



**Auditor of State  
Betty Montgomery**



**FINANCIAL CONDITION  
DARKE COUNTY**

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**FINANCIAL CONDITION  
DARKE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>	<b>Loans</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
(Passed through the Ohio Department of Education)				
Nutrition Cluster:				
National School Breakfast Program	05-PU-02	10.553	4,006	
	05-PU-03		1,851	
Total National School Breakfast Program			<u>5,857</u>	
National School Lunch Program	04-PU-02	10.555	6,276	
	04-PU-03		2,904	
Total National School Lunch Program			<u>9,180</u>	
Total U.S. Department of Agriculture - Nutrition Cluster			<u>15,037</u>	
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
(Passed through the Ohio Department of Development)				
Community Development Block Grant	B-F-00-018-1	14.228	10,433	
	B-F-01-018-1		167,928	
	B-M-00-018-1		7,371	20,000
Total Community Development Block Grant Program			<u>185,732</u>	<u>20,000</u>
Home Investment Partnership Program	BC-99-018-2		5,428	
	BC-99-018-1	14.239	360	
Total Home Investment Partnership Program			<u>5,788</u>	
Total U.S. Department of Housing and Urban Development			<u>191,520</u>	<u>20,000</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
(Direct Receipt)				
Public Safety and Community Policing	95CFWK3843	16.710	18,978	
Total U.S. Department of Justice			<u>18,978</u>	
<b>U.S. DEPARTMENT OF LABOR</b>				
(Passed through Ohio Department of Jobs and Family Services)				
Workforce Investment Act Cluster:				
Adult Program	FY01	17.258	(14,789)	
Adult Program - Administrative			(8,629)	
Adult Program	FY02		242,955	
Adult Program - Administrative			6,011	
Adult Program	FY03		113	
Total Adult Program			<u>225,661</u>	
Dislocated Workers	FY01	17.260	(29,031)	
Dislocated Workers - Administrative			(4,297)	
Dislocated Workers	FY02		149,837	
Dislocated Workers - Administrative			5,619	
Dislocated Workers	FY03		22,819	
Total Dislocated Workers			<u>144,947</u>	
Youth Program	FY01	17.259	90,252	
Youth Program - Administrative			(7,747)	
Youth Program	FY02		70,455	
Youth Program - Administrative			1,233	
Total Youth Program			<u>154,193</u>	
Total U.S. Department of Labor - WIA Cluster			<u>524,801</u>	

(Continued)

**FINANCIAL CONDITION  
DARKE COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(Continued)**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>	<b>Loans</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
(Passed through Ohio Department of Education)				
Special Education Cluster:				
Special Education Grants to States	6B-SF-02P	84.027	26,173	
	6B-SF-03P		11,365	
Special Education - Preschool Grants	PG-S1-02P	84.173	24,028	
	PG-S1-03P		4,418	
Total U.S. Department of Education - Special Education Cluster			<u>65,984</u>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
(Passed through Area Agency on Aging)				
Title III-B	N/A	93.044	5,183	
(Passed through Ohio Department of Job and Family Services)				
Family Preservation and Support Services	FY01	93.556	1,897	
	FY02		31,382	
Total Family Preservation and Support Services			<u>33,279</u>	
State Access/Visitation Program	N/A	93.597	39,907	
(Passed through Ohio Dept. of Mental Retardation and Dev. Disabilities)				
Title XX	MR-19-00	93.667	44,098	
Medical Assistance Program (Medicaid XIX)	19000-10-CY98	93.778	5,989	
	19000-10-CY01		92,799	
	19000-10-CY02		298,842	
Total Medical Assistance Program (Medicaid XIX)			<u>397,630</u>	
Total U.S. Department of Health and Human Services			<u>520,097</u>	
<b>Total Federal Programs</b>			<u><u>\$1,270,433</u></u>	<u><u>\$20,000</u></u>

See accompanying notes to the Schedule of Federal Awards Expenditures.

**FINANCIAL CONDITION  
DARKE COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - MATCHING REQUIREMENTS**

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 2002, the gross amount of loans outstanding under this program was \$266,414.

**NOTE D - COMMUNITY HOUSING INVESTMENT PARTNERSHIP PROGRAM**

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

These loans are collateralized by mortgages on the property. At December 31, 2002, the gross amount of loans outstanding under program was \$ 424,481.

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

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

We have audited the financial statements of the Darke County, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated August 22, 2003, wherein we noted that the County adopted Government Accounting Standards Board Statement No. 34. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2002-001. We also noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter date August 22, 2003.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated August 22, 2003.

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

This report is intended for the information and use of the audit committee, management, Board of County 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.

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

**Betty Montgomery**  
Auditor of State

August 22, 2003



## Auditor of State Betty Montgomery

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

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

#### Compliance

We have audited the compliance of Darke 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 are applicable to each of its major federal programs for the year ended December 31, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002. We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter date August 22, 2003.

#### Internal Control Over Compliance

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

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**Internal Control Over Compliance  
(Continued)**

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings as item 2002-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

**Schedule of Federal Awards Expenditures**

We have audited the basic financial statements of the County as of and for the year ended December 31, 2002, and have issued our report thereon dated August 22, 2003, wherein we noted the County adopted Government Accounting Standards Board Statement No. 34. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, Board of County 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.



**Betty Montgomery**  
Auditor of State

August 22, 2003

**FINANCIAL CONDITION  
DARKE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
FOR THE YEAR ENDED DECEMBER 31, 2002**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program (93.778) Workforce Investment Act (17.258, 17.259, 17.260)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

**FINDING NUMBER 2002-001**

**Finding for Recovery Repaid Under Audit**

**Ohio Rev. Code, Section 2101.19** indicates that the money from the Conduct of Business account "shall be used solely for the conduct of business of the probate court." The statute further indicates that the County Auditor, upon receipt of such showing, will draw the warrant upon the county treasury.

**FINDING NUMBER 2002-001  
 (Continued)**

The Probate Court conduct of business account had expenditures of \$299.88 in fiscal year 2002. The Auditor of State's staff requested supporting documentation as to the expenditures which the Court was unable to provide. Without supporting documentation the auditor was unable to substantiate that the purpose of the expenditure was for the proper conduct of business.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code, Section 117.28, a Finding for Recovery for public money illegally expended was proposed against Judge Richard Hole and the Cincinnati Insurance Company, his bonding company, jointly and severally, and in favor of Darke County, in the amount of \$299.88.

The finding was repaid under audit on July 2, 2003.

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
---------------------------------------

<b>Finding Number</b>	2002-002
<b>CFDA Title and Number</b>	All CFDA Titles and Numbers
<b>Federal Award Number/Year</b>	All Federal Award Numbers
<b>Federal Agency</b>	All Federal Agencies
<b>Pass-Through Agency</b>	All Pass-Through Agencies

**MATERIAL WEAKNESS:**

**Recording of Federal Receipts**

OMB Circular A-133 requires federal recipients and sub-recipients to identify in their accounts all federal awards received and expended, as well as the federal programs under which they were granted. In assessing the appropriateness and completeness of the County's identification of federal programs in the schedule of federal awards expenditure, it must be determined whether the required reports for federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with program requirements.

The County's chart of accounts provides a logical sequence by fund, revenue source and expenditure classification, however, our testing indicated that during 2002 various departments had not posted federal revenue to the correct federal revenue code 30% of the time. The posting of federal awards in this manner could result in a significant misstatement to the federal schedule of awards expenditures.

Due to the use of incorrect revenue codes for federal awards, some departments were unable to prepare accurate and complete schedules of federal assistance for 2002. The County's departmental federal schedules required extensive revision in order to present the accompanying Schedule of Federal Awards Expenditures accurately for 2002.

Darke County should communicate the correct usage of their chart of accounts to all County departments to enable County departments to post federal program transactions consistently to account codes which are identified specifically for federal receipts or expenditures.

**FINANCIAL CONDITION  
DARKE COUNTY**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A-133 § .315 (c)  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contract Person</b>
2002-001	The County will notify the departments receiving federal funds of the reporting problem and monitor their pay-ins for proper coding of federal receipts.	September 30, 2003	County Auditor – Janice Anderson

**FINANCIAL CONDITION  
DARKE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
FOR THE YEAR ENDED DECEMBER 31, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2000-60319-001	County's accounting system is unable to specifically identify federal revenues and expenditures for reporting	Yes	

*County Seat  
Greenville, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2002



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2002

*Janice P. Anderson*  
*County Auditor*

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

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DARKE COUNTY, OHIO

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## *INTRODUCTORY SECTION*

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# DARKE COUNTY

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

phone (937) 547-7318

fax (937)- 547-7342

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August 22, 2003

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

The Comprehensive Annual Financial Report (CAFR) for Darke County, Ohio (the "County") for the fiscal year ended December 31, 2002 is hereby presented to its citizens. The responsibility for both the accuracy of the presented data, and the completeness and fairness of presentation, including all disclosures, rests with the County Auditor's Office. This report is prepared in conformance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. We believe the data is fairly presented in all material aspects and that it is presented in a manner designed to set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

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

This CAFR is divided into three sections as follows.

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

***Letter of Transmittal  
For the Year Ended December 31, 2002***

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**REPORTING ENTITY AND SERVICES**

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

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

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

**ECONOMIC OUTLOOK**

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

The County seat is located in Greenville. In 2002 Greenville was again rated among America's Top 100 Small Towns for Corporate Facilities by *Site Selection* magazine. Greenville has garnered this honor for three consecutive years.

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

The average unemployment rate for Darke County increased from 4.2% in 2001 to 6.2% in 2002, a 2% increase. The unemployment rate for the period January through December averaged 6.2%, compared to a 5.7% rate for the State of Ohio and 5.8% for the nation. Darke County's 6.2% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Darke County has experienced a lower unemployment rate than that of the state or the nation.

***DARKE COUNTY, OHIO***

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***Letter of Transmittal  
For the Year Ended December 31, 2002***

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

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

***MAJOR INITIATIVES***

**Current Year**

Adult Probation

The Community Service Work Program included 320 participants in 2002 who performed over 16,561 hours of work for government and not-for-profit agencies throughout Darke County. Participants in the program serve as a resource for a countywide litter control program funded with a grant from the Ohio Department of Natural Resources.

Rolin Acres

Major upgrades took place at the Rolin Acres Waste Water Treatment Plant in 2002. The old existing sewer plant was torn out and replaced with new tanks, aerators, and a package plant. The original sewer lines were not replaced and there are no plans of replacing the lines in the future.

The plans for the upgrade started in 2001, but the actual project did not commence until 2002. The project lasted approximately 6 weeks, and the total cost of the project was \$117,120. The resident's share of the cost of the project will be reimbursed from assessments to the property owners.

The Darke County Wagner Avenue Government Center (WAGC)

The renovation of the new government center commenced in 2001, starting with Phase I of the project. This included the renovation of Edison State Community College, Workforce Development and Administration for a grand total of 26,520 square feet. Phase I of the project was completed in November 2001. Phase II then followed. Phase II was comprised of the renovation of Job and Family Services with a grand total of 26,607 square feet. Phase II of the project was completed in March 2002.

## ***DARKE COUNTY, OHIO***

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### ***Letter of Transmittal***

***For the Year Ended December 31, 2002***

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#### Renovation of the Court House Roof

The Board of Darke County Commissioners started this project in 2001 and it was not completed until the fall of 2002. The existing roof was replaced with a new copper roof keeping the original layout of the roof the same. The spouting and moldings on the roof were also replaced to bring the courthouse back to its original appearance. The full amount of the project was \$670,657. The amount paid out in 2002 was \$626,863.

#### The Darke County Geographic Information System

The DCGIS is a multi-layered computerized mapping system. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 28,369 parcels of land in Darke County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The DCGIS will be used in conjunction with the Auditor's existing Sabre Market Data Analysis system (SMDA) to improve the quality and accuracy of the property tax assessments, which are related to the market value appraisals and the Current Agricultural Use Valuation program. The total cost of this project is \$756,600 to be carried out over the years 2002, 2003 and 2004. The amount paid out in 2002 was \$307,620.

#### **Future**

##### Darke County Justice Center

The Darke County Board of Commissioners currently are working to expand the Darke County Justice Center. The new wing will be primarily for the Darke County Emergency Management Agency and Sheriffs Department. The expansion would consist of an additional 9,600 square feet added to the existing facility. Ground breaking on the new project is scheduled for 2004. The cost involved in this project has not yet been determined. The project is set to be completed by year 2006.

##### Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Pickett Road Bridge #C273-0070	Bridge Replacement	\$22,020	04/04/03
N. Madison-Coletown #C026-1086	Bridge Replacement	34,240	04/24/03
N. Madison-Coletown #C026-0769	Bridge Replacement	31,226	04/02/03
Ross #T061-0202	Bridge Replacement	31,680	05/28/03
Hollansburg-Richmond #C013-0026	Bridge Replacement	14,800	06/24/03
Littles #T111-0220	Bridge Replacement	34,320	07/22/03
Beisner #T294-0038	Bridge Replacement	25,215	08/15/03
Painter Ck.-Arcanum #T047-0099	Bridge Replacement	35,620	09/23/03
Darke-Mercer Line #T007-1740	Bridge Replacement	39,266	10/20/03
Beam #C287-0049	Bridge Replacement	29,650	11/10/03
Weavers-Ft. Jefferson #C024-0005	Bridge Replacement	27,960	11/30/03

***Letter of Transmittal  
For the Year Ended December 31, 2002***

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***FINANCIAL INFORMATION***

**Internal Control, Budgetary Control and the Accounting System:**

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

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

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

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

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

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

***Letter of Transmittal  
For the Year Ended December 31, 2002***

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**Cash Management:**

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

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

At December 31, 2002, the County had deposits of \$15,904,739 which were collateralized by pooled collateral. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3 "*Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements,*" collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

**Risk Management:**

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

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

The County Risk Sharing Authority was established in 1987 by the County Commissioners Association of Ohio to provide comprehensive property and liability coverage for counties in Ohio. The objectives of the program are comprehensive protection, stability, and long-term cost savings. CORSA is governed by a nine member Board of Trustees which are elected by the members of the pool. The County maintains general, automobile, law enforcement and public official's liability coverage in the amount of \$1,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$152,176,337.

## DARKE COUNTY, OHIO

### *Letter of Transmittal*

*For the Year Ended December 31, 2002*

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

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

The County is self-funded for employee health care benefits. The program is administered by R.E. Harrington Benefits Service, which provides claim review and processing services. Each County fund is charged for its proportionate share of coverage. The County's liability is limited to a maximum loss of \$75,000 per employee through the purchase of stop loss insurance.

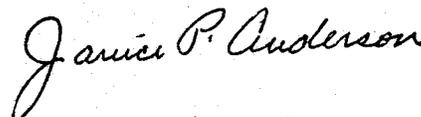
### ***OTHER INFORMATION***

Independent Audit: Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2002, by Auditor of State, Betty Montgomery. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

Certificate of Achievement: The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governments who qualify. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. I believe this, our first Comprehensive Annual Financial Report, meets the high standards set by the GFOA for a Certificate of Achievement for Excellence in Financial Reporting and I am submitting it to GFOA.

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

Respectfully,



Janice P. Anderson  
Darke County Auditor

**DARKE COUNTY, OHIO**

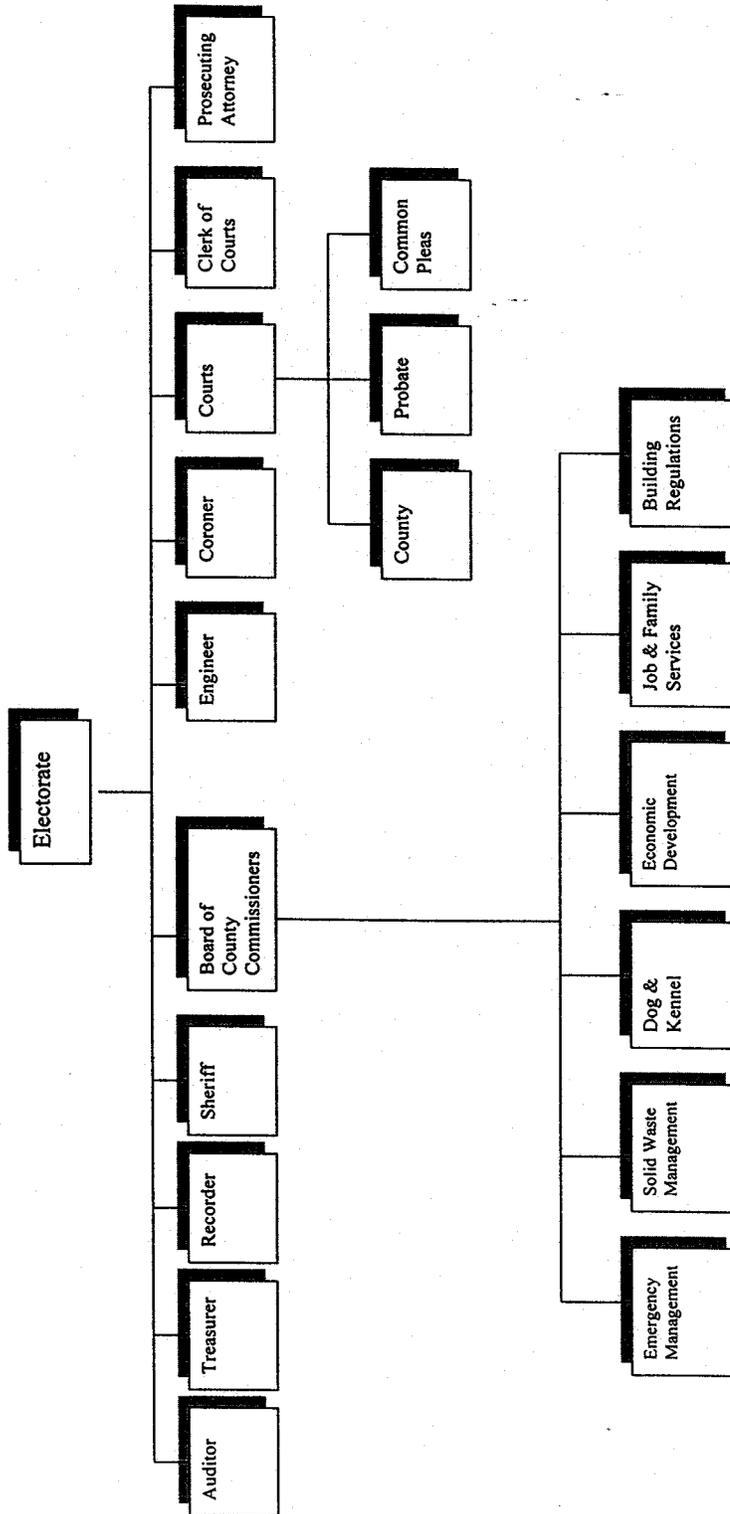
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**List of Elected Officials  
For the Year Ended December 31, 2002**

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

**County Organizational Chart  
For the Year Ended December 31, 2002**

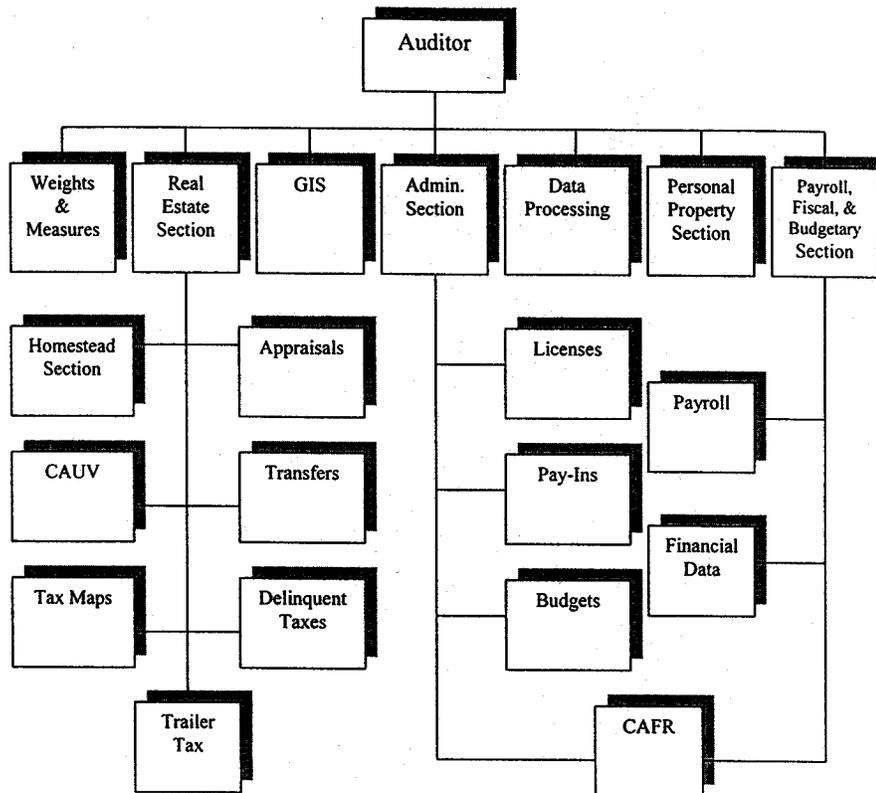


**County Boards and Committees**

- Board of Revision
- Board of Zoning Appeals
- Children's Services Board
- Human Services Advisory Board
- County Budget Commission
- Alcohol, Drug Addiction and Mental Health Services Board
- Mental Retardation/Development Disabilities Board
- Veterans Services Board
- Microfilming Board
- Planning Commission
- Solid Waste Board
- Park District Board

**Auditor's Office Organizational Chart  
For the Year Ended December 31, 2002**

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## *FINANCIAL SECTION*

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Darke County, (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Darke County, as of December 31, 2002, and the respective changes in financial position and cash flows where applicable, and the respective budgetary comparison for the General Fund, Auto License and Gas Tax Fund, MRDD Fund, and Public Assistance Fund thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2 during the year ended December 31, 2002, the County implemented a new reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2003, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

**Betty Montgomery**  
Auditor of State

August 22, 2003

The discussion and analysis of Darke County's financial performance provides an overall review of the District's financial activities for the fiscal year ended December 31, 2002. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

## **FINANCIAL HIGHLIGHTS**

### **Key financial highlights for 2002 are as follows:**

- ❑ In total, net assets decreased \$4,888,962. Net assets of governmental activities decreased \$4,920,646 which represents a 5.4% decrease from 2001. Net assets of business-type activities increased \$31,684 or 6.0% from 2001.
- ❑ General revenues accounted for \$14,944,918 in revenue or 58% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$10,761,102 or 42% of total revenues of \$25,706,020.
- ❑ The County had \$30,178,952 in expenses related to governmental activities; only \$10,375,964 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$10,580,902 in revenues and \$11,369,117 in expenditures. The general fund's fund balance decreased \$788,215 to a balance of \$1,982,575. This decrease is attributable to a decrease in sales tax revenues, property tax revenues and investment earnings.
- ❑ Net assets for enterprise funds increased by \$35,331. This increase is attributable to an increase in charges received for wastewater treatment.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

### ***Government-wide Statements***

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

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

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

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

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

### ***Fund Financial Statements***

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

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

**DARKE COUNTY, OHIO**

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**Management's Discussion and Analysis  
For the Year Ended December 31, 2002**

**Unaudited**

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

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

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

This is the first year for government-wide financial statements using the full accrual basis of accounting, therefore a comparison with prior year's information is not available. A comparative analysis will be provided in future years when prior year's information is available.

	Governmental Activities	Business-type Activities	Total
	2002	2002	2002
Current and other assets	\$23,375,746	\$629,453	\$24,005,199
Capital assets, Net	81,576,700	58,377	81,635,077
Total assets	104,952,446	687,830	105,640,276
Long-term debt outstanding	10,628,296	62,644	10,690,940
Other liabilities	7,579,373	69,707	7,649,080
Total liabilities	18,207,669	132,351	18,340,020
Net assets			
Invested in capital assets, net of related debt	72,394,700	58,377	72,453,077
Restricted	9,274,589	0	9,274,589
Unrestricted	5,075,488	497,102	5,572,590
Total net assets	<u>\$86,744,777</u>	<u>\$555,479</u>	<u>\$87,300,256</u>

**DARKE COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2002****Unaudited****Changes in Net Assets** – The following table shows the changes in net assets for the fiscal year 2002:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
	<u>2002</u>	<u>2002</u>	<u>2002</u>
Revenues			
Program revenues:			
Charges for Services and Sales	\$3,507,142	\$385,138	\$3,892,280
Operating Grants and Contributions	6,868,822	0	6,868,822
General revenues:			
Property Taxes	4,461,439	0	4,461,439
Sales Taxes	4,281,464	0	4,281,464
Shared Revenues	4,864,809	0	4,864,809
Investment Earnings	696,552	0	696,552
Miscellaneous	581,629	62,576	644,205
Loss on Disposal of Fixed Assets	(3,551)	0	(3,551)
Total revenues	<u>25,258,306</u>	<u>447,714</u>	<u>25,706,020</u>
Program Expenses			
Public Safety	4,445,309	0	4,445,309
Health	288,375	0	288,375
Human Services	11,910,741	0	11,910,741
Community and Economic Development	710,801	0	710,801
Public Works	6,616,172	0	6,616,172
General Government	5,850,516	0	5,850,516
Debt Service:			
Interest and Fiscal Charges	357,038	0	357,038
Business Type Activities	0	416,030	416,030
Total expenses	<u>30,178,952</u>	<u>416,030</u>	<u>30,594,982</u>
Total Change in Net Assets	(4,920,646)	31,684	(4,888,962)
Beginning Net Assets	<u>91,665,423</u>	<u>523,795</u>	<u>92,189,218</u>
Ending Net Assets	<u>\$86,744,777</u>	<u>\$555,479</u>	<u>\$87,300,256</u>

**DARKE COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2002**

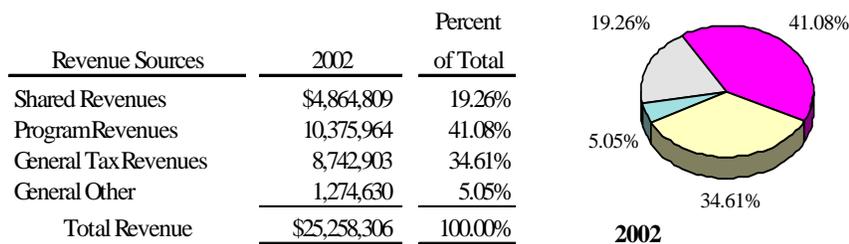
**Unaudited**

**Governmental Activities**

Net assets of the County's governmental activities decreased by \$4,920,646. This was due mainly to decreases in State and Federal grants monies. Operating grants and contributions, which represent the largest program revenue totaled \$6,868,822. The major recipients of these program specific grants were Job and Family Services, Children's Services and the Mental Health Services Board.

Tax revenue accounts for \$8,742,903 of the \$25,258,306 in total revenues for governmental activities. Sales tax accounted for \$4,281,464, or approximately 50% of total tax revenue.

The County's direct charges to users of governmental services totaled \$3,507,142. This amount represents 13.9% of total revenues for governmental activities and 36% of program specific revenues.



**Business-Type Activities**

Net assets of the business-type activities increased by \$31,684. This is attributable to increases in charges received for wastewater treatment. These programs had revenues of \$385,138 and expenses of \$416,030 for fiscal year 2002. Business activities receive no support from tax revenues and remain self-supporting.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$7,859,978 which exceeds last year's total of \$6,823,646. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2002 and 2001.

