



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
DARKE COUNTY**

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**DARKE COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. DEPARTMENT OF AGRICULTURE						
(Passed through the Ohio Department of Education)						
Nutrition Cluster:						
Federal Food Distribution Program	N/A	10.550		\$3,368		\$3,368
National School Breakfast Program	05-PU-03	10.553	\$3,543		\$3,543	
	05-PU-04		1,335		1,335	
Total National School Breakfast Program			4,878		4,878	
National School Lunch Program	LLP4-03	10.555	6,294		6,294	
	04-PU-03		1,942		1,942	
Total National School Lunch Program			8,236		8,236	
Total U.S. Department of Agriculture - Nutrition Cluster			13,114	3,368	13,114	3,368
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
(Passed through the Ohio Department of Development)						
Community Distress Grant	B-X-02-018-1	14.228	26,900		199	
Community Development Block Grant	B-F-02-018-1		186,000		182,717	
	B-F-01-018-1				13,580	
Total Community Development Block Grant Program			212,900		196,496	
Home Investment Partnership Program	BC-03-018-2	14.239	10,000			
	BC-03-018-1		23,000			
Total Home Investment Partnership Program			33,000			
Total U.S. Department of Housing and Urban Development			245,900		196,496	
U.S. DEPARTMENT OF JUSTICE						
(Direct Receipt)						
Public Safety and Community Policing	95CFWK3843	16.726			4,876	
(Passed through Ohio Department of Criminal Justice Services)						
Title VI, Subtitle C., Omnibus Crime Control/Safe Streets Act, 1968	2002-DG-D02-7366	16.579	23,129		28,905	
(Passed through Ohio Department of Youth Service)						
Mediation and Diversion Grant	2001-JJ-D11-0205	16.540	10,000		6,192	
Total U.S. Department of Justice			33,129		39,973	
U.S. DEPARTMENT OF LABOR						
(Passed through Ohio Department of Job and Family Services)						
Workforce Investment Act Cluster:						
WIA - Adult Administrative		17.258	102			
WIA - Adult			44,000		74,441	
Total Adult Program			44,102		74,441	
WIA - Dislocated Workers Administrative		17.260	194			
WIA - Rapid Response			50,000		47,215	
WIA - Dislocated Workers			33,000		83,381	
Total Dislocated Workers			83,194		130,596	
WIA - Youth Administrative		17.259	70			
WIA - Youth			29,576		12,405	
Total Youth Program			29,646		12,405	
Total U.S. Department of Labor			156,942		217,442	
U.S. DEPARTMENT OF TRANSPORTATION						
(Passed through Ohio Public Safety)						
Highway Planning /Construction	19000 EN0 3237	20.205	14,699		14,699	
U.S. GENERAL SERVICES ADMINISTRATION ON BEHALF OF ELECTION ASSISTANCE COMMISSION						
(Passed through Ohio Secretary of State)						
Election Reform Payments	04-SOS-HAVA-19	39.011	9,044			

Continued

**DARKE COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Non-Cash Receipts	Disbursements	Non-Cash Disbursements
U.S. EMERGENCY MANAGEMENT AGENCY						
(Passed through Ohio Emergency Management Agency)						
FEMA Grant	1453-DR-037-0586F	83.544	3,074		3,074	
	1453-DR-037-05870		40,831		40,831	
Total U.S. Emergency Management Agency FEMA Grant			<u>43,905</u>		<u>43,905</u>	
U.S. DEPARTMENT OF EDUCATION						
(Passed through Ohio Department of Education)						
Special Education Cluster:						
Title VI-B	6B-SF-02P	84.027	1,440			
	6B-SF-03P		29,725		25,629	
	6B-SF-04P		7,073		12,905	
Total Title VI-B			<u>38,238</u>		<u>38,534</u>	
Handicap Preschool Grant	PG-S1-02P	84.173	22,620			
	PGS1-03P		20,545		18,174	
	PGS1-04P		5,811		11,347	
	PGD7-03P	84.173A			5,366	
Total Handicap Preschool Grant			<u>48,976</u>		<u>34,887</u>	
Total Special Education Cluster			<u>87,214</u>		<u>73,421</u>	
Innovative Programs, Title V Grant	C2-S1-03	84.298	526		642	
	C2-S1-04		139			
Total Innovative Programs, Title V Grant			<u>665</u>		<u>642</u>	
Total U.S. Department of Education			<u>87,879</u>		<u>74,063</u>	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
(Passed through Area Agency on Aging)						
Title III-B	N/A	93.044	5,470		5,470	
(Passed through Ohio Department of Job and Family Services)						
Promoting Safe and Stable Families	FY03	93.556	26,374		34,091	
(Passed through Ohio Dept. of Mental Retardation and Dev. Disabilities)						
Title XX	MR-19-03	93.667	40,197		40,197	
	MR-19-04		10,282		10,282	
Total Title XX			<u>50,479</u>		<u>50,479</u>	
Medical Assistance Program (Medicaid XIX)	19000-10-CY02	93.778	163,048		163,048	
	19000-10-CY03		411,611		411,611	
Total Medical Assistance Program (Medicaid XIX)			<u>574,659</u>		<u>574,659</u>	
Total U.S. Department of Health and Human Services			<u>656,982</u>		<u>664,699</u>	
Total Federal Programs			<u>\$1,261,594</u>	<u>\$3,368</u>	<u>\$1,264,391</u>	<u>\$3,368</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, 2003**

