,680	\$ 453,680	\$ 233,021	\$ (220,659)
Miscellaneous.....			10	10
Total Revenues.....	453,680	453,680	233,031	(220,649)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	167,982	172,982	160,801	12,181
Professional services.....	206,621	198,255	88,703	109,552
Operating expenditures.....	82,072	82,572	51,349	31,223
Capital outlays.....		2,866	2,866	0
Total Expenditures.....	456,675	456,675	303,719	152,956
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(2,995)	(2,995)	(70,688)	(67,693)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	455,171	455,171	455,171	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,008	3,008	3,008	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 455,184</u>	<u>\$ 455,184</u>	<u>\$ 387,491</u>	<u>\$ (67,693)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Road Assessment Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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.....	\$ 10,964	\$ 29,190	\$ 27,191	\$ (1,999)
<i>Total Revenues</i>	<u>10,964</u>	<u>29,190</u>	<u>27,191</u>	<u>(1,999)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	10,000	10,000	10,000	0
Interest and fiscal charges.....	964	964	962	2
<i>Total Expenditures</i>	<u>10,964</u>	<u>10,964</u>	<u>10,962</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	18,226	16,229	(1,997)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		3,474	39,661	36,187
Transfers out.....		(39,661)	(39,661)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(36,187)</u>	<u>0</u>	<u>36,187</u>
<i>Net Change in Fund Balance</i>	0	(17,961)	16,229	34,190
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>20,635</u>	<u>20,635</u>	<u>20,635</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 20,635</u>	<u>\$ 2,674</u>	<u>\$ 36,864</u>	<u>\$ 34,190</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Water and Sewer Assessment Debt Service*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2007

	<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.....	\$ 269,335	\$ 284,735	\$ 243,801	\$ (40,934)
<i>Total Revenues</i>	<u>269,335</u>	<u>284,735</u>	<u>243,801</u>	<u>(40,934)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	155,411	155,411	155,408	3
Interest and fiscal charges.....	115,424	115,424	114,855	569
<i>Total Expenditures</i>	<u>270,835</u>	<u>270,835</u>	<u>270,263</u>	<u>572</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,500)	13,900	(26,462)	(40,362)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,500	64,688	98,923	34,235
Transfers out.....		<u>(98,923)</u>	<u>(98,923)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,500</u>	<u>(34,235)</u>	<u>0</u>	<u>34,235</u>
<i>Net Change in Fund Balance</i>	0	(20,335)	(26,462)	(6,127)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>253,232</u>	<u>253,232</u>	<u>253,232</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 253,232</u>	<u>\$ 232,897</u>	<u>\$ 226,770</u>	<u>\$ (6,127)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Various Purpose Facility Improvements Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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>				
Principal retirement.....	955,650	955,650	955,650	0
Interest and fiscal charges.....	556,106	556,106	556,106	0
<i>Total Expenditures</i>	<u>1,511,756</u>	<u>1,511,756</u>	<u>1,511,756</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,511,756)	(1,511,756)	(1,511,756)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,511,756</u>	<u>1,511,756</u>	<u>1,511,756</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,511,756</u>	<u>1,511,756</u>	<u>1,511,756</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>	<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
Reibold Building Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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>				
Principal retirement.....	456,798	456,798	456,797	1
Interest and fiscal charges.....	428,244	428,244	428,243	1
<i>Total Expenditures</i>	<u>885,042</u>	<u>885,042</u>	<u>885,040</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(885,042)	(885,042)	(885,040)	2
<i>Other Financing Sources And Uses</i>				
Transfers in.....	885,042	1,669,054	1,669,052	(2)
Transfers out.....		<u>(1,568,023)</u>	<u>(784,010)</u>	<u>784,013</u>
<i>Total Other Financing Sources And Uses</i>	<u>885,042</u>	<u>101,031</u>	<u>885,042</u>	<u>784,011</u>
<i>Net Change in Fund Balance</i>	0	(784,011)	2	784,013
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>784,013</u>	<u>784,013</u>	<u>784,013</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 784,013</u>	<u>\$ 2</u>	<u>\$ 784,015</u>	<u>\$ 784,013</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Children Services Building Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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>				
Principal retirement.....	870,000	870,000	870,000	0
Interest and fiscal charges.....	436,976	436,976	436,975	1
<i>Total Expenditures.....</i>	<u>1,306,976</u>	<u>1,306,976</u>	<u>1,306,975</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,306,976)</u>	<u>(1,306,976)</u>	<u>(1,306,975)</u>	<u>1</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,306,976	1,306,976	1,306,975	(1)
<i>Total Other Financing Sources And Uses.....</i>	<u>1,306,976</u>	<u>1,306,976</u>	<u>1,306,975</u>	<u>(1)</u>
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>38,352</u>	<u>38,352</u>	<u>38,352</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 38,352</u>	<u>\$ 38,352</u>	<u>\$ 38,352</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Juvenile Detention Center Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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>				
Principal retirement.....	95,000	95,000	95,000	0
Interest and fiscal charges.....	896,800	896,800	896,800	0
<i>Total Expenditures</i>	<u>991,800</u>	<u>991,800</u>	<u>991,800</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(991,800)	(991,800)	(991,800)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>991,800</u>	<u>991,800</u>	<u>991,800</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>991,800</u>	<u>991,800</u>	<u>991,800</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>	<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, Expenses
and Changes in Fund Equity-Budget and Actual
Water-Enterprise Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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.....	\$ 30,596,000	\$ 30,596,000	\$ 31,386,207	\$ 790,207
Other.....	1,826,750	1,976,685	1,931,720	(44,965)
<i>Total Revenues.....</i>	<u>32,422,750</u>	<u>32,572,685</u>	<u>33,317,927</u>	<u>745,242</u>
<i>Expenses:</i>				
Personal services.....	5,153,497	5,376,051	5,313,572	62,479
Professional services.....	1,816,812	1,797,080	1,390,809	406,271
Operating expenses.....	19,680,781	20,336,575	20,139,874	196,701
Debt service.....	240,037	200,637	188,416	12,221
Capital outlays.....	290,104	265,696	241,740	23,956
<i>Total Expenses.....</i>	<u>27,181,231</u>	<u>27,976,039</u>	<u>27,274,411</u>	<u>701,628</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>5,241,519</u>	<u>4,596,646</u>	<u>6,043,516</u>	<u>1,446,870</u>
Transfers out.....	(6,046,173)	(6,303,666)	(6,301,888)	1,778
<i>Net Change in Fund Equity.....</i>	<u>(804,654)</u>	<u>(1,707,020)</u>	<u>(258,372)</u>	<u>1,448,648</u>
<i>Fund Equity At Beginning Of Year.....</i>	8,494,915	8,494,915	8,494,915	0
<i>Prior Year Encumbrances Appropriated.....</i>	460,868	460,868	460,868	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 8,151,129</u>	<u>\$ 7,248,763</u>	<u>\$ 8,697,411</u>	<u>\$ 1,448,648</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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.....	\$ 44,778,000	\$ 44,778,000	\$ 44,472,026	\$ (305,974)
Other.....	263,115	527,553	424,223	(103,330)
<i>Total Revenues.....</i>	<u>45,041,115</u>	<u>45,305,553</u>	<u>44,896,249</u>	<u>(409,304)</u>
<i>Expenses:</i>				
Personal services.....	10,212,707	10,188,639	9,364,995	823,644
Professional services.....	2,046,899	2,119,686	1,672,416	447,270
Operating expenses.....	18,464,868	18,490,923	17,424,764	1,066,159
Debt service.....	5,954,412	5,954,412	5,563,020	391,392
Capital outlays.....	391,943	323,104	282,707	40,397
<i>Total Expenses.....</i>	<u>37,070,829</u>	<u>37,076,764</u>	<u>34,307,902</u>	<u>2,768,862</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>7,970,286</u>	<u>8,228,789</u>	<u>10,588,347</u>	<u>2,359,558</u>
Transfers in.....			128	128
Transfers out.....	(7,922,509)	(8,239,567)	(8,209,585)	29,982
<i>Net Change in Fund Equity.....</i>	<u>47,777</u>	<u>(10,778)</u>	<u>2,378,890</u>	<u>2,389,668</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>17,497,874</u>	<u>17,497,874</u>	<u>17,497,874</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,076,199</u>	<u>1,076,199</u>	<u>1,076,199</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 18,621,850</u>	<u>\$ 18,563,295</u>	<u>\$ 20,952,963</u>	<u>\$ 2,389,668</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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.....	\$ 21,964,917	\$ 21,964,917	\$ 22,540,579	\$ 575,662
Other.....	33,000	33,000	398,818	365,818
<i>Total Revenues.....</i>	<u>21,997,917</u>	<u>21,997,917</u>	<u>22,939,397</u>	<u>941,480</u>
<i>Expenses:</i>				
Personal services.....	4,595,786	4,766,786	4,745,963	20,823
Professional services.....	1,829,923	1,728,646	1,571,436	157,210
Operating expenses.....	9,363,423	9,674,060	9,550,759	123,301
Debt service.....	148,000	148,000	144,575	3,425
Capital outlays.....	64,269	67,554	65,398	2,156
<i>Total Expenses.....</i>	<u>16,001,401</u>	<u>16,385,046</u>	<u>16,078,131</u>	<u>306,915</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>5,996,516</u>	<u>5,612,871</u>	<u>6,861,266</u>	<u>1,248,395</u>
Transfers in.....	500,000	500,000	1,055,128	555,128
Transfers out.....	(16,487,169)	(16,590,690)	(6,377,684)	10,213,006
<i>Net Change in Fund Equity.....</i>	<u>(9,990,653)</u>	<u>(10,477,819)</u>	<u>1,538,710</u>	<u>12,016,529</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>20,922,437</u>	<u>20,922,437</u>	<u>20,922,437</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>223,146</u>	<u>223,146</u>	<u>223,146</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 11,154,930</u>	<u>\$ 10,667,764</u>	<u>\$ 22,684,293</u>	<u>\$ 12,016,529</u>

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.

Stillwater Center Stillwater Center is a skilled nursing care facility for the mentally retarded and developmentally disabled. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund.

*Combining Statement of Net Assets
Nonmajor Enterprise Funds*

December 31, 2007

	<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.....	\$ 1,225,784	\$ 1,103,788	\$ 2,329,572
Cash and cash equivalents--segregated accounts.....		500	500
Accounts receivable (net).....	14,410	1,073,196	1,087,606
Due from other funds.....	4,282		4,282
Inventory of supplies.....	310	66,367	66,677
<i>Total current assets</i>	<u>1,244,786</u>	<u>2,243,851</u>	<u>3,488,637</u>
<i>Noncurrent assets:</i>			
<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.....	25,249	289,992	315,241
Less: Accumulated depreciation.....	(4,752,266)	(2,192,697)	(6,944,963)
<i>Total net capital assets</i>	<u>13,746,794</u>	<u>17,066,218</u>	<u>30,813,012</u>
<i>Total noncurrent assets</i>	<u>13,746,794</u>	<u>17,066,218</u>	<u>30,813,012</u>
<i>Total Assets</i>	<u>14,991,580</u>	<u>19,310,069</u>	<u>34,301,649</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	23,866	385,473	409,339
Due to other funds.....	5,474	220,810	226,284
Due to other governments.....		371,528	371,528
Accrued wages and benefits.....	5,969	346,354	352,323
Current portion of general obligation bonds.....	344,370	295,000	639,370
Accrued interest on general obligation bonds.....	21,651	40,628	62,279
Current portion of compensated absences.....		157,516	157,516
<i>Total current liabilities</i>	<u>401,330</u>	<u>1,817,309</u>	<u>2,218,639</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	5,818,782		5,818,782
General obligation bonds (net of current portion).....	4,767,155	8,770,000	13,537,155
Less: Unamortized general obligation bond charges.....	(37,084)		(37,084)
Compensated absences (net of current portion).....	9,485	377,404	386,889
<i>Total long-term liabilities</i>	<u>10,558,338</u>	<u>9,147,404</u>	<u>19,705,742</u>
<i>Total Liabilities</i>	<u>10,959,668</u>	<u>10,964,713</u>	<u>21,924,381</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,672,353	8,001,218	16,673,571
Unrestricted.....	(4,640,441)	344,138	(4,296,303)
<i>Total net assets</i>	<u>\$ 4,031,912</u>	<u>\$ 8,345,356</u>	<u>\$ 12,377,268</u>

*Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds*

For the Year Ended December 31, 2007

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,756,937	\$ 12,034,754	\$ 13,791,691
Other revenue.....	<u> </u>	<u>15,915</u>	<u>15,915</u>
<i>Total Operating Revenues.....</i>	<u>1,756,937</u>	<u>12,050,669</u>	<u>13,807,606</u>
<i>Operating Expenses:</i>			
Personal services.....	283,436	9,282,206	9,565,642
Materials and supplies.....	10,477	883,362	893,839
Contractual services.....	163,356	3,168,851	3,332,207
Utilities.....	53,581	352,182	405,763
Depreciation.....	430,761	494,368	925,129
Other expenses.....	<u>108,130</u>	<u>562,602</u>	<u>670,732</u>
<i>Total Operating Expenses.....</i>	<u>1,049,741</u>	<u>14,743,571</u>	<u>15,793,312</u>
<i>Operating Income (Loss).....</i>	707,196	(2,692,902)	(1,985,706)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(282,705)	(500,141)	(782,846)
Gain (loss) from disposal of capital assets.....	<u> </u>	<u>880</u>	<u>880</u>
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(282,705)</u>	<u>(499,261)</u>	<u>(781,966)</u>
<i>Income (Loss) Before Transfers.....</i>	424,491	(3,192,163)	(2,767,672)
Transfers in.....	<u> </u>	<u>2,233,465</u>	<u>2,233,465</u>
<i>Change in Net Assets.....</i>	<u>424,491</u>	<u>(958,698)</u>	<u>(534,207)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>3,607,421</u>	<u>9,304,054</u>	<u>12,911,475</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 4,031,912</u>	<u>\$ 8,345,356</u>	<u>\$ 12,377,268</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2007

<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.....	\$ 1,522,577	\$ 11,937,627	\$ 13,460,204
Cash receipts from interfund services provided.....	232,773		232,773
Cash payments to employees for services.....	(189,585)	(7,332,972)	(7,522,557)
Cash payments to suppliers for goods and services.....	(188,884)	(3,163,397)	(3,352,281)
Cash payments for interfund services used.....	(223,788)	(3,739,920)	(3,963,708)
Other operating cash receipts.....		102,881	102,881
Cash from other sources.....		880	880
<i>Net cash provided by (used for) operating activities.....</i>	<u>1,153,093</u>	<u>(2,194,901)</u>	<u>(1,041,808)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		2,233,465	2,233,465
Amounts repaid on interfund loans	(400,000)		(400,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(400,000)</u>	<u>2,233,465</u>	<u>1,833,465</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds.....	(332,675)	(275,000)	(607,675)
Interest paid on general obligation bonds.....	(274,673)	(501,287)	(775,960)
Acquisition and construction of capital assets.....		(34,146)	(34,146)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(607,348)</u>	<u>(810,433)</u>	<u>(1,417,781)</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.....	145,745	(771,869)	(626,124)
Cash and cash equivalents at beginning of year.....	1,080,039	1,876,157	2,956,196
Cash and cash equivalents at end of year.....	<u>\$ 1,225,784</u>	<u>\$ 1,104,288</u>	<u>\$ 2,330,072</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 707,196	\$ (2,692,902)	\$ (1,985,706)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	430,761	494,368	925,129
Miscellaneous nonoperating income (expense).....		880	880
(Increase) decrease in accounts receivable.....	(4,664)	(97,127)	(101,791)
(Increase) decrease in due from other funds.....	3,077		3,077
(Increase) decrease in inventory of supplies.....	88	6,097	6,185
Increase (decrease) in accounts payable.....	11,006	21,949	32,955
Increase (decrease) in due to other funds.....	2,763	(50,389)	(47,626)
Increase (decrease) in due to other governments.....		(35,711)	(35,711)
Increase (decrease) in accrued wages and benefits.....	829	51,526	52,355
Increase (decrease) in compensated absences.....	2,037	106,408	108,445
<i>Total adjustments.....</i>	<u>445,897</u>	<u>498,001</u>	<u>943,898</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 1,153,093</u>	<u>\$ (2,194,901)</u>	<u>\$ (1,041,808)</u>

Noncash investing, capital and financing activities:

During 2007, there were no noncash investing, capital and related financing activities in the Nonmajor Enterprise Funds.

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Parking Facilities-Enterprise Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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.....	\$ 1,826,400	\$ 1,826,400	\$ 1,755,350	\$ (71,050)
Other.....			4,538	4,538
<i>Total Revenues</i>	<u>1,826,400</u>	<u>1,826,400</u>	<u>1,759,888</u>	<u>(66,512)</u>
<i>Expenses:</i>				
Personal services.....	273,586	286,406	284,713	1,693
Professional services.....	246,293	245,537	187,080	58,457
Operating expenses.....	187,213	175,149	160,672	14,477
<i>Total Expenses</i>	<u>707,092</u>	<u>707,092</u>	<u>632,465</u>	<u>74,627</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	1,119,308	1,119,308	1,127,423	8,115
Transfers out.....	(1,050,833)	(1,050,833)	(1,050,833)	0
<i>Net Change in Fund Equity</i>	68,475	68,475	76,590	8,115
<i>Fund Equity At Beginning Of Year</i>	750,008	750,008	750,008	0
<i>Prior Year Encumbrances Appropriated</i>	32,422	32,422	32,422	0
<i>Fund Equity At End Of Year</i>	<u>\$ 850,905</u>	<u>\$ 850,905</u>	<u>\$ 859,020</u>	<u>\$ 8,115</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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.....	\$ 11,882,167	\$ 11,882,167	\$ 11,935,185	\$ 53,018
Other.....	11,000	11,000	92,880	81,880
<i>Total Revenues.....</i>	<u>11,893,167</u>	<u>11,893,167</u>	<u>12,028,065</u>	<u>134,898</u>
<i>Expenses:</i>				
Personal services.....	9,071,768	9,266,008	9,239,092	26,916
Professional services.....	3,182,042	3,697,812	3,269,639	428,173
Operating expenses.....	1,781,945	1,791,866	1,647,152	144,714
Capital outlays.....	90,669	160,738	153,309	7,429
<i>Total Expenses.....</i>	<u>14,126,424</u>	<u>14,916,424</u>	<u>14,309,192</u>	<u>607,232</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(2,233,257)</u>	<u>(3,023,257)</u>	<u>(2,281,127)</u>	<u>742,130</u>
Transfers in.....	2,233,465	2,263,465	2,233,465	(30,000)
Transfers out.....	(776,288)	(776,288)	(776,288)	0
<i>Net Change in Fund Equity.....</i>	<u>(776,080)</u>	<u>(1,536,080)</u>	<u>(823,950)</u>	<u>712,130</u>
<i>Fund Equity At Beginning Of Year.....</i>	1,171,561	1,171,561	1,171,561	0
<i>Prior Year Encumbrances Appropriated.....</i>	506,646	506,646	506,646	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 902,127</u>	<u>\$ 142,127</u>	<u>\$ 854,257</u>	<u>\$ 712,130</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>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 administration of the programs.
<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 by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. 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, 2007

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Assets</i>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$ 31,047	\$ 74,712	\$ 30,598	\$ 44,004	\$ 1,665,185
Collateral on loaned securities.....					
Accounts receivable (net).....	34,721	1,273	27,221	125,963	48,934
Due from other funds.....	21,655	164,616	247,439	113,189	169,764
Inventory of supplies.....	17,564	15,903	116,077	31,650	5,379
Total current assets.....	104,987	256,504	421,335	314,806	1,889,262
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	471,042	276,883	31,497	35,770	1,505,703
Less: Accumulated depreciation.....	(386,859)	(77,805)	(31,497)	(21,334)	(380,573)
Total net capital assets.....	84,183	199,078	0	14,436	1,125,130
Total noncurrent assets.....	84,183	199,078	0	14,436	1,125,130
Total Assets.....	189,170	455,582	421,335	329,242	3,014,392
<i>Liabilities</i>					
<i>Current Liabilities:</i>					
Accounts payable.....	159,028	73,486	272,048	117,146	81,341
Current portion of insurance claims payable.....					
Due to other funds.....	6,209	2,880	14,332	68,891	39,199
Due to other governments.....	6,815				
Obligations under securities lending.....					
Accrued wages and benefits.....	10,618	6,421	4,362	7,014	11,897
Current portion of capitalized leases.....	17,291	47,098			
Current portion of compensated absences.....	21,909	36,832			2,818
Total Current Liabilities.....	221,870	166,717	290,742	193,051	135,255
<i>Long Term Liabilities:</i>					
Interfund payables.....	250,000	130,136	250,000	200,000	
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....		157,060			
Compensated absences (net of current portion).....	64,289	1,851	4,421	6,054	16,485
Total Long Term Liabilities.....	314,289	289,047	254,421	206,054	16,485
Total Liabilities.....	536,159	455,764	545,163	399,105	151,740
<i>Net Assets</i>					
Invested in capital assets, net of related debt.....	66,892	(5,080)		14,436	1,125,130
Unrestricted.....	(413,881)	4,898	(123,828)	(84,299)	1,737,522
Total Net Assets.....	\$ (346,989)	\$ (182)	\$ (123,828)	\$ (69,863)	\$ 2,862,652

<i>Other Data 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>
\$ 132,334	\$ 188,484	\$ 10,380,744	\$ 3,776,683	\$ 24,718,956	\$ 41,042,747
				11,873	11,873
		40,936	7,304	811,102	1,097,454
			1,324	4,301,840	5,019,827
					186,573
<u>132,334</u>	<u>188,484</u>	<u>10,421,680</u>	<u>3,785,311</u>	<u>29,843,771</u>	<u>47,358,474</u>
	5,435		7,384	18,114	2,351,828
	(5,435)		(6,276)	(15,397)	(925,176)
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,108</u>	<u>2,717</u>	<u>1,426,652</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,108</u>	<u>2,717</u>	<u>1,426,652</u>
<u>132,334</u>	<u>188,484</u>	<u>10,421,680</u>	<u>3,786,419</u>	<u>29,846,488</u>	<u>48,785,126</u>
4,556	13,994	29,670	20,167	3,215	774,651
		4,145,664	337,905	1,386,325	5,869,894
	2,250		2,582	3,296	139,639
				1,668,093	1,674,908
				11,873	11,873
	8,023		4,401	6,694	59,430
					64,389
					61,559
<u>4,556</u>	<u>24,267</u>	<u>4,175,334</u>	<u>365,055</u>	<u>3,079,496</u>	<u>8,656,343</u>
					830,136
			2,174,936	7,773,383	9,948,319
					157,060
	1,476		12,544	12,544	119,664
<u>0</u>	<u>1,476</u>	<u>0</u>	<u>2,187,480</u>	<u>7,785,927</u>	<u>11,055,179</u>
<u>4,556</u>	<u>25,743</u>	<u>4,175,334</u>	<u>2,552,535</u>	<u>10,865,423</u>	<u>19,711,522</u>
			1,108	2,717	1,205,203
<u>127,778</u>	<u>162,741</u>	<u>6,246,346</u>	<u>1,232,776</u>	<u>18,978,348</u>	<u>27,868,401</u>
<u>\$ 127,778</u>	<u>\$ 162,741</u>	<u>\$ 6,246,346</u>	<u>\$ 1,233,884</u>	<u>\$ 18,981,065</u>	<u>\$ 29,073,604</u>

*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds*

For the Year Ended December 31, 2007

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Operating Revenues:</i>					
Charges for services.....	\$ 1,261,267	\$ 1,999,319	\$ 4,152,647	\$ 1,763,254	\$ 1,808,736
Other revenue.....	39	77	563	150	150
<i>Total Operating Revenues.....</i>	<u>1,261,306</u>	<u>1,999,396</u>	<u>4,152,647</u>	<u>1,763,817</u>	<u>1,808,886</u>
<i>Operating Expenses:</i>					
Personal services.....	451,083	270,939	224,044	314,376	367,019
Materials and supplies.....	194,943	1,200,625	1,857,101	1,283,426	2,447
Contractual services.....	181,078	259,276	2,042,399	96,998	74,120
Utilities.....					1,175,854
Depreciation.....	45,936	49,770		3,577	123,078
Insurance claims.....					
Dividends expense.....					
Other expenses.....	450,436	14,485	39,175	27,386	14,040
<i>Total Operating Expenses.....</i>	<u>1,323,476</u>	<u>1,795,095</u>	<u>4,162,719</u>	<u>1,725,763</u>	<u>1,756,558</u>
<i>Operating Income (Loss).....</i>	(62,170)	204,301	(10,072)	38,054	52,328
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....	(1,016)	(12,262)			
Gain (loss) from disposal of capital assets.....					
Other nonoperating revenue (expense).....	16,320	(247)			
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>15,304</u>	<u>(12,509)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>					
	<u>(46,866)</u>	<u>191,792</u>	<u>(10,072)</u>	<u>38,054</u>	<u>52,328</u>
<i>Change in Net Assets.....</i>	<u>(46,866)</u>	<u>191,792</u>	<u>(10,072)</u>	<u>38,054</u>	<u>52,328</u>
<i>Total Net Assets (Deficit) At Beginning Of Year.....</i>					
	<u>(300,123)</u>	<u>(191,974)</u>	<u>(113,756)</u>	<u>(107,917)</u>	<u>2,810,324</u>
<i>Total Net Assets (Deficit) At End Of Year.....</i>					
	<u>\$ (346,989)</u>	<u>\$ (182)</u>	<u>\$ (123,828)</u>	<u>\$ (69,863)</u>	<u>\$ 2,862,652</u>