	Fund Balance/(Deficit) December 31, 2002	Fund Balance/(Deficit) December 31, 2001	Increase (Decrease)
General	\$1,982,575	\$2,774,086	(\$791,511)
Auto License and Gas Tax	4,675,430	4,314,370	361,060
MRDD	472,838	382,353	90,485
Public Assistance	159,143	714,007	(554,864)
WAGC Permanent Improvement	(3,639,168)	(6,624,637)	2,985,469
Other Governmental	4,209,160	5,263,467	(1,054,307)
<b>Total</b>	<b>\$7,859,978</b>	<b>\$6,823,646</b>	<b>\$1,036,332</b>

## DARKE COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2002

Unaudited

*General Fund* – The County's General Fund balance decrease is due mainly to decreases in tax revenues and earnings on investments.. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2002 Revenues	2001 Revenues	Increase (Decrease)
Taxes	\$6,608,767	\$6,819,863	(\$211,096)
Intergovernmental Revenues	1,405,330	1,203,058	202,272
Charges for Services	1,287,756	1,297,049	(9,293)
Licenses and Permits	51,817	3,340	48,477
Investment Earnings	545,447	905,946	(360,499)
Fines and Forfeitures	379,833	403,721	(23,888)
All Other Revenue	221,256	335,764	(114,508)
Total	<u>\$10,500,206</u>	<u>\$10,968,741</u>	<u>(\$468,535)</u>

General Fund revenues in 2002 decreased approximately 4.5% compared to revenues in fiscal year 2001. Three factors contributed to this decrease, the most significant being decreases in sales and property tax. In addition, decreases in investment earnings contributed to the overall decrease in revenues.

	2002 Expenditures	2001 Expenditures	Increase (Decrease)
Public Safety	\$3,668,701	\$3,430,305	\$238,396
Health	24,632	98,180	(73,548)
Human Services	296,519	267,080	29,439
Community and Economic Development	348,626	149,814	198,812
Public Works	156,397	158,729	(2,332)
General Government	5,468,999	5,310,855	158,144
Total	<u>\$9,963,874</u>	<u>\$9,414,963</u>	<u>\$548,911</u>

The expenditures increased by \$548,911 or 5.5% over the prior year. This is the result of routine increases in wages and salaries within the public safety function, as well as routine increases within the general government function.

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

*MRDD Fund* – Revenues and expenditures reported in the County's MRDD Fund remained relatively stable. Revenues increased by less than 1%, while expenditures increased less than 3%.

*Public Assistance Fund* – The fund balance reported in the County's Public Assistance Fund decreased by nearly 80%, as a result of decreases in State and Federal grant monies.

*WAGC Permanent Improvement Fund* – The fund balance reported in the WAGC Permanent Improvement Fund increased by over 45% as a result of large decreases in capital expenditures.

## DARKE COUNTY, OHIO

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### Management's Discussion and Analysis For the Year Ended December 31, 2002

Unaudited

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

During the course of fiscal year 2002 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$10.7 million did not significantly change over the original budget estimates of \$10.4 million. The General Fund had an adequate fund balance to cover expenditures.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital Assets

At the end of fiscal 2002 the County had \$81,635,077 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$81,576,700 was related to governmental activities and \$58,377 to the business-type activities. The following table shows fiscal 2001 and 2002 balances:

	Governmental Activities		Increase (Decrease)
	2002	2001	
Land	\$8,822,379	\$8,822,379	\$0
Buildings and Improvements	13,450,467	\$13,432,817	17,650
Machinery and Equipment	7,895,617	7,610,957	284,660
Infrastructure	80,163,581	80,163,581	0
Construction in Progress	2,004,185	0	2,004,185
Less: Accumulated Depreciation	(30,759,529)	(27,650,247)	(3,109,282)
Totals	<u>\$81,576,700</u>	<u>\$82,379,487</u>	<u>(\$802,787)</u>

	Business-Type Activities		Increase (Decrease)
	2002	2001	
Machinery and Equipment	\$110,001	\$108,268	\$1,733
Less: Accumulated Depreciation	(51,624)	(43,696)	(7,928)
Totals	<u>\$58,377</u>	<u>\$64,572</u>	<u>(\$6,195)</u>

The primary increases occurred in machinery and equipment. Of these increases to machinery and equipment, the largest portion was attributable to the purchase of vehicles.

## **DARKE COUNTY, OHIO**

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### **Management's Discussion and Analysis For the Year Ended December 31, 2002**

**Unaudited**

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#### **Debt**

At December 31, 2002, the County had \$4.1 million in bonds outstanding, \$35,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2002:

	<u>2002</u>	<u>2001</u>
Governmental Activities:		
General Obligation Bond:		
Garst Avenue	\$0	\$385,000
WAGC Improvement	4,115,000	0
Special Assessment Bond:		
Coble Ditch	37,740	49,150
Compensated Absences	<u>1,408,556</u>	<u>1,054,864</u>
Total Governmental Activities	5,561,296	1,489,014
Business-Type Activities:		
Compensated Absences	<u>4,144</u>	<u>4,442</u>
Totals	<u><u>\$5,565,440</u></u>	<u><u>\$1,493,456</u></u>

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The economic downturn that the County has recently experienced has certainly had an impact on all levels of state and local government. The County's budget for the general fund in 2003 is very conservative. Total revenues are projected to be almost 5% less than was actually received in fiscal year 2002. Included in these projections is a 3% decrease in sales tax as well as a 6% decrease expected for investment earnings.

Although this conservative budget is a reflection of a volatile economic climate, local business development in the County continues to grow. In November of 2002 the Darke County Board of Commissioners approved an agreement with NAPCO, Inc. that will lead to 50 new jobs in the County. Also in November of 2002, Dickman Supply, a local electrical and industrial wholesaler, opened a new warehouse facility which effectively doubles the size of their previous location. In August, Wayne Builders Supply, Inc. announced plans for the construction of a new 17,000 square foot retail showroom and warehouse. In June, the Union City Community Improvement Corporation held a groundbreaking ceremony to kick off the development of a commerce park north of the Village along State Route 47. The property will be marketed for light industrial use.

#### **REQUESTS FOR INFORMATION**

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

**DARKE COUNTY, OHIO**

**Statement of Net Assets  
December 31, 2002**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total Primary Government	Visitors Bureau	Wayne Industries
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 304,710	\$ 26,298	\$ 331,008	\$ 53,295	\$ 42,995
Cash and Cash Equivalents with Fiscal Agent	477,840	0	477,840	0	0
Investments	11,560,403	508,269	12,068,672	0	240,720
Investments with Fiscal Agent	54,882	0	54,882	0	0
Receivables:					
Taxes	5,740,966	0	5,740,966	0	0
Accounts	712,432	38,336	750,768	663	18,258
Intergovernmental	3,319,397	0	3,319,397	0	0
Interest	108,713	0	108,713	0	0
Special Assessments	2,509	58,500	61,009	0	0
Loans	742,254	0	742,254	0	0
Internal Balances	2,018	(2,018)	0	0	0
Inventory of Supplies at Cost	251,000	68	251,068	0	0
Prepaid Items	98,622	0	98,622	0	0
Capital Assets, Net	81,576,700	58,377	81,635,077	10,123	41,199
<b>Total Assets</b>	<b>104,952,446</b>	<b>687,830</b>	<b>105,640,276</b>	<b>64,081</b>	<b>343,172</b>
<b>Liabilities:</b>					
Accounts Payable	738,881	61,318	800,199	0	544
Accrued Wages and Benefits	633,617	2,710	636,327	1,066	2,069
Intergovernmental Payable	664,609	5,210	669,819	0	0
Claims Payable	400,115	0	400,115	0	0
Deferred Revenue	4,995,687	0	4,995,687	0	0
Accrued Interest Payable	146,464	469	146,933	0	0
Long Term Liabilities:					
Due Within One Year	6,108,601	62,644	6,171,245	0	0
Due in More Than One Year	4,519,695	0	4,519,695	0	0
<b>Total Liabilities</b>	<b>18,207,669</b>	<b>132,351</b>	<b>18,340,020</b>	<b>1,066</b>	<b>2,613</b>
<b>Net Assets:</b>					
Invested in Capital Assets, Net of Related Debt	72,394,700	58,377	72,453,077	10,123	41,199
Restricted For:					
Other Purposes	9,274,589	0	9,274,589	0	0
Unrestricted (Deficit)	5,075,488	497,102	5,572,590	52,892	299,360
<b>Total Net Assets</b>	<b>\$ 86,744,777</b>	<b>\$ 555,479</b>	<b>\$ 87,300,256</b>	<b>\$ 63,015</b>	<b>\$ 340,559</b>

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2002**

	<b>Primary Government</b>		
	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
<b>Governmental Activities:</b>			
Current:			
Public Safety	\$ 4,445,309	\$ 293,613	\$ 163,092
Health	288,375	133,577	2,040
Human Services	11,910,741	661,674	6,330,409
Community and Economic Development	710,801	0	268,154
Public Works	6,616,172	208,320	0
General Government	5,850,516	2,209,958	105,127
Debt Service:			
Interest and Fiscal Charges	357,038	0	0
<b>Total Governmental Activities</b>	<b>30,178,952</b>	<b>3,507,142</b>	<b>6,868,822</b>
<b>Business-Type Activities:</b>			
Sewer District #1 Fund	137,116	74,901	0
Stillwater Estates Fund	8,339	7,470	0
Solid Waste Fund	220,643	265,787	0
Adult Daycare Fund	49,932	36,980	0
<b>Total Business-Type Activities</b>	<b>416,030</b>	<b>385,138</b>	<b>0</b>
<b>Total Primary Government</b>	<b>\$ 30,594,982</b>	<b>\$ 3,892,280</b>	<b>\$ 6,868,822</b>
<b>Component Units:</b>			
Visitors Bureau	\$114,686	\$102,484	\$0
Wayne Industries	123,808	118,665	0
<b>Total Component Units</b>	<b>\$ 238,494</b>	<b>\$ 221,149</b>	<b>\$ 0</b>

<b>General Revenues</b>	
Property Taxes Levied for:	
General Purposes	
MRDD	
Sales Tax	
Shared Revenues	
Investment Earnings	
Miscellaneous	
Loss on Disposal of Fixed Assets	
Total General Revenues	
Change in Net Assets	
Net Assets Beginning of Year	
Net Assets End of Year	

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Visitors Bureau	Wayne Industries
\$ (3,988,604)	\$ 0	\$ (3,988,604)		
(152,758)	0	(152,758)		
(4,918,658)	0	(4,918,658)		
(442,647)	0	(442,647)		
(6,407,852)	0	(6,407,852)		
(3,535,431)	0	(3,535,431)		
<u>(357,038)</u>	<u>0</u>	<u>(357,038)</u>		
<u>(19,802,988)</u>	<u>0</u>	<u>(19,802,988)</u>		
0	(62,215)	(62,215)		
0	(869)	(869)		
0	45,144	45,144		
<u>0</u>	<u>(12,952)</u>	<u>(12,952)</u>		
<u>0</u>	<u>(30,892)</u>	<u>(30,892)</u>		
<u>(19,802,988)</u>	<u>(30,892)</u>	<u>(19,833,880)</u>		
			(\$12,202)	\$0
			<u>0</u>	<u>(5,143)</u>
			<u>\$ (12,202)</u>	<u>\$ (5,143)</u>
2,362,151	0	2,362,151	0	0
2,099,288	0	2,099,288	0	0
4,281,464	0	4,281,464	0	0
4,864,809	0	4,864,809	0	0
696,552	0	696,552	796	12,488
581,629	62,576	644,205	0	5,980
<u>(3,551)</u>	<u>0</u>	<u>(3,551)</u>	<u>0</u>	<u>0</u>
<u>14,882,342</u>	<u>62,576</u>	<u>14,944,918</u>	<u>796</u>	<u>18,468</u>
(4,920,646)	31,684	(4,888,962)	(11,406)	13,325
<u>91,665,423</u>	<u>523,795</u>	<u>92,189,218</u>	<u>74,421</u>	<u>327,234</u>
<u>\$ 86,744,777</u>	<u>\$ 555,479</u>	<u>\$ 87,300,256</u>	<u>\$ 63,015</u>	<u>\$ 340,559</u>

**DARKE COUNTY, OHIO****Balance Sheet  
Governmental Funds  
December 31, 2002**

	General	Auto License and Gas Tax	MRDD	Public Assistance
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 4,750	\$ 12,794	\$ 2,053	\$ 676
Cash and Cash Equivalents with Fiscal Agent	247,517	0	0	0
Investments	1,507,609	4,060,376	651,721	213,884
Investments with Fiscal Agent	0	44,882	0	0
Taxes	3,078,641	0	2,662,325	0
Accounts	582,345	92,458	0	0
Intergovernmental	155,106	1,265,154	243,537	1,215,053
Interest	76,765	31,155	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	57,766	163,517	6,775	9,161
Prepaid Items	87,322	0	7,158	3,968
<b>Total Assets</b>	<b>\$ 5,797,821</b>	<b>\$ 5,670,336</b>	<b>\$ 3,573,569</b>	<b>\$ 1,442,742</b>
<b>Liabilities:</b>				
Accounts Payable	155,921	9,047	31,565	129,580
Accrued Wages and Benefits Payable	258,921	63,329	115,513	112,436
Intergovernmental Payable	263,460	68,968	118,479	118,303
Deferred Revenue	3,079,985	843,436	2,805,671	860,771
Compensated Absences Payable	56,959	10,126	29,503	62,509
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>3,815,246</b>	<b>994,906</b>	<b>3,100,731</b>	<b>1,283,599</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	16,650	203	24,837	0
Reserved for Prepaid Items	87,322	0	7,158	3,968
Reserved for Supplies Inventory	57,766	163,517	6,775	9,161
Reserved for Loans Receivable	0	0	0	0
Undesignated, Unreserved in:				
General Fund	1,820,837	0	0	0
Special Revenue Funds	0	4,511,710	434,068	146,014
Capital Projects Funds (Deficit)	0	0	0	0
<b>Total Fund Balances</b>	<b>1,982,575</b>	<b>4,675,430</b>	<b>472,838</b>	<b>159,143</b>
<b>Total Liabilities and Funds Balances</b>	<b>\$ 5,797,821</b>	<b>\$ 5,670,336</b>	<b>\$ 3,573,569</b>	<b>\$ 1,442,742</b>

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

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WAGC Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 453	\$ 249,055	\$ 269,781
0	40,003	287,520
143,818	4,982,995	11,560,403
0	10,000	54,882
0	0	5,740,966
0	37,629	712,432
0	440,547	3,319,397
0	793	108,713
0	2,509	2,509
0	742,254	742,254
0	13,781	251,000
0	174	98,622
<u>\$ 144,271</u>	<u>\$ 6,519,740</u>	<u>\$ 23,148,479</u>
52,986	359,782	738,881
0	83,418	633,617
0	95,399	664,609
0	348,567	7,938,430
0	23,814	182,911
48,453	14,600	63,053
<u>3,682,000</u>	<u>1,385,000</u>	<u>5,067,000</u>
<u>3,783,439</u>	<u>2,310,580</u>	<u>15,288,501</u>
47,420	561,062	650,172
0	174	98,622
0	13,781	251,000
0	742,254	742,254
0	0	1,820,837
0	3,510,338	8,602,130
<u>(3,686,588)</u>	<u>(618,449)</u>	<u>(4,305,037)</u>
<u>(3,639,168)</u>	<u>4,209,160</u>	<u>7,859,978</u>
<u>\$ 144,271</u>	<u>\$ 6,519,740</u>	<u>\$ 23,148,479</u>

**DARKE COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2002***

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<b>Total Governmental Fund Balances</b>	\$ 7,859,978
<b><i>Amounts reported for governmental activities in the statement of net assets are different because</i></b>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	81,576,700
Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.	2,942,743
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	(172,848)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
General Obligation Bonds	(4,115,000)
Special Assessment Bonds Payable	(37,740)
Compensated Absences Payable	(1,225,645)
Accrued Interest Payable	(83,411)
	<hr/>
	(5,461,796)
<b><i>Net Assets of Governmental Activities</i></b>	<hr/> <b>\$ 86,744,777</b> <hr/>

See accompanying notes to the basic financial statements



**DARKE COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2002**

	General	Auto License and Gas Tax	MRDD	Public Assistance
<b>Revenues:</b>				
Taxes	\$ 6,608,767	\$ 0	\$ 2,060,485	\$ 0
Intergovernmental Revenues	1,405,330	3,656,562	1,518,999	3,620,024
Charges for Services	1,287,756	0	22,164	0
Licenses and Permits	51,817	0	0	0
Investment Earnings	545,447	148,687	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	379,833	0	0	0
All Other Revenues	221,256	16,508	32,874	0
<b>Total Revenue</b>	<b>10,500,206</b>	<b>3,821,757</b>	<b>3,634,522</b>	<b>3,620,024</b>
<b>Expenditures:</b>				
Current:				
Public Safety	3,668,701	0	0	0
Health	24,632	0	0	0
Human Services	296,519	0	3,544,172	4,265,576
Community and Economic Development	348,626	0	0	0
Public Works	156,397	3,462,700	0	0
General Government	5,468,999	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest & Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>9,963,874</b>	<b>3,462,700</b>	<b>3,544,172</b>	<b>4,265,576</b>
Excess (Deficiency) of Revenues				
Over Expenditures	536,332	359,057	90,350	(645,552)
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Fixed Assets	53,482	0	0	0
Proceeds from the Sale of Bonds	0	0	0	0
Operating Transfers In	27,214	0	0	89,458
Operating Transfers Out	(1,405,243)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,324,547)</b>	<b>0</b>	<b>0</b>	<b>89,458</b>
Net Change in Fund Balances	(788,215)	359,057	90,350	(556,094)
<b>Fund Balances at Beginning of Year</b>	<b>2,774,086</b>	<b>4,314,370</b>	<b>382,353</b>	<b>714,007</b>
Increase (Decrease) in Inventory Reserve	(3,296)	2,003	135	1,230
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 1,982,575</b>	<b>\$ 4,675,430</b>	<b>\$ 472,838</b>	<b>\$ 159,143</b>

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

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WAGC Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 0	\$ 8,669,252
0	1,887,278	12,088,193
0	1,453,449	2,763,369
0	98,254	150,071
0	2,418	696,552
0	167,255	167,255
0	78,973	458,806
1,000	865,175	1,136,813
1,000	4,552,802	26,130,311
0	432,858	4,101,559
0	140,387	165,019
0	3,486,462	11,592,729
0	356,999	705,625
0	245,292	3,864,389
0	1,085,948	6,554,947
1,109,800	495,344	1,605,144
0	396,410	396,410
134,521	141,369	275,890
1,244,321	6,781,069	29,261,712
(1,243,321)	(2,228,267)	(3,131,401)
0	3,600	57,082
0	4,115,000	4,115,000
4,232,972	2,037,217	6,386,861
(4,182)	(4,977,436)	(6,386,861)
4,228,790	1,178,381	4,172,082
2,985,469	(1,049,886)	1,040,681
(6,624,637)	5,263,467	6,823,646
0	(4,421)	(4,349)
\$ (3,639,168)	\$ 4,209,160	\$ 7,859,978

**DARKE COUNTY, OHIO**

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***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, 2002***

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**Net Change in Fund Balances - Total Governmental Funds** \$ 1,040,681

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital Outlay	2,709,812	
Depreciation Expense	<u>(3,451,966)</u>	(742,154)

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

This is the amount of the loss on the disposal of fixed assets net of proceeds received.	<u>(60,634)</u>	(60,634)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (872,033)

The issuance of long-term debt provides current financial resources to governmental funds, but has not effect on net assets. In addition, the payment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

Proceeds from General Obligation Bonds	(4,115,000)	
General Obligation Bond Principal Payment	385,000	
Special Assessment Bond Principal Payment	<u>11,410</u>	(3,718,590)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (81,147)

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

Compensated Absences	(170,781)	
Change in Inventory	<u>(4,349)</u>	(175,130)

The internal service funds are used by management to charge the costs of services to individual funds is not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities. (311,639)

***Change in Net Assets of Governmental Activities*** \$ (4,920,646)

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 6,736,500	\$ 6,736,500	\$ 6,685,089	\$ (51,411)
Intergovernmental Revenues	1,275,810	1,294,987	1,427,002	132,015
Charges for Services	1,089,150	1,089,200	1,262,090	172,890
Licenses and Permits	45,260	44,560	51,817	7,257
Investment Earnings	556,300	556,300	624,290	67,990
Fines and Forfeitures	440,000	440,000	379,833	(60,167)
All Other Revenues	303,200	303,200	293,532	(9,668)
Total Revenues	<u>10,446,220</u>	<u>10,464,747</u>	<u>10,723,653</u>	<u>258,906</u>
<b>Expenditures:</b>				
Public Safety	4,026,309	3,928,549	3,619,933	308,616
Health	25,858	25,858	23,312	2,546
Human Services	444,805	444,805	297,352	147,453
Community and Economic Development	387,683	363,117	347,517	15,600
Public Works	164,407	164,407	155,660	8,747
General Government	5,872,047	6,123,700	5,779,776	343,924
Total Expenditures	<u>10,921,109</u>	<u>11,050,486</u>	<u>10,223,550</u>	<u>826,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(474,889)	(585,739)	500,103	1,085,842
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	272,177	253,700	228,024	(25,676)
Proceeds from Sale of Fixed Assets	60,000	60,000	53,482	(6,518)
Operating Transfers In	31,000	31,000	27,214	(3,786)
Operating Transfers Out	(1,761,076)	(1,631,749)	(1,405,243)	226,506
Advances In	0	0	171,915	171,915
Advances Out	(140,000)	(140,000)	(140,000)	0
Total Other Financing Sources (Uses)	<u>(1,537,899)</u>	<u>(1,427,049)</u>	<u>(1,064,608)</u>	<u>362,441</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,012,788)	(2,012,788)	(564,505)	1,448,283
Fund Balance at Beginning of Year	1,908,342	1,908,342	1,908,342	0
Prior Year Encumbrances	104,447	104,447	104,447	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1,448,284</u>	<u>\$ 1,448,283</u>

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Auto License and Gas Tax Fund  
For the Year Ended December 31, 2002**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,690,000	\$ 3,690,000	\$ 3,667,265	\$ (22,735)
Investment Earnings	175,000	175,000	179,529	4,529
All Other Revenues	47,500	47,500	16,508	(30,992)
Total Revenues	<u>3,912,500</u>	<u>3,912,500</u>	<u>3,863,302</u>	<u>(49,198)</u>
<b>Expenditures:</b>				
Public Works:				
Total Expenditures	<u>4,851,240</u>	<u>4,852,240</u>	<u>3,621,755</u>	<u>1,230,485</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(938,740)	(939,740)	241,547	1,181,287
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	187,500	187,500	195,810	8,310
Total Other Financing Sources (Uses)	<u>187,500</u>	<u>187,500</u>	<u>195,810</u>	<u>8,310</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(751,240)	(752,240)	437,357	1,189,597
Fund Balance at Beginning of Year	3,611,657	3,611,657	3,611,657	0
Prior Year Encumbrances	20,797	20,797	20,797	0
Fund Balance at End of Year	<u>\$ 2,881,214</u>	<u>\$ 2,880,214</u>	<u>\$ 4,069,811</u>	<u>\$ 1,189,597</u>

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – MRDD Fund  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 2,501,900	\$ 2,501,900	\$ 2,060,485	\$ (441,415)
Intergovernmental Revenues	1,225,660	1,225,660	1,532,701	307,041
Charges for Services	20,531	20,531	22,764	2,233
All Other Revenues	<u>8,000</u>	<u>8,000</u>	<u>32,874</u>	<u>24,874</u>
Total Revenues	<u>3,756,091</u>	<u>3,756,091</u>	<u>3,648,824</u>	<u>(107,267)</u>
<b>Expenditures:</b>				
Human Services:				
Total Expenditures	<u>4,184,365</u>	<u>4,184,365</u>	<u>3,641,582</u>	<u>542,783</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(428,274)	(428,274)	7,242	435,516
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	<u>55,000</u>	<u>55,000</u>	<u>70,635</u>	<u>15,635</u>
Total Other Financing Sources (Uses)	<u>55,000</u>	<u>55,000</u>	<u>70,635</u>	<u>15,635</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(373,274)	(373,274)	77,877	451,151
Fund Balance at Beginning of Year	444,293	444,293	444,293	0
Prior Year Encumbrances	<u>85,865</u>	<u>85,865</u>	<u>85,865</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 156,884</u>	<u>\$ 156,884</u>	<u>\$ 608,035</u>	<u>\$ 451,151</u>

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Public Assistance Fund  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 2,801,700	\$ 2,801,700	\$ 3,828,384	\$ 1,026,684
Total Revenues	<u>2,801,700</u>	<u>2,801,700</u>	<u>3,828,384</u>	<u>1,026,684</u>
<b>Expenditures:</b>				
Human Services:				
Total Expenditures	<u>5,442,869</u>	<u>5,063,875</u>	<u>5,048,604</u>	<u>15,271</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,641,169)	(2,262,175)	(1,220,220)	1,041,955
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	2,561,426	2,082,429	879,623	(1,202,806)
Operating Transfers In	<u>89,458</u>	<u>89,458</u>	<u>89,458</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,650,884</u>	<u>2,171,887</u>	<u>969,081</u>	<u>(1,202,806)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,715	(90,288)	(251,139)	(160,851)
Fund Balance at Beginning of Year	425,414	425,414	425,414	0
Prior Year Encumbrances	<u>40,285</u>	<u>40,285</u>	<u>40,285</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 475,414</u>	<u>\$ 375,411</u>	<u>\$ 214,560</u>	<u>\$ (160,851)</u>

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

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**Statement of Net Assets  
Proprietary Funds  
December 31, 2002**

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	Business Type Activities- Enterprise Funds	Governmental Activities- Internal Service Fund
<b>Assets:</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 26,298	\$ 34,929
Cash and Cash Equivalents with Fiscal Agent	0	190,320
Investments	508,269	0
Receivables:		
Accounts	38,336	0
Special Assessments	58,500	0
Inventory of Supplies at Cost	68	0
<b>Total Current Assets</b>	<u>631,471</u>	<u>225,249</u>
<b>Noncurrent Assets:</b>		
Land	8,000	0
Sewer Lines	45,865	0
Machinery and Equipment	56,136	0
Accumulated Depreciation	<u>(51,624)</u>	<u>0</u>
<b>Total Noncurrent Assets</b>	<u>58,377</u>	<u>0</u>
<b>Total Assets</b>	<u>689,848</u>	<u>225,249</u>
<b>Liabilities:</b>		
<b>Current Liabilities:</b>		
Accounts Payable	61,318	0
Accrued Wages & Benefits	2,710	0
Intergovernmental Payable	5,210	0
Claims Payable	0	400,115
Accrued Interest Payable	469	0
GO Notes Payable	<u>58,500</u>	<u>0</u>
<b>Total Current Liabilities</b>	<u>128,207</u>	<u>400,115</u>
<b>Noncurrent Liabilities</b>		
Compensated Absences Payable	<u>4,144</u>	<u>0</u>
<b>Total Noncurrent Liabilities</b>	<u>4,144</u>	<u>0</u>
<b>Total Liabilities</b>	<u>132,351</u>	<u>400,115</u>
<b>Net Assets:</b>		
Invested in Capital Assets	58,377	0
Unrestricted	499,120	(174,866)
<b>Total Net Assets</b>	<u>\$ 557,497</u>	<u>\$ (174,866)</u>
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.	<u>(2,018)</u>	
<b>Net Assets of Business-type Activities</b>	<u>\$ 555,479</u>	

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO**

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**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2002**