NOTE A-SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B-MATCHING REQUIREMENTS

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

NOTE C-FOOD DISTRIBUTION

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 2003, the gross amount of loans outstanding under this program was \$249,423.

NOTE E-COMMUNITY HOUSING INVESTMENT PARTNERSHIP PROGRAM

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

These loans are collateralized by mortgages on the property. At December 31, 2003, the gross amount of loans outstanding under program was \$ 390,469.

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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 Street
Greenville, Ohio 45331

We have audited the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Darke County, (the County), as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2004. 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 tested compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that we must report under *Government Auditing Standards*, which are described in the accompanying schedule of findings as items 2003-001 and 2003-002. We also noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 25, 2004.

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. However, we noted a certain matter involving the internal control over financial reporting 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 financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2003-003.

**Internal Control Over Financial Reporting
(Continued)**

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. Our consideration of the internal control over financial reporting 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 do not consider item 2003-003 to be a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to the County's management in a separate letter dated June 25, 2004.

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

June 25, 2004



Auditor of State Betty Montgomery

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

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

Compliance

We have audited the compliance of Darke County, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. 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 the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31,, 2003. We noted an instance of noncompliance that does not require inclusion in this report that we have reported to the County's management in a separate letter date June 25, 2004.

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 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 2003-004.

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, 2003, and have issued our report thereon dated June 25, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as 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 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

June 25, 2004

**FINANCIAL CONDITION
DARKE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
FOR THE YEAR ENDED DECEMBER 31, 2003**

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)?	Yes
<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) Community Development Block Grant (14.228)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

FINDING NUMBER 2003-001

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 goes on to say that the County Auditor, upon receipt of such showing, will draw the warrant upon the county treasury.

The Probate Court conduct of business account had expenditures of \$127.83 in fiscal year 2003. 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 is hereby proposed against Judge Richard Hole and the Cincinnati Insurance Company, bonding company, jointly and severally, and in favor of Darke County, in the amount of \$127.83.

The finding was repaid while under audit on February 9, 2004.

FINDING NUMBER 2003-002

Citation:

Ohio Rev. Code Section 5705.41 (D), prohibits a subdivision or taxing entity from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify that the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrance.

There are several exceptions to the standard requirement stated above that a fiscal officer’s certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: “then and now” certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

- 1. “Then and Now” certificate** – If the fiscal officer can certify that both at the time that the contract or order was made (“then”), and at the time that the fiscal officer is completing the certification (“now”), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the County can authorize the drawing of a warrant for the payment of the amount due. The County has thirty days from the receipt of the “then and now” certificate to approve payment by ordinance or resolution.

Amounts of less than \$100 may be paid by the fiscal officer without a resolution or ordinance upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the County.

**FINDING NUMBER 2003-002
(Continued)**

2. **Blanket certificate** – Fiscal officers may prepare “blanket” certificates not exceeding \$5,000 (an amount established by resolution or ordinance adopted by the legislative authority, effective September 26, 2003) against any specific line item account over a period not exceeding three months (three month limitation was eliminated effective September 26, 2003) or running beyond the current year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket certificate** – The County may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any one line item appropriation.

Of the disbursement transactions tested for the period January 1, 2003 through December 31, 2003, 13% were not certified prior to incurring the obligation and the above exception was not utilized for these transactions. The failure to certify the availability of funds prior to the obligation could result in negative fund balance and/or deficit spending by the County.

The County should develop policies to improve compliance with the prior certification requirement.