<i>Other Data 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>
\$ 52,050	\$ 443,780	\$ 44,000,600	\$ 1,871,036	\$ 5,097,785	\$ 62,450,474
		62,770	18,516	77,275	159,390
<u>52,050</u>	<u>443,780</u>	<u>44,063,370</u>	<u>1,889,552</u>	<u>5,175,060</u>	<u>62,609,864</u>
	214,909		132,988	142,570	2,117,928
12,300			1,821	2,853	4,555,516
39,053	192,681	2,200,362	1,464,296	1,842,740	8,393,003
					1,175,854
			738	1,811	224,910
		37,711,294	104,601	1,933,961	39,749,856
				7,102,383	7,102,383
<u>12,783</u>	<u>15,060</u>		<u>12,807</u>	<u>13,512</u>	<u>599,684</u>
<u>64,136</u>	<u>422,650</u>	<u>39,911,656</u>	<u>1,717,251</u>	<u>11,039,830</u>	<u>63,919,134</u>
(12,086)	21,130	4,151,714	172,301	(5,864,770)	(1,309,270)
					(13,278)
			6,946		6,946
					16,073
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,946</u>	<u>0</u>	<u>9,741</u>
<u>(12,086)</u>	<u>21,130</u>	<u>4,151,714</u>	<u>179,247</u>	<u>(5,864,770)</u>	<u>(1,299,529)</u>
(12,086)	21,130	4,151,714	179,247	(5,864,770)	(1,299,529)
<u>139,864</u>	<u>141,611</u>	<u>2,094,632</u>	<u>1,054,637</u>	<u>24,845,835</u>	<u>30,373,133</u>
\$ <u>127,778</u>	\$ <u>162,741</u>	\$ <u>6,246,346</u>	\$ <u>1,233,884</u>	\$ <u>18,981,065</u>	\$ <u>29,073,604</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2007

<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>Cash flows from operating activities:</i>					
Cash receipts from customers.....	\$ 274,726	\$ 142,433	\$ 395,619	\$ 369,630	\$ 300,227
Cash receipts from interfund services provided.....	973,789	1,840,124	3,786,458	1,320,357	1,502,489
Cash payments to employees for services.....	(338,427)	(207,952)	(150,038)	(228,789)	(251,405)
Cash payments to suppliers for goods and services.....	(779,645)	(1,559,458)	(3,927,593)	(1,166,271)	(1,583,923)
Cash payments for insurance claims.....					
Cash payments of dividends.....					
Cash payments for interfund services used.....	(140,783)	(70,895)	(109,274)	(327,433)	(116,574)
Other operating cash receipts.....	39	77		563	150
Cash from other sources.....					
Other cash payments.....	(185,317)	(12,665)	(214,574)	(124,053)	
<i>Net cash provided by (used for) operating activities.....</i>	<u>(195,618)</u>	<u>131,664</u>	<u>(219,402)</u>	<u>(155,996)</u>	<u>(149,036)</u>
<i>Cash flows from noncapital financing activities:</i>					
Amounts borrowed on interfund loans	250,000		250,000	200,000	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>250,000</u>	<u>0</u>	<u>250,000</u>	<u>200,000</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....	(22,319)	(44,690)			
Interest paid on capital leases.....	(1,016)	(12,262)			
Acquisition and construction of capital assets.....					(46,716)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(23,335)</u>	<u>(56,952)</u>	<u>0</u>	<u>0</u>	<u>(46,716)</u>
Net increase (decrease) in cash and cash equivalents.....	31,047	74,712	30,598	44,004	(195,752)
Cash and cash equivalents at beginning of year.....	0	0	0	0	1,860,937
Cash and cash equivalents at end of year.....	<u>\$ 31,047</u>	<u>\$ 74,712</u>	<u>\$ 30,598</u>	<u>\$ 44,004</u>	<u>\$ 1,665,185</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (62,170)	\$ 204,301	\$ (10,072)	\$ 38,054	\$ 52,328
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	45,936	49,770		3,577	123,078
Miscellaneous nonoperating income (expense).....	(185,317)	(12,665)	(214,574)	(124,053)	
(Increase) decrease in accounts receivable.....	(11,430)	485	(13,586)	(58,798)	(1,851)
(Increase) decrease in due from other funds.....	(1,322)	(17,247)	43,016	(14,469)	(4,169)
(Increase) decrease in inventory of supplies.....	1,159	12,996	9,473	(3,431)	2,792
Increase (decrease) in accounts payable.....	(1,376)	(105,626)	(33,296)	(37,210)	(356,725)
Increase (decrease) in due to other funds.....	(2,126)	(5,300)	(1,964)	39,997	34,802
Increase (decrease) in due to other governments.....	6,815	(1,736)			
Increase (decrease) in accrued wages and benefits.....	1,797	1,887	353	1,368	1,520
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	12,416	4,799	1,248	(1,031)	(811)
<i>Total adjustments.....</i>	<u>(133,448)</u>	<u>(72,637)</u>	<u>(209,330)</u>	<u>(194,050)</u>	<u>(201,364)</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ (195,618)</u>	<u>\$ 131,664</u>	<u>\$ (219,402)</u>	<u>\$ (155,996)</u>	<u>\$ (149,036)</u>

Noncash investing, capital and financing activities:

During 2007, the Mailroom fund entered into new borrowings under capital lease agreements in the amount of \$248,848.

<i>Other Data 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>
\$ 4,815	\$ 34,763	\$ 8,725,758	\$ 33,331	\$ 635,268	\$ 10,916,570
47,235	412,607	35,368,661	1,839,193	4,221,702	51,312,615
	(192,632)		(108,325)	(114,038)	(1,591,606)
(61,696)	(191,263)	(2,170,692)	(1,463,826)	(1,417,714)	(14,322,081)
		(37,900,351)	(500,500)	(1,210,827)	(39,611,678)
				(7,102,383)	(7,102,383)
	(70,107)		(83,783)	(147,534)	(1,066,383)
		745,587	11,212	77,275	834,903
			6,946		6,946
					(536,609)
<u>(9,646)</u>	<u>(6,632)</u>	<u>4,768,963</u>	<u>(265,752)</u>	<u>(5,058,251)</u>	<u>(1,159,706)</u>
					700,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>700,000</u>
					(67,009)
					(13,278)
					(46,716)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(127,003)</u>
(9,646)	(6,632)	4,768,963	(265,752)	(5,058,251)	(586,709)
141,980	195,116	5,611,781	4,042,435	29,777,207	41,629,456
<u>\$ 132,334</u>	<u>\$ 188,484</u>	<u>\$ 10,380,744</u>	<u>\$ 3,776,683</u>	<u>\$ 24,718,956</u>	<u>\$ 41,042,747</u>
\$ (12,086)	\$ 21,130	\$ 4,151,714	\$ 172,301	\$ (5,864,770)	\$ (1,309,270)
			738	1,811	224,910
			6,946		(529,663)
	3,590	776,636	(7,304)	(175,834)	511,908
			1,488	(64,981)	(57,684)
					22,989
2,440	(1,196)	29,670	(32,868)	(1,323)	(537,510)
	(562)		(3,683)	1,214	62,378
				327,676	332,755
	2,454		1,025	3,318	13,722
		(189,057)	(395,899)	723,134	138,178
	(32,048)		(8,496)	(8,496)	(32,419)
<u>2,440</u>	<u>(27,762)</u>	<u>617,249</u>	<u>(438,053)</u>	<u>806,519</u>	<u>149,564</u>
<u>\$ (9,646)</u>	<u>\$ (6,632)</u>	<u>\$ 4,768,963</u>	<u>\$ (265,752)</u>	<u>\$ (5,058,251)</u>	<u>\$ (1,159,706)</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, 2007

	<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.....	\$ 1,199,500	\$ 1,504,552	\$ 1,248,515	\$ (256,037)
Other.....			10,682	10,682
<i>Total Revenues.....</i>	<u>1,199,500</u>	<u>1,504,552</u>	<u>1,259,197</u>	<u>(245,355)</u>
<i>Expenses:</i>				
Personal services.....	420,931	446,924	446,906	18
Professional services.....	167,348	204,695	202,976	1,719
Operating expenses.....	602,600	643,312	627,188	16,124
Debt service.....	7,700	7,700	7,653	47
<i>Total Expenses.....</i>	<u>1,198,579</u>	<u>1,302,631</u>	<u>1,284,723</u>	<u>17,908</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	921	201,921	(25,526)	(227,447)
Transfers in.....			250,000	250,000
<i>Net Change in Fund Equity.....</i>	921	201,921	224,474	22,553
<i>Fund Equity At Beginning Of Year.....</i>	(204,897)	(204,897)	(204,897)	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,898	3,898	3,898	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ (200,078)</u>	<u>\$ 922</u>	<u>\$ 23,475</u>	<u>\$ 22,553</u>

*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, 2007

	<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.....	\$ 1,918,295	\$ 1,927,295	\$ 1,982,557	\$ 55,262
Other.....			5,658	5,658
<i>Total Revenues.....</i>	<u>1,918,295</u>	<u>1,927,295</u>	<u>1,988,215</u>	<u>60,920</u>
<i>Expenses:</i>				
Personal services.....	201,369	272,769	272,341	428
Professional services.....	591,008	250,437	245,352	5,085
Operating expenses.....	1,041,915	1,333,887	1,328,625	5,262
Debt service.....	80,000	57,199	57,199	0
<i>Total Expenses.....</i>	<u>1,914,292</u>	<u>1,914,292</u>	<u>1,903,517</u>	<u>10,775</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	4,003	13,003	84,698	71,695
<i>Fund Equity At Beginning Of Year.....</i>				
	(12,641)	(12,641)	(12,641)	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	223	223	223	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ (8,415)</u>	<u>\$ 585</u>	<u>\$ 72,280</u>	<u>\$ 71,695</u>

*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, 2007

	<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.....	\$ 3,291,500	\$ 4,493,500	\$ 4,182,077	\$ (311,423)
Other.....			2,995	2,995
<i>Total Revenues</i>	<u>3,291,500</u>	<u>4,493,500</u>	<u>4,185,072</u>	<u>(308,428)</u>
<i>Expenses:</i>				
Personal services.....	233,192	233,292	226,687	6,605
Professional services.....	1,215,060	2,071,571	2,067,057	4,514
Operating expenses.....	1,820,567	1,954,096	1,908,917	45,179
Capital outlays.....	10,000	20,259	15,501	4,758
<i>Total Expenses</i>	<u>3,278,819</u>	<u>4,279,218</u>	<u>4,218,162</u>	<u>61,056</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	12,681	214,282	(33,090)	(247,372)
Transfers in.....			250,000	250,000
<i>Net Change in Fund Equity</i>	12,681	214,282	216,910	2,628
<i>Fund Equity At Beginning Of Year</i>	(236,791)	(236,791)	(236,791)	0
<i>Prior Year Encumbrances Appropriated</i>	22,217	22,217	22,217	0
<i>Fund Equity At End Of Year</i>	<u>\$ (201,893)</u>	<u>\$ (292)</u>	<u>\$ 2,336</u>	<u>\$ 2,628</u>

*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, 2007

	<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.....	\$ 1,820,229	\$ 1,947,229	\$ 1,689,987	\$ (257,242)
Other.....			6,617	6,617
<i>Total Revenues</i>	<u>1,820,229</u>	<u>1,947,229</u>	<u>1,696,604</u>	<u>(250,625)</u>
<i>Expenses:</i>				
Personal services.....	361,262	365,638	318,949	46,689
Professional services.....	138,501	111,225	104,096	7,129
Operating expenses.....	1,314,148	1,338,448	1,332,517	5,931
Capital outlays.....	9,000	7,600	7,563	37
<i>Total Expenses</i>	<u>1,822,911</u>	<u>1,822,911</u>	<u>1,763,125</u>	<u>59,786</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(2,682)	124,318	(66,521)	(190,839)
Transfers in.....			200,000	200,000
<i>Net Change in Fund Equity</i>	(2,682)	124,318	133,479	9,161
<i>Fund Equity At Beginning Of Year</i>	(128,269)	(128,269)	(128,269)	0
<i>Prior Year Encumbrances Appropriated</i>	4,215	4,215	4,215	0
<i>Fund Equity At End Of Year</i>	<u>\$ (126,736)</u>	<u>\$ 264</u>	<u>\$ 9,425</u>	<u>\$ 9,161</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, 2007

	<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.....	\$ 2,056,378	\$ 2,056,378	\$ 1,802,716	\$ (253,662)
Other.....			2,388	2,388
<i>Total Revenues</i>	<u>2,056,378</u>	<u>2,056,378</u>	<u>1,805,104</u>	<u>(251,274)</u>
<i>Expenses:</i>				
Personal services.....	315,284	337,284	331,850	5,434
Professional services.....	141,136	134,236	93,445	40,791
Operating expenses.....	1,599,958	1,600,858	1,235,719	365,139
Capital outlays.....	294,575	347,291	346,501	790
<i>Total Expenses</i>	<u>2,350,953</u>	<u>2,419,669</u>	<u>2,007,515</u>	<u>412,154</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(294,575)	(363,291)	(202,411)	160,880
Transfers out.....		(15,510)		15,510
<i>Net Change in Fund Equity</i>	(294,575)	(378,801)	(202,411)	176,390
<i>Fund Equity At Beginning Of Year</i>	1,566,362	1,566,362	1,566,362	0
<i>Prior Year Encumbrances Appropriated</i>	294,575	294,575	294,575	0
<i>Fund Equity At End Of Year</i>	<u>\$ 1,566,362</u>	<u>\$ 1,482,136</u>	<u>\$ 1,658,526</u>	<u>\$ 176,390</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, 2007