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	Business-Type Activities- Enterprise Funds	Governmental Activities - Internal Service Fund
<b>Operating Revenues:</b>		
Charges for Services	\$ 385,138	\$ 1,823,218
Other Operating Revenue	48,513	114,971
<b>Total Operating Revenues</b>	<b>433,651</b>	<b>1,938,189</b>
<b>Operating Expenses:</b>		
Personal Services	111,856	0
Contractual Services	286,212	2,253,475
Materials and Supplies	5,246	0
Depreciation	7,928	0
Other Operating Expenses	672	0
<b>Total Operating Expenses</b>	<b>411,914</b>	<b>2,253,475</b>
Operating Income (Loss)	21,737	(315,286)
<b>Nonoperating Revenue (Expenses):</b>		
Interest Expense	(469)	0
Other Nonoperating Revenue	14,063	0
<b>Total Nonoperating Revenues (Expenses)</b>	<b>13,594</b>	<b>0</b>
Income(Loss) Before Operating Transfers	35,331	(315,286)
Change in Net Assets	35,331	(315,286)
Net Assets Beginning of Year	522,166	140,420
Net Assets End of Year	<u>\$ 557,497</u>	<u>\$ (174,866)</u>
Change in Net Assets - Total Enterprise Funds	35,331	
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.	(3,647)	
Change in Net Assets - Business-type Activities	<u>\$ 31,684</u>	

See accompanying notes to the basic financial statements

**DARKE COUNTY, OHIO****Statement of Cash Flows  
Proprietary Funds  
December 31, 2002**

	Enterprise Funds	Internal Service Fund	Totals (Memorandum Only)
<b><u>Cash Flows from Operating Activities:</u></b>			
Cash Received from Customers	\$385,761	\$0	\$385,761
Cash Received from Quasi-External Operating Transactions From Other Funds	0	1,938,189	1,938,189
Cash Payments for Goods and Services	(233,657)	(2,128,481)	(2,362,138)
Cash Payments to Employees	(111,601)	0	(111,601)
Net Cash Provided (Used) by Operating Activities	40,503	(190,292)	(149,789)
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>			
Acquisition and Construction of Assets	(1,733)	0	(1,733)
Proceeds from the Sale of Notes	58,500	0	58,500
Net Cash Provided by Capital and Related Financing Activities	56,767	0	56,767
<b><u>Cash Flows from Investing Activities:</u></b>			
Purchase of Investments	(87,091)	0	(87,091)
Net Cash Used by Investing Activities	(87,091)	0	(87,091)
Net Increase (Decrease) in Cash and Cash Equivalents	10,179	(190,292)	(180,113)
Cash and Cash Equivalents at Beginning of Year	16,119	415,541	431,660
Cash and Cash Equivalents at End of Year	\$26,298	\$225,249	\$251,547
<b><u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u></b>			
Cash and Cash Equivalents	\$26,298	\$34,929	\$61,227
Cash and Cash Equivalents with Fiscal Agent	0	190,320	190,320
Cash and Cash Equivalents at End of Year	\$26,298	\$225,249	\$251,547
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u></b>			
Operating Income (Loss)	\$21,737	(\$315,286)	(\$293,549)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	7,928	0	7,928
Non-Operating Revenue	14,063	0	14,063
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(3,453)	0	(3,453)
Increase in Special Assesment Receivable	(58,500)	0	(58,500)
Decrease in Inventory	26	0	26
Decrease in Prepays	494	0	494
Increase in Accounts Payable	57,953	0	57,953
Decrease in Accrued Wages and Benefits	(190)	0	(190)
Increase in Health Insurance Claims Payable	0	124,994	124,994
Increase in Intergovernmental Payables	743	0	743
Decrease in Compensated Absences Payable	(298)	0	(298)
Total Adjustments	18,766	124,994	143,760
Net Cash Provided (Used) by Operating Activities	\$40,503	(\$190,292)	(\$149,789)

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

**DARKE COUNTY, OHIO**

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**Statement of Net Assets  
Fiduciary Funds  
December 31, 2002**

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	<u>Agency</u>
<b>Assets:</b>	
Cash and Cash Equivalents	\$ 239,992
Cash and Cash Equivalents with Fiscal Agent	386,608
Investments	1,681,328
Investments with Fiscal Agent	20,000
Receivables:	
Taxes	27,380,905
Intergovernmental	3,723,569
Special Assessments	<u>4,044</u>
<b>Total Assets</b>	<u>33,436,446</u>
<b>Liabilities:</b>	
Intergovernmental Payable	30,409,380
Undistributed Monies	<u>3,027,066</u>
<b>Total Liabilities</b>	<u>33,436,446</u>
<b>Total Net Assets</b>	<u><u>\$ 0</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

***Darke County Visitors Bureau, Incorporated*** – The Darke County Visitors Bureau, Inc. is a legally separate not-for-profit corporation served by a board appointed by the Darke County Board Commissioners. The corporation was established for the purpose of the promotion of business and tourism within Darke County. The Darke County Auditor distributes bed tax funds to The Darke County Visitors Bureau, Incorporated. Based on the significant resources provided by the County and upon the ability of the County to impose its will upon The Darke County Visitors Bureau, Incorporation, the entity is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Darke County Visitors Bureau, Incorporated at 622 South Broadway, Greenville, Ohio 45331.

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

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

- Darke County General Health District
- Darke County Emergency Management Agency
- Darke County Soil Conservation District
- Darke County Law Library
- Darke County Park District

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, and Insurance Purchasing Pools. These organizations are presented in Notes 14, 17 and 18 to the basic financial statements.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting**

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

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

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

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

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

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting** (Continued)

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

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

**Internal Service Fund**- is used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

***Fiduciary Funds*** - are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The County's only fiduciary fund type is its agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

**C. Basis of Presentation – Financial Statements**

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

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation – Financial Statements (Continued)**

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

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

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

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

**D. Basis of Accounting**

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses in the accounts and reported in the financial statements, and relates to the timing of the measurements made. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of Accounting** (Continued)

The financial statements of the governmental funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2002 but not available, are recorded as deferred revenue.

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

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

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

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

Pursuant to GASB Statement No. 20, *"Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting,"* the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

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

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

**1. Tax Budget**

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

**2. Estimated Resources**

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2002.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process** (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2002, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Commissioners appropriations are made at the fund, department and object level (i.e. General Fund-Commissioners-salaries, supplies, equipment, contract repairs, travel expenses, maintenance and other expenses.)

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

4. Lapsing of Appropriations

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

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**5. Budgetary Basis of Accounting**

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

A reconciliation of the results of operations for 2002 from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Auto License and Gas Tax Fund	MRDD Fund	Public Assistance Fund
GAAP Basis (as reported)	(\$788,215)	\$359,057	\$90,350	(\$556,094)
Increase (Decrease):				
Accrued Revenues at December 31, 2002 received during 2003	(812,872)	(545,968)	(100,192)	(354,282)
Accrued Revenues at December 31, 2001 received during 2002	1,262,973	586,876	114,493	562,642
Accrued Expenditures at December 31, 2002 paid during 2003	487,744	151,470	295,060	422,828
Accrued Expenditures at December 31, 2001 paid during 2002	(633,363)	(110,718)	(275,340)	(322,265)
2001 Prepays for 2002	70,625	0	6,402	0
2002 Prepays for 2003	(87,322)	0	(7,158)	(3,968)
Outstanding Encumbrances	(64,075)	(3,360)	(45,738)	0
Budget Basis	<u>(\$564,505)</u>	<u>\$437,357</u>	<u>\$77,877</u>	<u>(\$251,139)</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Cash and Cash Equivalents**

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

**G. Investments**

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

**H. Inventory of Supplies**

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

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

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**J. Estimates**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. Capital Assets and Depreciation**

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

**1. Property, Plant and Equipment - Governmental Activities**

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

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

**2. Property, Plant and Equipment – Business Type Activities**

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

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

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Machinery and Equipment	10 - 20
Sewer Lines	25
Office Equipment	5

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Long-Term Obligations**

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bond	General Obligation Bond Retirement Fund
Special Assessment Bond	Ditch Bond Retirement Fund

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

<u>Obligation</u>	<u>Fund</u>
Compensated Absences	General Fund Auto License and Gas Tax Fund Dog and Kennel Fund Public Assistance Fund County Home Fund Ditch Maintenance Fund County MR/DD Dare Grant Program Fund Child Support Enforcement Fund Solid Waste Fund Adult Daycare Fund

**M. Compensated Absences**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**M. Compensated Absences (Continued)**

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

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

**N. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

**O. Pensions**

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

**P. Interfund Activity**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. Reservations of Fund Balance**

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

**R. Operating Revenues and Expenses**

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

**S. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no special items to report during fiscal year 2002.

**NOTE 2 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE**

**A. Changes in Accounting Principles**

For fiscal year 2002, the County has implemented GASB Statement No. 34, “*Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.*”

GASB 34 creates new basic financial statements for reporting on the County’s financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements split the County’s programs between business-type and governmental activities. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2001, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 2 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE (Continued)**

**B. Restatement of Fund Balance**

The changes to the beginning retained earnings/fund balance, as well as the transition from fund balance to net assets of the governmental activities and the business-type activities are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Fund Balance December 31, 2001	\$6,823,646	\$522,166
Adjustments:		
GASB 34 Adjustments:		
Capital Assets	82,379,487	0
Internal Service Fund	138,791	1,629
Long-Term Liabilities	(1,491,278)	0
Long-Term (Deferred) Assets	<u>3,814,777</u>	<u>0</u>
Net Assets, December 31, 2001	<u>\$91,665,423</u>	<u>\$523,795</u>

**NOTE 3 - COMPLIANCE AND ACCOUNTABILITY**

**Deficit Fund Balance**

At December 31, 2002 the following funds had a deficit in Fund Balance:

	<u>Fund Deficit</u>
Special Revenue Funds:	
ODNR Grant Common Pleas Court	\$853
Michaels Juvenile Center	1,207
Capital Projects Funds:	
County Permanent Improvement Fund	1,018,090
Wagner Avenue Government Center Permanent Impovement Fund	3,639,168
Internal Service Fund:	
Health Insurance Fund	174,866

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 3 - COMPLIANCE AND ACCOUNTABILITY (Continued)**

The fund deficits in the ODNR Grant Common Pleas Court Fund and the Michaels Juvenile Center Fund (special revenue funds) arise from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. The fund deficits in the County Permanent Improvement Fund and Wagner Avenue Government Center Permanent Improvement Fund (capital projects funds) arise from the recognition of general obligation notes payable within the funds under the modified accrual basis of accounting. Under the budgetary basis of accounting, proceeds from the sale of notes are recognized as revenue and expenditures are recognized when paid, therefore, a deficit does not exist. The fund deficit in the Health Insurance Fund (internal service fund) arose from the recognition of expenses on the accrual basis which are greater than those on the cash basis.

**NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS**

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

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

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

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

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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

- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

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

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

*Deposits:*

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

*Investments:*

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

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

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

**A. Deposits**

At year end, the carrying amount of the County's (primary government) deposits was \$15,227,623 and the bank balance \$16,123,210. Federal depository insurance covered \$1,339,330 of the bank balance, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The County had \$32,707 in undeposited cash on hand at December 31, 2002 which is included as Cash and Cash Equivalents on the balance sheet.

At year end, the carrying amount of The Darke County Visitors Bureau, Inc.'s (component unit) deposits was \$53,295 all of which was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. The County is not the fiscal agent for the corporation. At year end, the carrying amount of Wayne Industries (component unit) deposits was \$42,995, which was equal to the bank balance. All of the bank balance was covered by federal depository insurance.

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund, the Auto License and Gas Tax Fund, the Microenterprise Business Development Grant Fund, the Community Development Block Grant Fund, the Community Housing Improvement Fund and the Home Repayment Fund (special revenue) amounted to \$545,447, \$148,687, \$593, \$615, \$70, and \$1,140, respectively.

**B. Reconciliation of Cash, Cash Equivalents and Investments**

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

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

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Combined Balance Sheet	\$1,402,741	\$13,824,882
Certificates of Deposit (with maturities of more than 3 months)	<u>13,824,882</u>	<u>(13,824,882)</u>
Per GASB Statement No. 3	<u>\$15,227,623</u>	<u>\$0</u>

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 5 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2002 were levied after October 1, 2001 on assessed values as of January 1, 2001, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 1999. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

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

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

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

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

The full tax rate to the County for the year ended December 31, 2002, was \$6.30 per \$1,000 of assessed value. The assessed value upon which 2002 tax receipts were based was \$870,484,650. This amount constitutes \$715,758,840 in real property assessed value, \$52,356,430 in public utility assessed value and \$102,369,380 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .74% (7.4 mills) of assessed value.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

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**NOTE 5 – TAXES (Continued)**

**B. Permissive Sales and Use Tax**

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

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2002, consisted of taxes, interest, special assessments, accounts receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full. A summary of intergovernmental receivables follows:

<u>Fund</u>	<u></u>
General Fund	\$155,106
Special Revenue Funds:	
Auto License and Gas Tax Fund	1,265,154
Darke County MRDD Fund	243,537
Public Assistance Fund	1,215,053
Community Corrections Program Fund	25,648
ODNR Grant Common Pleas Court Fund	56,600
Children's Services Fund	172,299
CDBG Fund	<u>186,000</u>
Total Special Revenue Funds	3,164,291
Agency Funds:	
Total All Agency Funds	<u>3,723,569</u>
Totals	<u><u>\$7,042,966</u></u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 7 - INTERFUND TRANSACTIONS**

On the Statement of Net Assets, the Business-Type Activities reported an internal balance at December 31, 2002 of \$2,018 which is offset in the Governmental Activities by the same amount.

**NOTE 8 - OPERATING TRANSFERS**

The following balances at December 31, 2002 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$27,214	\$1,405,243
Public Assistance Fund	89,458	0
WAGC Permanent Improvement Fund	4,232,972	4,182
Other Governmental Funds	\$2,037,217	\$4,977,436
Total All Funds	\$6,386,861	\$6,386,861

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

**NOTE 9 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2002:

**Historical Cost:**

Class	Restated December 31, 2001	Additions	Deletions	December 31, 2002
<b>Capital assets not being depreciated:</b>				
Land	\$8,822,379	\$0	\$0	\$8,822,379
<b>Capital assets being depreciated:</b>				
Buildings and Improvement	13,432,817	17,650	0	13,450,467
Machinery and Equipment	7,610,957	687,977	(403,317)	7,895,617
Infrastructure	80,163,581	0	0	80,163,581
Construction in Progress	0	2,004,185	0	2,004,185
Total Cost	<u>\$110,029,734</u>	<u>\$2,709,812</u>	<u>(\$403,317)</u>	<u>\$112,336,229</u>

**Accumulated Depreciation:**

Class	Restated December 31, 2001	Additions	Deletions	December 31, 2002
Land Improvements	\$0	\$0	\$0	\$0
Buildings and Improvement	(4,575,967)	(386,720)	0	(4,962,687)
Machinery and Equipment	(5,300,704)	(596,565)	342,684	(5,554,585)
Infrastructure	(17,773,576)	(2,468,681)	0	(20,242,257)
Total Depreciation	<u>(\$27,650,247)</u>	<u>(\$3,451,966) *</u>	<u>\$342,684</u>	<u>(\$30,759,529)</u>
<b>Net Value:</b>	<u>\$82,379,487</u>			<u>\$81,576,700</u>

\* Depreciation expenses were charged to governmental functions as follows:

General Government	\$226,754
Community Development	2,552
Public Safety	252,389
Public Works	2,712,817
Health	120,445
Human Services	137,009
Total Depreciation Expense	<u>\$3,451,966</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

**NOTE 9 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2002:

**Historical Cost:**

Class	December 31, 2001	Additions	Deletions	December 31, 2002
<b>Capital assets not being depreciated:</b>				
Land	\$8,000	\$0	\$0	\$8,000
<b>Capital assets being depreciated:</b>				
Sewer Lines	45,865	0	0	45,865
Machinery and Equipment	54,403	1,733	0	56,136
Total Cost	\$108,268	\$1,733	\$0	\$110,001
<b>Accumulated Depreciation:</b>				
Class	December 31, 2001	Additions	Deletions	December 31, 2002
Land	\$0	\$0	\$0	\$0
Sewer Lines	(8,256)	(1,835)	0	(10,091)
Machinery and Equipment	(35,440)	(6,093)	0	(41,533)
Total Depreciation	(\$43,696)	(\$7,928)	\$0	(\$51,624)
<b>Net Value:</b>	\$64,572	(\$6,195)	\$0	\$58,377

**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

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

**A. Ohio Public Employees Retirement System (the "Ohio PERS")**

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

All employees of the County, except teachers, participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The Ohio PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)**

**A. Ohio Public Employees Retirement System (the "Ohio PERS") (Continued)**

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. The 2002 employer contribution rate for local government employer units was 13.55%, of covered payroll, 8.55% to fund the pension and 5.0% to fund health care. For law enforcement, the employer rate was 16.7%, of covered payroll, 11.7% to fund the pension fund and 5.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the Ohio PERS for the years ending December 31, 2002, 2001 and 2000 were \$1,772,049, \$1,699,830 and \$785,618, respectively, for all employees of the County, which were equal to the required contributions for each year.

The Ohio PERS provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. The portion of the 2002 employer contribution rate (identified above) that was used to fund health care for the year 2002 was 5.0% of covered payroll which amounted to \$679,949 for all employees of the County.

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System's latest actuarial review performed as of December 31, 2001. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2001 was 8.0%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 402,041. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2001 is \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

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

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and survivor benefits based on eligible service credit to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. At June 30, 2002, 9.5% was allocated to fund the pension benefit and 4.5% to fund health care. The County's contributions to the STRS of Ohio for the years ending December 31, 2002, 2001, and 2000 were \$35,207, \$59,883 and \$58,936, respectively, which were equal to the required contributions for each year.

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

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a Health Care Reserve Fund. For the fiscal year ended June 30, 2002, the board allocated employer contributions are equal to 4.5% of covered payroll to the Health Care Reserve Fund, which amounted to \$11,317 for the County. The balance of the Health Care Reserve Fund was \$3.011 billion at June 30, 2002 (the latest information available). For the fiscal year ended June 30, 2002, the net health care costs paid by STRS were \$354,697,000. There were 105,300 eligible benefit recipients.

**DARKE COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

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**NOTE 11 – COMPENSATED ABSENCES**

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

At December 31, 2002, the County's long-term accumulated, unpaid compensated absences amounted to \$1,412,700. The compensated absences amount is paid from numerous funds. See Note 1 L for further disclosure.

**NOTE 12 - NOTES PAYABLE**

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

	Balance January 1, 2002	Issued	(Retired)	Balance December 31, 2002
Capital Projects General Obligation Notes:				
2.70% Wagner Avenue Government Center	\$3,518,000	\$0	(\$3,518,000)	\$0
2.30% Wagner Avenue Government Center	0	2,200,000	0	2,200,000
3.35% Wagner Avenue Government Center	1,482,000	0	(1,482,000)	0
3.35% Wagner Avenue Government Center	0	1,482,000	0	1,482,000
2.70% Wagner Avenue Government Center	500,000	0	(500,000)	0
5.50% Kroger Plaza Improvements	2,000,000	0	(2,000,000)	0
5.50% County Building Renovation	1,000,000	0	(1,000,000)	0
2.30% County Building Renovation	0	1,000,000	0	1,000,000
2.30% Garst Avenue	0	385,000	0	385,000
Total Capital Projects Notes Payable	<u>\$8,500,000</u>	<u>\$5,067,000</u>	<u>(\$8,500,000)</u>	<u>\$5,067,000</u>
Enterprise Special Assessment Note:				
3.65% Sewer System Replacement	0	58,500	0	58,500
Total Notes Payable	<u>\$8,500,000</u>	<u>\$5,125,500</u>	<u>(\$8,500,000)</u>	<u>\$5,125,500</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

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

Details of the changes in the bonds and other long-term obligations of the County for the year ended December 31, 2002 are indicated below:

			Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002	Amount Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bond:							
Various	Garst Avenue	1992	\$385,000	\$0	(\$385,000)	\$0	\$0
Various	WAGC Improvement		0	4,115,000	0	4,115,000	35,000
Special Assessment Bond: (with governmental commitment)							
5.00%	Coble Ditch	2000	49,150	0	(11,410)	37,740	11,970
Compensated Absences Payable			1,054,864	1,367,629	(1,013,937)	1,408,556	994,631
Total Governmental Activities			1,489,014	5,482,629	(1,410,347)	5,561,296	1,041,601
<b>Business-Type Activities:</b>							
Compensated Absences			4,442	413	(711)	4,144	0
Total Other							
Long-Term Obligations			1,493,456	5,483,042	(1,411,058)	5,565,440	1,041,601

The principal amount of the County's special assessment debt outstanding at December 31, 2002 of \$37,740, is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$0 in the Ditch Bond Retirement Debt Service Fund at December 31, 2002 is reserved for the retirement of outstanding special assessment bonds.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2002 are an overall debt margin of \$17,348,908, and an unvoted legal debt margin \$4,737,595.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

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

**A. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 2002 follows:

Years	General Obligation Bond		Special Assessment Bond	
	Principal	Interest	Principal	Interest
2003	\$35,000	\$257,086	\$11,970	\$1,887
2004	105,000	180,772	12,570	1,288
2005	105,000	178,672	13,200	660
2006	110,000	176,100	0	0
2007	115,000	173,020	0	0
2008-2012	630,000	803,710	0	0
2013-2017	775,000	666,030	0	0
2018-2022	980,000	470,586	0	0
2023-2027	1,260,000	200,646	0	0
Totals	<u>\$4,115,000</u>	<u>\$3,106,622</u>	<u>\$37,740</u>	<u>\$3,835</u>

**NOTE 14 - RISK MANAGEMENT**

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

**A. Shared Risk Pools**

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

**Coverages provided by CORSA are as follows:**

	<u>Amounts</u>
General, Auto and Law	\$1,000,000
Public Officials	1,000,000
Flood and Earthquake	100,000,000
Boiler and Machinery	100,000,000
Employees Dishonesty	1,000,000
Money and Securities within premises	1,000,000
Money and Securities outside premises	1,000,000
Money Orders and Counterfeit Currency	1,000,000
Depositors Forgery	1,000,000

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 14 - RISK MANAGEMENT (Continued)**

**A. Shared Risk Pools (Continued)**

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

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2002, the County contributed \$192,311. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

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

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

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

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002**

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**NOTE 14 - RISK MANAGEMENT (Continued)**

**B. Self-Insurance**

The County provides accidental death and dismemberment life insurance benefits for the Sheriff's Department only in the amount of \$10,000. The County has elected to provide employee medical benefits through a self insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a medical plan with a \$0-\$45 deductible for single and \$60-\$242 deductible for families. A third party administrator, Harrington Benefits Service Inc. reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$75,000 per employee. The County pays the self-insurance internal service fund \$300 per month for single employees and \$542 per employee per month for family plans which represents the entire premium required. This premium is paid by the fund that pays the employee's salary and is based on historic cost information.

The liability for unpaid claims of \$400,115 reported in the Internal Service fund at December 31, 2002, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims cost be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount in 2001 and 2002 were:

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
2001	\$295,141	\$1,763,090	(\$1,783,110)	\$275,121
2002	275,121	2,253,475	(2,128,481)	400,115

**NOTE 15 – CONSTRUCTION COMMITMENTS**

As of December 31, 2002, the County had the following commitments with respect to capital projects:

<u>Project</u>	<u>Remaining Construction Commitment</u>
Courthouse Roof	\$55,550
WAGC Phase II	42,406

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 16 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

Included in the services provided by the County financed primarily by user charges are wastewater collection and treatment, solid waste treatment and adult daycare services. The key financial information for the year ended December 31, 2002 for these enterprise activities is indicated below:

	Sewer District #1	Still Water Estates	Solid Waste	Adult Daycare	Total
Operating Revenues	\$113,009	\$7,470	\$266,992	\$46,180	\$433,651
Operating Income (Loss)	(23,638)	(869)	49,996	(3,752)	21,737
Change in Net Assets	(24,107)	(869)	49,996	10,311	35,331
Property, Plant and Equipment:					
Additions	0	0	1,733	0	1,733
Assets	185,291	2,599	478,976	22,982	689,848
Notes Payable	58,500	0	0	0	58,500
Net Working Capital	20,918	2,599	459,454	20,293	503,264
Total Net Assets	65,004	2,599	469,381	20,513	557,497

**NOTE 17 – JOINT VENTURES**

***Darke County Emergency Management Agency (EMA)*** – The Darke County Emergency Management Agency (EMA) is a joint venture among Darke County, the City of Greenville and townships, and villages within the County. The degree of control exercised by any participating government is limited to its representation on the Board. The Board is composed of the following seven members: one County Commissioner representing the board of county commissioners entering into the agreement; four chief executives representing the municipal corporations and townships entering into the agreement; and two non-elected representatives. The County contributed \$63,058 for the operation of the agency. The EMA is a joint venture since it cannot continue to exist without the financial support of the County.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Tri County Board of Recovery and Mental Health Services**

The Tri County Board of Recovery and Mental Health Services (Tri County Mental Health Board) is a jointly governed organization among Darke, Miami, and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Darke, Miami and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2002, the County contributed \$320,181 by voted levy for the operations of the organization.

**B. Miami Valley Regional Planning Commission**

The Miami Valley Regional Planning Commission (the Commission) is a jointly governed organization between Preble, Clark, Clinton, Darke, Greene, Miami, and Montgomery Counties, the City of Dayton, and the City of Huber Heights. The Commission prepares plans, including studies, maps, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the region. These reports show recommendations for systems of transportation, highways, parks and recreational facilities, water supply, sewage disposal, garbage disposal, civic centers, and other public improvements and land uses which affect the development of the region. The degree of control exercised by any participating government is limited to its representation on the Board. Members of the Board are as follows: the officers of the Commission (elected by member representatives), the immediate past Chair of the Commission, the Commission member representing the City of Dayton, the Commission member representing each of the respective member counties, the representatives selected by each county caucus, a nongovernmental member, and two at-large representatives. Payments to the Commission are made from the General Fund. The County contributed \$6,140 for the operation of the Commission during 2002.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2002***

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**NOTE 18 - JOINTLY GOVERNED ORGANIZATIONS (Continued)**

**C. West Central Ohio Network**

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Boards of Mental Retardation and Development Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. Payments to West Con are limited to the Supported Living funds of each participating county. Darke County did not make any payments during 2002.

**NOTE 19 - RELATED PARTY TRANSACTIONS**

Wayne Industries has entered into a contractual agreement with the Darke County Board of Mental Retardation/Developmental Disabilities (MRDD), whereby the MRDD provides sheltered employment for mentally retarded or handicapped individuals in Darke County. The MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the client, land and buildings for the operation of the center, maintenance and repair of the buildings and professional staff to supervise and train clients of Wayne Industries. During 2002, the fair value of this support was \$126,022.

**NOTE 20 - CONTINGENT LIABILITIES**

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

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



*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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



***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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

**Real Estate Assessment Fund**

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

**Delinquent Real Estate and Tax Collection (DRETAC) Fund**

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

**Wagner Avenue Government Center (WAGC) Facility Maintenance Fund**

Accounts for rental receipts and expenditures for maintaining the Complex.

**Recorder Supplement Equipment Fund**

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

**Common Pleas Court and Clerk Computerization Fund**

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

**Sex Offender Counseling Fund**

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

**Electrically Monitored House Arrest and Detention Fund**

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

**Community Corrections Program Fund**

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

**ODNR Grant Common Pleas Court Fund**

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

(Continued)

***Special Revenue Funds***

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**Ohio Supreme Court Security Grant Fund**

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

**Juvenile Indigent Drug and Alcohol Treatment Fund**

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

**Visitation House Fund**

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

**Michael's Juvenile Center Fund**

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

**Juvenile Court Computerization Fund**

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

**Felony Delinquent Care and Custody Fund**

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

**Probate Court Computerization Fund**

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

**Probate Court Indigent Guardianship Fund**

Receives fees generated by the guardianship of indigents.

**Conduct of Business Fund**

Receives state fees supporting the general operations of the Court.

**Certificate of Title Administration Fund**

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

**Indigent Drivers Alcohol Treatment Fund**

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

(Continued)

***Special Revenue Funds***

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**County Court Computerization Fund**

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

**Domestic Violence Fund**

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

**Ditch Maintenance Labor and Equipment Fund**

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

**Ditch Assessment Fund**

Accounts for monies collected for ditch assessments.