FINDING NUMBER 2003-003

Reportable Condition

Service Organization Controls

The County has delegated employees’ health insurance claims processing, which is a significant accounting function of the internal service fund, to Harrington Benefit Services Inc., a third-party administrator. Although the County Auditor’s office reviews the claims register received from Harrington Benefit Services Inc., documenting employees involved and the amount of claim approved for payment, the failure of Harrington Benefit Services Inc. to obtain a report on the effectiveness of their claims processing internal control policies and procedures limits the County’s ability to reasonably determine that health insurance claims have been completely and accurately processed in accordance with the health insurance contract.

We recommend the County implement procedures to reasonable assure completeness and accuracy (including eligibility and allowability) of health insurance claims processed by its third-party administrator. Statement of Auditing Standards (SAS) No. 70 as amended by SAS No. 88, prescribes standards for reporting on the processing of transactions by service organizations. An unqualified “Report on policies and Procedures Placed in operation and Tests of Operating Effectiveness” in accordance with SAS No. 70, should provide the County with an appropriate level of assurance that health insurance claims are being processed in conformance with the contract.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2003-004
CFDA Title and Number	All CFDA Titles and Numbers
Federal Award Number/Year	All Federal Award Numbers
Federal Agency	All Federal Agencies
Pass-Through Agency	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 2003 various departments had not posted federal revenue to the correct federal revenue code 67% 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 of 2003. The County's departmental federal schedules required extensive revision in order to present the accompanying Schedule of Federal Awards Expenditures accurately for 2003.

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 program receipts or expenditures.

**FINANCIAL CONDITION
DARKE COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A-133 § .315 (c)
FOR THE YEAR ENDED DECEMBER 31, 2003**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contract Person
2003-001	Change of Probate / Juvenile Judge was made in 2003 and the new Judge was made aware of the restrictions on the use of those funds.	January 1, 2004	County Auditor – Janice Anderson
2003-002	Staff changes were made to correct the situation from re-occurring.	April 1, 2004	County Auditor – Janice Anderson
2003-003	County has contracted with a new third party administrator who was made aware of the requirement.	March 1, 2004	County Auditor – Janice Anderson
2003-004	County Auditor has sent out a letter to inform all departments affected by this.	June 15, 2005	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, 2003**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2002-002	The posting of federal revenue to the wrong revenue codes resulting in inaccurate amounts on the schedule of federal awards expenditures.	No	Re-issued for year 2003 as audit finding 2003-004.

*County Seat
Greenville, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2003



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2003

Janice P. Anderson
County Auditor

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



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INTRODUCTORY SECTION





DARKE COUNTY

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

phone (937) 547-7318

fax (937)- 547-7342

June 25, 2004

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, 2003 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, 2003*

REPORTING ENTITY AND SERVICES

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

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

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

ECONOMIC OUTLOOK

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

The County seat is located in Greenville.

DARKE COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2003

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 6.2% in 2002 to 6.5% in 2003, a 0.3% increase. The unemployment rate for the period January through December averaged 6.5%, compared to a 6.1% rate for the State of Ohio and 6.0% for the nation. Darke County's 6.5% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Darke County has experienced a lower unemployment rate than that of the state or the nation.

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

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

MAJOR INITIATIVES

Current Year

Adult Probation

The Community Service Work Program included 356 participants in 2003 who performed over 14,116 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.

Renovation of the Phone System

The Board of Darke County Commissioners started and finished this project in the fall of 2003. The existing phone system for the Courthouse and Administration Building was replaced, and the voicemail hardware was upgraded at the Garst Avenue Building Facility. In addition there were connections made to various offices in the Courthouse and Administration Building for high-speed internet access which eliminated the need for individual dial up accounts. The full amount of the project was \$70,000.

**Letter of Transmittal
For the Year Ended December 31, 2003**

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 2003 was \$478,910.

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. Bidding for Phase I on the new project is scheduled for March 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>
Byreley #T114-0355	Bridge Replacement	\$37,903	03/26/04
Veit #T322-0004	Bridge Replacement	33,306	06/11/04
Ritenour #T135-0059	Bridge Replacement	56,696	04/15/04
Braffetsville-North #C141-0118	Bridge Replacement	38,392	05/12/04
Greenville-Nashville #T027-0109	Bridge Replacement	43,119	06/01/04
McMecham #T150-0205	Bridge Replacement	30,997	06/15/04
McMecham #T150-0284	Bridge Replacement	27,943	06/30/04
Union City Elroy #T093-0098	Bridge Replacement	31,069	07/15/04
Stoner #T280-0063	Bridge Replacement	58,389	08/30/04
Rhynard-Fink #C072-0594	Culvert Construction	40,304	04/06/04
Weavers-Ft Jefferson #C027-0580	Culvert Construction	10,435	03/19/04