	<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.....	\$ 47,320	\$ 47,320	\$ 52,050	\$ 4,730
<i>Total Revenues</i>	<u>47,320</u>	<u>47,320</u>	<u>52,050</u>	<u>4,730</u>
<i>Expenses:</i>				
Professional services.....		15,700	9,550	6,150
Operating expenses.....	40,139	47,078	41,558	5,520
Capital outlays.....		25,300	23,731	1,569
<i>Total Expenses</i>	<u>40,139</u>	<u>88,078</u>	<u>74,839</u>	<u>13,239</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	7,181	(40,758)	(22,789)	17,969
<i>Fund Equity At Beginning Of Year</i>	134,345	134,345	134,345	0
<i>Prior Year Encumbrances Appropriated</i>	<u>7,635</u>	<u>7,635</u>	<u>7,635</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 149,161</u>	<u>\$ 101,222</u>	<u>\$ 119,191</u>	<u>\$ 17,969</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, 2007

	<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.....	\$ 417,450	\$ 417,450	\$ 447,370	\$ 29,920
Other.....			5,082	5,082
<i>Total Revenues</i>	<u>417,450</u>	<u>417,450</u>	<u>452,452</u>	<u>35,002</u>
<i>Expenses:</i>				
Personal services.....	214,714	253,714	249,430	4,284
Professional services.....	204,669	224,894	210,943	13,951
Operating expenses.....	10,300	14,945	12,573	2,372
Capital outlays.....	1,457	4,087	3,943	144
<i>Total Expenses</i>	<u>431,140</u>	<u>497,640</u>	<u>476,889</u>	<u>20,751</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(13,690)	(80,190)	(24,437)	55,753
<i>Fund Equity At Beginning Of Year</i>	171,489	171,489	171,489	0
<i>Prior Year Encumbrances Appropriated</i>	23,626	23,626	23,626	0
<i>Fund Equity At End Of Year</i>	<u>\$ 181,425</u>	<u>\$ 114,925</u>	<u>\$ 170,678</u>	<u>\$ 55,753</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Healthcare-Self Insurance-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2007

	<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.....	\$ 49,858,000	\$ 67,204,242	\$ 44,094,419	\$ (23,109,823)
Other.....		2,098	745,587	743,489
<i>Total Revenues</i>	<u>49,858,000</u>	<u>67,206,340</u>	<u>44,840,006</u>	<u>(22,366,334)</u>
<i>Expenses:</i>				
Professional services.....	<u>49,858,000</u>	<u>66,598,000</u>	<u>40,077,582</u>	<u>26,520,418</u>
<i>Total Expenses</i>	<u>49,858,000</u>	<u>66,598,000</u>	<u>40,077,582</u>	<u>26,520,418</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	0	608,340	4,762,424	4,154,084
Transfers in.....			3,934,762	3,934,762
Transfers out.....		(3,934,762)	(3,934,762)	0
<i>Net Change in Fund Equity</i>	0	(3,326,422)	4,762,424	8,088,846
<i>Fund Equity At Beginning Of Year</i>	<u>5,611,781</u>	<u>5,611,781</u>	<u>5,611,781</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 5,611,781</u>	<u>\$ 2,285,359</u>	<u>\$ 10,374,205</u>	<u>\$ 8,088,846</u>

*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, 2007

	<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.....	\$ 2,259,040	\$ 2,259,040	\$ 1,839,193	\$ (419,847)
Other.....			52,809	52,809
<i>Total Revenues.....</i>	<u>2,259,040</u>	<u>2,259,040</u>	<u>1,892,002</u>	<u>(367,038)</u>
<i>Expenses:</i>				
Personal services.....	157,290	152,290	144,471	7,819
Professional services.....	2,119,213	2,261,447	1,968,838	292,609
Operating expenses.....	42,375	50,341	43,354	6,987
Capital outlays.....	3,149	10,749	5,443	5,306
<i>Total Expenses.....</i>	<u>2,322,027</u>	<u>2,474,827</u>	<u>2,162,106</u>	<u>312,721</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(62,987)	(215,787)	(270,104)	(54,317)
<i>Fund Equity At Beginning Of Year.....</i>	3,979,448	3,979,448	3,979,448	0
<i>Prior Year Encumbrances Appropriated.....</i>	62,987	62,987	62,987	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 3,979,448</u>	<u>\$ 3,826,648</u>	<u>\$ 3,772,331</u>	<u>\$ (54,317)</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, etc.
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<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.
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<i>Other Agency Funds</i>	Other miscellaneous Agency Funds, for which the County acts as custodian, are reported under this heading.
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Combining Statement of Changes in Assets and Liabilities-Agency Funds

For the Year Ended December 31, 2007

Payroll Agency Funds	Balance at			
	Beginning of Year	Additions	Deductions	End of Year
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 4,458,619	\$ 231,518,384	\$ 232,368,739	\$ 3,608,264
Total Assets.....	\$ 4,458,619	\$ 231,518,384	\$ 232,368,739	\$ 3,608,264
<i>Liabilities</i>				
Due to other governments.....	\$ 4,167,332	\$ 99,673,976	\$ 100,492,543	\$ 3,348,765
Other liabilities.....	291,287	131,844,408	131,876,196	259,499
Total Liabilities.....	\$ 4,458,619	\$ 231,518,384	\$ 232,368,739	\$ 3,608,264
Undivided Tax Agency Funds				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 48,560,743	\$ 811,273,361	\$ 816,509,953	\$ 43,324,151
Collateral on loaned securities.....	1,583,099	20,809	1,583,099	20,809
Taxes levied for other governments.....	612,003,835	550,139,973	573,991,582	588,152,226
Total Assets.....	\$ 662,147,677	\$ 1,361,434,143	\$ 1,392,084,634	\$ 631,497,186
<i>Liabilities</i>				
Due to other governments.....	\$ 660,564,578	\$ 1,361,413,334	\$ 1,390,501,535	\$ 631,476,377
Obligations under securities lending.....	1,583,099	20,809	1,583,099	20,809
Total Liabilities.....	\$ 662,147,677	\$ 1,361,434,143	\$ 1,392,084,634	\$ 631,497,186
Other Agency Funds				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 15,916,094	\$ 96,128,921	\$ 96,771,642	\$ 15,273,373
Cash and cash equivalents- segregated accounts.....	17,460,388	156,088,075	152,882,587	20,665,876
Collateral on loaned securities.....	1,344,357		1,344,357	0
Total Assets.....	\$ 34,720,839	\$ 252,216,996	\$ 250,998,586	\$ 35,939,249
<i>Liabilities</i>				
Undistributed assets.....	\$ 0	\$ 28,957,306	\$ 28,957,306	\$ 0
Due to other governments.....	831,154	5,887,125	6,093,235	625,044
Obligations under securities lending.....	1,344,357		1,344,357	0
Other liabilities.....	32,545,328	217,372,565	214,603,688	35,314,205
Total Liabilities.....	\$ 34,720,839	\$ 252,216,996	\$ 250,998,586	\$ 35,939,249
Total Agency Funds				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 68,935,456	\$ 1,138,920,666	\$ 1,145,650,334	\$ 62,205,788
Cash and cash equivalents- segregated accounts.....	17,460,388	156,088,075	152,882,587	20,665,876
Collateral on loaned securities.....	2,927,456	20,809	2,927,456	20,809
Taxes levied for other governments.....	612,003,835	550,139,973	573,991,582	588,152,226
Total Assets.....	\$ 701,327,135	\$ 1,845,169,523	\$ 1,875,451,959	\$ 671,044,699
<i>Liabilities</i>				
Undistributed assets.....	\$ 0	\$ 28,957,306	\$ 28,957,306	\$ 0
Due to other governments.....	665,563,064	1,466,974,435	1,497,087,313	635,450,186
Obligations under securities lending.....	2,927,456	20,809	2,927,456	20,809
Other liabilities.....	32,836,615	349,216,973	346,479,884	35,573,704
Total Liabilities.....	\$ 701,327,135	\$ 1,845,169,523	\$ 1,875,451,959	\$ 671,044,699

Capital Assets Used in the Operation of Governmental Funds

*Schedule of Capital Assets Used in the Operation of Governmental Funds
By Source*

December 31, 2007

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,783,660
Land improvements.....	3,897,916
Buildings, structures, and improvements.....	218,013,980
Furniture, fixtures, and equipment.....	49,215,080
Infrastructure.....	342,584,307
Construction-in-progress.....	6,187,271
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 627,682,214</u>
<i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 27,100,131
Special revenue fund revenues.....	34,465,163
Capital projects.....	558,876,973
Donations.....	7,239,947
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 627,682,214</u>

*Schedule of Capital Assets Used in the Operation of Governmental Funds
By Function and Activity*

December 31, 2007

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings, Structures and Improvements</i>	<i>Furniture, Fixtures and Equipment</i>	<i>Infrastructure</i>	<i>Total</i>
<i>General Government:</i>						
Legislative and Executive.....	\$	\$	\$	\$ 470,605	\$	\$ 470,605
Data Processing.....				1,346,731		1,346,731
Auditor.....				586,319		586,319
Treasurer.....				151,828		151,828
Recorder.....				170,849		170,849
Board of Elections.....				24,020		24,020
Public Works.....	965,977	2,301,863	45,588,196	402,000		49,258,036
<i>Total General Government.....</i>	<u>965,977</u>	<u>2,301,863</u>	<u>45,588,196</u>	<u>3,152,352</u>	<u>0</u>	<u>52,008,388</u>
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			33,953,601	17,015,948		50,969,549
County Courts.....	3,077,078		88,961,659	5,674,300		97,713,037
Prosecutor.....				264,063		264,063
Coroner.....	400,000		2,800,024	2,060,245		5,260,269
Forensic Crime Lab.....				1,434,380		1,434,380
Animal Shelter.....	6,169		6,742,238	454,654		7,203,061
<i>Total Judicial and Law Enforcement.....</i>	<u>3,483,247</u>	<u>0</u>	<u>132,457,522</u>	<u>26,903,590</u>	<u>0</u>	<u>162,844,359</u>
<i>Environment and Public Works:</i>						
Memorial Hall.....	42,345		1,707,815	30,041		1,780,201
Public works.....				85,472		85,472
County Engineer.....	126,801		5,187,918	6,024,040	342,584,307	353,923,066
<i>Total Environment and Public Works.....</i>	<u>169,146</u>	<u>0</u>	<u>6,895,733</u>	<u>6,139,553</u>	<u>342,584,307</u>	<u>355,788,739</u>
<i>Social Services:</i>						
Job and Family Services.....	169,611		14,685,359	3,221,625		18,076,595
Board of Mental Retardation.....	713,618	195,017	9,507,358	8,034,160		18,450,153
ADAMHS Board.....	36,570		2,012,103	151,066		2,199,739
Country View Manor.....						0
<i>Total Social Services.....</i>	<u>919,799</u>	<u>195,017</u>	<u>26,204,820</u>	<u>11,406,851</u>	<u>0</u>	<u>38,726,487</u>
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			4,215,247	305,036		4,520,283
County Parks.....	2,245,491	1,401,036	2,652,462	1,307,698		7,606,687
<i>Total Community And Economic Development.....</i>	<u>2,245,491</u>	<u>1,401,036</u>	<u>6,867,709</u>	<u>1,612,734</u>	<u>0</u>	<u>12,126,970</u>
Construction-in-progress.....			0		6,187,271	6,187,271
<i>Total Governmental Funds Capital Assets....</i>	<u>\$ 7,783,660</u>	<u>\$ 3,897,916</u>	<u>\$ 218,013,980</u>	<u>\$ 49,215,080</u>	<u>\$ 348,771,578</u>	<u>\$ 627,682,214</u>

*Schedule of Changes in Capital Assets Used in the Operation of Governmental Funds
By Function and Activity*

For the Year Ended December 31, 2007

<i>Function and Activity</i>	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2007</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 482,036	\$	\$ (11,431)	\$ 470,605
Data Processing.....	1,384,018	137,640	(174,927)	1,346,731
Auditor.....	601,965	14,410	(30,056)	586,319
Treasurer.....	142,182	16,389	(6,743)	151,828
Recorder.....	173,134	14,662	(16,947)	170,849
Board of Elections.....	188,994		(164,974)	24,020
Public Works.....	49,250,545	7,491		49,258,036
<i>Total General Government.....</i>	<u>52,222,874</u>	<u>190,592</u>	<u>(405,078)</u>	<u>52,008,388</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	48,863,527	2,200,480	(94,458)	50,969,549
County Courts.....	48,556,688	49,757,218	(600,869)	97,713,037
Prosecutor.....	331,177	45,530	(112,644)	264,063
Coroner.....	5,149,445	393,891	(283,067)	5,260,269
Forensic Crime Lab.....	1,599,934	108,895	(274,449)	1,434,380
Animal Shelter.....	7,189,509	13,552		7,203,061
<i>Total Judicial and Law Enforcement.....</i>	<u>111,690,280</u>	<u>52,519,566</u>	<u>(1,365,487)</u>	<u>162,844,359</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,780,201			1,780,201
Public Works.....	85,472	0		85,472
County Engineer.....	355,718,372	624,093	(2,419,399)	353,923,066
<i>Total Environment and Public Works.....</i>	<u>357,584,045</u>	<u>624,093</u>	<u>(2,419,399)</u>	<u>355,788,739</u>
<i>Social Services:</i>				
Job and Family Services.....	17,997,091	85,490	(5,986)	18,076,595
Board of Mental Retardation.....	16,736,540	1,718,788	(5,175)	18,450,153
ADAMHS Board.....	51,397	2,148,342		2,199,739
Country View Manor.....	2,206,778		(2,206,778)	0
<i>Total Social Services.....</i>	<u>36,991,806</u>	<u>3,952,620</u>	<u>(2,217,939)</u>	<u>38,726,487</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	4,520,283			4,520,283
County Parks.....	7,553,551	83,170	(30,034)	7,606,687
<i>Total Community And Economic Development.....</i>	<u>12,073,834</u>	<u>83,170</u>	<u>(30,034)</u>	<u>12,126,970</u>
Construction-in-progress.....	44,863,410	10,711,510	(49,387,649)	6,187,271
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 615,426,249</u>	<u>\$ 68,081,551</u>	<u>\$ (55,825,586)</u>	<u>\$ 627,682,214</u>

MONTGOMERY
C O U N T Y , O H I O

S T A T I S T I C A L S E C T I O N

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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 244 to 251.
<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 252 to 258.
<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 259 to 263.
<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 264 to 266.
<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 267 to 270.