**Road and Bridge Fund**

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

**TB Control Fund**

Accounts for funds received and expended for tuberculosis control measures.

**Dog and Kennel Fund**

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

**County Home Fund**

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

**MRDD Fund Balance Reserve Fund**

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

**Children's Services Fund**

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

(Continued)

***Special Revenue Funds***

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**Child Support Enforcement Administration Fund**

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

**D.A.R.E. Grant Program Fund**

Accounts for the grant funds received for local law enforcement with monies for certified D.A.R.E. officers to teach the approved D.A.R.E. curriculum in local schools.

**COPS Fast Grant Program Fund**

Accounts for federal grant funds received and expended for additional police personnel salaries.

**Operating Motor Vehicle Under the Influence Fund**

Accounts for fines and other court revenues collected and expended for the incarceration of those convicted of DUI.

**Microenterprise Business Development Grant Fund**

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

**Community Development Block Grant Fund**

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

**Community Housing Improvement Program Fund**

Accounts for revenues and expenditures for home rehabilitation projects.

**Home Repayment Fund**

Accounts for loans and resulting repayments for home rehabilitation projects.

**County Court Special Projects Fund**

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

**County Home Resident Fund**

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

***Debt Service Funds***

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

**General Obligation Bond Retirement Fund**

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

**Wagner Avenue Government Center (WAGC) Bond Retirement Fund**

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

**Ditch Bond Retirement Fund**

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

***Capital Projects Funds***

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

**County Permanent Improvement Fund**

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

**Common Pleas Court Special Projects Fund**

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

**Ditch Fund**

Receives special assessments for ditch maintenance, and funds ditch construction and maintenance through the Ditch Maintenance Labor and Equipment Fund.

**MRDD Capital Improvement Fund**

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

**Courthouse Security Grant Fund**

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

**DARKE COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2002**

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 233,544	\$ 15,511	\$ 249,055
Cash and Cash Equivalents with Fiscal Agent	40,003	0	40,003
Investments	4,133,495	849,500	4,982,995
Investments with Fiscal Agent for doubtful accounts):	10,000	0	10,000
Accounts	37,629	0	37,629
Intergovernmental	440,547	0	440,547
Interest	793	0	793
Special Assessments	2,509	0	2,509
Loans	742,254	0	742,254
Inventory of Supplies, at Cost	13,781	0	13,781
Prepaid Items	174	0	174
<b>Total Assets</b>	<b>\$ 5,654,729</b>	<b>\$ 865,011</b>	<b>\$ 6,519,740</b>
<b>Liabilities:</b>			
Accounts Payable	352,973	6,809	359,782
Accrued Wages and Benefits Payable	83,418	0	83,418
Intergovernmental Payable	95,399	0	95,399
Deferred Revenue	348,567	0	348,567
Compensated Absences Payable	23,814	0	23,814
Accrued Interest Payable	0	14,600	14,600
General Obligation Notes Payable	0	1,385,000	1,385,000
<b>Total Liabilities</b>	<b>904,171</b>	<b>1,406,409</b>	<b>2,310,580</b>
<b>Fund Balances:</b>			
Reserved for Encumbrances	484,011	77,051	561,062
Reserved for Prepaid Items	174	0	174
Reserved for Supplies Inventory	13,781	0	13,781
Reserved for Loans Receivable	742,254	0	742,254
Undesignated/Unreserved	3,510,338	(618,449)	2,891,889
<b>Total Fund Balances</b>	<b>4,750,558</b>	<b>(541,398)</b>	<b>4,209,160</b>
<b>Total Liabilities and Funds Balances</b>	<b>\$ 5,654,729</b>	<b>\$ 865,011</b>	<b>\$ 6,519,740</b>

**DARKE COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2002***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues:</b>				
Intergovernmental Revenues	1,887,278	0	0	1,887,278
Charges for Services	1,435,304	0	18,145	1,453,449
Licenses and Permits	98,254	0	0	98,254
Investment Earnings	2,418	0	0	2,418
Special Assessments	150,532	0	16,723	167,255
Fines and Forfeitures	78,973	0	0	78,973
All Other Revenues	851,495	13,680	0	865,175
<b>Total Revenue</b>	<b>4,504,254</b>	<b>13,680</b>	<b>34,868</b>	<b>4,552,802</b>
<b>Expenditures:</b>				
Current:				
Public Safety	432,858	0	0	432,858
Health	140,387	0	0	140,387
Human Services	3,486,462	0	0	3,486,462
Community and Economic Development	356,999	0	0	356,999
Public Works	245,292	0	0	245,292
General Government	1,085,948	0	0	1,085,948
Capital Outlay	0	0	495,344	495,344
Debt Service:				
Principal Retirement	0	396,410	0	396,410
Interest & Fiscal Charges	0	119,953	21,416	141,369
<b>Total Expenditures</b>	<b>5,747,946</b>	<b>516,363</b>	<b>516,760</b>	<b>6,781,069</b>
Excess (Deficiency) of Revenues				
Over Expenditures	(1,243,692)	(502,683)	(481,892)	(2,228,267)
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Fixed Assets	3,600	0	0	3,600
Proceeds from the Sale of Bonds	0	4,115,000	0	4,115,000
Operating Transfers In	1,465,310	571,907	0	2,037,217
Operating Transfers Out	(461,854)	(4,152,972)	(362,610)	(4,977,436)
<b>Total Other Financing Sources (Uses)</b>	<b>1,007,056</b>	<b>533,935</b>	<b>(362,610)</b>	<b>1,178,381</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(236,636)	31,252	(844,502)	(1,049,886)
<b>Fund Balances at Beginning of Year</b>	<b>4,991,615</b>	<b>(31,252)</b>	<b>303,104</b>	<b>5,263,467</b>
Decrease in Inventory Reserve	(4,421)	0	0	(4,421)
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 4,750,558</b>	<b>\$ 0</b>	<b>\$ (541,398)</b>	<b>\$ 4,209,160</b>

**DARKE COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002**

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	Real Estate Assessment	DRETAC	WAGC Facility Maintenance	Recorder Supplement Equipment
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,442	\$ 587	\$ 972	\$ 7,602
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	1,092,275	186,156	308,506	0
Investments with Fiscal Agent for doubtful accounts):	0	0	0	0
Accounts	0	0	27,836	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 1,095,717</u>	<u>\$ 186,743</u>	<u>\$ 337,314</u>	<u>\$ 7,602</u>
<b>Liabilities:</b>				
Accounts Payable	33,091	0	12,496	5,444
Accrued Wages and Benefits Payable	4,685	770	0	0
Intergovernmental Payable	4,554	1,065	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	177	141	0	0
<b>Total Liabilities</b>	<u>42,507</u>	<u>1,976</u>	<u>12,496</u>	<u>5,444</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	460,168	1,076	4,000	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	593,042	183,691	320,818	2,158
<b>Total Fund Balances</b>	<u>1,053,210</u>	<u>184,767</u>	<u>324,818</u>	<u>2,158</u>
<b>Total Liabilities and Funds Balances</b>	<u>\$ 1,095,717</u>	<u>\$ 186,743</u>	<u>\$ 337,314</u>	<u>\$ 7,602</u>

**DARKE COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002**

Common Pleas Court and Clerk Computerization	Sex Offender Counseling	Electrically Monitored House Arrest and Detention	Community Corrections Program	ODNR Grant Common Pleas Court	Ohio Supreme Court Security Grant
\$ 18,101	\$ 5,986	\$ 255	\$ 84	\$ 1,092	\$ 5,225
0	0	0	0	0	0
0	0	80,812	26,662	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	25,648	56,600	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 18,101</u>	<u>\$ 5,986</u>	<u>\$ 81,067</u>	<u>\$ 52,394</u>	<u>\$ 57,692</u>	<u>\$ 5,225</u>
11,293	0	700	0	0	0
0	0	0	1,669	288	0
0	0	0	2,058	1,249	0
0	0	0	12,824	56,600	0
0	0	0	128	408	0
<u>11,293</u>	<u>0</u>	<u>700</u>	<u>16,679</u>	<u>58,545</u>	<u>0</u>
0	0	0	50	400	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>6,808</u>	<u>5,986</u>	<u>80,367</u>	<u>35,665</u>	<u>(1,253)</u>	<u>5,225</u>
<u>6,808</u>	<u>5,986</u>	<u>80,367</u>	<u>35,715</u>	<u>(853)</u>	<u>5,225</u>
<u>\$ 18,101</u>	<u>\$ 5,986</u>	<u>\$ 81,067</u>	<u>\$ 52,394</u>	<u>\$ 57,692</u>	<u>\$ 5,225</u>

(Continued)

**DARKE COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002**

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	Juvenile Indigent Drug and Alcohol Treatment	Visitation House	Michael's Juvenile Center	Juvenile Court Computerization
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 163	\$ 87	\$ 24,673	\$ 11,344
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	0	27,687	0	0
Investments with Fiscal Agent for doubtful accounts):	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	616	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 163</u>	<u>\$ 27,774</u>	<u>\$ 25,289</u>	<u>\$ 11,344</u>
<b>Liabilities:</b>				
Accounts Payable	0	0	1,351	0
Accrued Wages and Benefits Payable	0	2,625	10,424	0
Intergovernmental Payable	0	3,232	12,878	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	312	1,843	0
<b>Total Liabilities</b>	<u>0</u>	<u>6,169</u>	<u>26,496</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	0	277	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	616	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	163	21,605	(2,100)	11,344
<b>Total Fund Balances</b>	<u>163</u>	<u>21,605</u>	<u>(1,207)</u>	<u>11,344</u>
<b>Total Liabilities and Funds Balances</b>	<u>\$ 163</u>	<u>\$ 27,774</u>	<u>\$ 25,289</u>	<u>\$ 11,344</u>

**DARKE COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002**

Felony Delinquent Care and Custody	Probate Court Computerization	Probate Court Indigent Guardianship	Conduct of Business	Certificate of Title Administration	Indigent Drivers Alcohol Treatment
\$ 691	\$ 25,233	\$ 200	\$ 596	\$ 684	\$ 38,852
0	0	0	0	0	0
219,415	0	63,530	0	217,239	0
0	0	0	0	0	0
4,532	0	0	0	467	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 224,638</u>	<u>\$ 25,233</u>	<u>\$ 63,730</u>	<u>\$ 596</u>	<u>\$ 218,390</u>	<u>\$ 38,852</u>
83,375	0	0	500	0	0
0	0	0	0	4,245	0
730	0	0	0	5,266	0
0	0	0	0	0	0
0	0	0	0	564	0
<u>84,105</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>10,075</u>	<u>0</u>
6,699	0	0	0	150	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>133,834</u>	<u>25,233</u>	<u>63,730</u>	<u>96</u>	<u>208,165</u>	<u>38,852</u>
<u>140,533</u>	<u>25,233</u>	<u>63,730</u>	<u>96</u>	<u>208,315</u>	<u>38,852</u>
<u>\$ 224,638</u>	<u>\$ 25,233</u>	<u>\$ 63,730</u>	<u>\$ 596</u>	<u>\$ 218,390</u>	<u>\$ 38,852</u>

(Continued)

**DARKE COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002**

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	County Court Computerization	Domestic Violence	Ditch Maintenance Labor and Equipment	Ditch Assessment
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 189	\$ 7,892	\$ 342	\$ 206
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	59,866	0	108,548	65,232
Investments with Fiscal Agent for doubtful accounts):	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	0	0	2,509	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	0	0	2,773	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 60,055</u>	<u>\$ 7,892</u>	<u>\$ 114,172</u>	<u>\$ 65,438</u>
<b>Liabilities:</b>				
Accounts Payable	11,293	0	334	0
Accrued Wages and Benefits Payable	0	0	4,603	0
Intergovernmental Payable	0	0	5,663	0
Deferred Revenue	0	0	2,509	0
Compensated Absences Payable	0	0	23	0
<b>Total Liabilities</b>	<u>11,293</u>	<u>0</u>	<u>13,132</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	2,773	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	48,762	7,892	98,267	65,438
<b>Total Fund Balances</b>	<u>48,762</u>	<u>7,892</u>	<u>101,040</u>	<u>65,438</u>
<b>Total Liabilities and Funds Balances</b>	<u>\$ 60,055</u>	<u>\$ 7,892</u>	<u>\$ 114,172</u>	<u>\$ 65,438</u>

**DARKE COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002**

<u>Road and Bridge</u>	<u>TB Control</u>	<u>Dog and Kennel</u>	<u>County Home</u>	<u>MRDD Fund Balance Reserve</u>	<u>Children's Services</u>
\$ 674	\$ 3,346	\$ 102	\$ 310	\$ 1,492	\$ 676
0	0	0	24,491	0	15,512
214,024	0	32,379	98,445	473,508	214,575
0	0	0	0	0	10,000
0	0	0	4,794	0	0
0	0	0	0	0	172,299
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	10,392	0	0
0	0	0	0	0	174
<u>\$ 214,698</u>	<u>\$ 3,346</u>	<u>\$ 32,481</u>	<u>\$ 138,432</u>	<u>\$ 475,000</u>	<u>\$ 413,236</u>
0	0	633	16,370	0	101,238
0	0	4,813	25,951	0	0
0	0	4,646	27,715	0	0
0	0	0	0	0	100,634
0	0	1,761	10,591	0	0
0	0	11,853	80,627	0	201,872
0	0	973	7,119	0	3,099
0	0	0	0	0	174
0	0	0	10,392	0	0
0	0	0	0	0	0
214,698	3,346	19,655	40,294	475,000	208,091
214,698	3,346	20,628	57,805	475,000	211,364
<u>\$ 214,698</u>	<u>\$ 3,346</u>	<u>\$ 32,481</u>	<u>\$ 138,432</u>	<u>\$ 475,000</u>	<u>\$ 413,236</u>

(Continued)

**DARKE COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002**

	Child Support Enforcement Administration	D.A.R.E. Grant Program	COPS Fast Grant Program	Microenterprise Business Development Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 941	\$ 26,619	\$ 100	\$ 17,553
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments	298,318	0	31,421	0
Investments with Fiscal Agent for doubtful accounts):	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	138
Special Assessments	0	0	0	0
Loans	0	0	0	51,359
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 299,259</u>	<u>\$ 26,619</u>	<u>\$ 31,521</u>	<u>\$ 69,050</u>
<b>Liabilities:</b>				
Accounts Payable	66,923	7,932	0	0
Accrued Wages and Benefits Payable	19,024	1,464	1,681	0
Intergovernmental Payable	24,242	198	228	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	7,508	0	358	0
<b>Total Liabilities</b>	<u>117,697</u>	<u>9,594</u>	<u>2,267</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	51,359
Undesignated/Unreserved	181,562	17,025	29,254	17,691
<b>Total Fund Balances</b>	<u>181,562</u>	<u>17,025</u>	<u>29,254</u>	<u>69,050</u>
<b>Total Liabilities and Funds Balances</b>	<u>\$ 299,259</u>	<u>\$ 26,619</u>	<u>\$ 31,521</u>	<u>\$ 69,050</u>

**DARKE COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2002***

Community Development Block Grant	Community Housing Improvement Program	Home Repayment	County Court Special Projects	County Home Resident	Total Nonmajor Special Revenue Funds
\$ 185	\$ 6,799	\$ 153	\$ 654	\$ 19,442	\$ 233,544
0	0	0	0	0	40,003
58,742	0	48,686	207,469	0	4,133,495
0	0	0	0	0	10,000
0	0	0	0	0	37,629
186,000	0	0	0	0	440,547
278	44	333	0	0	793
0	0	0	0	0	2,509
266,414	424,481	0	0	0	742,254
0	0	0	0	0	13,781
0	0	0	0	0	174
<u>\$ 511,619</u>	<u>\$ 431,324</u>	<u>\$ 49,172</u>	<u>\$ 208,123</u>	<u>\$ 19,442</u>	<u>\$ 5,654,729</u>
0	0	0	0	0	352,973
0	0	0	1,176	0	83,418
0	0	0	1,675	0	95,399
176,000	0	0	0	0	348,567
0	0	0	0	0	23,814
<u>176,000</u>	<u>0</u>	<u>0</u>	<u>2,851</u>	<u>0</u>	<u>904,171</u>
0	0	0	0	0	484,011
0	0	0	0	0	174
0	0	0	0	0	13,781
266,414	424,481	0	0	0	742,254
69,205	6,843	49,172	205,272	19,442	3,510,338
<u>335,619</u>	<u>431,324</u>	<u>49,172</u>	<u>205,272</u>	<u>19,442</u>	<u>4,750,558</u>
<u>\$ 511,619</u>	<u>\$ 431,324</u>	<u>\$ 49,172</u>	<u>\$ 208,123</u>	<u>\$ 19,442</u>	<u>\$ 5,654,729</u>

**DARKE COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	Real Estate Assessment	DRETAC	WAGC Facility Maintenance	Recorder Supplement Equipment
<b>Revenues:</b>				
Intergovernmental Revenues	0	0	0	0
Charges for Services	364,276	36,702	0	57,640
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	635,163	0
<b>Total Revenue</b>	<b>364,276</b>	<b>36,702</b>	<b>635,163</b>	<b>57,640</b>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	563,829	42,732	84,798	59,539
<b>Total Expenditures</b>	<b>563,829</b>	<b>42,732</b>	<b>84,798</b>	<b>59,539</b>
Excess (Deficiency) of Revenues Over Expenditures	(199,553)	(6,030)	550,365	(1,899)
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(252,640)	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>(252,640)</b>	<b>0</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(199,553)	(6,030)	297,725	(1,899)
<b>Fund Balances at Beginning of Year</b>	<b>1,252,763</b>	<b>190,797</b>	<b>27,093</b>	<b>4,057</b>
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 1,053,210</b>	<b>\$ 184,767</b>	<b>\$ 324,818</b>	<b>\$ 2,158</b>

**DARKE COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

<u>Common Pleas Court and Clerk Computerization</u>	<u>Sex Offender Counseling</u>	<u>Electrically Monitored House Arrest and Detention</u>	<u>Community Corrections Program</u>	<u>ODNR Grant Common Pleas Court</u>	<u>Ohio Supreme Court Security Grant</u>
0	0	0	51,296	48,527	0
0	0	22,440	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,424	0	6,947	0	0	0
<u>14,424</u>	<u>0</u>	<u>29,387</u>	<u>51,296</u>	<u>48,527</u>	<u>0</u>
0	0	9,404	45,107	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
22,078	0	0	0	71,547	0
<u>22,078</u>	<u>0</u>	<u>9,404</u>	<u>45,107</u>	<u>71,547</u>	<u>0</u>
(7,654)	0	19,983	6,189	(23,020)	0
0	0	0	0	0	0
0	0	0	0	20,765	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,765</u>	<u>0</u>
(7,654)	0	19,983	6,189	(2,255)	0
14,462	5,986	60,384	29,526	1,402	5,225
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 6,808</u>	<u>\$ 5,986</u>	<u>\$ 80,367</u>	<u>\$ 35,715</u>	<u>\$ (853)</u>	<u>\$ 5,225</u>

(Continued)

**DARKE COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

	Juvenile Indigent Drug and Alcohol Treatment	Visitation House	Michael's Juvenile Center	Juvenile Court Computerization
<b>Revenues:</b>				
Intergovernmental Revenues	0	52,658	41,452	0
Charges for Services	0	0	70,225	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	63	0	0	0
All Other Revenue	0	25,725	25,961	4,274
<b>Total Revenue</b>	<b>63</b>	<b>78,383</b>	<b>137,638</b>	<b>4,274</b>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	78,980	312,386	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	732
<b>Total Expenditures</b>	<b>0</b>	<b>78,980</b>	<b>312,386</b>	<b>732</b>
Excess (Deficiency) of Revenues				
Over Expenditures	63	(597)	(174,748)	3,542
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	177,000	0
Operating Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>177,000</b>	<b>0</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	63	(597)	2,252	3,542
<b>Fund Balances at Beginning of Year</b>	<b>100</b>	<b>22,202</b>	<b>(4,075)</b>	<b>7,802</b>
Increase (Decrease) in Inventory Reserve	0	0	616	0
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 163</b>	<b>\$ 21,605</b>	<b>\$ (1,207)</b>	<b>\$ 11,344</b>

**DARKE COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

Felony Delinquent Care and Custody	Probate Court Computerization	Probate Court Indigent Guardianship	Conduct of Business	Certificate of Title Administration	Indigent Drivers Alcohol Treatment
118,709	0	0	0	0	0
0	0	13,435	154	196,537	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	12,723
953	2,763	0	0	0	0
<u>119,662</u>	<u>2,763</u>	<u>13,435</u>	<u>154</u>	<u>196,537</u>	<u>12,723</u>
312,182	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,800	6,619	950	149,109	3,384
<u>312,182</u>	<u>1,800</u>	<u>6,619</u>	<u>950</u>	<u>149,109</u>	<u>3,384</u>
(192,520)	963	6,816	(796)	47,428	9,339
0	0	0	0	0	0
0	0	0	0	0	0
<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(10,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(202,520)	963	6,816	(796)	47,428	9,339
343,053	24,270	56,914	892	160,887	29,513
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 140,533</u>	<u>\$ 25,233</u>	<u>\$ 63,730</u>	<u>\$ 96</u>	<u>\$ 208,315</u>	<u>\$ 38,852</u>

(Continued)

**DARKE COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	County Court Computerization	Domestic Violence	Ditch Maintenance Labor and Equipment	Ditch Assessment
<b>Revenues:</b>				
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	396	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	150,532
Fines and Forfeitures	0	0	0	0
All Other Revenue	24,888	14,545	0	0
<b>Total Revenue</b>	<b>24,888</b>	<b>14,545</b>	<b>396</b>	<b>150,532</b>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	167,576	2,499
General Government	22,255	15,427	0	0
<b>Total Expenditures</b>	<b>22,255</b>	<b>15,427</b>	<b>167,576</b>	<b>2,499</b>
Excess (Deficiency) of Revenues				
Over Expenditures	2,633	(882)	(167,180)	148,033
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Fixed Assets	0	0	3,600	0
Operating Transfers In	0	0	172,000	0
Operating Transfers Out	0	0	0	(172,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>175,600</b>	<b>(172,000)</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,633	(882)	8,420	(23,967)
<b>Fund Balances at Beginning of Year</b>	<b>46,129</b>	<b>8,774</b>	<b>95,205</b>	<b>89,405</b>
Increase (Decrease) in Inventory Reserve	0	0	(2,585)	0
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 48,762</b>	<b>\$ 7,892</b>	<b>\$ 101,040</b>	<b>\$ 65,438</b>

**DARKE COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

Road and Bridge	TB Control	Dog and Kennel	County Home	MRDD Fund Balance Reserve	Children's Services	Child Support Enforcement Administration
0	2,040	0	0	0	783,536	503,055
0	0	30,956	472,586	0	0	96,699
0	0	98,254	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
54,883	0	4,367	0	0	0	0
0	0	1,218	585	0	0	28,269
<u>54,883</u>	<u>2,040</u>	<u>134,795</u>	<u>473,171</u>	<u>0</u>	<u>783,536</u>	<u>628,023</u>
0	0	0	0	0	0	0
0	69	140,318	0	0	0	0
0	0	0	827,722	0	1,422,154	839,595
0	0	0	0	0	0	0
75,217	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>75,217</u>	<u>69</u>	<u>140,318</u>	<u>827,722</u>	<u>0</u>	<u>1,422,154</u>	<u>839,595</u>
(20,334)	1,971	(5,523)	(354,551)	0	(638,618)	(211,572)
0	0	0	0	0	0	0
0	0	0	296,475	0	770,833	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>296,475</u>	<u>0</u>	<u>770,833</u>	<u>0</u>
(20,334)	1,971	(5,523)	(58,076)	0	132,215	(211,572)
235,032	1,375	26,301	118,183	475,000	79,149	393,134
0	0	(150)	(2,302)	0	0	0
<u>\$ 214,698</u>	<u>\$ 3,346</u>	<u>\$ 20,628</u>	<u>\$ 57,805</u>	<u>\$ 475,000</u>	<u>\$ 211,364</u>	<u>\$ 181,562</u>

(Continued)

**DARKE COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

	D.A.R.E. Grant Program	COPS Fast Grant Program	Operating Motor Vehicle Under the Influence	Microenterprise Business Development Grant
<b>Revenues:</b>				
Intergovernmental Revenues	0	11,851	0	27,000
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	593
Special Assessments	0	0	0	0
Fines and Forfeitures	0	0	6,937	0
All Other Revenue	0	0	0	965
<b>Total Revenue</b>	<b>0</b>	<b>11,851</b>	<b>6,937</b>	<b>28,558</b>
<b>Expenditures:</b>				
Current:				
Public Safety	24,070	42,095	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	6,131
Public Works	0	0	0	0
General Government	0	0	0	0
<b>Total Expenditures</b>	<b>24,070</b>	<b>42,095</b>	<b>0</b>	<b>6,131</b>
Excess (Deficiency) of Revenues				
Over Expenditures	(24,070)	(30,244)	6,937	22,427
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Fixed Assets	0	0	0	0
Operating Transfers In	19,257	0	0	0
Operating Transfers Out	0	0	(18,234)	0
<b>Total Other Financing Sources (Uses)</b>	<b>19,257</b>	<b>0</b>	<b>(18,234)</b>	<b>0</b>
Excess (Deficiency) of Revenues				
and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses	(4,813)	(30,244)	(11,297)	22,427
<b>Fund Balances at Beginning of Year</b>	<b>21,838</b>	<b>59,498</b>	<b>11,297</b>	<b>46,623</b>
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 17,025</b>	<b>\$ 29,254</b>	<b>\$ 0</b>	<b>\$ 69,050</b>

**DARKE COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

<u>Community Development Block Grant</u>	<u>Community Housing Improvement Program</u>	<u>Home Repayment</u>	<u>County Court Special Projects</u>	<u>County Home Resident</u>	<u>Total Nonmajor Special Revenue Funds</u>
247,154	0	0	0	0	1,887,278
0	0	0	73,258	0	1,435,304
0	0	0	0	0	98,254
615	70	1,140	0	0	2,418
0	0	0	0	0	150,532
0	0	0	0	0	78,973
46,642	0	7,500	0	10,673	851,495
<u>294,411</u>	<u>70</u>	<u>8,640</u>	<u>73,258</u>	<u>10,673</u>	<u>4,504,254</u>
0	0	0	0	0	432,858
0	0	0	0	0	140,387
0	0	0	0	5,625	3,486,462
300,475	48,361	2,032	0	0	356,999
0	0	0	0	0	245,292
0	0	0	41,149	0	1,085,948
<u>300,475</u>	<u>48,361</u>	<u>2,032</u>	<u>41,149</u>	<u>5,625</u>	<u>5,747,946</u>
(6,064)	(48,291)	6,608	32,109	5,048	(1,243,692)
0	0	0	0	0	3,600
0	0	8,980	0	0	1,465,310
0	(8,980)	0	0	0	(461,854)
<u>0</u>	<u>(8,980)</u>	<u>8,980</u>	<u>0</u>	<u>0</u>	<u>1,007,056</u>
(6,064)	(57,271)	15,588	32,109	5,048	(236,636)
341,683	488,595	33,584	173,163	14,394	4,991,615
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,421)</u>
<u>\$ 335,619</u>	<u>\$ 431,324</u>	<u>\$ 49,172</u>	<u>\$ 205,272</u>	<u>\$ 19,442</u>	<u>\$ 4,750,558</u>