*Letter of Transmittal
For the Year Ended December 31, 2003*

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, 2003***

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, 2003, the County had deposits of \$15,072,840 which were collateralized by pooled and specific collateral. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3 "Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

Risk Management:

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

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

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

DARKE COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2003

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, 2003, by Auditor of State, Betty Montgomery. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

Certificate of Achievement: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Darke County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2002. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

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

Respectfully,



Janice P. Anderson
Darke County Auditor

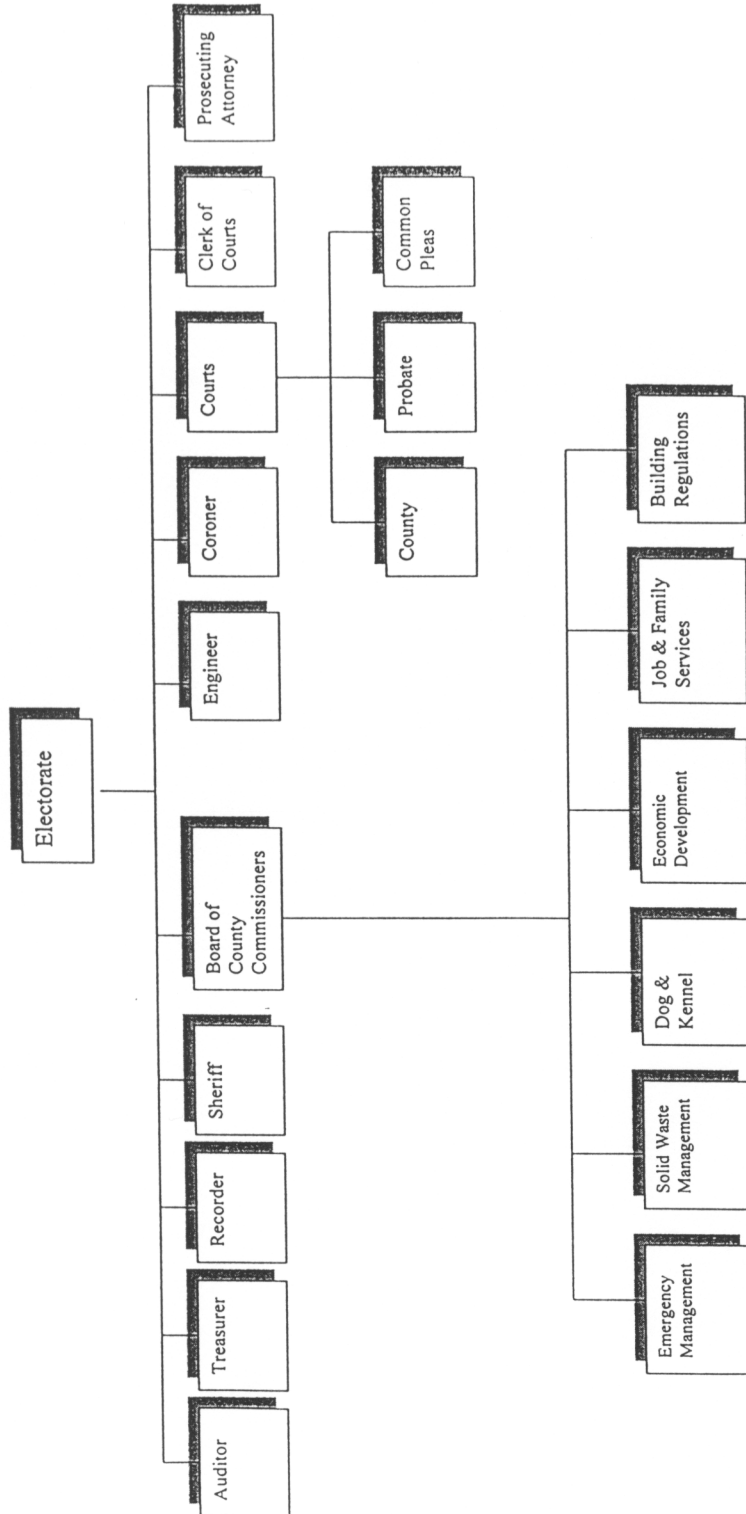
DARKE COUNTY, OHIO

**List of Elected Officials
For the Year Ended December 31, 2003**

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
Michael Rhoades	President	01/02/01 - 01/01/05
Terry L. Haworth	Commissioner	01/01/91 - 12/31/06
Robert Downing	Commissioner	01/03/01 - 01/02/05
 OTHER ELECTED OFFICIALS		
Janice P. Anderson	Auditor	03/12/03 - 03/12/07
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
 COMMON PLEAS COURT		
Jonathan P. Hein	Judge	01/01/99 - 12/31/04
Probate Division:		
Michael D. McClurg	Judge	3/1/2003 - 3/1/09
 COUNTY COURT		
Roger Hurley	Administrative Judge	01/01/79 - 12/31/06
Gene Hoellrich	Judge	01/01/81 - 12/31/04