Net Assets by Component

*Last Six Fiscal Years
(accrual basis of accounting)*

	2002	2003	2004	2005	2006	2007
<i>Governmental activities</i>						
Invested in capital assets, net of related debt	\$ 407,378,685	\$ 411,090,737	\$ 444,770,518	\$ 452,461,084	\$ 474,924,692	\$ 481,087,797
Restricted	164,410,827	107,492,004	87,809,491	123,622,195	119,149,399	126,712,519
Unrestricted	161,144,572	182,184,395	198,992,236	195,228,532	196,327,331	193,483,412
<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>	<u>790,401,422</u>	<u>801,283,728</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	253,206,796	262,389,063
Restricted		86,435,682	77,488,972	63,379,667	23,074,519	27,907,464
Unrestricted	142,772,889	47,010,304	50,350,398	49,633,585	95,347,750	95,003,952
<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>	<u>371,629,065</u>	<u>385,300,479</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	728,131,488	743,476,860
Restricted	164,410,827	193,927,686	165,298,463	187,001,862	142,223,918	154,619,983
Unrestricted	303,917,461	229,194,699	249,342,634	244,862,117	291,675,081	288,487,364
<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>	<u>\$ 1,162,030,487</u>	<u>\$ 1,186,584,207</u>

Changes in Net Assets

Last Six Fiscal Years

(accrual basis of accounting)

(Cont'd.)

	2002	2003	2004	2005	2006	2007
Expenses						
<i>Governmental activities:</i>						
General government	\$ 34,130,942	\$ 38,814,646	\$ 36,349,528	\$ 39,848,363	\$ 44,923,936	\$ 49,841,809
Judicial and law enforcement	135,730,501	142,001,155	137,040,737	144,401,974	143,283,074	156,772,668
Environment and public works	15,480,097	20,663,599	14,833,792	17,672,017	17,673,013	19,748,227
Social services	247,528,396	247,022,760	247,152,140	267,866,466	279,038,800	290,281,621
Community and economic development	31,588,870	29,123,008	17,762,217	18,589,022	16,029,837	17,907,526
Interest and fiscal charges on long-term debt	2,356,195	2,224,643	2,076,732	2,407,699	2,411,043	2,330,933
<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>	<u>503,359,703</u>	<u>536,882,784</u>
<i>Business-type activities:</i>						
Water	29,210,025	26,823,908	28,871,495	32,024,037	32,300,477	34,200,969
Wastewater	36,104,975	37,317,021	36,919,726	39,093,555	44,826,202	44,592,238
Solid Waste Management	19,269,319	19,046,559	19,020,082	17,308,881	18,255,612	18,060,302
Parking Facilities	917,228	1,578,828	1,514,105	1,380,872	1,439,069	1,326,673
Stillwater Center	11,061,211	12,395,350	13,334,343	13,343,604	14,136,615	15,244,450
<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>	<u>110,957,975</u>	<u>113,424,632</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>	<u>\$ 614,317,678</u>	<u>\$ 650,307,416</u>
Program Revenues						
<i>Governmental activities:</i>						
Charges for Services						
General government	\$ 21,496,187	\$ 22,090,706	\$ 21,570,071	\$ 24,060,553	\$ 28,720,706	\$ 31,882,073
Judicial and law enforcement	13,857,959	16,184,925	17,507,587	17,774,297	17,898,357	18,050,344
Environment and public works	4,378,272	3,260,531	3,071,520	3,313,986	3,338,282	2,744,670
Social services	7,556,601	5,381,190	6,643,553	10,702,937	11,177,119	13,924,916
Community and economic development	2,442,001	2,415,895	1,736,078	1,791,833	1,613,826	1,702,569
Operating grants and contributions	182,653,480	192,487,242	210,065,383	217,009,995	215,556,976	236,442,434
Capital grants and contributions	9,848,858	7,021,003	6,389,395	18,314,683	5,905,104	5,420,668
<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>	<u>284,210,370</u>	<u>310,167,674</u>
<i>Business-type activities:</i>						
Charges for Services						
Water	29,742,197	27,102,235	26,775,464	30,110,071	28,945,526	32,056,073
Wastewater	37,582,338	36,223,679	37,305,281	40,875,470	41,609,213	45,462,572
Solid Waste Management	22,632,957	24,425,832	23,165,554	22,293,588	23,001,436	22,606,698
Parking Facilities	1,027,341	1,508,709	1,712,351	1,743,652	1,773,177	1,756,937
Stillwater Center	9,244,505	9,697,340	10,821,450	11,210,167	11,914,179	12,034,754
Capital grants and contributions	5,210,741	1,614,624	5,741,629	2,146,137	3,486,556	6,346,752
<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>	<u>110,730,087</u>	<u>120,263,786</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>	<u>\$ 394,940,457</u>	<u>\$ 430,431,460</u>
Net (Expense)/Revenue						
<i>Governmental activities</i>	(224,581,643)	(231,008,319)	(188,231,559)	(197,817,257)	(219,149,333)	(226,715,110)
<i>Business-type activities</i>	8,877,321	3,410,753	5,861,978	5,228,136	(227,888)	6,839,154
<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>	<u>\$ (219,377,221)</u>	<u>\$ (219,875,956)</u>

Changes in Net Assets (Cont'd.)

*Last Six Fiscal Years
(accrual basis of accounting)*

	2002	2003	2004	2005	2006	2007
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	\$ 19,002,013	\$ 17,971,448
Mental Retardation	4,086,789	3,849,843	3,953,997	3,910,012	3,747,929	3,512,914
Human Services	72,223,077	69,006,700	91,539,155	88,519,306	88,861,337	89,064,740
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276	65,645,345	64,691,720
Other taxes	8,211,846	8,523,529	8,631,279	8,929,500	8,581,018	9,224,146
Grants and contributions not restricted to specific progra	21,060,412	21,534,566	21,299,144	20,956,377	22,361,933	20,671,328
Gain from disposal of capital assets	918,730	218,291	295,706	193,433	147,373	159,589
Unrestricted investment earnings	30,243,526	9,057,075	6,641,656	12,822,158	24,822,378	30,689,097
Miscellaneous	17,690,687	9,355,171	7,578,736	5,981,854	7,934,146	4,901,027
Transfers	(4,336,621)	(3,474,100)	(3,744,688)	(1,469,729)	(2,864,528)	(3,288,593)
<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>	<u>238,238,944</u>	<u>237,597,416</u>
<i>Business-type activities:</i>						
Gain from disposal of capital assets	1,125	165,076	25,675	484,521	26,013	75,444
Unrestricted investment earnings	709,424	203,981	445,850	1,355,738	2,194,489	2,319,986
Miscellaneous	373,509	1,130,587	1,230,883	979,533	3,068,030	1,148,237
Transfers	4,336,621	3,474,100	3,744,688	1,469,729	2,864,528	3,288,593
<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>	<u>8,153,060</u>	<u>6,832,260</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>	<u>\$ 246,392,004</u>	<u>\$ 244,429,676</u>
Change in Net Assets						
<i>Governmental activities</i>	\$ 4,175,009	\$ (32,166,948)	\$ 30,805,109	\$ 24,337,197	\$ 19,089,611	\$ 10,882,306
<i>Business-type activities</i>	14,298,000	8,384,497	11,309,074	9,517,657	7,925,172	13,671,414
<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>	<u>\$ 27,014,783</u>	<u>\$ 24,553,720</u>

*Governmental Activities Tax Revenues by Source**Last Six Fiscal Years**(accrual basis of accounting)*

	2002	2003	2004	2005	2006	2007
Property taxes levied for:						
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013	\$ 17,971,448
Mental retardation	4,086,789	3,849,843	3,953,997	3,910,012	3,747,929	3,512,914
Human services	72,223,077	69,006,700	91,539,155	88,519,306	88,861,337	89,064,740
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276	65,645,345	64,691,720
Other taxes:						
Real property transfer tax	1,840,654	2,066,302	2,188,770	2,386,153	2,067,196	2,444,347
Hotel/motel lodging tax	2,236,512	2,343,618	2,279,793	2,393,631	2,244,280	2,557,115
Motor vehicle license tax	4,134,680	4,113,609	4,162,716	4,149,716	4,269,542	4,222,684
Total tax revenues	<u>\$ 163,179,918</u>	<u>\$ 162,150,368</u>	<u>\$ 186,966,114</u>	<u>\$ 183,670,361</u>	<u>\$ 185,837,642</u>	<u>\$ 184,464,968</u>

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	1998	1999	2000	2001
General Fund				
Reserved	\$ 890,908	\$ 1,053,843	\$ 644,284	\$ 212,959
Unreserved	53,655,455	38,090,481	49,366,033	65,166,836
Total General Fund	54,546,363	39,144,324	50,010,317	65,379,795
Children Services				
Reserved	2,453,845	559,372	369,631	118,458
Unreserved	(1,508,788)	2,434,633	1,752,738	494,725
Total Children Services Fund	945,057	2,994,005	2,122,369	613,183
Alcohol, Drug Addiction and Mental Health Services Bd.				
Reserved	16,569,973	22,197,033	18,509,468	17,941,936
Unreserved	(11,780,159)	(15,672,940)	(15,025,452)	(10,875,927)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	4,789,814	6,524,093	3,484,016	7,066,009
Job & Family Services				
Reserved	18,171,821	11,553,874	20,879,906	10,737,234
Unreserved	(22,206,857)	(6,157,945)	(23,293,446)	(2,420,625)
Total Job & Family Services Fund	(4,035,036)	5,395,929	(2,413,540)	8,316,609
Human Services Levy				
Reserved	1,174,619	1,017,044	6,194,436	2,540,099
Unreserved	44,507,731	34,648,931	36,958,909	41,442,609
Total Human Services Levy Fund	45,682,350	35,665,975	43,153,345	43,982,708
Other Governmental Funds				
Reserved	31,105,387	50,505,002	47,251,951	38,587,309
Unreserved, reported in:				
Special revenue funds	42,720,411	69,885,030	72,628,589	81,519,786
Capital projects funds	37,025,976	28,547,434	26,114,735	35,265,747
Total Other Governmental Funds	110,851,774	148,937,466	145,995,275	155,372,842
Total Fund Balances of Governmental Funds	\$ 212,780,322	\$ 238,661,792	\$ 242,351,782	\$ 280,731,146

2002	2003	2004	2005	2006	2007
\$ 36,778	\$ 362,478	\$ 492,188	\$ 411,819	552,592	\$ 6,537,896
70,909,804	58,192,815	49,049,450	54,644,285	47,919,115	46,602,497
70,946,582	58,555,293	49,541,638	55,056,104	48,471,707	53,140,393
126,702	180,297	268,681	177,802	90,032	76,153
(1,066,011)	5,984,219	1,770,385	6,505,270	5,997,324	4,149,270
(939,309)	6,164,516	2,039,066	6,683,072	6,087,356	4,225,423
10,129,657	21,325,858	18,472,657	24,535,205	24,116,837	33,553,269
(1,090,994)	(16,003,812)	(12,316,901)	(19,487,206)	(17,708,689)	(26,738,868)
9,038,663	5,322,046	6,155,756	5,047,999	6,408,148	6,814,401
10,860,456	13,048,074	16,623,352	10,625,703	5,689,697	4,222,404
(6,978,034)	(15,709,797)	(15,105,548)	(7,002,332)	(2,820,309)	9,382,346
3,882,422	(2,661,723)	1,517,804	3,623,371	2,869,388	13,604,750
632,441	1,027,824	576,147	551,305	635,048	106,202
30,357,279	23,099,861	56,141,555	56,073,366	53,961,571	50,433,380
30,989,720	24,127,685	56,717,702	56,624,671	54,596,619	50,539,582
45,168,039	32,180,460	59,425,914	40,360,394	25,193,803	32,791,001
77,422,317	75,517,648	57,557,659	65,723,692	65,858,636	72,200,327
39,583,518	38,333,187	(2,100,841)	31,320,641	51,653,666	35,617,153
162,173,874	146,031,295	114,882,732	137,404,727	142,706,105	140,608,481
\$ 276,091,952	\$ 237,539,112	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