**DARKE COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2002***

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	General Obligation Bond Retirement	WAGC Bond Retirement	Ditch Bond Retirement	Total Nonmajor Debt Service Funds
<b>Revenues:</b>				
All Other Revenues	\$ 13,680	\$ 0	\$ 0	\$ 13,680
<b>Total Revenue</b>	<u>13,680</u>	<u>0</u>	<u>0</u>	<u>13,680</u>
<b>Expenditures:</b>				
Current:				
Debt Service:				
Principal Retirement	385,000	0	11,410	396,410
Interest & Fiscal Charges	14,743	102,752	2,458	119,953
<b>Total Expenditures</b>	<u>399,743</u>	<u>102,752</u>	<u>13,868</u>	<u>516,363</u>
Excess (Deficiency) of Revenues Over Expenditures	(386,063)	(102,752)	(13,868)	(502,683)
<b>Other Financing Sources (Uses):</b>				
Proceeds from the Sale of Bonds	0	4,115,000	0	4,115,000
Operating Transfers In	386,063	172,639	13,205	571,907
Operating Transfers Out	0	(4,152,972)	0	(4,152,972)
<b>Total Other Financing Sources (Uses)</b>	<u>386,063</u>	<u>134,667</u>	<u>13,205</u>	<u>533,935</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	31,915	(663)	31,252
<b>Fund Balances (Deficit) at Beginning of Year</b>	<u>0</u>	<u>(31,915)</u>	<u>663</u>	<u>(31,252)</u>
<b>Fund Balances End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**DARKE COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2002**

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	County Permanent Improvement	Common Pleas Court Special Projects	Ditch	MRDD Capital Improvement	Courthouse Security Grant	Total Nonmajor Capital Projects Funds
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 1,220	\$ 95	\$ 10,869	\$ 1,362	\$ 1,965	\$ 15,511
Investments	387,099	30,057	0	432,344	0	849,500
<b>Total Assets</b>	<b>\$ 388,319</b>	<b>\$ 30,152</b>	<b>\$ 10,869</b>	<b>\$ 433,706</b>	<b>\$ 1,965</b>	<b>\$ 865,011</b>
<b>Liabilities:</b>						
Accounts Payable	6,809	0	0	0	0	6,809
Accrued Interest Payable	14,600	0	0	0	0	14,600
General Obligation Notes Payable	1,385,000	0	0	0	0	1,385,000
<b>Total Liabilities</b>	<b>1,406,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,406,409</b>
<b>Fund Balances:</b>						
Reserved for Encumbrances	77,051	0	0	0	0	77,051
Undesignated/Unreserved	(1,095,141)	30,152	10,869	433,706	1,965	(618,449)
<b>Total Fund Balances</b>	<b>(1,018,090)</b>	<b>30,152</b>	<b>10,869</b>	<b>433,706</b>	<b>1,965</b>	<b>(541,398)</b>
<b>Total Liabilities and Funds Balances</b>	<b>\$ 388,319</b>	<b>\$ 30,152</b>	<b>\$ 10,869</b>	<b>\$ 433,706</b>	<b>\$ 1,965</b>	<b>\$ 865,011</b>

**DARKE COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2002**

	County Permanent Improvement	Common Pleas Court Special Projects	Ditch	MRDD Capital Improvement	Courthouse Security Grant	Total Nonmajor Capital Project Funds
<b>Revenues:</b>						
Charges for Services	\$ 0	\$ 18,145	\$ 0	\$ 0	\$ 0	\$ 18,145
Special Assessments	0	0	16,723	0	0	16,723
<b>Total Revenue</b>	<b>0</b>	<b>18,145</b>	<b>16,723</b>	<b>0</b>	<b>0</b>	<b>34,868</b>
<b>Expenditures:</b>						
Current:						
Capital Outlay	478,147	11,359	1,086	4,752	0	495,344
Debt Service:						
Interest & Fiscal Charges	21,416	0	0	0	0	21,416
<b>Total Expenditures</b>	<b>499,563</b>	<b>11,359</b>	<b>1,086</b>	<b>4,752</b>	<b>0</b>	<b>516,760</b>
Excess (Deficiency) of Revenues						
Over Expenditures	(499,563)	6,786	15,637	(4,752)	0	(481,892)
<b>Other Financing Sources (Uses):</b>						
Operating Transfers Out	(353,587)	0	(9,023)	0	0	(362,610)
<b>Total Other Financing Sources (Uses)</b>	<b>(353,587)</b>	<b>0</b>	<b>(9,023)</b>	<b>0</b>	<b>0</b>	<b>(362,610)</b>
Excess (Deficiency) of Revenues						
and Other Financing Sources Over (Under)						
Expenditures and Other Financing Uses	(853,150)	6,786	6,614	(4,752)	0	(844,502)
<b>Fund Balances at Beginning of Year</b>	<b>(164,940)</b>	<b>23,366</b>	<b>4,255</b>	<b>438,458</b>	<b>1,965</b>	<b>303,104</b>
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ (1,018,090)</b>	<b>\$ 30,152</b>	<b>\$ 10,869</b>	<b>\$ 433,706</b>	<b>\$ 1,965</b>	<b>\$ (541,398)</b>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2002**

	GENERAL FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Taxes	\$ 6,736,500	\$ 6,736,500	\$ 6,685,089	\$ (51,411)
Intergovernmental Revenues	1,275,810	1,294,987	1,427,002	132,015
Charges for Services	1,089,150	1,089,200	1,262,090	172,890
Licenses and Permits	45,260	44,560	51,817	7,257
Investment Earnings	556,300	556,300	624,290	67,990
Fines and Forfeitures	440,000	440,000	379,833	(60,167)
All Other Revenues	303,200	303,200	293,532	(9,668)
Total Revenues	<u>10,446,220</u>	<u>10,464,747</u>	<u>10,723,653</u>	<u>258,906</u>
<b>Expenditures:</b>				
Public Safety:				
Coroner:				
Personal Services	51,006	51,036	51,016	20
Materials and Supplies	1,000	1,159	1,109	50
Contractual Services	53,490	53,301	53,042	259
Total Coroner	<u>105,496</u>	<u>105,496</u>	<u>105,167</u>	<u>329</u>
Sheriff:				
Personal Services	2,522,908	2,444,608	2,377,506	67,102
Materials and Supplies	292,315	263,795	169,876	93,919
Contractual Services	492,187	534,187	473,280	60,907
Capital Outlay	279,375	265,895	211,997	53,898
Total Sheriff	<u>3,586,785</u>	<u>3,508,485</u>	<u>3,232,659</u>	<u>275,826</u>
Adult Probation:				
Personal Services	177,633	177,633	172,134	5,499
Materials and Supplies	10,000	6,770	6,069	701
Contractual Services	18,500	17,770	11,787	5,983
Total Adult Probation	<u>206,133</u>	<u>202,173</u>	<u>189,990</u>	<u>12,183</u>
Juvenile Probation:				
Personal Services	109,044	93,544	84,052	9,492
Materials and Supplies	1,831	1,831	686	1,145
Contractual Services	17,020	17,020	7,379	9,641
Total Juvenile Probation	<u>127,895</u>	<u>112,395</u>	<u>92,117</u>	<u>20,278</u>
Total Public Safety	<u>4,026,309</u>	<u>3,928,549</u>	<u>3,619,933</u>	<u>308,616</u>

(Continued)

**DARKE COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2002***

	GENERAL FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Health:				
Health and Welfare:				
Personal Services	21,658	21,658	21,637	21
Contractual Services	4,200	4,200	1,675	2,525
Total Health and Welfare	<u>25,858</u>	<u>25,858</u>	<u>23,312</u>	<u>2,546</u>
Total Health	<u>25,858</u>	<u>25,858</u>	<u>23,312</u>	<u>2,546</u>
Human Services:				
Veterans' Services:				
Personal Services	111,500	116,500	103,455	13,045
Materials and Supplies	11,170	11,170	4,625	6,545
Contractual Services	286,207	281,207	159,379	121,828
Capital Outlay	35,928	35,928	29,893	6,035
Total Veterans' Services	<u>444,805</u>	<u>444,805</u>	<u>297,352</u>	<u>147,453</u>
Total Human Services	<u>444,805</u>	<u>444,805</u>	<u>297,352</u>	<u>147,453</u>
Community and Economic Development:				
Agriculture:				
Contractual Services	227,100	227,100	226,300	800
Total Agriculture	<u>227,100</u>	<u>227,100</u>	<u>226,300</u>	<u>800</u>
Economic Development:				
Personal Services	74,912	75,637	75,619	18
Materials and Supplies	2,225	2,225	1,175	1,050
Contractual Services	82,446	57,155	43,423	13,732
Total Economic Development	<u>159,583</u>	<u>135,017</u>	<u>120,217</u>	<u>14,800</u>
Historical Society:				
Contractual Services	1,000	1,000	1,000	0
Total Historical Society	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Total Community and Economic Development	<u>387,683</u>	<u>363,117</u>	<u>347,517</u>	<u>15,600</u>
Public Works:				
County Farm:				
Personal Services	20,384	20,384	20,364	20
Materials and Supplies	76,600	78,447	75,652	2,795
Contractual Services	11,000	9,153	9,153	0
Total County Farm	<u>107,984</u>	<u>107,984</u>	<u>105,169</u>	<u>2,815</u>

(Continued)

**DARKE COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2002***

	GENERAL FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Sanitation and Drainage:				
Materials and Supplies	299	299	299	0
Contractual Services	6,000	6,000	2,107	3,893
Total Sanitation and Drainage	6,299	6,299	2,406	3,893
Engineer:				
Personal Services	40,527	40,527	39,508	1,019
Materials and Supplies	9,597	9,597	8,577	1,020
Total Engineer	50,124	50,124	48,085	2,039
Total Public Works	164,407	164,407	155,660	8,747
General Government:				
Commissioners:				
Personal Services	217,893	217,893	217,807	86
Contractual Services	18,745	19,480	13,585	5,895
Total Commissioners	236,638	237,373	231,392	5,981
Auditor:				
Personal Services	365,190	363,190	326,512	36,678
Materials and Supplies	32,760	32,760	18,098	14,662
Contractual Services	32,009	34,009	28,727	5,282
Total Auditor	429,959	429,959	373,337	56,622
Treasurer:				
Personal Services	109,377	110,677	109,625	1,052
Materials and Supplies	3,150	3,150	3,062	88
Contractual Services	16,110	16,110	12,881	3,229
Total Treasurer	128,637	129,937	125,568	4,369
Prosecuting Attorney:				
Personal Services	378,436	376,436	374,727	1,709
Materials and Supplies	19,243	19,243	9,136	10,107
Contractual Services	69,231	71,231	55,921	15,310
Total Prosecuting Attorney	466,910	466,910	439,784	27,126
Budget Commission:				
Personal Services	1,150	1,150	0	1,150
Materials and Supplies	200	200	0	200
Contractual Services	800	800	48	752
Total Budget Commission	2,150	2,150	48	2,102

(Continued)

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2002**

	GENERAL FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
County Planning Commission:				
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>4,840</u>	<u>160</u>
Total County Planning Commission	5,000	5,000	4,840	160
Board of Elections:				
Personal Services	117,406	121,406	119,525	1,881
Materials and Supplies	10,000	10,000	9,541	459
Contractual Services	90,000	86,000	81,801	4,199
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>600</u>	<u>9,400</u>
Total Board of Elections	227,406	227,406	211,467	15,939
Recorder:				
Personal Services	109,897	109,897	108,974	923
Materials and Supplies	2,000	2,000	1,446	554
Contractual Services	<u>11,177</u>	<u>11,177</u>	<u>8,329</u>	<u>2,848</u>
Total Recorder	123,074	123,074	118,749	4,325
Bureau of Inspection:				
Contractual Services	<u>60,000</u>	<u>60,000</u>	<u>59,804</u>	<u>196</u>
Total Bureau of Inspection	60,000	60,000	59,804	196
Building Regulations and Zoning:				
Personal Services	39,874	43,386	43,226	160
Materials and Supplies	5,000	2,000	1,196	804
Contractual Services	<u>5,145</u>	<u>4,633</u>	<u>2,721</u>	<u>1,912</u>
Total Building Regulations and Zoning	50,019	50,019	47,143	2,876
Buildings and Grounds:				
Personal Services	178,000	182,760	182,735	25
Materials and Supplies	24,750	20,640	17,856	2,784
Contractual Services	445,042	588,559	553,588	34,971
Capital Outlay	<u>62,404</u>	<u>110,863</u>	<u>78,435</u>	<u>32,428</u>
Total Buildings and Grounds	710,196	902,822	832,614	70,208
Clerk of Courts:				
Personal Services	133,039	133,039	121,202	11,837
Materials and Supplies	10,000	10,000	9,213	787
Contractual Services	<u>1,375</u>	<u>1,375</u>	<u>250</u>	<u>1,125</u>
Total Clerk of Courts	144,414	144,414	130,665	13,749

(Continued)

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2002**

	GENERAL FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Common Pleas Court:				
Personal Services	201,554	201,554	181,918	19,636
Materials and Supplies	9,500	9,500	5,827	3,673
Contractual Services	<u>134,582</u>	<u>129,082</u>	<u>118,199</u>	<u>10,883</u>
Total Common Pleas Court	345,636	340,136	305,944	34,192
Court of Appeals:				
Personal Services	36,000	36,000	34,008	1,992
Contractual Services	<u>16,947</u>	<u>18,463</u>	<u>14,954</u>	<u>3,509</u>
Total Court of Appeals	52,947	54,463	48,962	5,501
County Court:				
Personal Services	261,897	261,897	255,028	6,869
Materials and Supplies	14,000	14,000	12,995	1,005
Contractual Services	<u>36,300</u>	<u>36,300</u>	<u>30,263</u>	<u>6,037</u>
Total County Court	312,197	312,197	298,286	13,911
Juvenile and Domestic Relations Court:				
Personal Services	43,598	38,598	36,813	1,785
Materials and Supplies	4,324	4,324	3,822	502
Contractual Services	<u>210,716</u>	<u>229,700</u>	<u>217,969</u>	<u>11,731</u>
Total Juvenile and Domestic Relations Court	258,638	272,622	258,604	14,018
Probate Court:				
Personal Services	56,164	56,164	54,697	1,467
Materials and Supplies	7,050	7,050	3,386	3,664
Contractual Services	<u>7,600</u>	<u>7,600</u>	<u>2,034</u>	<u>5,566</u>
Total Probate Court	70,814	70,814	60,117	10,697
Law Library:				
Personal Services	7,900	7,900	7,612	288
Contractual Services	<u>118</u>	<u>118</u>	<u>0</u>	<u>118</u>
Total Law Library	8,018	8,018	7,612	406
Microfilming:				
Personal Services	20,202	20,202	20,182	20
Materials and Supplies	10,000	10,000	7,572	2,428
Contractual Services	5,000	5,000	2,983	2,017
Capital Outlay	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Total Microfilming	38,202	38,202	30,737	7,465

(Continued)

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2002**

	GENERAL FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Insurance/Pension/Taxes:				
Personal Services	1,485,500	1,545,121	1,536,011	9,110
Contractual Services	225,000	196,011	192,681	3,330
Total Insurance/Pension/Taxes	<u>1,710,500</u>	<u>1,741,132</u>	<u>1,728,692</u>	<u>12,440</u>
General Administration:				
Personal Services	30,301	82,086	115,015	(32,929)
Materials and Supplies	3,869	3,869	1,280	2,589
Contractual Services	449,400	414,075	346,014	68,061
Capital Outlay	7,122	7,022	3,102	3,920
Total General Administration	<u>490,692</u>	<u>507,052</u>	<u>465,411</u>	<u>41,641</u>
Total General Government	<u>5,872,047</u>	<u>6,123,700</u>	<u>5,779,776</u>	<u>343,924</u>
Total Expenditures	<u>10,921,109</u>	<u>11,050,486</u>	<u>10,223,550</u>	<u>826,936</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(474,889)	(585,739)	500,103	1,085,842
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	272,177	253,700	228,024	(25,676)
Proceeds from Sale of Fixed Assets	60,000	60,000	53,482	(6,518)
Operating Transfers In	31,000	31,000	27,214	(3,786)
Operating Transfers Out	(1,761,076)	(1,631,749)	(1,405,243)	226,506
Advances In	0	0	171,915	171,915
Advances Out	(140,000)	(140,000)	(140,000)	0
Total Other Financing Sources (Uses)	<u>(1,537,899)</u>	<u>(1,427,049)</u>	<u>(1,064,608)</u>	<u>362,441</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,012,788)	(2,012,788)	(564,505)	1,448,283
Fund Balance at Beginning of Year	1,908,342	1,908,342	1,908,342	0
Prior Year Encumbrances	104,447	104,447	104,447	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1,448,284</u>	<u>\$ 1,448,283</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 3,690,000	\$ 3,690,000	\$ 3,667,265	\$ (22,735)
Investment Earnings	175,000	175,000	179,529	4,529
All Other Revenues	47,500	47,500	16,508	(30,992)
Total Revenues	<u>3,912,500</u>	<u>3,912,500</u>	<u>3,863,302</u>	<u>(49,198)</u>
<b>Expenditures:</b>				
Public Works:				
Personal Services	1,815,694	1,815,694	1,377,561	438,133
Materials and Supplies	830,325	830,325	719,665	110,660
Contractual Services	1,948,221	1,949,221	1,312,312	636,909
Capital Outlay	257,000	257,000	212,217	44,783
Total Expenditures	<u>4,851,240</u>	<u>4,852,240</u>	<u>3,621,755</u>	<u>1,230,485</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(938,740)	(939,740)	241,547	1,181,287
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	187,500	187,500	195,810	8,310
Total Other Financing Sources (Uses)	<u>187,500</u>	<u>187,500</u>	<u>195,810</u>	<u>8,310</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(751,240)	(752,240)	437,357	1,189,597
Fund Balance at Beginning of Year	3,611,657	3,611,657	3,611,657	0
Prior Year Encumbrances	20,797	20,797	20,797	0
Fund Balance at End of Year	<u>\$ 2,881,214</u>	<u>\$ 2,880,214</u>	<u>\$ 4,069,811</u>	<u>\$ 1,189,597</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2002**

	MRDD FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Taxes	\$ 2,501,900	\$ 2,501,900	\$ 2,060,485	\$ (441,415)
Intergovernmental Revenues	1,225,660	1,225,660	1,532,701	307,041
Charges for Services	20,531	20,531	22,764	2,233
All Other Revenues	8,000	8,000	32,874	24,874
Total Revenues	<u>3,756,091</u>	<u>3,756,091</u>	<u>3,648,824</u>	<u>(107,267)</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	3,269,000	3,269,000	3,045,080	223,920
Materials and Supplies	21,041	21,041	14,731	6,310
Contractual Services	751,421	751,421	533,868	217,553
Capital Outlay	142,903	142,903	47,903	95,000
Total Expenditures	<u>4,184,365</u>	<u>4,184,365</u>	<u>3,641,582</u>	<u>542,783</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(428,274)	(428,274)	7,242	435,516
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	55,000	55,000	70,635	15,635
Total Other Financing Sources (Uses)	<u>55,000</u>	<u>55,000</u>	<u>70,635</u>	<u>15,635</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(373,274)	(373,274)	77,877	451,151
Fund Balance at Beginning of Year	444,293	444,293	444,293	0
Prior Year Encumbrances	85,865	85,865	85,865	0
Fund Balance at End of Year	<u>\$ 156,884</u>	<u>\$ 156,884</u>	<u>\$ 608,035</u>	<u>\$ 451,151</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative
<b>PUBLIC ASSISTANCE FUND</b>				
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 2,801,700	\$ 2,801,700	\$ 3,828,384	\$ 1,026,684
Total Revenues	<u>2,801,700</u>	<u>2,801,700</u>	<u>3,828,384</u>	<u>1,026,684</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	3,107,270	2,893,772	2,893,308	464
Materials and Supplies	75,129	35,981	35,806	175
Contractual Services	2,050,470	2,072,650	2,058,018	14,632
Capital Outlay	<u>210,000</u>	<u>61,472</u>	<u>61,472</u>	<u>0</u>
Total Expenditures	<u>5,442,869</u>	<u>5,063,875</u>	<u>5,048,604</u>	<u>15,271</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,641,169)	(2,262,175)	(1,220,220)	1,041,955
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	2,561,426	2,082,429	879,623	(1,202,806)
Operating Transfers In	<u>89,458</u>	<u>89,458</u>	<u>89,458</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,650,884</u>	<u>2,171,887</u>	<u>969,081</u>	<u>(1,202,806)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,715	(90,288)	(251,139)	(160,851)
Fund Balance at Beginning of Year	425,414	425,414	425,414	0
Prior Year Encumbrances	<u>40,285</u>	<u>40,285</u>	<u>40,285</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 475,414</u>	<u>\$ 375,411</u>	<u>\$ 214,560</u>	<u>\$ (160,851)</u>

**DARKE COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Capital Projects Fund  
For the Year Ended December 31, 2002**

<b>WAGC PERMANENT IMPROVEMENT FUND</b>				Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
All Other Revenues	\$ 0	\$ 0	\$ 1,000	\$ 1,000
Total Revenues	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
<b>Expenditures:</b>				
Capital Outlay	1,282,442	1,520,593	1,477,728	42,865
Total Expenditures	<u>1,282,442</u>	<u>1,520,593</u>	<u>1,477,728</u>	<u>42,865</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,282,442)	(1,520,593)	(1,476,728)	43,865
<b>Other Financing Sources (Uses):</b>				
Proceeds from General Obligation Notes	0	158,151	158,151	0
Operating Transfers In	0	80,000	80,000	0
Advances In	0	140,000	140,000	0
Advances Out	0	(140,000)	(140,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>238,151</u>	<u>238,151</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,282,442)	(1,282,442)	(1,238,577)	43,865
Fund Balance at Beginning of Year	20,115	20,115	20,115	0
Prior Year Encumbrances	1,262,327	1,262,327	1,262,327	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 43,865</u>	<u>\$ 43,865</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REAL ESTATE ASSESSMENT FUND</b>				
<b>Revenues:</b>				
Charges for Services	<u>\$ 330,000</u>	<u>\$ 330,000</u>	<u>\$ 364,276</u>	<u>\$ 34,276</u>
Total Revenues	<u>330,000</u>	<u>330,000</u>	<u>364,276</u>	<u>34,276</u>
<b>Expenditures:</b>				
General Government:				
Personal Services	86,200	86,200	77,954	8,246
Materials and Supplies	7,250	7,250	223	7,027
Contractual Services	<u>726,297</u>	<u>1,026,297</u>	<u>942,557</u>	<u>83,740</u>
Total Expenditures	<u>819,747</u>	<u>1,119,747</u>	<u>1,020,734</u>	<u>99,013</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(489,747)	(789,747)	(656,458)	133,289
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>238</u>	<u>238</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>238</u>	<u>238</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(489,747)	(789,747)	(656,220)	133,527
Fund Balance at Beginning of Year	1,107,131	1,107,131	1,107,131	0
Prior Year Encumbrances	<u>151,547</u>	<u>151,547</u>	<u>151,547</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 768,931</u>	<u>\$ 468,931</u>	<u>\$ 602,458</u>	<u>\$ 133,527</u>

**DARKE COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

	DRETAC FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for Services	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 36,852</u>	<u>\$ 9,852</u>
Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>36,852</u>	<u>9,852</u>
<b>Expenditures:</b>				
General Government:				
Personal Services	38,550	38,550	30,074	8,476
Materials and Supplies	5,000	5,000	350	4,650
Contractual Services	66,000	66,000	13,651	52,349
Capital Outlay	<u>19,500</u>	<u>19,500</u>	<u>231</u>	<u>19,269</u>
Total Expenditures	<u>129,050</u>	<u>129,050</u>	<u>44,306</u>	<u>84,744</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(102,050)	(102,050)	(7,454)	94,596
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>972</u>	<u>972</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>972</u>	<u>972</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(102,050)	(102,050)	(6,482)	95,568
Fund Balance at Beginning of Year	<u>192,149</u>	<u>192,149</u>	<u>192,149</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 90,099</u>	<u>\$ 90,099</u>	<u>\$ 185,667</u>	<u>\$ 95,568</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 82,000	\$ 512,297	\$ 607,327	\$ 95,030
Total Revenues	<u>82,000</u>	<u>512,297</u>	<u>607,327</u>	<u>95,030</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>75,876</u>	<u>88,760</u>	<u>78,186</u>	<u>10,574</u>
Total Expenditures	<u>75,876</u>	<u>88,760</u>	<u>78,186</u>	<u>10,574</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,124	423,537	529,141	105,604
<b>Other Financing Sources (Uses):</b>				
Operating Transfers Out	<u>0</u>	<u>(287,640)</u>	<u>(252,640)</u>	<u>35,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(287,640)</u>	<u>(252,640)</u>	<u>35,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	6,124	135,897	276,501	140,604
Fund Balance at Beginning of Year	28,536	28,536	28,536	0
Prior Year Encumbrances	<u>441</u>	<u>441</u>	<u>441</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 35,101</u>	<u>\$ 164,874</u>	<u>\$ 305,478</u>	<u>\$ 140,604</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 58,176</u>	<u>\$ 2,176</u>
Total Revenues	<u>56,000</u>	<u>56,000</u>	<u>58,176</u>	<u>2,176</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>64,373</u>	<u>64,373</u>	<u>59,666</u>	<u>4,707</u>
Total Expenditures	<u>64,373</u>	<u>64,373</u>	<u>59,666</u>	<u>4,707</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,373)	(8,373)	(1,490)	6,883
Fund Balance at Beginning of Year	3,521	3,521	3,521	0
Prior Year Encumbrances	<u>5,571</u>	<u>5,571</u>	<u>5,571</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 719</u>	<u>\$ 719</u>	<u>\$ 7,602</u>	<u>\$ 6,883</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 13,000	\$ 13,000	\$ 15,395	\$ 2,395
Total Revenues	<u>13,000</u>	<u>13,000</u>	<u>15,395</u>	<u>2,395</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	15,000	15,000	10,785	4,215
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>10,785</u>	<u>9,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,000)	(7,000)	4,610	11,610
Fund Balance at Beginning of Year	<u>13,491</u>	<u>13,491</u>	<u>13,491</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,491</u>	<u>\$ 6,491</u>	<u>\$ 18,101</u>	<u>\$ 11,610</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 12,000	\$ 12,000	\$ 22,440	\$ 10,440
All Other Revenues	0	0	6,947	6,947
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>29,387</u>	<u>17,387</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	<u>48,000</u>	<u>48,000</u>	<u>10,834</u>	<u>37,166</u>
Total Expenditures	<u>48,000</u>	<u>48,000</u>	<u>10,834</u>	<u>37,166</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,000)	(36,000)	18,553	54,553
Fund Balance at Beginning of Year	<u>61,814</u>	<u>61,814</u>	<u>61,814</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25,814</u>	<u>\$ 25,814</u>	<u>\$ 80,367</u>	<u>\$ 54,553</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002****COMMUNITY CORRECTIONS PROGRAM FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 52,000	\$ 52,000	\$ 51,297	\$ (703)
Total Revenues	<u>52,000</u>	<u>52,000</u>	<u>51,297</u>	<u>(703)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	48,181	48,181	39,475	8,706
Materials and Supplies	0	4,640	3,545	1,095
Contractual Services	22,107	18,967	2,540	16,427
Capital Outlay	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>71,788</u>	<u>71,788</u>	<u>45,560</u>	<u>26,228</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,788)	(19,788)	5,737	25,525
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>1,170</u>	<u>1,170</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>1,170</u>	<u>1,170</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(19,788)	(19,788)	6,907	26,695
Fund Balance at Beginning of Year	<u>19,789</u>	<u>19,789</u>	<u>19,789</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 26,696</u>	<u>\$ 26,695</u>