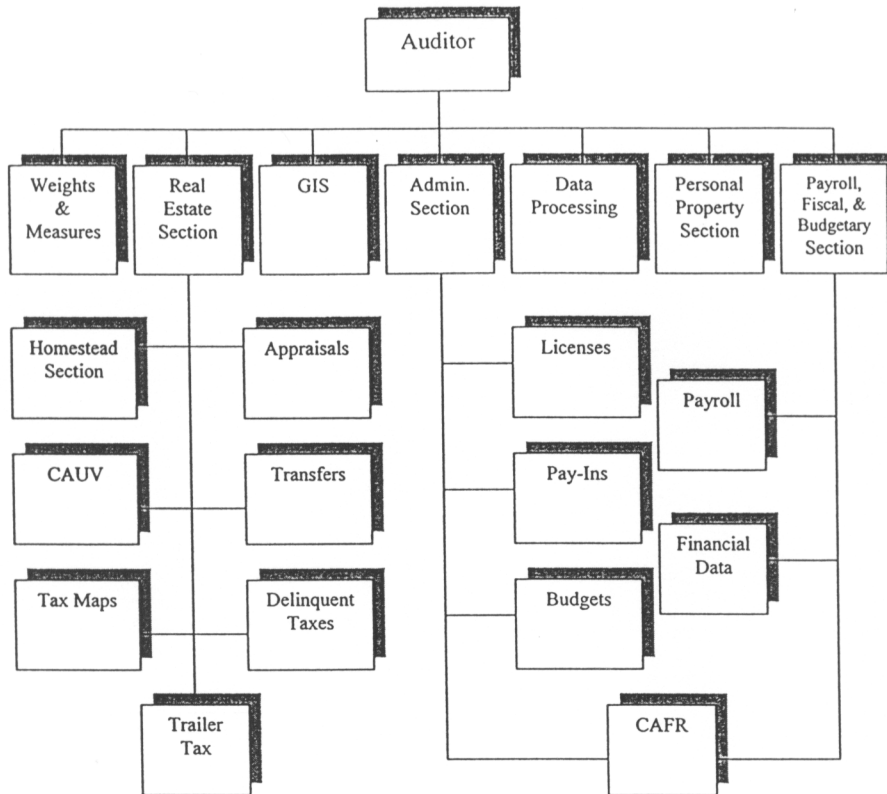
DARKE COUNTY, OHIO

**County Organizational Chart
For the Year Ended December 31, 2003**



DARKE COUNTY, OHIO

**Auditor's Office Organizational Chart
For the Year Ended December 31, 2003**



Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Darke County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2002

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



President

Executive Director



FINANCIAL SECTION





**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, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Darke County, as of December 31, 2003, and the respective changes in financial position and cash flows where applicable, and the respective budgetary comparison for the General Fund, Auto License/Gas Tax Fund, MRDD Fund, and the Public Assistance Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2004, 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 and individual nonmajor fund 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 and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and the statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

Betty Montgomery
Auditor of State

June 25, 2004

The discussion and analysis of Darke County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2003. 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 2003 are as follows:

- ❑ In total, net assets increased \$1,937,188. Net assets of governmental activities increased \$1,915,073 which represents a 2.2% increase from 2002. Net assets of business-type activities increased \$22,115 or 3.9% from 2002.
- ❑ General revenues accounted for \$16,760,984 in revenue or 59% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$11,450,979 or 41% of total revenues of \$28,211,963.
- ❑ The County had \$25,983,196 in expenses related to governmental activities; only \$11,137,285 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$10,478,288 in revenues and \$9,245,351 in expenditures. The general fund's fund balance increased \$346,459 to a balance of \$2,329,034. This increase is attributable to a decrease in expenditures for public safety and general government.
- ❑ Net assets for enterprise funds increased by \$19,744. This increase is attributable to a decrease in expenses for purchased services.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County’s net assets for 2003 compared to 2002.