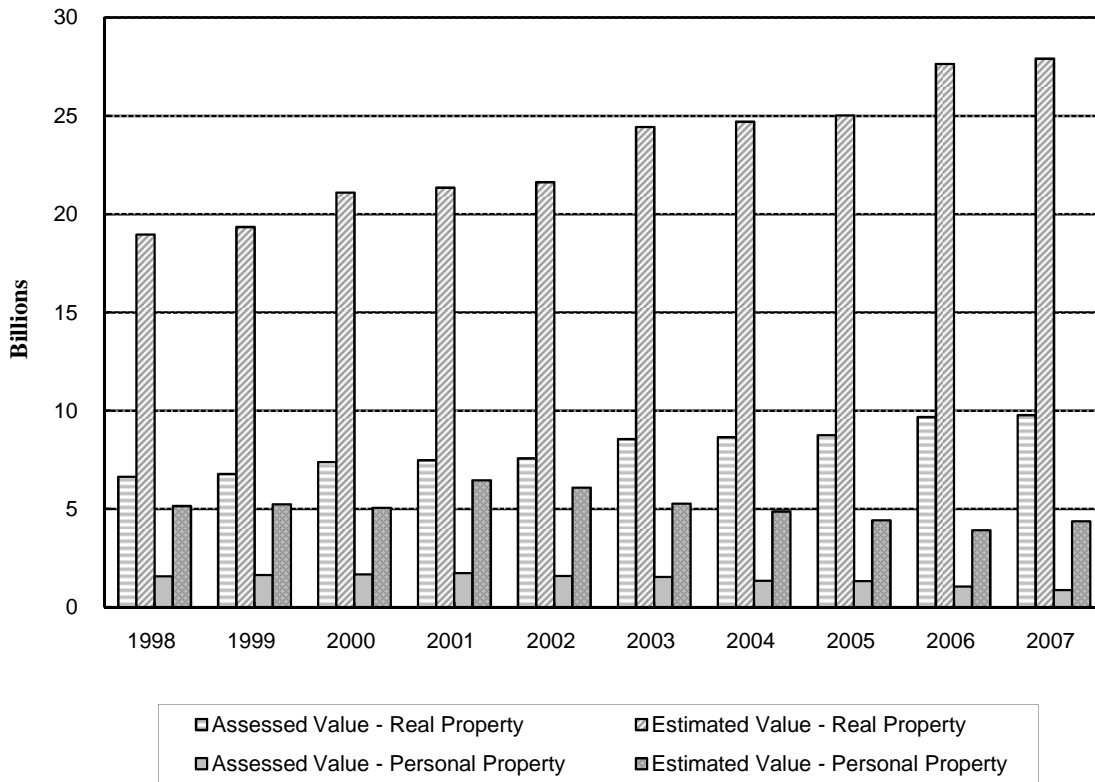
	1998	1999	2000	2001
<i>Revenues:</i>				
Property taxes	\$ 86,447,250	\$ 87,678,617	\$ 89,119,451	\$ 90,230,887
Sales tax	59,291,722	62,860,529	64,101,822	63,935,966
Other taxes	7,579,902	8,012,521	8,142,536	7,773,930
Licenses and permits	1,820,706	2,399,728	2,559,856	2,475,534
Fees and charges for services	33,946,516	35,505,136	35,370,277	38,382,995
Fines and forfeitures	1,295,105	1,716,496	1,552,331	1,516,569
Special assessments	497,779	470,195	255,602	417,505
Intergovernmental	164,395,851	198,533,889	198,221,535	264,702,316
Investment earnings	26,391,210	11,887,399	38,602,928	42,171,691
Miscellaneous	6,293,644	11,715,727	14,291,053	14,360,408
Total Revenues	387,959,685	420,780,237	452,217,391	525,967,801
<i>Expenditures:</i>				
<i>Current:</i>				
General government	19,712,683	22,012,933	22,399,440	27,593,383
Judicial and law enforcement	104,138,662	109,947,009	115,450,990	124,782,866
Environment and public works	17,259,191	16,257,398	18,996,364	17,679,547
Social services	178,706,422	192,446,345	209,114,973	236,851,122
Community and economic development	12,672,741	19,037,226	16,257,192	18,666,457
Capital outlay	13,495,592	29,960,357	41,662,113	32,305,204
<i>Intergovernmental:</i>				
General government			53,300	53,300
Social services	5,664,054	16,405,742	11,247,398	11,403,269
Community and economic development	5,587,161	3,302,388	7,166,566	7,344,899
Environment and public works	1,262,781	210,941	218,324	225,965
<i>Debt service (including capital lease payments):</i>				
Principal retirement	1,604,924	1,936,204	1,857,230	3,196,624
Interest and fiscal charges	1,510,089	1,629,644	2,189,418	2,536,118
Total Expenditures	361,614,300	413,146,187	446,613,308	482,638,754
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures</i>	26,345,385	7,634,050	5,604,083	43,329,047
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	66,661	76,332	55,992	60,111
Inception of capital leases	149,901	496,621	317,358	391,954
Bonds issued	88,500	13,025,000	8,000,000	354,465
Refunding bonds issued				
Premium on bond issuance				
Redemption of refunded bonds				
Transfers in	122,332,026	117,552,045	115,573,463	100,992,875
Transfers out	(127,547,045)	(122,356,194)	(121,876,691)	(108,255,768)
Total Other Financing Sources And Uses.....	(4,909,957)	8,793,804	2,070,122	(6,456,363)
Net Change in Fund Balances	21,435,428	16,427,854	7,674,205	36,872,684
<i>Fund Balance at Beginning Of Year.....</i>	189,562,671	212,780,322	238,661,792	242,351,782
<i>Fund Balance reclassified/restated</i>	1,782,223	9,453,616	(3,984,215)	1,506,680
Fund Balance at End Of Year.....	\$ 212,780,322	\$ 238,661,792	\$ 242,351,782	\$ 280,731,146
<i>Ratio of total debt service as a percentage of noncapital expenditures.....</i>	0.89%	0.93%	1.00%	1.27%

2002	2003	2004	2005	2006	2007
\$ 89,821,906	\$ 89,784,186	\$ 110,542,041	\$ 111,781,459	\$ 111,555,518	\$ 109,216,656
62,952,069	64,564,376	65,568,624	65,853,109	64,734,278	64,377,557
8,211,846	8,523,529	8,631,279	8,929,500	8,581,018	9,224,146
2,723,190	2,786,094	2,804,391	2,905,160	2,511,627	2,683,249
43,360,367	41,412,621	42,082,895	46,360,968	48,347,722	53,813,318
1,421,710	1,498,338	1,371,727	1,450,986	1,827,191	1,588,641
292,867	280,320	264,179	379,311	416,769	344,304
215,392,727	217,915,519	238,590,816	256,632,101	244,257,303	264,431,936
30,827,900	9,461,272	6,710,858	11,977,382	24,104,861	30,820,643
17,871,875	9,306,574	7,315,355	5,924,992	7,923,919	4,721,381
472,876,457	445,532,829	483,882,165	512,194,968	514,260,206	541,221,831
28,287,431	31,657,412	31,070,261	30,697,050	32,432,866	34,237,179
129,355,357	132,470,525	139,451,197	139,408,050	139,044,314	150,120,102
17,664,079	19,482,723	20,303,740	19,364,489	15,259,324	16,030,285
232,922,161	233,531,332	236,623,795	246,931,413	259,340,991	269,069,253
19,726,771	13,376,134	11,920,130	12,293,903	11,823,769	10,424,976
26,925,145	20,793,226	30,103,321	37,222,004	32,212,431	23,252,421
73,920	103,300	3,300	53,300	103,300	53,300
11,875,178	12,525,722	6,878,742	15,886,995	16,382,072	17,045,948
6,046,679	11,797,341	5,376,478	5,153,556	3,298,625	4,653,459
232,744	232,744	225,765	230,280	237,188	244,304
3,380,257	3,459,666	3,685,718	3,258,705	2,718,304	2,843,969
2,373,116	2,266,250	2,110,554	2,714,922	2,555,983	2,468,045
478,862,838	481,696,375	487,753,001	513,214,667	515,409,167	530,443,241
(5,986,381)	(36,163,546)	(3,870,836)	(1,019,699)	(1,148,961)	10,778,590
882,071	108,249	210,172	162,666	79,134	107,417
426,961	752,179	547,990	61,492	489,459	130,293
1,170,000			19,578,750	144,275	66,000
			16,015,846		
			1,845,821		
			(16,745,000)		
130,990,614	101,942,351	106,227,185	123,723,429	123,041,105	126,645,134
(132,122,459)	(105,192,076)	(109,798,925)	(125,200,279)	(125,905,633)	(129,933,727)
1,347,187	(2,389,297)	(2,813,578)	19,442,725	(2,151,660)	(2,984,883)
(4,639,194)	(38,552,843)	(6,684,414)	18,423,026	(3,300,621)	7,793,707
280,731,146	276,091,952	237,539,112	230,854,698	264,439,944	261,139,323
			15,162,220		
\$ 276,091,952	\$ 237,539,109	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030
1.27%	1.21%	1.29%	1.24%	1.08%	1.03%

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	
1998	\$ 6,635,726,270	\$ 18,959,217,914	\$ 1,563,579,180	\$ 5,148,179,762	\$ 8,199,305,450	\$ 24,107,397,676	12.94
1999	6,771,709,230	19,347,740,657	1,631,390,913	5,236,974,782	8,403,100,143	24,584,715,439	12.94
2000	7,383,870,500	21,096,772,857	1,659,017,780	5,057,003,279	9,042,888,280	26,153,776,136	12.94
2001	7,471,890,920	21,348,259,771	1,727,099,740	6,459,202,316	9,198,990,660	27,807,462,087	12.94
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



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 true value; other tangible personal property assessments are 12.5% of true value for fiscal year 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, with a statistical update every third year.

*Property Tax Rates--Direct and All Overlapping Governments
(Per \$1000 of Assessed Value)*

Last Ten Fiscal Years

(Cont'd.)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<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
Mental Retardation & DD	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	5.21	5.21	5.21	5.21
Human Services Levy B	5.03	5.03	5.03	5.03	5.03	5.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	12.94	12.94	12.94	12.94	12.94	12.94	13.94	13.94	13.94	13.94
<i>School Districts</i>										
Brookville	57.22	57.15	57.09	57.09	57.08	65.06	65.06	65.06	65.04	65.04
Centerville	56.48	56.05	55.85	60.75	60.75	60.75	60.75	60.75	67.65	67.65
Dayton	62.65	62.65	62.65	62.65	62.65	70.85	70.85	70.85	70.85	70.85
Huber Heights	47.92	47.71	54.11	54.10	54.09	54.03	54.02	54.02	60.48	60.44
Jefferson	56.40	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90
Kettering	53.10	53.10	53.10	56.30	56.30	60.90	60.90	67.80	67.80	67.80
Mad River	50.60	50.60	50.60	56.50	62.22	62.22	62.22	58.22	65.12	65.20
Miamisburg	44.95	44.63	46.88	46.52	47.70	47.02	46.92	47.78	46.63	46.63
New Lebanon	48.30	48.30	48.30	52.57	52.57	52.57	53.57	52.82	52.82	52.02
Northmont	59.03	58.93	58.85	58.83	58.80	58.35	64.15	64.15	64.15	64.15
Northridge	52.10	52.10	52.10	52.10	52.10	54.05	54.15	54.25	63.00	63.00
Oakwood	88.82	88.82	95.57	95.57	95.57	105.95	105.95	111.45	111.45	111.45
Trotwood-Madison	53.74	53.74	52.64	52.64	52.91	61.05	60.85	60.70	60.06	60.06
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	38.66	44.31	43.91	43.81
Vandalia-Butler	45.86	45.86	45.06	44.86	44.66	44.36	44.26	48.86	47.76	53.30
West Carrollton	53.26	53.26	53.26	60.66	59.67	59.67	65.55	65.55	65.55	65.55
<i>Out-Of-County School Districts</i>										
Beavercreek	42.90	42.00	42.60	42.12	45.40	43.50	49.00	48.40	47.10	47.10
Carlisle	43.70	50.51	50.51	49.85	49.60	49.60	43.70	43.70	43.70	43.70
Fairborn	41.80	41.80	44.70	44.64	44.70	44.70	44.40	44.40	44.20	44.20
Preble Shawnee	22.50	25.49	25.49	25.49	25.49	25.49	23.49	23.49	23.49	23.49
Tri County North	41.17	40.85	40.55	40.05	39.75	38.95	37.95	42.85	42.85	42.85
Springboro Community S.D.				51.96	51.06	50.91	49.91	55.76	65.27	62.86