**DARKE COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

**ODNR GRANT COMMON PLEAS COURT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 56,513	\$ 56,513	\$ 48,527	\$ (7,986)
Total Revenues	<u>56,513</u>	<u>56,513</u>	<u>48,527</u>	<u>(7,986)</u>
<b>Expenditures:</b>				
General Government:				
Personal Services	31,889	31,347	31,320	27
Materials and Supplies	9,984	11,986	11,588	398
Contractual Services	<u>29,080</u>	<u>29,080</u>	<u>29,019</u>	<u>61</u>
Total Expenditures	<u>70,953</u>	<u>72,413</u>	<u>71,927</u>	<u>486</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,440)	(15,900)	(23,400)	(7,500)
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	146	146
Operating Transfers In	<u>11,304</u>	<u>12,764</u>	<u>20,765</u>	<u>8,001</u>
Total Other Financing Sources (Uses)	<u>11,304</u>	<u>12,764</u>	<u>20,911</u>	<u>8,147</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,136)	(3,136)	(2,489)	647
Fund Balance at Beginning of Year	45	45	45	0
Prior Year Encumbrances	<u>3,136</u>	<u>3,136</u>	<u>3,136</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 45</u>	<u>\$ 45</u>	<u>\$ 692</u>	<u>\$ 647</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 63</u>	<u>\$ 25</u>
Total Revenues	<u>38</u>	<u>38</u>	<u>63</u>	<u>25</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Total Expenditures	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(62)	(62)	63	125
Fund Balance at Beginning of Year	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 38</u></u>	<u><u>\$ 38</u></u>	<u><u>\$ 163</u></u>	<u><u>\$ 125</u></u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 101,000	\$ 80,877	\$ 52,658	\$ (28,219)
All Other Revenues	0	0	25,725	25,725
Total Revenues	<u>101,000</u>	<u>80,877</u>	<u>78,383</u>	<u>(2,494)</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	70,400	68,809	68,765	44
Contractual Services	<u>26,100</u>	<u>15,568</u>	<u>8,750</u>	<u>6,818</u>
Total Expenditures	<u>96,500</u>	<u>84,377</u>	<u>77,515</u>	<u>6,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,500	(3,500)	868	4,368
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>161</u>	<u>161</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>161</u>	<u>161</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,500	(3,500)	1,029	4,529
Fund Balance at Beginning of Year	23,245	23,245	23,245	0
Prior Year Encumbrances	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 31,245</u>	<u>\$ 23,245</u>	<u>\$ 27,774</u>	<u>\$ 4,529</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	143,420	0	41,452	41,452
Charges for Services	\$ 68,500	\$ 68,500	\$ 75,066	\$ 6,566
All Other Revenues	0	0	25,961	25,961
Total Revenues	<u>211,920</u>	<u>68,500</u>	<u>142,479</u>	<u>73,979</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	292,182	274,636	273,259	1,377
Materials and Supplies	28,160	28,498	25,739	2,759
Contractual Services	28,801	12,329	9,727	2,602
Capital Outlay	6,000	6,000	1,754	4,246
Total Expenditures	<u>355,143</u>	<u>321,463</u>	<u>310,479</u>	<u>10,984</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(143,223)	(252,963)	(168,000)	84,963
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	821	821
Operating Transfers In	<u>130,000</u>	<u>177,000</u>	<u>177,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>130,000</u>	<u>177,000</u>	<u>177,821</u>	<u>821</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,223)	(75,963)	9,821	85,784
Fund Balance at Beginning of Year	10,363	10,363	10,363	0
Prior Year Encumbrances	<u>2,861</u>	<u>2,861</u>	<u>2,861</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ (62,739)</u>	<u>\$ 23,045</u>	<u>\$ 85,784</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 4,600	\$ 4,600	\$ 4,274	\$ (326)
Total Revenues	<u>4,600</u>	<u>4,600</u>	<u>4,274</u>	<u>(326)</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>4,600</u>	<u>4,600</u>	<u>732</u>	<u>3,868</u>
Total Expenditures	<u>4,600</u>	<u>4,600</u>	<u>732</u>	<u>3,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	3,542	3,542
Fund Balance at Beginning of Year	<u>7,802</u>	<u>7,802</u>	<u>7,802</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,802</u>	<u>\$ 7,802</u>	<u>\$ 11,344</u>	<u>\$ 3,542</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002****FELONY DELINQUENT CARE AND CUSTODY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 386,000	\$ 162,604	\$ 161,563	\$ (1,041)
All Other Revenues	0	0	953	953
Total Revenues	<u>386,000</u>	<u>162,604</u>	<u>162,516</u>	<u>(88)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	49,200	49,200	31,182	18,018
Materials and Supplies	17,934	17,934	2,937	14,997
Contractual Services	325,179	315,179	229,806	85,373
Capital Outlay	12,159	12,159	1,359	10,800
Total Expenditures	<u>404,472</u>	<u>394,472</u>	<u>265,284</u>	<u>129,188</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,472)	(231,868)	(102,768)	129,100
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	88	88
Operating Transfers Out	0	(10,000)	(10,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(10,000)</u>	<u>(9,912)</u>	<u>88</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(18,472)	(241,868)	(112,680)	129,188
Fund Balance at Beginning of Year	296,117	296,117	296,117	0
Prior Year Encumbrances	18,472	18,472	18,472	0
Fund Balance at End of Year	<u>\$ 296,117</u>	<u>\$ 72,721</u>	<u>\$ 201,909</u>	<u>\$ 129,188</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 10,000	\$ 2,763	\$ 2,763	\$ 0
Total Revenues	<u>10,000</u>	<u>2,763</u>	<u>2,763</u>	<u>0</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>10,000</u>	<u>2,763</u>	<u>1,800</u>	<u>963</u>
Total Expenditures	<u>10,000</u>	<u>2,763</u>	<u>1,800</u>	<u>963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	963	963
Fund Balance at Beginning of Year	<u>24,270</u>	<u>24,270</u>	<u>24,270</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,270</u>	<u>\$ 24,270</u>	<u>\$ 25,233</u>	<u>\$ 963</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 13,435</u>	<u>\$ 435</u>
Total Revenues	<u>13,000</u>	<u>13,000</u>	<u>13,435</u>	<u>435</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	12,000	9,500	4,895	4,605
Capital Outlay	<u>0</u>	<u>2,500</u>	<u>1,724</u>	<u>776</u>
Total Expenditures	<u>12,000</u>	<u>12,000</u>	<u>6,619</u>	<u>5,381</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000	1,000	6,816	5,816
Fund Balance at Beginning of Year	<u>56,914</u>	<u>56,914</u>	<u>56,914</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 57,914</u>	<u>\$ 57,914</u>	<u>\$ 63,730</u>	<u>\$ 5,816</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 200	\$ 154	\$ 154	\$ 0
Total Revenues	<u>200</u>	<u>154</u>	<u>154</u>	<u>0</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>1,000</u>	<u>954</u>	<u>950</u>	<u>4</u>
Total Expenditures	<u>1,000</u>	<u>954</u>	<u>950</u>	<u>4</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(800)	(800)	(796)	4
Fund Balance at Beginning of Year	<u>892</u>	<u>892</u>	<u>892</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 92</u>	<u>\$ 92</u>	<u>\$ 96</u>	<u>\$ 4</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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**CERTIFICATE OF TITLE ADMINISTRATION FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 182,000	\$ 182,000	\$ 211,553	\$ 29,553
All Other Revenues	3,000	3,000	0	(3,000)
Total Revenues	<u>185,000</u>	<u>185,000</u>	<u>211,553</u>	<u>26,553</u>
<b>Expenditures:</b>				
General Government:				
Personal Services	146,360	146,360	121,379	24,981
Materials and Supplies	5,000	5,000	1,886	3,114
Contractual Services	147,746	147,746	24,522	123,224
Capital Outlay	5,000	5,000	90	4,910
Total Expenditures	<u>304,106</u>	<u>304,106</u>	<u>147,877</u>	<u>156,229</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,106)	(119,106)	63,676	182,782
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	337	337
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>337</u>	<u>337</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(119,106)	(119,106)	64,013	183,119
Fund Balance at Beginning of Year	153,514	153,514	153,514	0
Prior Year Encumbrances	246	246	246	0
Fund Balance at End of Year	<u>\$ 34,654</u>	<u>\$ 34,654</u>	<u>\$ 217,773</u>	<u>\$ 183,119</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	<u>\$ 7,000</u>	<u>\$ 7,000</u>	<u>\$ 12,733</u>	<u>\$ 5,733</u>
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>12,733</u>	<u>5,733</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>28,000</u>	<u>28,000</u>	<u>3,797</u>	<u>24,203</u>
Total Expenditures	<u>28,000</u>	<u>28,000</u>	<u>3,797</u>	<u>24,203</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,000)	(21,000)	8,936	29,936
Fund Balance at Beginning of Year	<u>29,916</u>	<u>29,916</u>	<u>29,916</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,916</u>	<u>\$ 8,916</u>	<u>\$ 38,852</u>	<u>\$ 29,936</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 25,000	\$ 25,000	\$ 24,888	\$ (112)
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>24,888</u>	<u>(112)</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>69,000</u>	<u>69,000</u>	<u>10,962</u>	<u>58,038</u>
Total Expenditures	<u>69,000</u>	<u>69,000</u>	<u>10,962</u>	<u>58,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,000)	(44,000)	13,926	57,926
Fund Balance at Beginning of Year	<u>46,129</u>	<u>46,129</u>	<u>46,129</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,129</u>	<u>\$ 2,129</u>	<u>\$ 60,055</u>	<u>\$ 57,926</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 20,000	\$ 15,426	\$ 14,929	\$ (497)
Total Revenues	<u>20,000</u>	<u>15,426</u>	<u>14,929</u>	<u>(497)</u>
<b>Expenditures:</b>				
General Government:				
Contractual Services	<u>20,000</u>	<u>15,426</u>	<u>15,427</u>	<u>(1)</u>
Total Expenditures	<u>20,000</u>	<u>15,426</u>	<u>15,427</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(498)	(498)
Fund Balance at Beginning of Year	<u>8,390</u>	<u>8,390</u>	<u>8,390</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 8,390</u>	<u>\$ 8,390</u>	<u>\$ 7,892</u>	<u>\$ (498)</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002****DITCH MAINTENANCE LABOR AND EQUIPMENT FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	\$ 0	\$ 0	\$ 396	\$ 396
Special Assessments	175,300	175,300	0	(175,300)
Total Revenues	<u>175,300</u>	<u>175,300</u>	<u>396</u>	<u>(174,904)</u>
<b>Expenditures:</b>				
Public Works:				
Personal Services	125,065	125,065	119,343	5,722
Materials and Supplies	32,900	32,900	23,843	9,057
Contractual Services	7,275	7,275	5,012	2,263
Capital Outlay	15,000	15,000	14,021	979
Total Expenditures	<u>180,240</u>	<u>180,240</u>	<u>162,219</u>	<u>18,021</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,940)	(4,940)	(161,823)	(156,883)
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	358	358
Proceeds from the Sale of Fixed Assets	0	0	3,600	3,600
Operating Transfers In	0	0	172,000	172,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>175,958</u>	<u>175,958</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,940)	(4,940)	14,135	19,075
Fund Balance at Beginning of Year	94,155	94,155	94,155	0
Prior Year Encumbrances	600	600	600	0
Fund Balance at End of Year	<u>\$ 89,815</u>	<u>\$ 89,815</u>	<u>\$ 108,890</u>	<u>\$ 19,075</u>

**DARKE COUNTY, OHIO**

**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Special Assessments	\$ 242,541	\$ 148,370	\$ 150,532	\$ 2,162
Total Revenues	<u>242,541</u>	<u>148,370</u>	<u>150,532</u>	<u>2,162</u>
<b>Expenditures:</b>				
Public Works:				
Contractual Services	<u>173,388</u>	<u>70,541</u>	<u>7,264</u>	<u>63,277</u>
Total Expenditures	<u>173,388</u>	<u>70,541</u>	<u>7,264</u>	<u>63,277</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	69,153	77,829	143,268	65,439
<b>Other Financing Sources (Uses):</b>				
Operating Transfers Out	<u>0</u>	<u>(172,000)</u>	<u>(172,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(172,000)</u>	<u>(172,000)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	69,153	(94,171)	(28,732)	65,439
Fund Balance at Beginning of Year	<u>94,170</u>	<u>94,170</u>	<u>94,170</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 163,323</u>	<u>\$ (1)</u>	<u>\$ 65,438</u>	<u>\$ 65,439</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 59,000	\$ 50,276	\$ 54,883	\$ 4,607
Total Revenues	<u>59,000</u>	<u>50,276</u>	<u>54,883</u>	<u>4,607</u>
<b>Expenditures:</b>				
Public Works:				
Materials and Supplies	150,000	141,276	48,623	92,653
Contractual Services	<u>35,000</u>	<u>35,000</u>	<u>26,594</u>	<u>8,406</u>
Total Expenditures	<u>185,000</u>	<u>176,276</u>	<u>75,217</u>	<u>101,059</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(126,000)	(126,000)	(20,334)	105,666
Fund Balance at Beginning of Year	<u>235,032</u>	<u>235,032</u>	<u>235,032</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 109,032</u>	<u>\$ 109,032</u>	<u>\$ 214,698</u>	<u>\$ 105,666</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	TB CONTROL FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 2,040	\$ 2,040
Total Revenues	<u>0</u>	<u>0</u>	<u>2,040</u>	<u>2,040</u>
<b>Expenditures:</b>				
Health:				
Contractual Services	<u>1,375</u>	<u>1,375</u>	<u>69</u>	<u>1,306</u>
Total Expenditures	<u>1,375</u>	<u>1,375</u>	<u>69</u>	<u>1,306</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,375)	(1,375)	1,971	3,346
Fund Balance at Beginning of Year	<u>1,375</u>	<u>1,375</u>	<u>1,375</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,346</u>	<u>\$ 3,346</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative
<b>DOG AND KENNEL FUND</b>				
<b>Revenues:</b>				
Charges for Services	\$ 25,550	\$ 25,550	\$ 31,031	\$ 5,481
Licenses and Permits	96,500	96,500	98,254	1,754
Fines and Forfeitures	2,000	2,000	4,367	2,367
All Other Revenues	100	100	1,218	1,118
Total Revenues	<u>124,150</u>	<u>124,150</u>	<u>134,870</u>	<u>10,720</u>
<b>Expenditures:</b>				
Health:				
Personal Services	96,978	96,978	90,710	6,268
Materials and Supplies	6,237	7,209	4,674	2,535
Contractual Services	26,490	30,317	22,202	8,115
Capital Outlay	29,450	24,650	21,613	3,037
Total Expenditures	<u>159,155</u>	<u>159,154</u>	<u>139,199</u>	<u>19,955</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,005)	(35,004)	(4,329)	30,675
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	266	266
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>266</u>	<u>266</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(35,005)	(35,004)	(4,063)	30,941
Fund Balance at Beginning of Year	33,921	33,921	33,921	0
Prior Year Encumbrances	1,326	1,326	1,326	0
Fund Balance at End of Year	<u>\$ 242</u>	<u>\$ 243</u>	<u>\$ 31,184</u>	<u>\$ 30,941</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	COUNTY HOME FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for Services	\$ 406,000	\$ 406,000	\$ 467,792	\$ 61,792
All Other Revenues	1,200	1,200	585	(615)
Total Revenues	<u>407,200</u>	<u>407,200</u>	<u>468,377</u>	<u>61,177</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	668,300	579,514	567,629	11,885
Materials and Supplies	97,817	97,817	84,983	12,834
Contractual Services	166,472	183,413	171,483	11,930
Capital Outlay	8,000	7,000	550	6,450
Total Expenditures	<u>940,589</u>	<u>867,744</u>	<u>824,645</u>	<u>43,099</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(533,389)	(460,544)	(356,268)	104,276
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	1,724	1,724
Operating Transfers In	<u>429,915</u>	<u>357,071</u>	<u>296,475</u>	<u>(60,596)</u>
Total Other Financing Sources (Uses)	<u>429,915</u>	<u>357,071</u>	<u>298,199</u>	<u>(58,872)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(103,474)	(103,473)	(58,069)	45,404
Fund Balance at Beginning of Year	140,518	140,518	140,518	0
Prior Year Encumbrances	<u>5,288</u>	<u>5,288</u>	<u>5,288</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 42,332</u>	<u>\$ 42,333</u>	<u>\$ 87,737</u>	<u>\$ 45,404</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>				
Total Expenditures	<u>          0</u>	<u>          0</u>	<u>          0</u>	<u>          0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
Fund Balance at Beginning of Year	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 475,000</u></u>	<u><u>\$ 475,000</u></u>	<u><u>\$ 475,000</u></u>	<u><u>\$ 0</u></u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>CHILDRENS' SERVICES FUND</b>				
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 972,148	\$ 612,077	\$ 766,915	\$ 154,838
Total Revenues	<u>972,148</u>	<u>612,077</u>	<u>766,915</u>	<u>154,838</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	<u>1,999,418</u>	<u>1,639,348</u>	<u>1,521,675</u>	<u>117,673</u>
Total Expenditures	<u>1,999,418</u>	<u>1,639,348</u>	<u>1,521,675</u>	<u>117,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,027,270)	(1,027,271)	(754,760)	272,511
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	86,008	86,008
Operating Transfers In	<u>925,000</u>	<u>925,000</u>	<u>770,833</u>	<u>(154,167)</u>
Total Other Financing Sources (Uses)	<u>925,000</u>	<u>925,000</u>	<u>856,841</u>	<u>(68,159)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(102,270)	(102,271)	102,081	204,352
Fund Balance at Beginning of Year	52,040	52,040	52,040	0
Prior Year Encumbrances	<u>50,770</u>	<u>50,770</u>	<u>50,770</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 540</u>	<u>\$ 539</u>	<u>\$ 204,891</u>	<u>\$ 204,352</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>CHILD SUPPORT ENFORCEMENT ADMINISTRATION FUND</b>				
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 807,550	\$ 677,623	\$ 743,114	\$ 65,491
Charges for Services	159,208	158,616	96,699	(61,917)
All Other Revenues	187,677	26,936	28,269	1,333
Total Revenues	<u>1,154,435</u>	<u>863,175</u>	<u>868,082</u>	<u>4,907</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	578,435	545,734	505,014	40,720
Materials and Supplies	20,000	20,000	403	19,597
Contractual Services	656,110	307,899	287,179	20,720
Capital Outlay	15,000	12,052	0	12,052
Total Expenditures	<u>1,269,545</u>	<u>885,685</u>	<u>792,596</u>	<u>93,089</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,110)	(22,510)	75,486	97,996
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	0	0	1,417	1,417
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>1,417</u>	<u>1,417</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(115,110)	(22,510)	76,903	99,413
Fund Balance at Beginning of Year	199,846	199,846	199,846	0
Prior Year Encumbrances	22,510	22,510	22,510	0
Fund Balance at End of Year	<u>\$ 107,246</u>	<u>\$ 199,846</u>	<u>\$ 299,259</u>	<u>\$ 99,413</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 56,000	\$ 38,514	\$ 19,257	\$ (19,257)
Total Revenues	<u>56,000</u>	<u>38,514</u>	<u>19,257</u>	<u>(19,257)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	56,000	30,514	14,616	15,898
Contractual Services	<u>0</u>	<u>8,000</u>	<u>7,932</u>	<u>68</u>
Total Expenditures	<u>56,000</u>	<u>38,514</u>	<u>22,548</u>	<u>15,966</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	(3,291)	(3,291)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>19,257</u>	<u>19,257</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>19,257</u>	<u>19,257</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	15,966	15,966
Fund Balance at Beginning of Year	<u>2,721</u>	<u>2,721</u>	<u>2,721</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,721</u>	<u>\$ 2,721</u>	<u>\$ 18,687</u>	<u>\$ 15,966</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	<u>\$ 25,394</u>	<u>\$ 18,211</u>	<u>\$ 18,101</u>	<u>\$ (110)</u>
Total Revenues	<u>25,394</u>	<u>18,211</u>	<u>18,101</u>	<u>(110)</u>
<b>Expenditures:</b>				
Public Safety:				
Personal Services	47,667	47,667	41,820	5,847
Contractual Services	<u>27,727</u>	<u>20,544</u>	<u>0</u>	<u>20,544</u>
Total Expenditures	<u>75,394</u>	<u>68,211</u>	<u>41,820</u>	<u>26,391</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	(23,719)	26,281
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>110</u>	<u>110</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>110</u>	<u>110</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(50,000)	(50,000)	(23,609)	26,391
Fund Balance at Beginning of Year	<u>55,130</u>	<u>55,130</u>	<u>55,130</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,130</u>	<u>\$ 5,130</u>	<u>\$ 31,521</u>	<u>\$ 26,391</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Fines and Forfeitures	<u>\$ 6,100</u>	<u>\$ 6,938</u>	<u>\$ 6,937</u>	<u>\$ (1)</u>
Total Revenues	<u>6,100</u>	<u>6,938</u>	<u>6,937</u>	<u>(1)</u>
<b>Expenditures:</b>				
Public Safety:				
Contractual Services	<u>6,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>6,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	6,938	6,937	(1)
<b>Other Financing Sources (Uses):</b>				
Operating Transfers Out	<u>0</u>	<u>(18,234)</u>	<u>(18,234)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(18,234)</u>	<u>(18,234)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	(11,296)	(11,297)	(1)
Fund Balance at Beginning of Year	<u>11,297</u>	<u>11,297</u>	<u>11,297</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,297</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 27,000	\$ 27,000	\$ 27,000	\$ 0
Investment Earnings	500	455	455	0
All Other Revenues	9,500	3,051	4,051	1,000
Total Revenues	<u>37,000</u>	<u>30,506</u>	<u>31,506</u>	<u>1,000</u>
<b>Expenditures:</b>				
Community and Economic Development:				
Contractual Services	<u>54,771</u>	<u>48,453</u>	<u>32,381</u>	<u>16,072</u>
Total Expenditures	<u>54,771</u>	<u>48,453</u>	<u>32,381</u>	<u>16,072</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,771)	(17,947)	(875)	17,072
Fund Balance at Beginning of Year	<u>18,428</u>	<u>18,428</u>	<u>18,428</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 657</u>	<u>\$ 481</u>	<u>\$ 17,553</u>	<u>\$ 17,072</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 291,523	\$ 266,394	\$ 262,154	\$ (4,240)
Investment Earnings	0	0	337	337
All Other Revenues	46,600	42,738	46,642	3,904
Total Revenues	<u>338,123</u>	<u>309,132</u>	<u>309,133</u>	<u>1</u>
<b>Expenditures:</b>				
Community and Economic Development:				
Contractual Services	<u>347,253</u>	<u>315,154</u>	<u>268,524</u>	<u>46,630</u>
Total Expenditures	<u>347,253</u>	<u>315,154</u>	<u>268,524</u>	<u>46,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,130)	(6,022)	40,609	46,631
Fund Balance at Beginning of Year	16,512	16,512	16,512	0
Prior Year Encumbrances	<u>1,806</u>	<u>1,806</u>	<u>1,806</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,188</u>	<u>\$ 12,296</u>	<u>\$ 58,927</u>	<u>\$ 46,631</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Investment Earnings	\$ 10,000	\$ 6,405	\$ 26	\$ (6,379)
All Other Revenues	0	0	6,379	6,379
Total Revenues	<u>10,000</u>	<u>6,405</u>	<u>6,405</u>	<u>0</u>
<b>Expenditures:</b>				
Community and Economic Development:				
Contractual Services	49,420	45,825	40,263	5,562
Capital Outlay	<u>10,111</u>	<u>10,111</u>	<u>8,875</u>	<u>1,236</u>
Total Expenditures	<u>59,531</u>	<u>55,936</u>	<u>49,138</u>	<u>6,798</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,531)	(49,531)	(42,733)	6,798
<b>Other Financing Sources (Uses):</b>				
Operating Transfers Out	<u>(8,980)</u>	<u>(8,980)</u>	<u>(8,980)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(8,980)</u>	<u>(8,980)</u>	<u>(8,980)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(58,511)	(58,511)	(51,713)	6,798
Fund Balance at Beginning of Year	35,901	35,901	35,901	0
Prior Year Encumbrances	<u>22,611</u>	<u>22,611</u>	<u>22,611</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 6,799</u>	<u>\$ 6,798</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Investment Earnings	\$ 0	\$ 0	\$ 807	\$ 807
All Other Revenues	20,000	17,287	7,500	(9,787)
Total Revenues	<u>20,000</u>	<u>17,287</u>	<u>8,307</u>	<u>(8,980)</u>
<b>Expenditures:</b>				
Community and Economic Development:				
Contractual Services	32,299	29,586	2,557	27,029
Total Expenditures	<u>32,299</u>	<u>29,586</u>	<u>2,557</u>	<u>27,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,299)	(12,299)	5,750	18,049
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	8,980	8,980
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>8,980</u>	<u>8,980</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,299)	(12,299)	14,730	27,029
Fund Balance at Beginning of Year	33,042	33,042	33,042	0
Prior Year Encumbrances	1,067	1,067	1,067	0
Fund Balance at End of Year	<u>\$ 21,810</u>	<u>\$ 21,810</u>	<u>\$ 48,839</u>	<u>\$ 27,029</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 85,000</u>	<u>\$ 74,000</u>	<u>\$ 73,258</u>	<u>\$ (742)</u>
Total Revenues	<u>85,000</u>	<u>74,000</u>	<u>73,258</u>	<u>(742)</u>
<b>Expenditures:</b>				
General Government:				
Personal Services	27,400	31,400	30,130	1,270
Capital Outlay	<u>227,600</u>	<u>212,600</u>	<u>9,952</u>	<u>202,648</u>
Total Expenditures	<u>255,000</u>	<u>244,000</u>	<u>40,082</u>	<u>203,918</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(170,000)	(170,000)	33,176	203,176
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>45</u>	<u>45</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>45</u>	<u>45</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(170,000)	(170,000)	33,221	203,221
Fund Balance at Beginning of Year	<u>174,902</u>	<u>174,902</u>	<u>174,902</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,902</u>	<u>\$ 4,902</u>	<u>\$ 208,123</u>	<u>\$ 203,221</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 0	\$ 0	\$ 10,673	\$ 10,673
Total Revenues	<u>0</u>	<u>0</u>	<u>10,673</u>	<u>10,673</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	<u>14,394</u>	<u>14,394</u>	<u>5,625</u>	<u>8,769</u>
Total Expenditures	<u>14,394</u>	<u>14,394</u>	<u>5,625</u>	<u>8,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,394)	(14,394)	5,048	19,442
Fund Balance at Beginning of Year	<u>14,394</u>	<u>14,394</u>	<u>14,394</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,442</u>	<u>\$ 19,442</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 24,400	\$ 19,400	\$ 13,680	\$ (5,720)
Total Revenues	<u>24,400</u>	<u>19,400</u>	<u>13,680</u>	<u>(5,720)</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	1,040,000	1,385,000	1,385,000	0
Interest and Fiscal Charges	<u>54,985</u>	<u>54,985</u>	<u>46,156</u>	<u>8,829</u>
Total Expenditures	<u>1,094,985</u>	<u>1,439,985</u>	<u>1,431,156</u>	<u>8,829</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,070,585)	(1,420,585)	(1,417,476)	3,109
<b>Other Financing Sources (Uses):</b>				
Proceeds from General Obligation Notes	0	1,385,000	1,385,000	0
Operating Transfers In	<u>1,070,585</u>	<u>70,585</u>	<u>32,476</u>	<u>(38,109)</u>
Total Other Financing Sources (Uses)	<u>1,070,585</u>	<u>1,455,585</u>	<u>1,417,476</u>	<u>(38,109)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	35,000	0	(35,000)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 0</u>	<u>\$ (35,000)</u>