	Governmental Activities		Business-type Activities		Total	
	2002	2003	2002	2003	2002	2003
Current and other assets	\$23,375,746	\$24,953,318	\$629,453	\$586,859	\$24,005,199	\$25,540,177
Capital assets, Net	82,750,480	82,214,982	60,561	53,475	82,811,041	82,268,457
Total assets	106,126,226	107,168,300	690,014	640,334	106,816,240	107,808,634
Long-term debt outstanding	10,628,296	10,440,393	62,644	52,340	10,690,940	10,492,733
Other liabilities	7,579,373	6,894,277	69,707	8,216	7,649,080	6,902,493
Total liabilities	18,207,669	17,334,670	132,351	60,556	18,340,020	17,395,226
Net assets						
Invested in capital assets, net of related debt	73,568,480	73,167,982	60,561	53,475	73,629,041	73,221,457
Restricted	9,274,589	13,789,590	0	0	9,274,589	13,789,590
Unrestricted	5,075,488	2,876,058	497,102	526,303	5,572,590	3,402,361
Total net assets	<u>\$87,918,557</u>	<u>\$89,833,630</u>	<u>\$557,663</u>	<u>\$579,778</u>	<u>\$88,476,220</u>	<u>\$90,413,408</u>

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2003**

Unaudited

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

	Governmental Activities		Business-type Activities		Total	
	2002	2003	2002	2003	2002	2003
Revenues						
Program Revenues:						
Charges for Services and Sales	\$3,507,142	\$3,943,973	\$385,138	\$313,694	\$3,892,280	\$4,257,667
Operating Grants and Contributions	6,868,822	7,193,312	0	0	6,868,822	7,193,312
General Revenues:						
Property Taxes	4,461,439	4,992,140	0	0	4,461,439	4,992,140
Sales Taxes	4,281,464	4,415,874	0	0	4,281,464	4,415,874
Shared Revenues	4,864,809	5,653,863	0	0	4,864,809	5,653,863
Investment Earnings	696,552	443,229	0	0	696,552	443,229
Miscellaneous	581,629	1,255,878	62,576	0	644,205	1,255,878
Loss on Disposal of Capital Assets	(3,551)	0	0	0	(3,551)	0
Total Revenues	25,258,306	27,898,269	447,714	313,694	25,706,020	28,211,963
Program Expenses						
Public Safety	4,445,309	3,764,516	0	0	4,445,309	3,764,516
Health	288,375	361,942	0	0	288,375	361,942
Human Services	11,910,741	9,959,954	0	0	11,910,741	9,959,954
Community and Economic Development	710,801	631,016	0	0	710,801	631,016
Public Works	6,616,172	2,951,810	0	0	6,616,172	2,951,810
General Government	5,850,516	7,852,541	0	0	5,850,516	7,852,541
Debt Service:						
Interest and Fiscal Charges	357,038	461,417	0	0	357,038	461,417
Business Type Activities	0	0	416,030	291,579	416,030	291,579
Total Expenses	30,178,952	25,983,196	416,030	291,579	30,594,982	26,274,775
Total Change in Net Assets	(4,920,646)	1,915,073	31,684	22,115	(4,888,962)	1,937,188
Beginning Net Assets	91,665,423	87,918,557	525,979	557,663	92,191,402	88,476,220
Ending Net Assets	<u>\$86,744,777</u>	<u>\$89,833,630</u>	<u>\$557,663</u>	<u>\$579,778</u>	<u>\$87,302,440</u>	<u>\$90,413,408</u>

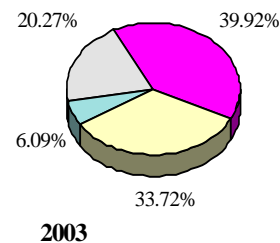
Governmental Activities

Net assets of the County's governmental activities increased by \$1,915,073. This was due mainly to increases in charges for services, as well as increases in tax revenue and shared revenues. Operating grants and contributions, which represent the largest program revenue totaled \$7,193,312. 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 \$9,408,014 of the \$27,898,269 in total revenues for governmental activities. Sales tax accounted for \$4,415,874, or approximately 47% of total tax revenue.

The County's direct charges to users of governmental services totaled \$3,943,973. This amount represents 14.1% of total revenues for governmental activities and 35% of program specific revenues.

Revenue Sources	2003	Percent of Total
Shared Revenues	\$5,653,863	20.27%
Program Revenues	11,137,285	39.92%
General Tax Revenues	9,408,014	33.72%
General Other	1,699,107	6.09%
Total Revenue	<u>\$27,898,269</u>	<u>100.00%</u>



Business-Type Activities

Net assets of the business-type activities increased by \$22,115. This is attributable to decreases in expenses for purchased services. These programs had revenues of \$313,694 and expenses of \$291,579 for fiscal year 2003. Business activities receive no support from tax revenues and remain self-supporting.