*Property Tax Rates--County and All Overlapping Governments
(Per \$1000 of Assessed Value) (Cont'd.)*

Last Ten Fiscal Years

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<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	2.51	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.46	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	7.67	10.17	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	9.64	9.64	9.64	9.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	4.66	4.66	5.66	5.66	5.66	5.66	7.66	7.66	7.66	7.66
Huber Heights	11.76	11.74	11.69	11.68	11.64	11.62	11.59	11.58	11.54	11.67
Kettering	7.00	6.98	6.92	6.92	6.91	6.85	6.85	6.85	6.80	6.80
Miamisburg	7.03	6.35	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	14.70	14.70	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	11.80	11.80	11.80
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	9.02	12.02
Riverside	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	11.34	11.34
Trotwood	15.14	15.14	15.14	11.64	17.39	17.39	17.39	17.39	17.39	17.39
Union	13.11	16.03	16.03	16.03	16.03	16.03	16.03	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	13.30	13.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<i>Townships</i>										
Butler	17.60	17.60	17.60	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	11.40	11.40	11.40	11.40	11.40	11.40	12.90	12.90	13.90	13.90
German	15.70	15.70	16.70	16.70	16.70	17.20	16.20	16.20	16.20	16.20
Harrison	13.68	13.68	16.63	16.63	17.53	17.53	18.33	18.33	19.05	21.00
Jackson	18.70	18.70	18.70	18.70	18.70	18.70	18.50	16.00	16.00	19.35
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	17.25	17.25	18.25	18.25	18.75	18.55	18.55	18.25	18.25	18.90
Perry	10.80	10.80	11.00	11.30	11.30	11.30	11.10	11.10	11.10	11.10
Randolph	10.34	10.34	-	-	-	-	-	-	-	-
Washington	15.50	15.50	14.00	14.00	14.00	13.95	13.95	13.95	13.95	13.95
<i>Other Units</i>										
Dayton/Montgomery Library	0.26	0.26	0.26	0.26	0.26	0.26	0.26	1.25	1.25	1.25
Washington/Centerville Library	1.63	1.63	1.63	1.63	1.63	3.03	3.03	3.03	3.03	3.03
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Park District	1.20	1.20	1.20	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
Clayton Fire Dist				3.30	3.30	3.30	3.30	3.30	3.30	3.30
Germantown Cemetary				0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist				2.00	2.00	2.00	2.00	2.90	2.90	2.00

Source: Montgomery County Auditor's Office - Department of Finance

Principal Property Taxpayers

December 31, 2007

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$20,188,073	\$219,542,440	2.06%
Ohio Bell	8,160,876	84,698,970	0.80%
Delphi Automotive Systems LLC	3,439,902	42,161,070	0.40%
Vectren Energy Delivery of Ohio	2,957,382	30,613,350	0.29%
City of Dayton	2,445,499	34,089,740	0.32%
Dayton Mall Venture Inc.	2,188,544	31,558,840	0.30%
Huber Investment Corp.	1,708,583	29,216,530	0.27%
NCR Corporation	1,618,513	18,731,230	0.18%
Reed Elseveier	1,364,638	17,824,460	0.17%
Appleton Paper	1,358,676	14,226,480	0.13%
<i>Total Real and Personal Property Valuation</i>		<u>522,663,110</u>	<u>4.92%</u>
All Others		<u>10,109,027,029</u>	<u>95.08%</u>
<i>Total Assessed Valuation</i>		<u>\$10,631,690,139</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 2007 levy was based.

December 31, 1998

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$30,200,823	\$394,945,110	4.82%
Ohio Bell	10,507,654	138,032,720	1.68%
City of Dayton	2,132,566	102,522,620	1.25%
NCR Corporation	1,869,092	84,136,770	1.03%
Dayton Mall Venture Inc.	1,813,044	61,720,990	0.75%
General Telephone Co. of Ohio	1,639,697	20,544,010	0.25%
General Motors Corp.	1,496,522	82,066,420	1.00%
Huber Investment Corp.	1,328,306	80,459,690	0.98%
Delphi Automotive Systems LLC	964,858	53,350,080	0.65%
Kettering Medical Center	797,465	30,748,350	0.38%
<i>Total Real and Personal Property Valuation</i>		<u>1,048,526,760</u>	<u>12.79%</u>
All Others		<u>7,150,778,690</u>	<u>87.21%</u>
<i>Total Assessed Valuation</i>		<u>\$8,199,305,450</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 1998 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 Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1997	1998	\$ 94,415,815	\$ 92,268,244	97.7%	\$ 3,600,117	\$ 95,868,361
1998	1999	96,442,969	93,655,374	97.1%	3,672,969	97,328,343
1999	2000	98,871,625	96,148,720	97.2%	3,481,404	99,630,124
2000	2001	100,549,990	97,056,050	96.5%	2,834,370	99,890,420
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300
2004	2005	121,461,373	117,038,609	96.4%	6,427,547	123,466,156
2005	2006	118,675,374	115,024,835	96.9%	7,086,261	122,111,096
2006	2007	118,721,900	113,319,371	95.4%	6,266,644	119,586,015

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>
1998	\$ 356,443	\$ 344,528	96.7%	\$ 224,740
1999	425,342	386,095	90.8%	271,888
2000	250,040	231,704	92.7%	314,341
2001	289,773	281,506	97.1%	233,913
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

Source: Montgomery County Auditor's Office - Department of Finance

Computation of Legal Debt Margin

December 31, 2007

<i>Total of all County Debt Outstanding (1)</i>	\$	139,088,552
<i>Debt exempt from computation:</i>		
Special assessment bonds.....	\$	2,293,164
Revenue bonds.....		57,860,000
Self-supporting general obligation bonds paid from:		
Water revenue.....		1,945,945
Wastewater revenue.....		17,968,625
Parking facilities revenue.....		5,111,525
Stillwater Center revenue.....		9,065,000
Portion of general obligation bonds for County jail / family courts expansion.....		7,404,383
Portion of general obligation bonds for Children Service's admin bldg.....		7,415,000
Portion of general obligation bonds for Reibold Building Renovation.....		6,175,000
Portion of general obligation bonds for Juvenile Detention Center.....		18,680,000
<i>Total exempt debt</i>		(133,918,642)
Net debt.....	\$	5,169,910
<i>Assessed Valuation of County (2)</i>	\$	10,458,154,351
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).....		
	\$	259,953,859
Net debt (all unvoted).....		(5,169,910)
Direct Legal Debt Margin (Voted and Unvoted).....	\$	254,783,949
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$	104,581,544
Net unvoted debt.....		(5,169,910)
<i>Unvoted Legal Debt Margin</i>	\$	99,411,634
 <i>Ratio of net unvoted debt to unvoted debt limitation</i>		 4.94%

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness.
 (2) For the purpose of this computation the current assessed valuation, on which the 2008 levy will be based, is used.

MONTGOMERY COUNTY, OHIO

*Ratio of Net Bonded Debt
to Assessed Value and Net Bonded Debt Per Capita*

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Values (in 000's)</i>	<i>Gross Bonded Debt</i>	<i>Less Self-Supporting Debt(1)</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
1998	558,427	\$ 8,199,305	\$ 190,407,533	\$ 167,170,033	\$ 23,237,500	0.283%	\$ 41.61
1999	565,866	8,403,100	197,954,433	159,496,933	38,457,500	0.458%	67.96
2000	559,062	9,042,888	210,469,833	165,214,833	45,255,000	0.500%	80.95
2001	554,232	9,198,991	198,878,098	156,323,098	42,555,000	0.463%	76.78
2002	554,470	9,154,539	186,161,678	146,421,678	39,740,000	0.434%	71.67
2003	552,187	10,076,912	172,907,622	136,102,622	36,805,000	0.365%	66.65
2004	550,063	9,982,970	159,625,405	125,910,405	33,715,000	0.338%	61.29
2005	547,435	10,082,325	165,004,639	115,492,406	49,512,233	0.491%	90.44
2006	542,237	10,718,396	152,367,447	105,145,707	47,221,740	0.441%	87.09
2007	538,104	10,631,690	139,088,552	94,244,259	44,844,293	0.422%	83.34

Source: Montgomery County Auditor's Office

(1) Self-Supporting Debt consists of Revenue Bonds, Special Assessment Bonds, and General Obligation Bonds paid from Enterprise Fund Revenue.

*Ratio of Annual Debt Service for General Bonded Debt to
Total Governmental Fund Noncapital Expenditures*

Last Ten Fiscal Years

<i>Year</i>	<i>Debt Service Requirements(1)</i>		<i>Total Debt Service</i>	<i>Total Governmental Fund Noncapital Expenditures</i>	<i>Ratio of Debt Service to General Government Expenditures</i>
	<i>Principal</i>	<i>Interest & Fiscal Charges</i>			
1998	\$ 1,020,000	\$ 1,331,163	\$ 2,351,163	\$ 348,118,708	0.68%
1999	1,285,000	1,460,334	2,745,334	383,185,830	0.72%
2000	1,365,000	2,036,608	3,401,608	404,951,195	0.84%
2001	2,700,000	2,403,358	5,103,358	450,333,550	1.13%
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%

Source: Montgomery County Auditor's Office

(1) Debt service requirements include only those amounts for the Various Purpose Facility Improvement Bonds, the Reibold Building Bonds, the Children Services Building Bonds and the Juvenile Detention Center Bonds.

Computation of Direct, Overlapping and Underlying Debt

December 31, 2007

	<i>Gross Debt</i>	<u><i>Less Self- Supporting Debt(1)</i></u>	<i>Net Debt</i>	<i>Percent Applicable To County(2)</i>	<i>County Share</i>
<i>Direct:</i>					
<i>Montgomery County:</i>					
Special assessment bonds..... \$	2,293,164	\$ 2,293,164	\$ 0	\$	
Revenue bonds.....	57,860,000	57,860,000	0		
Self-supporting general obligation bonds.....	34,091,095	34,091,095	0		
General obligation bonds.....	<u>44,844,293</u>		<u>44,844,293</u>		
<i>Total Net Direct Debt.....</i>	139,088,552	<u>94,244,259</u>	44,844,293	100.00%	<u>44,844,293</u>
					<u>44,844,293</u>
<i>Overlapping:</i>					
City of Carlisle.....	3,269,353	397,603	2,871,750	4.21%	120,901
City of Huber Heights.....	30,080,517	25,170,517	4,910,000	96.77%	4,751,407
City of Springboro.....	44,910,000	37,417,900	7,492,100	5.40%	404,573
City of Union.....	1,773,400	294,300	1,479,100	99.21%	<u>1,467,415</u>
<i>Total Net Overlapping Debt.....</i>					<u>6,744,296</u>
<i>Underlying:</i>					
<i>Cities, Villages, Townships</i>					
Within Montgomery County.....	253,006,242	146,317,676	106,688,566	100.00%	106,688,566
<i>School Districts</i>					
Within Montgomery County.....	596,152,356	9,644,183	586,508,173	100.00%	<u>586,508,173</u>
<i>Total Net Underlying Debt.....</i>					<u>693,196,739</u>
<i>Total Net Debt.....</i>					<u>\$ 744,785,328</u>

Source: Montgomery County Auditor's Office - Department of Finance

(1) Self-Supporting Debt consists of revenue bonds, special assessment bonds and general obligation bonds paid from Enterprise Fund revenue

(2) Percent applicable refers to the portion of the debt which is secured by taxable real estate in Montgomery County

MONTGOMERY COUNTY, OHIO

Schedule of Enterprise Fund Revenue Bond Coverage

Last Ten Fiscal Years

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Water Fund Bond Coverage:</i>							
1998	\$33,552,060	\$23,483,129	\$10,068,931	\$1,530,000	\$3,124,843	\$4,654,843	2.16
1999	44,022,667	27,321,515	16,701,152	1,605,000	3,056,988	4,661,988	3.58
2000	40,322,567	24,470,935	15,851,632	1,675,000	2,984,043	4,659,043	3.40
2001	34,860,730	26,126,906	8,733,824	1,755,000	2,904,683	4,659,683	1.87
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
<i>Wastewater Fund Bond Coverage:</i>							
1998	\$31,617,936	\$21,391,430	\$10,226,506	\$1,225,000	\$795,570	\$2,020,570	5.06
1999	39,925,658	22,259,229	17,666,429	1,280,000	740,445	2,020,445	8.74
2000	37,714,500	24,837,022	12,877,478	1,340,000	680,285	2,020,285	6.37
2001	36,704,518	24,495,307	12,209,211	1,405,000	615,965	2,020,965	6.04
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