**DARKE COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2002**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 487,211	\$ 0	\$ 0	\$ 0
Total Revenues	<u>487,211</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Other Expenditures	10,000	10,000	0	10,000
Debt Service:				
Principal Retirement	7,500,000	7,500,000	7,500,000	0
Interest and Fiscal Charges	<u>188,677</u>	<u>188,677</u>	<u>275,391</u>	<u>(86,714)</u>
Total Expenditures	<u>7,698,677</u>	<u>7,698,677</u>	<u>7,775,391</u>	<u>(76,714)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,211,466)	(7,698,677)	(7,775,391)	(76,714)
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Bonds	4,115,000	4,115,000	4,115,000	0
Proceeds from General Obligation Notes	3,398,063	3,519,667	3,519,667	0
Operating Transfers In	0	216,751	172,639	(44,112)
Advances Out	<u>(31,915)</u>	<u>(31,915)</u>	<u>(31,915)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>7,481,148</u>	<u>7,819,503</u>	<u>7,775,391</u>	<u>(44,112)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	269,682	120,826	0	(120,826)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 269,682</u>	<u>\$ 120,826</u>	<u>\$ 0</u>	<u>\$ (120,826)</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	11,410	11,410	11,410	0
Interest and Fiscal Charges	<u>2,458</u>	<u>2,458</u>	<u>2,458</u>	<u>0</u>
Total Expenditures	<u>13,868</u>	<u>13,868</u>	<u>13,868</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,868)	(13,868)	(13,868)	0
<b>Other Financing Sources (Uses):</b>				
Proceeds from General Obligation Notes	13,868	13,868	4,182	(9,686)
Operating Transfers In	0	0	9,023	9,023
Operating Transfers Out	<u>(663)</u>	<u>(663)</u>	<u>0</u>	<u>663</u>
Total Other Financing Sources (Uses)	<u>13,205</u>	<u>13,205</u>	<u>13,205</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(663)	(663)	(663)	0
Fund Balance at Beginning of Year	<u>663</u>	<u>663</u>	<u>663</u>	<u>0</u>
Fund Balance at End of Year	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>

**DARKE COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2002***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>				
Capital Outlay	<u>1,027,121</u>	<u>1,027,121</u>	<u>722,663</u>	<u>304,458</u>
Total Expenditures	<u>1,027,121</u>	<u>1,027,121</u>	<u>722,663</u>	<u>304,458</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,027,121)	(1,027,121)	(722,663)	304,458
Fund Balance at Beginning of Year	452,025	452,025	452,025	0
Prior Year Encumbrances	<u>575,097</u>	<u>575,097</u>	<u>575,097</u>	<u>0</u>
Fund Balance at End of Year	<u>\$          1</u>	<u>\$          1</u>	<u>\$  304,459</u>	<u>\$  304,458</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for Services	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 19,454</u>	<u>\$ 2,454</u>
Total Revenues	<u>17,000</u>	<u>17,000</u>	<u>19,454</u>	<u>2,454</u>
<b>Expenditures:</b>				
Capital Outlay	<u>34,000</u>	<u>34,000</u>	<u>12,095</u>	<u>21,905</u>
Total Expenditures	<u>34,000</u>	<u>34,000</u>	<u>12,095</u>	<u>21,905</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,000)	(17,000)	7,359	24,359
Fund Balance at Beginning of Year	<u>22,793</u>	<u>22,793</u>	<u>22,793</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,793</u>	<u>\$ 5,793</u>	<u>\$ 30,152</u>	<u>\$ 24,359</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2002**

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	DITCH FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special Assessments	\$ 9,546	\$ 16,724	\$ 16,723	\$ (1)
Total Revenues	<u>9,546</u>	<u>16,724</u>	<u>16,723</u>	<u>(1)</u>
<b>Expenditures:</b>				
Capital Outlay	<u>14,500</u>	<u>6,767</u>	<u>2,586</u>	<u>4,181</u>
Total Expenditures	<u>14,500</u>	<u>6,767</u>	<u>2,586</u>	<u>4,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,954)	9,957	14,137	4,180
<b>Other Financing Sources (Uses):</b>				
Operating Transfers Out	<u>0</u>	<u>(9,023)</u>	<u>(9,023)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(9,023)</u>	<u>(9,023)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,954)	934	5,114	4,180
Fund Balance at Beginning of Year	4,255	4,255	4,255	0
Prior Year Encumbrances	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 801</u>	<u>\$ 6,689</u>	<u>\$ 10,869</u>	<u>\$ 4,180</u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2002**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>				
Capital Outlay	<u>         438,458</u>	<u>         438,458</u>	<u>          4,752</u>	<u>         433,706</u>
Total Expenditures	<u>         438,458</u>	<u>         438,458</u>	<u>          4,752</u>	<u>         433,706</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(438,458)	(438,458)	(4,752)	433,706
Fund Balance at Beginning of Year	<u>         438,458</u>	<u>         438,458</u>	<u>         438,458</u>	<u>          0</u>
Fund Balance at End of Year	<u><u>\$          0</u></u>	<u><u>\$          0</u></u>	<u><u>\$     433,706</u></u>	<u><u>\$     433,706</u></u>

**DARKE COUNTY, OHIO**

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**Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2002**

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

***Nonmajor Proprietary Funds***

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***Enterprise Funds***

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

**Sewer District #1 Fund**

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

**Stillwater Estates Fund**

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

**Solid Waste Fund**

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

**Adult Daycare Fund**

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

**DARKE COUNTY, OHIO**

**Combining Statement of Net Assets  
Nonmajor Enterprise Funds  
December 31, 2002**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Daycare	Totals
<b>Assets:</b>					
<b>Current Assets:</b>					
Cash and Cash Equivalents	\$ 260	\$ 2,599	\$ 1,342	\$ 22,097	\$ 26,298
Investments	82,445	0	425,824	0	508,269
Receivables:					
Accounts	0	0	38,336	0	38,336
Special Assessments	58,500	0	0	0	58,500
Inventory of Supplies at Cost	0	0	0	68	68
<b>Total Current Assets</b>	<b>141,205</b>	<b>2,599</b>	<b>465,502</b>	<b>22,165</b>	<b>631,471</b>
<b>Noncurrent Assets:</b>					
<b>Restricted Assets:</b>					
Machinery and Equipment	54,760	0	53,609	1,632	110,001
Accumulated Depreciation	(10,674)	0	(40,135)	(815)	(51,624)
<b>Total Noncurrent Assets</b>	<b>44,086</b>	<b>0</b>	<b>13,474</b>	<b>817</b>	<b>58,377</b>
<b>Total Assets</b>	<b>185,291</b>	<b>2,599</b>	<b>478,976</b>	<b>22,982</b>	<b>689,848</b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	61,318	0	0	0	61,318
Accrued Wages & Benefits	0	0	2,710	0	2,710
Intergovernmental Payable	0	0	3,338	1,872	5,210
Accrued Interest Payable	469	0	0	0	469
GO Notes Payable	58,500	0	0	0	58,500
<b>Total Current Liabilities</b>	<b>120,287</b>	<b>0</b>	<b>6,048</b>	<b>1,872</b>	<b>128,207</b>
<b>Noncurrent Liabilities</b>					
Compensated Absences Payable	0	0	3,547	597	4,144
<b>Total Noncurrent Liabilities</b>	<b>0</b>	<b>0</b>	<b>3,547</b>	<b>597</b>	<b>4,144</b>
<b>Total Liabilities</b>	<b>120,287</b>	<b>0</b>	<b>9,595</b>	<b>2,469</b>	<b>132,351</b>
<b>Net Assets:</b>					
Invested in Capital Assets, net of debt	44,086	0	13,474	817	58,377
Unrestricted	20,918	2,599	455,907	19,696	499,120
<b>Total Net Assets</b>	<b>\$ 65,004</b>	<b>\$ 2,599</b>	<b>\$ 469,381</b>	<b>\$ 20,513</b>	<b>\$ 557,479</b>
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.			(2,018)		(2,018)
Net Assets of Business-type Activities			<u>\$ 467,363</u>		<u>\$ 555,479</u>

**DARKE COUNTY, OHIO****Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2002**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Daycare	Totals
<b>Operating Revenues:</b>					
Charges for Services	\$ 74,901	\$ 7,470	\$ 265,787	\$ 36,980	\$ 385,138
Other Operating Revenues	<u>38,108</u>	<u>0</u>	<u>1,205</u>	<u>9,200</u>	<u>48,513</u>
<b>Total Operating Revenues</b>	<u>113,009</u>	<u>7,470</u>	<u>266,992</u>	<u>46,180</u>	<u>433,651</u>
<b>Operating Expenses:</b>					
Personal Services	0	0	71,848	40,008	111,856
Contractual Services	134,675	6,967	136,663	7,907	286,212
Materials and Supplies	47	700	2,808	1,691	5,246
Depreciation	1,925	0	5,677	326	7,928
Other Operating Expenses	<u>0</u>	<u>672</u>	<u>0</u>	<u>0</u>	<u>672</u>
Total Expenditures	<u>136,647</u>	<u>8,339</u>	<u>216,996</u>	<u>49,932</u>	<u>411,914</u>
<b>Operating Income (Loss)</b>	(23,638)	(869)	49,996	(3,752)	21,737
<b>Non-Operating Revenues (Expenses):</b>					
Interest and Fiscal Charges	(469)	0	0	0	(469)
Other Nonoperating Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,063</u>	<u>14,063</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(469)</u>	<u>0</u>	<u>0</u>	<u>14,063</u>	<u>13,594</u>
<b>Change in Net Assets</b>	(24,107)	(869)	49,996	10,311	35,331
Net Assets Beginning of Year	<u>89,111</u>	<u>3,468</u>	<u>419,385</u>	<u>10,202</u>	<u>522,166</u>
Net Assets End of Year	<u>\$ 65,004</u>	<u>\$ 2,599</u>	<u>\$ 469,381</u>	<u>\$ 20,513</u>	<u>\$ 557,497</u>
Change in Net Assets - Total Enterprise Funds			49,996		35,331
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.			<u>(3,647)</u>		<u>(3,647)</u>
Change in Net Assets - Business-type Activities			<u>\$ 46,349</u>		<u>\$ 31,684</u>

**DARKE COUNTY, OHIO****Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
December 31, 2002**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Day Care	Totals
<b><u>Cash Flows from Operating Activities:</u></b>					
Cash Received from Customers	\$54,509	\$7,470	\$263,539	\$60,243	\$385,761
Cash Payments for Goods and Services	(76,349)	(8,759)	(138,977)	(9,572)	(233,657)
Cash Payments to Employees	0	0	(70,973)	(40,628)	(111,601)
Net Cash Provided (Used) by Operating Activities	(21,840)	(1,289)	53,589	10,043	40,503
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>					
Acquisition and Construction of Assets	0	0	(1,733)	0	(1,733)
Proceeds from the Sale of Notes	58,500	0	0	0	58,500
Net Cash Provided (Used) for Capital and Related Financing Activities	58,500	0	(1,733)	0	56,767
<b><u>Cash Flows from Investing Activities:</u></b>					
Purchase of Investments	(36,411)	0	(50,680)	0	(87,091)
Net Cash Used by Investing Activities	(36,411)	0	(50,680)	0	(87,091)
Net Increase (Decrease) in Cash and Cash Equivalents	249	(1,289)	1,176	10,043	10,179
Cash and Cash Equivalents at Beginning of Year	11	3,888	166	12,054	16,119
Cash and Cash Equivalents at End of Year	\$260	\$2,599	\$1,342	\$22,097	\$26,298
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u></b>					
Operating Income (Loss)	(\$23,638)	(\$869)	\$49,996	(\$3,752)	\$21,737
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	1,925	0	5,677	326	7,928
Non-Operating Revenue	0	0	0	14,063	14,063
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	0	0	(3,453)	0	(3,453)
Increase in Special Assessment Receivable	(58,500)	0	0	0	(58,500)
Decrease in Inventory	0	0	0	26	26
Decrease in Prepays	0	0	494	0	494
Increase (Decrease) in Accounts Payable	58,373	(420)	0	0	57,953
Increase (Decrease) in Accrued Wages and Benefits	0	0	680	(870)	(190)
Increase in Intergovernmental Payables	0	0	344	399	743
Decrease in Compensated Absences Payable	0	0	(149)	(149)	(298)
Total Adjustments	1,798	(420)	3,593	13,795	18,766
Net Cash Provided (Used) by Operating Activities	(\$21,840)	(\$1,289)	\$53,589	\$10,043	\$40,503

***Fiduciary Funds***

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

***Agency Funds***

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**Wellness Block Grant Fund**

Accounts for state grant funds disbursed in support of family and community health promotion initiatives.

**Local Funds Family and Children First Fund**

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

**Park District Fund**

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

**Park Special Projects Fund**

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

**Park District Replacement Fund**

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

**Local Government Revenue Fund**

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

**Soil Conservation District Fund**

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

**Food Service Fund**

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

**Health Fund**

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

**Trailer Court Camps Fund**

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

**Private Water Systems Fund**

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

(Continued)

***Agency Funds***

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**Solid Waste Fund**

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

**Health/Help Me Grow Fund**

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

**Public Health Infrastructure Fund**

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

**Immunization Action Grant Fund**

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

**Swimming Pools Fund**

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

**Family and Children First Initiative Fund**

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

**Emergency Management Agency Fund**

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

**Special Emergency Planning Fund**

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

**Undivided General Tax Fund**

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

**Tangible Tax Fund**

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

**Undivided Mobile Home Tax Fund**

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

(Continued)

***Agency Funds***

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**Estimated Estate Tax Fund**

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

**Cigarette License Fund**

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

**Library and Local Government Support Fund**

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

**Township Gas Tax Fund**

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

**Motor Vehicle License Fund**

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

**Darke County Visitors Bureau Fund**

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

**Law Library Fund**

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

**State Reimbursement Homestead Fund**

To account for revenue generated from the state for late filing of homestead applications, which is then disbursed to the individual tax payers.

**Alimony and Child Support Fund**

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

**Sheriff Fund**

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

**County Court Fund**

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

**DARKE COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<b>Wellness Block Grant</b>				
Assets:				
Cash and Cash Equivalents	\$3,515	\$126,933	(\$105,448)	\$25,000
Total Assets	<u>\$3,515</u>	<u>\$126,933</u>	<u>(\$105,448)</u>	<u>\$25,000</u>
Liabilities:				
Undistributed Monies	\$3,515	\$126,933	(\$105,448)	\$25,000
Total Liabilities	<u>\$3,515</u>	<u>\$126,933</u>	<u>(\$105,448)</u>	<u>\$25,000</u>
<b>Local Funds Family and Children First</b>				
Assets:				
Cash and Cash Equivalents	\$18	\$134	(\$18)	\$134
Investments	41,085	59,910	(58,419)	42,576
Total Assets	<u>\$41,103</u>	<u>\$60,044</u>	<u>(\$58,437)</u>	<u>\$42,710</u>
Liabilities:				
Undistributed Monies	\$41,103	\$60,044	(\$58,437)	\$42,710
Total Liabilities	<u>\$41,103</u>	<u>\$60,044</u>	<u>(\$58,437)</u>	<u>\$42,710</u>
<b>Park District</b>				
Assets:				
Cash and Cash Equivalents	\$58	\$291	(\$58)	\$291
Investments	130,680	422,133	(460,453)	92,360
Receivables (net of allowance for doubtful accounts):				
Taxes	682,143	632,991	(682,143)	632,991
Total Assets	<u>\$812,881</u>	<u>\$1,055,415</u>	<u>(\$1,142,654)</u>	<u>\$725,642</u>
Liabilities:				
Intergovernmental Payables	\$682,143	\$632,991	(\$682,143)	\$632,991
Undistributed Monies	130,738	422,424	(460,511)	92,651
Total Liabilities	<u>\$812,881</u>	<u>\$1,055,415</u>	<u>(\$1,142,654)</u>	<u>\$725,642</u>
<b>Park Special Projects</b>				
Assets:				
Cash and Cash Equivalents	\$16	\$88,728	(\$53,028)	\$35,716
Investments	37,238	0	(37,238)	0
Total Assets	<u>\$37,254</u>	<u>\$88,728</u>	<u>(\$90,266)</u>	<u>\$35,716</u>
Liabilities:				
Undistributed Monies	\$37,254	\$88,728	(\$90,266)	\$35,716
Total Liabilities	<u>\$37,254</u>	<u>\$88,728</u>	<u>(\$90,266)</u>	<u>\$35,716</u>

(Continued)

**DARKE COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<b>Park District Replacement</b>				
Assets:				
Cash and Cash Equivalents	\$15	\$39,800	\$0	\$39,815
Investments	32,751	0	(32,751)	0
Total Assets	<u>\$32,766</u>	<u>\$39,800</u>	<u>(\$32,751)</u>	<u>\$39,815</u>
Liabilities:				
Undistributed Monies	<u>\$32,766</u>	<u>\$39,800</u>	<u>(\$32,751)</u>	<u>\$39,815</u>
Total Liabilities	<u>\$32,766</u>	<u>\$39,800</u>	<u>(\$32,751)</u>	<u>\$39,815</u>
<b>Local Government Revenue Fund</b>				
Assets:				
Intergovernmental Receivable	<u>\$2,653,489</u>	<u>\$1,662,085</u>	<u>(\$2,653,489)</u>	<u>\$1,662,085</u>
Total Assets	<u>\$2,653,489</u>	<u>\$1,662,085</u>	<u>(\$2,653,489)</u>	<u>\$1,662,085</u>
Liabilities:				
Intergovernmental Payable	<u>\$2,653,489</u>	<u>\$1,662,085</u>	<u>(\$2,653,489)</u>	<u>\$1,662,085</u>
Total Liabilities	<u>\$2,653,489</u>	<u>\$1,662,085</u>	<u>(\$2,653,489)</u>	<u>\$1,662,085</u>
<b>Soil Conservation District</b>				
Assets:				
Cash and Cash Equivalents	\$15	\$440,048	(\$423,493)	\$16,570
Investments	34,764	0	(34,764)	0
Total Assets	<u>\$34,779</u>	<u>\$440,048</u>	<u>(\$458,257)</u>	<u>\$16,570</u>
Liabilities:				
Undistributed Monies	<u>\$34,779</u>	<u>\$440,048</u>	<u>(\$458,257)</u>	<u>\$16,570</u>
Total Liabilities	<u>\$34,779</u>	<u>\$440,048</u>	<u>(\$458,257)</u>	<u>\$16,570</u>
<b>Food Service</b>				
Assets:				
Cash and Cash Equivalents	\$18	\$114,002	(\$77,909)	\$36,111
Investments	40,426	0	(40,426)	0
Total Assets	<u>\$40,444</u>	<u>\$114,002</u>	<u>(\$118,335)</u>	<u>\$36,111</u>
Liabilities:				
Undistributed Monies	<u>\$40,444</u>	<u>\$114,002</u>	<u>(\$118,335)</u>	<u>\$36,111</u>
Total Liabilities	<u>\$40,444</u>	<u>\$114,002</u>	<u>(\$118,335)</u>	<u>\$36,111</u>

(Continued)

**DARKE COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Health</u>				
Assets:				
Cash and Cash Equivalents	\$35	\$129	(\$35)	\$129
Investments	78,468	575,659	(613,189)	40,938
Total Assets	<u>\$78,503</u>	<u>\$575,788</u>	<u>(\$613,224)</u>	<u>\$41,067</u>
Liabilities:				
Undistributed Monies	<u>\$78,503</u>	<u>\$575,788</u>	<u>(\$613,224)</u>	<u>\$41,067</u>
Total Liabilities	<u>\$78,503</u>	<u>\$575,788</u>	<u>(\$613,224)</u>	<u>\$41,067</u>
<u>Trailer Court Camps</u>				
Assets:				
Cash and Cash Equivalents	\$9,693	\$7,046	(\$7,046)	\$9,693
Total Assets	<u>9,693</u>	<u>7,046</u>	<u>(7,046)</u>	<u>9,693</u>
Liabilities:				
Undistributed Monies	<u>\$9,693</u>	<u>\$7,046</u>	<u>(\$7,046)</u>	<u>\$9,693</u>
Total Liabilities	<u>\$9,693</u>	<u>\$7,046</u>	<u>(\$7,046)</u>	<u>\$9,693</u>
<u>Private Water Systems</u>				
Assets:				
Cash and Cash Equivalents	\$13	\$45,097	(\$26,491)	\$18,619
Investments	28,849	0	(28,849)	0
Total Assets	<u>\$28,862</u>	<u>\$45,097</u>	<u>(\$55,340)</u>	<u>\$18,619</u>
Liabilities:				
Undistributed Monies	<u>\$28,862</u>	<u>\$45,097</u>	<u>(\$55,340)</u>	<u>\$18,619</u>
Total Liabilities	<u>\$28,862</u>	<u>\$45,097</u>	<u>(\$55,340)</u>	<u>\$18,619</u>
<u>Solid Waste</u>				
Assets:				
Cash and Cash Equivalents	\$12,546	\$36,214	(\$39,285)	\$9,475
Total Assets	<u>\$12,546</u>	<u>\$36,214</u>	<u>(\$39,285)</u>	<u>\$9,475</u>
Liabilities:				
Undistributed Monies	<u>\$12,546</u>	<u>\$36,214</u>	<u>(\$39,285)</u>	<u>\$9,475</u>
Total Liabilities	<u>\$12,546</u>	<u>\$36,214</u>	<u>(\$39,285)</u>	<u>\$9,475</u>

(Continued)

**DARKE COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Health/Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$15	\$263	(\$15)	\$263
Investments	33,418	356,854	(306,935)	83,337
Total Assets	<u>\$33,433</u>	<u>\$357,117</u>	<u>(\$306,950)</u>	<u>\$83,600</u>
Liabilities:				
Undistributed Monies	<u>\$33,433</u>	<u>\$357,117</u>	<u>(\$306,950)</u>	<u>\$83,600</u>
Total Liabilities	<u>\$33,433</u>	<u>\$357,117</u>	<u>(\$306,950)</u>	<u>\$83,600</u>
<u>Public Health Infrastructure</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$131	\$0	\$131
Investments	0	42,385	(909)	41,476
Total Assets	<u>\$0</u>	<u>\$42,516</u>	<u>(\$909)</u>	<u>\$41,607</u>
Liabilities:				
Undistributed Monies	<u>\$0</u>	<u>\$42,516</u>	<u>(\$909)</u>	<u>\$41,607</u>
Total Liabilities	<u>\$0</u>	<u>\$42,516</u>	<u>(\$909)</u>	<u>\$41,607</u>
<u>Immunization Action Grant</u>				
Assets:				
Cash and Cash Equivalents	<u>\$2,222</u>	<u>\$23,420</u>	<u>(\$17,193)</u>	<u>\$8,449</u>
Total Assets	<u>\$2,222</u>	<u>\$23,420</u>	<u>(\$17,193)</u>	<u>\$8,449</u>
Liabilities:				
Undistributed Monies	<u>\$2,222</u>	<u>\$23,420</u>	<u>(\$17,193)</u>	<u>\$8,449</u>
Total Liabilities	<u>\$2,222</u>	<u>\$23,420</u>	<u>(\$17,193)</u>	<u>\$8,449</u>
<u>Swimming Pools</u>				
Assets:				
Cash and Cash Equivalents	<u>\$2,933</u>	<u>\$3,195</u>	<u>(\$2,913)</u>	<u>\$3,215</u>
Total Assets	<u>\$2,933</u>	<u>\$3,195</u>	<u>(\$2,913)</u>	<u>\$3,215</u>
Liabilities:				
Undistributed Monies	<u>\$2,933</u>	<u>\$3,195</u>	<u>(\$2,913)</u>	<u>\$3,215</u>
Total Liabilities	<u>\$2,933</u>	<u>\$3,195</u>	<u>(\$2,913)</u>	<u>\$3,215</u>

(Continued)

**DARKE COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Family and Children First Initiative</u>				
Assets:				
Cash and Cash Equivalents	\$14	\$19,309	(\$6,040)	\$13,283
Investments	30,724	0	(30,724)	0
Total Assets	<u>\$30,738</u>	<u>\$19,309</u>	<u>(\$36,764)</u>	<u>\$13,283</u>
Liabilities:				
Undistributed Monies	\$30,738	\$19,309	(\$36,764)	\$13,283
Total Liabilities	<u>\$30,738</u>	<u>\$19,309</u>	<u>(\$36,764)</u>	<u>\$13,283</u>
<u>Emergency Management Agency</u>				
Assets:				
Cash and Cash Equivalents	\$9	\$101	(\$9)	\$101
Investments	21,269	162,170	(151,355)	32,084
Total Assets	<u>\$21,278</u>	<u>\$162,271</u>	<u>(\$151,364)</u>	<u>\$32,185</u>
Liabilities:				
Undistributed Monies	\$21,278	\$162,271	(\$151,364)	\$32,185
Total Liabilities	<u>\$21,278</u>	<u>\$162,271</u>	<u>(\$151,364)</u>	<u>\$32,185</u>
<u>Special Emergency Planning</u>				
Assets:				
Cash and Cash Equivalents	\$8	\$106	(\$8)	\$106
Investments	18,426	36,930	(21,744)	33,612
Total Assets	<u>\$18,434</u>	<u>\$37,036</u>	<u>(\$21,752)</u>	<u>\$33,718</u>
Liabilities:				
Undistributed Monies	\$18,434	\$37,036	(\$21,752)	\$33,718
Total Liabilities	<u>\$18,434</u>	<u>\$37,036</u>	<u>(\$21,752)</u>	<u>\$33,718</u>

(Continued)

**DARKE COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<b><u>Undivided General Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$197	\$1,466	(\$197)	\$1,466
Investments	444,582	465,224	(444,582)	465,224
Receivables (net of allowance for doubtful accounts):				
Taxes	26,310,183	26,747,914	(26,310,183)	26,747,914
Special Assessments	8,674	4,044	(8,674)	4,044
Intergovernmental Receivable	684,381	0	(684,381)	0
<b>Total Assets</b>	<b>\$27,448,017</b>	<b>\$27,218,648</b>	<b>(\$27,448,017)</b>	<b>\$27,218,648</b>
Liabilities:				
Intergovernmental Payable	\$26,318,857	\$26,751,958	(\$26,318,857)	\$26,751,958
Undistributed Monies	1,129,160	466,690	(1,129,160)	466,690
<b>Total Liabilities</b>	<b>\$27,448,017</b>	<b>\$27,218,648</b>	<b>(\$27,448,017)</b>	<b>\$27,218,648</b>
<b><u>Tangible Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$14,922	\$5,388,333	(\$5,402,736)	\$519
Investments	0	164,828	0	164,828
<b>Total Assets</b>	<b>\$14,922</b>	<b>\$5,553,161</b>	<b>(\$5,402,736)</b>	<b>\$165,347</b>
Liabilities:				
Undistributed Monies	\$14,922	\$5,553,161	(\$5,402,736)	\$165,347
<b>Total Liabilities</b>	<b>\$14,922</b>	<b>\$5,553,161</b>	<b>(\$5,402,736)</b>	<b>\$165,347</b>
<b><u>Undivided Mobile Home Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$11,279	\$114,445	(\$118,885)	\$6,839
<b>Total Assets</b>	<b>\$11,279</b>	<b>\$114,445</b>	<b>(\$118,885)</b>	<b>\$6,839</b>
Liabilities:				
Undistributed Monies	\$11,279	\$114,445	(\$118,885)	\$6,839
<b>Total Liabilities</b>	<b>\$11,279</b>	<b>\$114,445</b>	<b>(\$118,885)</b>	<b>\$6,839</b>
<b><u>Estimated Estate Tax</u></b>				
Assets:				
Cash and Cash Equivalents	\$188	\$1,883	(\$188)	\$1,883
Investments	424,464	1,366,909	(1,193,810)	597,563
<b>Total Assets</b>	<b>\$424,652</b>	<b>\$1,368,792</b>	<b>(\$1,193,998)</b>	<b>\$599,446</b>
Liabilities:				
Undistributed Monies	\$424,652	\$1,368,792	(\$1,193,998)	\$599,446
<b>Total Liabilities</b>	<b>\$424,652</b>	<b>\$1,368,792</b>	<b>(\$1,193,998)</b>	<b>\$599,446</b>

(Continued)