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2003**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$9,012,094 which exceeds last year's total of \$7,859,978. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2003 and 2002.

	Fund Balance/(Deficit) December 31, 2003	Fund Balance/(Deficit) December 31, 2002	Increase (Decrease)
General	\$2,329,034	\$1,982,575	\$346,459
Auto License and Gas Tax	5,117,279	4,675,430	441,849
MRDD	735,414	472,838	262,576
Public Assistance	544,963	159,143	385,820
WAGC Permanent Improvement	(3,780,480)	(3,639,168)	(141,312)
Other Governmental	4,065,884	4,209,160	(143,276)
Total	<u>\$9,012,094</u>	<u>\$7,859,978</u>	<u>\$1,152,116</u>

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

	2003 Revenues	2002 Revenues	Increase (Decrease)
Taxes	\$6,821,719	\$6,608,767	\$212,952
Intergovernmental Revenues	1,103,954	1,405,330	(301,376)
Charges for Services	1,502,318	1,287,756	214,562
Licenses and Permits	40,324	51,817	(11,493)
Investment Earnings	341,249	545,447	(204,198)
Fines and Forfeitures	390,878	379,833	11,045
All Other Revenue	277,846	221,256	56,590
Total	<u>\$10,478,288</u>	<u>\$10,500,206</u>	<u>(\$21,918)</u>

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2003**

Unaudited

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

	2003 Expenditures	2002 Expenditures	Increase (Decrease)
Public Safety	\$3,235,668	\$3,668,701	(\$433,033)
Health	107,763	24,632	83,131
Human Services	261,287	296,519	(35,232)
Community and Economic Development	271,578	348,626	(77,048)
Public Works	115,926	156,397	(40,471)
General Government	5,253,129	5,468,999	(215,870)
Total	<u>\$9,245,351</u>	<u>\$9,963,874</u>	<u>(\$718,523)</u>

The expenditures decreased by \$718,523 or 7.2% from the prior year. This is the result of decreases in the public safety and general government functions. The decrease in public safety can be attributed to decreases in expenditures by the sheriff's department for cruisers and purchased services, when compared with 2002. The decrease in general government expenditures can be attributed to a decrease in expenditures for purchased services.

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 – The County's MRDD Fund reported an increase in fund balance of over 50%, which was the result of a large increase in property taxes received.

Public Assistance Fund – The County's Public Assistance Fund reported a large increase in fund balance, as a result of a decrease in expenditures for salaries.

WAGC Permanent Improvement Fund – The WAGC Permanent Improvement Fund reported a large decrease in capital outlay expenditures, as well a decrease in transfers in. As a result, the fund balance remained relatively stable, decreasing by approximately 3.9%.

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 2003 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$10.4 million was equal to the original budget estimates. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION**Capital Assets**

At the end of fiscal 2003 the County had \$82,268,457 net of accumulated depreciation invested in land, buildings, equipment, vehicles and infrastructure. Of this total, \$82,214,982 was related to governmental activities and \$53,475 to the business-type activities. The following table shows fiscal 2002 and 2003 balances:

	Governmental Activities		Increase (Decrease)
	2003	2002	
Land	\$8,822,379	\$8,822,379	\$0
Construction in Progress	0	2,004,185	(2,004,185)
Buildings and Improvements	15,704,303	13,450,467	2,253,836
Machinery and Equipment	8,234,288	8,051,318	182,970
Infrastructure	81,802,083	80,581,490	1,220,593
Less: Accumulated Depreciation	(32,348,071)	(30,159,359)	(2,188,712)
Totals	<u>\$82,214,982</u>	<u>\$82,750,480</u>	<u>(\$535,498)</u>

	Business-Type Activities		Increase (Decrease)
	2003	2002	
Land	\$8,000	\$8,000	\$0
Sewer Lines	45,865	45,865	0
Machinery and Equipment	53,691	55,241	(1,550)
Less: Accumulated Depreciation	(54,081)	(48,545)	(5,536)
Totals	<u>\$53,475</u>	<u>\$60,561</u>	<u>(\$7,086)</u>

The primary increases occurred in buildings and infrastructure. The completion of a new courthouse roof contributed to the increase in buildings, while the increase to infrastructure was the result of various street repaving projects. Additional information on the County's capital assets can be found in Note 9.