(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

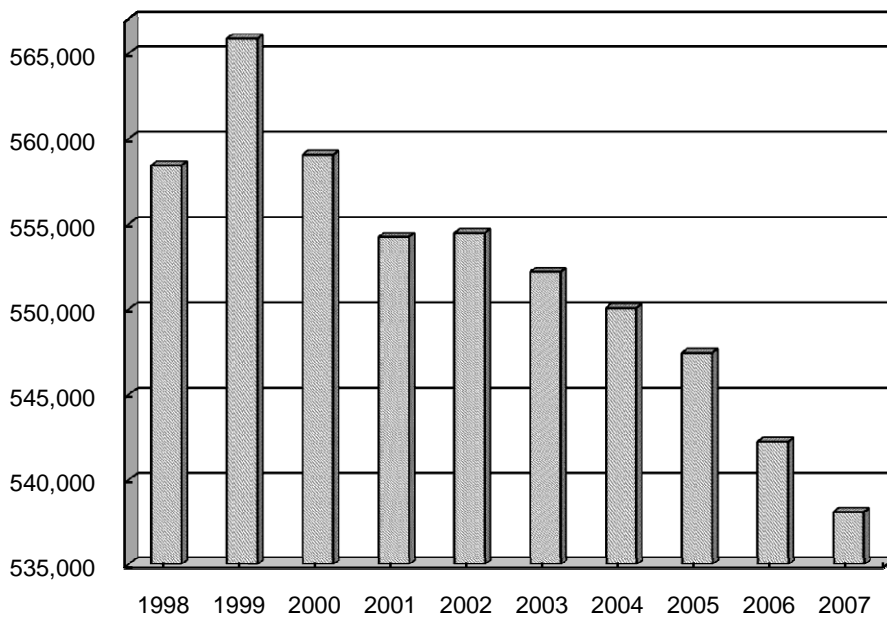
<i>Revenue Bonds</i>							
<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating & Maintenance Expenses(2)</i>	<i>Net Revenue Available For Revenue Bond Debt Service</i>	<i>Debt Service Requirements</i>			<i>Bond Coverage</i>
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Solid Waste Management Fund Bond Coverage:</i>							
1998	\$36,986,941	\$13,622,738	\$23,364,203	\$3,415,000	\$3,079,121	\$6,494,121	3.60
1999	39,591,723	11,821,309	27,770,414	3,615,000	2,917,406	6,532,406	4.25
2000	44,882,091	15,488,705	29,393,386	3,820,000	2,742,206	6,562,206	4.48
2001	48,258,540	15,124,803	33,133,737	4,020,000	2,562,101	6,582,101	5.03
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

Demographic and Economic Statistics

December 31, 2007

<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

<i>Population for the Last Ten Years</i>	
1998	558,427
1999	565,866
2000	559,062
2001	554,232
2002	554,470
2003	552,187
2004	550,063
2005	547,435
2006	542,237
2007	538,104



Source: U.S. Census Bureau

*Age Distribution
2000*

<i>Age</i>	<i>Number</i>	<i>Percentage</i>
Under 5 years	37,054	6.63%
5-14 years	78,151	13.98%
15-19 years	38,629	6.91%
20-24 years	38,209	6.83%
25-44 years	162,327	29.04%
45-54 years	76,651	13.71%
55-59 years	28,094	5.03%
60-64 years	23,250	4.16%
65-74 years	40,879	7.31%
75-84 years	27,461	4.91%
85 years & over	8,357	1.49%
<i>Total</i>	559,062	100.00%
<i>Median Age</i>	36.4	

Source: U.S. Census Bureau, Census 2000

*Racial/Ethnic
Composition of
Population
2000*

	<i>Number</i>	<i>Percentage</i>
White	428,084	76.57%
Black	111,030	19.86%
Asian/Pacific Islander	7,537	1.35%
Native American	1,258	0.23%
Other	4,057	0.73%
Hispanic Origin*	7,096	1.27%
<i>Total</i>	559,062	100.00%

* Note: Hispanic is an ethnic category, not a race. Persons of Hispanic origin may be of any race; therefore, this category is not included in total population.

Source: Miami Valley Regional Planning Commission

*Income
2000*

Median Household Income	\$ 40,156
Median Family Income	\$ 50,071
Per Capita Income	\$ 21,743

Source: U.S. Census Bureau, Census 2000

*Unemployment
Rate for the
Last Ten Years*

1998	3.9%
1999	3.8%
2000	3.9%
2001	4.4%
2002	5.8%
2003	6.2%
2004	6.3%
2005	6.0%
2006	5.8%
2007 - December	6.0%

Source: Ohio Department of Jobs & Family Services

Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

<i>Year</i>	<i>Total Permits Issued(1)</i>	<i>Building Permits Total Estimated Value of Buildings(1)</i>	<i>Real Property</i>		<i>Banking Activity Bank Deposits(3)</i>
			<i>Assessed Value(2)</i>	<i>Estimated Actual Value</i>	
1998	5,719	\$ 172,963,112	\$ 6,635,726,270	\$ 18,959,217,914	\$ 3,264,705,000
1999	5,263	353,279,710	6,771,709,230	19,347,740,657	2,994,378,000
2000	5,722	332,849,727	7,383,870,500	21,096,772,857	191,473,000
2001	5,522	310,221,116	7,471,890,920	21,348,259,771	208,298,000
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

(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. In 2000, the County's largest bank, Fifth Third of Western Ohio, moved its headquarters to Hamilton County.

Principal Employers

2007 Data:

<i>Company</i>	<i>Employees</i>
Wright-Patterson Air Force Base.....	22,000
Premier Health Partners.....	12,019
Kettering Health Network.....	6,831
Delphi Corporation.....	6,000
Montgomery County.....	4,498
General Motors Corporation.....	4,000
Dayton Public Schools.....	3,844
AK Steel Corporation.....	3,415
The Kroger Company.....	3,000
Wright State University.....	2,704

Source: Dayton Area Chamber of Commerce

1998 Data:

<i>Company</i>	<i>Employees</i>
Wright-Patterson Air Force Base.....	20,700
General Motors/Delphi Systems.....	20,000
Elder-Beerman Corporation.....	9,000
Reynolds & Reynolds.....	9,000
Airborne Express.....	7,300
AK Steel Corporation.....	5,800
Navistar.....	5,000
Miami Valley Hospital.....	4,800
Montgomery County.....	4,750
Meijer Inc.....	4,200

Source: Dayton Area Chamber of Commerce

Employees by Function

Last Two Fiscal Years

Function	2006	2007
Governmental Activities		
General government	549	367
Judicial and law enforcement	1,804	1,935
Environment and public works	128	123
Social services	1,753	1,532
Community and economic development	56	65
Total Governmental Activities	4,290	4,022
Business-type Activities		
Water	84	73
Wastewater	170	153
Solid Waste Management	79	76
Parking Facilities	7	6
Stillwater Center	210	168
Total Business-type Activities	550	476
Total Primary Government	4,840	4,498

Source: County position-control records

Information is only presented for fiscal years 2006 and 2007. Additional data will be added for future years, along with comparative data of prior years.

*Selected Operating Indicators**Last Two Fiscal Years*

	<u>2006</u>	<u>2007</u>
Governmental Activities		
Judicial and law enforcement		
Sheriff		
County jail book-ins	36,976	38,750
Calls dispatched handled	371,223	364,658
Common Pleas Court		
Caseload for civil cases	16,486	16,586
Caseload for criminal cases	6,805	6,979
Environment and public works		
County Engineer		
Asphalt resurfacing (tons)	37,018	40,058
Public Works Facilities		
Yearly total park shelter rentals	462	462
Social services		
Job Center		
Yearly increase in total positions posted	4,888	4,322
Yearly increase in customer job bank services	3,098	3,010
Placement rate of job orders	81.0%	73.0%
Community and economic development		
Building Regulations		
Building inspections	10,559	10,094
Electrical inspections	6,983	6,447
Cultural Facilities		
Events at Courthouse Square	116	142
Patrons at Courthouse Square	989,100	990,020
Business-type Activities		
Water		
Maximum daily capacity (millions of gallons)		
South system	27	27
North system	16	16
Wastewater		
Maximum daily treatment capacity (millions of gallons)		
Western Regional Treatment Plant	20	20
Eastern Regional Treatment Plant	13	13
Solid Waste Management		
Tons of solid waste disposed of	509,006	524,316
Parking Facilities		
Public parking capacity (spaces)	1,607	1,607
Employee-only parking capacity (spaces)	580	580
Stillwater Center		
Total patient days	35,954	35,989
Percentage of occupancy	99.3%	99.6%

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006 and 2007. Additional statistics will be added for future years, along with comparative information from prior years.

*Capital Asset Statistics by Function**Last Two Fiscal Years*

	<u>2006</u>	<u>2007</u>
Judicial and Law Enforcement		
<i>Sheriff</i>		
Jails	1	1
<i>County Courts</i>		
Detention Facilities	3	3
Court Buildings	3	3
Environment and Public Works		
<i>County Engineer</i>		
Roads (centerline miles)	320	320
Bridges	375	377
Social Services		
<i>Board of Mental Retardation</i>		
Facilities	6	6
Community & Economic Development		
<i>County Parks</i>		
Parks acreage	690	690
Parks	4	4
Shelters	17	17
Tennis courts	21	21
Basketball courts	11	11
Volleyball courts	20	20
Baseball/softball diamonds	17	17
Water		
Water lines (miles)	1,340	1,344
Wastewater		
Sewer lines (miles)	1,178	1,196
Lift stations	30	32
Treatment Plants	2	2
Solid Waste		
Transfer Facilities	2	2
Parking Facilities		
Public Parking Garages	2	2
Employees-only Parking Garages	1	1

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006 and 2007. Additional statistics will be added for future years, along with comparative information from prior years.

Synopsis of Insurance

December 31, 2007

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period</i>	<i>Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>						
Philadelphia Insurance Co.	PHPK257711	09/01/07-09/01/08	Commercial General Liability:		\$0	\$978
			Each Occurrence	\$1,000,000		
			General Aggregate	\$2,000,000		
			Products/Completed Operations Aggregate	\$2,000,000		
			Personal & Advertising Injury	\$1,000,000		
			Tenant's Legal Liability Limit	\$300,000		
			Medical Expenses (Any One Person)	\$15,000		
			STOP GAP	\$1,000,000		\$496
			Business Automobile:			\$408
			Hired Automobile	\$1,000,000	100/500/25	
			Non-Owned Automobile	\$1,000,000		
			Commercial Property, Boiler & Machinery			\$5,972
			Building - Location 001	\$3,116,400	\$500	
			Business Personal Property - Location 001	\$541,000	\$500	
			Business Personal Property - Location 002	\$340,547	\$500	
			Professional Liability			Included
			Crime			Included
			Employee Dishonesty	\$1,000,000	\$5,000	
			\$ and Securities - Inside Premises	\$5,000	\$500	
			\$ and Securities - Outside Premises	\$5,000	\$500	
			Money Orders & Counterfeit Paper Currenc	\$5,000	\$500	
			Kidnap & Ransom - Extortion	\$25,000	\$500	
			Certified Acts of Terrorism			Included
			Umbrella/Excess Liability	\$4,000,000	\$10,000	\$4,000
			Certified Acts of Terrorism			Included
Philadelphia Insurance Co.	PHSD233486	02/01/07-02/01/08	Directors & Officers Liability	\$3,000,000	\$2,500	\$13,975
			Employment Practices Liability	\$2,000,000	\$15,000	\$679
			Workplace Violence	\$1,000,000	\$10,000	\$833
			Internet Liability	\$1,000,000	\$2,500	\$768
			Aggregate, All Parts	\$5,000,000		
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Ohio School Plan	40000829EGLOHP06	07/01/07-06/30/08	Acts or Omissions	\$1,000,000	Per Incident	up to \$34,312
			Directors & Officers Liability	\$3,000,000	Aggregate	\$2,500
Ohio School Plan	40000829EAUOHP06	07/01/07-06/30/08	Liability	\$2,000,000	Per Accident	\$0
			Medical Pay	\$5,000	Per Person	\$0
			Buses-Comprehensive			\$1,000
			All Other Vehicles-Comprehensive			\$250
			Buses-Collision			\$1,000
			All Other Vehicles-Collision			\$500
Fidelity and Deposit Company of Maryland	CCP0020532	01/29/05-01/29/08	Forgery or Alteration	\$10,000		\$1,000
			Theft, Disappearance and Destruction	\$5,000	Inside	\$1,000
				\$5,000	Outside	\$1,000
			Employee Dishonesty	\$10,000	Per Incident	\$1,000
<i>Other County Agencies:</i>						
Affiliated FM Insurance Co.	MG474	12/05/07-12/05/08	Property/Boiler & Machinery	\$500 MM	\$100,000	\$248,142
National Union Fire	7131986	03/31/07-03/31/08	Crime	\$1,000,000	\$25,000	\$10,207
Lexington Insurance	7447989	03/31/07-03/31/08	Employment Practices Liability	\$5,000,000	\$500,000	\$109,000
Safeco	6073114	03/19/07-03/19/08	Public Officials Bond	\$1,032,000	NIL	\$5,160
Insurance Company of the State of Pennsylvania	4890750	03/31/07-03/31/08	Excess General Liability: General Liability, Auto Liability, Public Officials Liability, Law Enforcement Liability	\$10,000,000	\$500,000	\$398,431
Insurance Company of the State of Pennsylvania	6501943	03/31/07-03/31/08	Excess Liability above Layer #1 - Follow Form	\$15,000,000	Xs \$10MM xs \$500K SIR	\$200,000

Source:

Montgomery County Risk Management Department, ADAMHS Board, Board of Mental Retardation and Developmental Disabilities.





Mary Taylor, CPA
Auditor of State

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
AUGUST 12, 2008**