**DARKE COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Cigarette License</u>				
Assets:				
Cash and Cash Equivalents	\$1	\$2,728	(\$2,428)	\$301
Total Assets	\$1	\$2,728	(\$2,428)	\$301
Liabilities:				
Undistributed Monies	\$1	\$2,728	(\$2,428)	\$301
Total Liabilities	\$1	\$2,728	(\$2,428)	\$301
<u>Library and Local Government Support</u>				
Assets:				
Intergovernmental Receivable	\$2,355,927	\$1,362,346	(\$2,355,927)	\$1,362,346
Total Assets	\$2,355,927	\$1,362,346	(\$2,355,927)	\$1,362,346
Liabilities:				
Intergovernmental Payable	\$2,355,927	\$1,362,346	(\$2,355,927)	\$1,362,346
Total Liabilities	\$2,355,927	\$1,362,346	(\$2,355,927)	\$1,362,346
<u>Township Gas Tax</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$275	\$0	\$275
Investments	0	87,330	0	87,330
Intergovernmental Receivable	654,333	747,337	(916,378)	485,292
Total Assets	\$654,333	\$834,942	(\$916,378)	\$572,897
Liabilities:				
Undistributed Monies	\$654,333	\$834,942	(\$916,378)	\$572,897
Total Liabilities	\$654,333	\$834,942	(\$916,378)	\$572,897
<u>Motor Vehicle License</u>				
Assets:				
Intergovernmental Receivable	\$295,009	\$213,846	(\$295,009)	\$213,846
Total Assets	\$295,009	\$213,846	(\$295,009)	\$213,846
Liabilities:				
Undistributed Monies	\$295,009	\$213,846	(\$295,009)	\$213,846
Total Liabilities	\$295,009	\$213,846	(\$295,009)	\$213,846

(Continued)

**DARKE COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<b><u>Darke County Visitors Bureau</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$84,468	(\$82,805)	\$1,663
Total Assets	\$0	\$84,468	(\$82,805)	\$1,663
Liabilities:				
Undistributed Monies	\$0	\$84,468	(\$82,805)	\$1,663
Total Liabilities	\$0	\$84,468	(\$82,805)	\$1,663
<b><u>Law Library</u></b>				
Assets:				
Cash and Cash Equivalents	\$7,487	\$120,872	(\$118,522)	\$9,837
Total Assets	\$7,487	\$120,872	(\$118,522)	\$9,837
Liabilities:				
Undistributed Monies	\$7,487	\$120,872	(\$118,522)	\$9,837
Total Liabilities	\$7,487	\$120,872	(\$118,522)	\$9,837
<b><u>State Reimbursement Homestead</u></b>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,751	(\$7,643)	\$108
Total Assets	\$0	\$7,751	(\$7,643)	\$108
Liabilities:				
Undistributed Monies	\$0	\$7,751	(\$7,643)	\$108
Total Liabilities	\$0	\$7,751	(\$7,643)	\$108
<b><u>Alimony and Child Support</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	\$575	\$146,328	(\$145,790)	\$1,113
Total Assets	\$575	\$146,328	(\$145,790)	\$1,113
Liabilities:				
Undistributed Monies	\$575	\$146,328	(\$145,790)	\$1,113
Total Liabilities	\$575	\$146,328	(\$145,790)	\$1,113

(Continued)

**DARKE COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2002**

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<b><u>Sheriff</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	\$26,717	\$1,378,284	(\$1,392,341)	\$12,660
Total Assets	<u>\$26,717</u>	<u>\$1,378,284</u>	<u>(\$1,392,341)</u>	<u>\$12,660</u>
Liabilities:				
Undistributed Monies	\$26,717	\$1,378,284	(\$1,392,341)	\$12,660
Total Liabilities	<u>\$26,717</u>	<u>\$1,378,284</u>	<u>(\$1,392,341)</u>	<u>\$12,660</u>
<b><u>County Court</u></b>				
Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	\$190,986	\$2,243,341	(\$2,061,492)	\$372,835
Investments with Fiscal Agent	20,000	0	0	20,000
Total Assets	<u>\$210,986</u>	<u>\$2,243,341</u>	<u>(\$2,061,492)</u>	<u>\$392,835</u>
Liabilities:				
Undistributed Monies	\$210,986	\$2,243,341	(\$2,061,492)	\$392,835
Total Liabilities	<u>\$210,986</u>	<u>\$2,243,341</u>	<u>(\$2,061,492)</u>	<u>\$392,835</u>
<b><u>Total - All Agency Funds</u></b>				
Assets:				
Cash and Cash Equivalents	\$65,217	\$6,667,168	(\$6,492,393)	\$239,992
Cash with Fiscal Agent	218,278	3,767,953	(3,599,623)	386,608
Investments	1,397,144	3,740,332	(3,456,148)	1,681,328
Investments with Fiscal Agent	20,000	0	0	20,000
Receivables (net of allowance for doubtful accounts):				
Taxes	26,992,326	27,380,905	(26,992,326)	27,380,905
Special Assessments	8,674	4,044	(8,674)	4,044
Intergovernmental Receivables	6,643,139	3,985,614	(6,905,184)	3,723,569
Total Assets	<u>\$35,344,778</u>	<u>\$45,546,016</u>	<u>(\$47,454,348)</u>	<u>\$33,436,446</u>
Liabilities:				
Intergovernmental Payables	\$32,010,416	\$30,409,380	(\$32,010,416)	\$30,409,380
Undistributed Monies	3,334,362	15,136,636	(15,443,932)	3,027,066
Total Liabilities	<u>\$35,344,778</u>	<u>\$45,546,016</u>	<u>(\$47,454,348)</u>	<u>\$33,436,446</u>

*CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS*

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***DARKE COUNTY, OHIO***

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Source  
December 31, 2002***

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<u>Capital Assets</u>	
Land	\$8,822,379
Buildings and Improvements	13,450,467
Machinery and Equipment	7,895,617
Infrastructure	80,163,581
Construction in Progress	<u>2,004,185</u>
Total Capital Assets	<u>\$112,336,229</u>

<u>Investment in Governmental Funds Capital Assets by Source</u>	
General Fund	\$17,411,592
Special Revenue Funds	<u>94,924,637</u>
Total Investment in Capital Assets	<u>\$112,336,229</u>

**DARKE COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity  
December 31, 2002***

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<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Infrastructure</u>	<u>Machinery and Equipment</u>	<u>Construction In Progress</u>	<u>Total</u>
General Government	\$1,354,989	\$13,056,688	\$0	\$856,586	\$2,004,185	\$17,272,448
Community Development	0	10,000	0	68,717	0	78,717
Public Safety	0	14,000	0	1,765,691	0	1,779,691
Public Works	7,467,390	0	80,163,581	3,802,522	0	91,433,493
Health	0	362,804	0	615,650	0	978,454
Human Services	<u>0</u>	<u>6,975</u>	<u>0</u>	<u>786,451</u>	<u>0</u>	<u>793,426</u>
Total Capital Assets	<u><u>\$8,822,379</u></u>	<u><u>\$13,450,467</u></u>	<u><u>\$80,163,581</u></u>	<u><u>\$7,895,617</u></u>	<u><u>\$2,004,185</u></u>	<u><u>\$112,336,229</u></u>

**DARKE COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule Changes by Function and Activity  
For Year Ended December 31, 2002***

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<u>Function</u>	<u>Restated December 31, 2001</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2002</u>
General Government	\$15,310,000	\$15,065	\$1,959,370	(\$11,987)	\$17,272,448
Community Development	81,849	(3,132)	0	0	78,717
Public Safety	1,715,052	4,628	186,244	(126,233)	1,779,691
Public Works	91,294,173	3,795	362,021	(226,496)	91,433,493
Health	828,577	(20,356)	197,772	(27,539)	978,454
Human Services	<u>800,083</u>	<u>0</u>	<u>4,405</u>	<u>(11,062)</u>	<u>793,426</u>
Total Capital Assets	<u>\$110,029,734</u>	<u>\$0</u>	<u>\$2,709,812</u>	<u>(\$403,317)</u>	<u>\$112,336,229</u>

# *STATISTICAL SECTION*

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*STATISTICAL TABLES*

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

## DARKE COUNTY, OHIO

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

Year	Public Safety	Health	Human Services	Conservation and Recreation	Public Works	General Government	Capital Outlay	Debt Service	Total
1993	\$1,560,821	\$118,700	\$7,861,705	\$441,101	\$3,227,894	\$1,995,937	\$194,030	\$119,033	\$15,519,221
1994	1,706,630	126,187	7,201,397	506,506	3,260,392	2,339,092	235,077	106,750	15,482,031
1995	2,151,124	137,401	7,507,938	0	4,006,126	4,087,597	627,282	216,746	18,734,214
1996	2,403,341	145,527	8,448,042	64,584	4,099,554	5,448,335	827,261	213,272	21,649,916
1997	2,407,763	166,449	8,907,731	100	3,848,395	4,839,160	974,238	208,499	21,352,335
1998	2,832,139	158,093	8,853,016	1,000	3,734,592	4,934,127	394,012	811,525	21,718,504
1999	3,112,654	3,421,043	7,587,931	140,249	4,345,653	5,566,634	603,506	70,365	24,848,035
2000	3,379,209	4,399,659	6,898,902	183,729	4,276,359	5,557,558	4,057,826	62,985	28,816,227
2001	3,824,978	244,658	12,664,497	422,840	4,143,494	6,067,450	3,685,049	461,471	31,514,437
2002	4,101,559	165,019	11,592,729	705,625	3,864,389	6,554,947	1,605,144	672,300	29,261,712

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

## **DARKE COUNTY, OHIO**

### **GENERAL GOVERNMENT REVENUES BY SOURCE (1) LAST TEN YEARS**

<b>Year</b>	<b>Taxes</b>	<b>Inter-Governmental Revenues</b>	<b>Charges for Services</b>	<b>Licenses and Permits</b>	<b>Investment Earnings</b>	<b>Special Assessments</b>	<b>Fines and Forfeitures</b>	<b>All Other</b>	<b>Total</b>
1993	\$5,880,695	\$6,391,530	\$2,036,740	\$71,725	\$426,933	\$107,041	\$332,310	\$1,263,676	\$16,510,650
1994	6,566,739	7,255,750	2,149,187	68,644	428,994	106,255	345,498	1,096,111	18,017,178
1995	6,825,990	7,675,237	2,002,555	7,131	820,001	133,621	267,565	1,237,715	18,969,815
1996	7,084,897	9,938,533	1,944,610	6,197	978,482	123,290	354,148	1,224,239	21,654,396
1997	7,121,632	8,905,480	2,658,411	6,339	845,051	146,556	400,852	869,405	20,953,726
1998	7,476,550	9,930,271	2,687,433	5,856	858,321	177,805	454,359	1,308,804	22,899,399
1999	7,611,962	10,467,410	4,335,114	4,835	900,063	145,383	427,158	531,849	24,423,774
2000	8,216,163	11,131,404	3,255,919	94,714	1,070,488	181,269	493,817	586,661	25,030,435
2001	8,886,222	12,799,410	2,843,189	97,501	1,141,063	152,544	479,491	1,101,915	27,501,335
2002	8,669,252	12,088,193	2,763,369	150,071	696,552	167,255	458,806	1,136,813	26,130,311

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

## DARKE COUNTY, OHIO

### PROPERTY TAX LEVIES AND COLLECTIONS (1) LAST TEN YEARS

Collection Year	Total Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage of Accumulated Delinquent Taxes to Total Tax Levy
1993	\$1,161,753	\$1,127,753	\$56,192	\$1,183,945	101.91%	\$69,157	5.95%
1994	1,394,323	1,359,676	49,089	1,408,765	101.04%	67,984	4.88%
1995	1,397,642	1,362,995	47,064	1,410,059	100.89%	61,484	4.40%
1996	1,440,591	1,406,591	39,055	1,445,646	100.35%	58,814	4.08%
1997	1,883,724	1,764,665	64,193	1,828,858	97.09%	56,512	3.00%
1998	1,919,814	1,808,680	65,794	1,874,474	97.64%	45,340	2.36%
1999	1,946,418	1,832,064	66,645	1,898,709	97.55%	47,709	2.45%
2000	2,269,625	2,216,650	80,635	2,297,285	101.22%	52,975	2.33%
2001	2,308,170	2,253,130	81,962	2,335,092	101.17%	55,050	2.39%
2002	2,341,949	2,281,418	55,257	2,336,675	99.77%	49,585	2.12%

(1) Includes General Fund and Special Revenue Funds

Source: Darke County Auditor

## DARKE COUNTY, OHIO

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

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1993	\$388,344	\$1,109,556	\$57,681	\$164,803	\$78,123	\$223,209	\$524,148	1,497,568	35.00%
1994	470,187	1,343,392	58,282	166,520	79,499	227,140	607,968	1,737,052	35.00%
1995	479,363	1,369,608	55,696	159,130	83,707	239,162	618,766	1,767,900	35.00%
1996	490,338	1,400,967	62,382	178,233	99,593	284,551	652,313	1,863,751	35.00%
1997	545,561	1,558,747	62,744	179,267	96,941	276,973	705,246	2,014,987	35.00%
1998	560,053	1,600,153	61,038	174,394	103,726	296,360	724,817	2,070,907	35.00%
1999	572,381	1,635,376	61,305	175,156	110,145	314,701	743,831	2,125,233	35.00%
2000	703,097	2,008,849	64,417	184,049	113,158	323,310	880,673	2,516,208	35.00%
2001	715,759	2,045,025	52,356	149,590	102,369	292,484	870,485	2,487,099	35.00%
2002	727,232	2,077,805	53,412	152,606	104,616	298,902	885,260	2,529,313	35.00%

Source: Darke County Auditor

# DARKE COUNTY, OHIO

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>COUNTY ENTITY</b>										
General Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
MR/DD	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Total County Entity	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
<b>OTHER ENTITIES</b>										
Park Levy	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Tri-County Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Total Other Entities	0.60	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Total County Rate	6.90	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<b>SCHOOL DISTRICTS</b>										
Ansonia L.S.D.	32.30	32.30	34.30	34.30	34.30	34.30	39.40	38.02	38.09	38.02
Arcanum-Butler L.S.D.	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60	23.60
Franklin Monroe L.S.D.	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15
Greenville C.S.D.	27.90	27.90	27.90	33.40	33.40	33.40	33.40	33.40	33.40	33.40
Mississinawa Valley L.S.D.	29.90	29.90	29.90	28.40	28.40	28.40	32.40	33.01	32.00	32.06
Tri-Village L.S.D.	30.10	30.10	30.10	29.25	29.25	29.25	29.17	32.57	32.54	32.51
Versailles E.V.S.D.	38.06	37.60	41.50	41.50	41.50	41.50	41.50	41.50	41.50	41.50
Bradford E.V.S.D.	25.30	25.30	25.30	25.30	25.30	30.50	29.51	29.60	29.49	29.42
National Trails L.S.D.	31.30	30.55	33.80	34.80	34.30	34.10	33.70	32.80	32.80	32.80
Fort Loramie L.S.D.	39.70	39.20	39.20	39.20	38.20	45.80	45.60	45.10	44.10	44.10
Marion L.S.D.	38.25	37.85	42.69	42.69	38.19	38.21	37.96	36.71	36.71	37.65
Minster L.S.D.	38.67	39.12	39.12	38.77	36.77	39.17	39.17	47.07	47.07	46.87
Newton Township L.S.D.	37.34	37.34	37.34	35.00	37.56	37.00	37.00	37.00	37.00	38.80
Northmont C.S.D.	52.98	57.98	57.98	57.92	57.83	57.73	57.65	57.63	57.60	57.15
Russia L.S.D.	33.10	32.80	32.40	32.40	32.40	32.40	32.40	38.65	38.65	38.65
Fort Recovery L.S.D.	30.55	28.80	30.30	30.30	35.55	35.55	35.55	33.60	33.10	33.20
St. Henry L.S.D.	37.70	39.70	39.70	38.70	38.10	38.55	38.80	37.90	37.35	37.35
Tri-County North L.S.D.	33.45	42.95	42.70	41.95	41.17	40.85	40.55	40.05	39.75	38.95

(Continued)

# DARKE COUNTY, OHIO

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

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<b>JOINT VOCATIONAL SCHOOL DISTRICTS</b>										
Miami Valley Career Tech Center	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Upper Valley Joint Vocational School	3.40	3.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
<b>CORPORATIONS</b>										
Bradford	12.90	13.00	12.75	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Gettysburg	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Burkettsville	4.90	4.90	7.65	7.65	7.65	2.75	2.75	0.00	3.90	3.90
New Weston	4.35	4.35	4.35	7.10	7.10	7.10	7.70	7.70	7.70	7.10
Rosburg	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Ansonia	8.00	8.00	8.00	8.00	8.00	8.00	7.60	7.10	7.10	7.10
Castine	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
New Madison	10.80	10.80	10.80	16.08	16.87	17.60	17.40	19.63	14.36	11.50
Greenville	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15	8.15
Hollansburg	22.10	22.10	22.10	22.10	22.10	22.10	22.10	22.10	21.30	19.30
Union City	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
Palestine	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Pitsburg	10.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
Wayne Lakes	15.30	15.30	15.30	15.30	15.30	15.30	14.69	14.58	14.91	14.19
Osgood	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Yorkshire	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Arcanum	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Gordon	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60	11.60
Ithaca	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
North Star	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Versailles	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10

(Continued)

# DARKE COUNTY, OHIO

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

	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<b>TOWNSHIPS</b>										
Adams	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Allen	2.20	2.20	2.20	2.20	2.20	2.20	2.20	4.95	4.95	4.95
Brown	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.00
Butler	3.80	3.40	3.40	3.80	3.80	3.80	3.80	4.50	4.50	4.50
Franklin	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Greenville	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
<b>CORPORATIONS</b>										
Harrison	3.70	3.70	3.70	3.70	3.70	3.70	3.70	4.40	4.40	6.38
Jackson	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Liberty	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mississinawa	2.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Monroe	2.80	2.80	3.80	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Neave	3.70	4.20	4.20	4.40	4.40	4.40	4.40	5.10	5.10	5.10
Patterson	3.45	3.45	4.70	4.70	4.70	5.85	5.85	5.85	5.85	5.85
Richland	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Twin	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Van Buren	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Wabash	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Washington	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Wayne	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
York	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
<b>AMBULANCE DISTRICTS</b>										
Arcanum Joint Ambulance Dist	1.50	1.50	1.50	1.50	1.50	3.00	3.00	3.00	3.00	3.00
Tri-Village Joint Ambulance Dist	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Ansonia Area Jt Ambulance District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00

Source: Darke County Auditor

## *DARKE COUNTY, OHIO*

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### *SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS LAST TEN YEARS*

<u>Collection Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
1993	\$92,937	\$107,041	115.18%
1994	97,448	106,255	109.04%
1995	134,934	131,252	97.27%
1996	124,333	121,354	97.60%
1997	135,412	134,327	99.20%
1998	168,704	160,252	94.99%
1999	155,847	147,941	94.93%
2000	135,820	136,073	100.19%
2001	145,392	152,544	104.92%
2002	171,783	167,255	97.36%

Source: Darke County Auditor

## ***DARKE COUNTY, OHIO***

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### ***COMPUTATION OF LEGAL DEBT MARGIN DECEMBER 31, 2002***

	<u><b>Total Debt</b></u>	<u><b>Unvoted Debt</b></u>
Net Assessed Valuation	\$870,484,650	\$870,484,650
Legal Debt Limitation (%) (1)	2.42%	1.00%
Legal Debt Limitation (\$) (1)	21,105,678	8,704,847
Applicable County Debt Outstanding (2)	4,115,000	4,115,000
Less Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>
Net Indebtedness Subject To Limitation	<u>4,115,000</u>	<u>4,115,000</u>
Legal Debt Margin	<u><u>\$16,990,678</u></u>	<u><u>\$4,589,847</u></u>

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

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

## **DARKE COUNTY, OHIO**

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

<b>Year</b>	<b>Population (1)</b>	<b>Assessed Value (2)</b>	<b>Gross Bonded Debt (3)</b>	<b>Debt Service Funds Available</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Valuation</b>	<b>Net Bonded Debt Per Capita</b>
1993	53,619	\$524,148,500	\$690,000	\$0	\$690,000	0.13%	\$12.87
1994	53,619	607,968,300	655,000	0	655,000	0.11%	12.22
1995	53,619	618,765,140	615,000	0	615,000	0.10%	11.47
1996	53,619	652,312,890	575,000	0	575,000	0.09%	10.72
1997	53,619	705,245,660	540,000	0	540,000	0.08%	10.07
1998	53,600	724,817,320	500,000	21,014	478,986	0.07%	8.94
1999	53,600	743,831,440	460,000	4,774	455,226	0.06%	8.49
2000	53,309	884,650,300	425,000	1,631	423,369	0.05%	7.94
2001	53,309	881,404,120	385,000	(31,252)	416,252	0.05%	7.81
2002	53,309	885,259,510	4,115,000	0	4,115,000	0.46%	77.19

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

(2) Source: Darke County Auditor

(3) Does not include Self-Supporting General Obligation Debt, or \$4,310,000 of General Obligation Notes

## DARKE COUNTY, OHIO

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

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Debt Service</u>	<u>Total General Government Expenditures (1)</u>	<u>Ratio of Total Debt Service To Total General Government Expenditures</u>
1993	\$35,000	\$44,032	\$79,032	\$15,519,221	0.51%
1994	40,000	41,968	81,968	15,482,031	0.53%
1995	40,000	39,588	79,588	18,734,214	0.42%
1996	35,000	37,208	72,208	21,649,916	0.33%
1997	40,000	35,126	75,126	21,352,335	0.35%
1998	40,000	32,746	72,746	21,718,504	0.33%
1999	40,000	30,365	70,365	24,848,035	0.28%
2000	35,000	27,985	62,985	28,816,227	0.22%
2001	40,000	25,885	65,885	31,514,437	0.21%
2002	385,000	14,743	399,743	29,261,712	1.37%

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

## DARKE COUNTY, OHIO

### COMPUTATION OF ALL DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT DECEMBER 31, 2002

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	\$9,182,000	100.00%	\$9,182,000
Cities wholly within County	3,671,825	100.00%	3,671,825
Villages wholly within County	4,499,357	100.00%	4,499,357
School Districts wholly within County	13,992,494	100.00%	13,992,494
Overlapping Subdivisions:			
<i>School Districts:</i>			
Village of Bradford	1,077,926	41.31%	445,291
Bradford Exempted Village School District	1,372,040	45.73%	627,434
St Henry Local School District	4,280,786	4.52%	193,492
Ft Recovery Local School District	4,814,305	7.99%	384,663
Newton Township Local School District	1,800,000	0.73%	13,140
National Trail Local School District	3,415,000	0.42%	14,343
Tri County North Local School District	2,305,000	0.87%	20,054
Northmont Local School District	545,000	0.05%	273
Minster Local School District	11,574,664	1.34%	155,100
Ft Loramie Local School District	5,509,945	0.26%	14,326
Marion Local School District	3,692,349	13.80%	509,544
Russia Local School District	4,420,000	2.00%	88,400
Total Direct and Overlapping General Obligation Debt			\$33,811,736

## *DARKE COUNTY, OHIO*

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### *DEMOGRAPHIC STATISTICS LAST TEN YEARS*

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
1993	53,619	10,411	6.0%
1994	53,619	10,484	5.0%
1995	53,619	10,339	4.3%
1996	53,619	10,216	5.0%
1997	53,600	9,124	5.4%
1998	53,600	9,063	4.7%
1999	53,600	9,425	4.9%
2000	53,309	9,303	4.1%
2001	53,309	9,148	4.2%
2002	53,309	9,069	6.2%

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

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

(3) Source: Ohio Bureau of Employment Services

## **DARKE COUNTY, OHIO**

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### **PROPERTY VALUE AND CONSTRUCTION PERMITS LAST TEN YEARS**

<b>Year</b>	<b>Residential (1)</b>		<b>Commercial (1)</b>	
	<b>Number of Permits</b>	<b>Property Value</b>	<b>Number of Permits</b>	<b>Property Value</b>
1993	582	\$4,307,480	54	\$2,536,280
1994	520	6,323,820	49	2,606,700
1995	663	6,984,340	58	3,798,410
1996	627	5,854,880	77	2,563,610
1997	609	10,183,610	63	3,214,310
1998	868	10,617,350	95	3,451,330
1999	808	10,067,410	94	3,803,890
2000	720	10,026,710	103	3,597,230
2001	773	8,282,090	69	3,469,850
2002	779	9,648,530	78	2,095,290

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

## DARKE COUNTY, OHIO

### PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2002

	<u>Taxpayer</u>	<u>Type of Business</u>	<u>2002 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1.	DP & L	Utilities	16,830,180	1.92%
2.	Texas Eastern	Utilities	10,615,250	1.22%
3.	United Telephone	Utilities	7,958,390	0.91%
4.	Panhandle Eastern	Utilities	6,670,410	0.77%
5.	ANR Pipeline	Utilities	4,015,900	0.46%
6.	Bretheren Retirement	Retirement Home	2,889,600	0.33%
7.	Greenville Technology	Factory	2,794,830	0.32%
8.	BASF	Factory	2,747,650	0.32%
9.	Wal-Mart	Retail Sales	2,314,680	0.27%
10.	E & G Properties	Property Management	2,255,950	0.26%
	Sub-Total		<u>59,092,840</u>	6.78%
	All Others		<u>811,391,810</u>	93.23%
	Total		<u><u>\$870,484,650</u></u>	<u><u>100.01%</u></u>

Source: Darke County Auditor

**DARKE COUNTY, OHIO**

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**PRINCIPAL EMPLOYERS  
DECEMBER 31, 2002**

	<u>Employer</u>	<u>Number of Employees</u>
1.	KitchenAid/Whirlpool	1,000
2.	Midmark Corporation	700
3.	Greenville Technology Inc.	650
4.	Wayne Hospital	500
5.	Honeywell	350
6.	Beauty Systems Group	250
7.	J-Tec Communications	250
8.	Neff Motivation Inc.	250
9.	Florida Production Engineering	180
10.	Whiteford Food Products	150

Source: Darke County Auditor

# DARKE COUNTY, OHIO

## MISCELLANEOUS STATISTICS DECEMBER 31, 2002

Form of Government:		Population:	53,309
Board of County Commissioners		Area (square miles):	600
	County Seat:	Greenville, Ohio	
Higher Education Facilities:		Recreational Facilities:	
Colleges within 25 mile radius of County Seat:	Transportation:	<u>Number</u>	County Parks:
Edison State Community College	Highways:		4
	U.S. Routes	2	Municipal Park Systems:
	State Routes	16	4
	Railroad Lines	2	Water Recreation Areas:
	Airport:	1	3
	Darke County Airport		Nature Center:
			1
			Fairgrounds:
			1
	Industry:	<u>Employees</u>	
	Construction:	1,979	Income:
Public Libraries:	Manufacturing:	7,680	Number of Households:
<u>Number</u>	Transportation/Utilities:	1,321	20,419
5	Wholesale:	992	Median Household Income:
	Retail:	2,750	\$39,307
Medical Facilities:	Financial/Insurance:	887	Communications:
Hospitals:	Public Administration:	712	Radio Stations:
Beds:	Agricultural/Mining:	1,177	2
92	Information:	358	Daily Newspapers:
Nursing Homes:	Professional Management/Administration:	1,167	1
Beds:	Education, Health, Social Service:	3,864	Television Reception:
584	Arts/Recreation:	1,592	6 Stations
Physicians:	Other Services:	1,329	Cable Television:
57	Education, Health, Social Service:	3,864	76 Stations
Source: Darke County Auditor			
Darke County Chamber of Commerce			



**Auditor of State  
Betty Montgomery**

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Facsimile 614-466-4490

## **DARKE COUNTY FINANCIAL CONDITION**

### **DARKE COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 9, 2003**