Debt

At December 31, 2003, the County had \$4.1 million in G.O. bonds outstanding, \$105,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2003:

	<u>2003</u>	<u>2002</u>
Governmental Activities:		
General Obligation Bond:		
WAGC Improvement	\$4,080,000	\$4,115,000
Special Assessment Bond:		
Coble Ditch	25,770	37,740
Compensated Absences	1,300,812	1,408,556
Capital Leases Payable	<u>66,811</u>	<u>0</u>
Total Governmental Activities	5,473,393	5,561,296
Business-Type Activities:		
Special Assessment Bond:		
Rolin Acres	46,800	58,500
Compensated Absences	<u>5,540</u>	<u>4,144</u>
Total Business-Type Activities	<u>52,340</u>	<u>62,644</u>
Totals	<u><u>\$5,525,733</u></u>	<u><u>\$5,623,940</u></u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic downturn that the County has recently experienced has certainly had an impact on all levels of state and local government. The County's budget for the general fund in 2004 is very conservative. Total revenues are projected to be almost 5% less than was actually received in fiscal year 2003. Included in these projections is a 2% decrease in sales tax as well as a 22% 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 2003 Greenville Technology Inc. (GTI) completed a new \$3.2 million expansion at its Greenville Industrial Park facility. The expansion included a 14,000 square foot warehouse addition on the south side of the facility and a 3,600 square foot addition on the north side of the facility. With this expansion, additional test equipment was also purchased. Also in 2003, Plastic Recycling Technology, Inc. received a \$150,000 grant from the Darke County Solid Waste District to purchase two new plastic extrusion machines to recycle plastic film. Along with this grant, Plastic Recycling Technology, Inc. will invest \$198,089 of its own money to help purchase the equipment. The company estimates that eight additional jobs will be created. In October, All About Plastics LLC, a custom injection molding facility, held its grand opening. The company is located at 5339 St. Rt. 571 East in Greenville with a 24,000 square foot facility. The company currently has five employees.

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, 2003**

	Governmental Activities	Business-Type Activities	Total	Component Units	
				Visitors Bureau	Wayne Industries
Assets:					
Cash and Cash Equivalents	\$ 11,815,919	\$ 534,382	\$ 12,350,301	\$ 69,412	\$ 58,752
Cash and Cash Equivalents with Fiscal Agent	631,269	0	631,269	0	0
Investments	0	0	0	0	250,015
Investments with Fiscal Agent	56,707	0	56,707	0	0
Receivables:					
Taxes	5,919,260	0	5,919,260	0	0
Accounts	619,872	4,844	624,716	663	24,042
Intergovernmental	4,955,680	0	4,955,680	0	0
Interest	90,538	0	90,538	0	0
Special Assessments	3,372	47,250	50,622	0	0
Loans	640,138	0	640,138	0	0
Internal Balance	(353)	353	0	0	0
Inventory of Supplies at Cost	197,078	30	197,108	0	0
Prepaid Items	23,838	0	23,838	7,756	0
Capital Assets, Net	82,214,982	53,475	82,268,457	7,858	33,255
Total Assets	107,168,300	640,334	107,808,634	85,689	366,064
Liabilities:					
Accounts Payable	328,230	1,402	329,632	7,910	3,877
Accrued Wages and Benefits	597,175	4,040	601,215	1,054	3,449
Intergovernmental Payable	322,947	2,346	325,293	0	0
Claims Payable	392,751	0	392,751	0	0
Deferred Revenue	5,038,303	0	5,038,303	0	0
Accrued Interest Payable	214,871	428	215,299	0	0
Long Term Liabilities:					
Due Within One Year	5,838,562	17,240	5,855,802	0	0
Due in More Than One Year	4,601,831	35,100	4,636,931	0	0
Total Liabilities	17,334,670	60,556	17,395,226	8,964	7,326
Net Assets:					
Invested in Capital Assets, Net of Related Debt	73,167,982	53,475	73,221,457	0	0
Restricted For:					
Other Purposes	13,789,590	0	13,789,590	0	0
Unrestricted (Deficit)	2,876,058	526,303	3,402,361	76,725	358,738
Total Net Assets	\$ 89,833,630	\$ 579,778	\$ 90,413,408	\$ 76,725	\$ 358,738

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2003**

	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
Governmental Activities:			
Public Safety	\$ 3,764,516	\$ 195,708	\$ 146,274
Health	361,942	146,039	0
Human Services	9,959,954	766,915	5,979,544
Community and Economic Development	631,016	0	996,484
Public Works	2,951,810	243,246	0
General Government	7,852,541	2,592,065	71,010
Interest and Fiscal Charges	461,417	0	0
Total Governmental Activities	25,983,196	3,943,973	7,193,312
Business-Type Activities:			
Sewer District #1 Fund	21,727	20,031	0
Stillwater Estates Fund	8,980	7,720	0
Solid Waste Fund	194,427	208,082	0
Adult Daycare Fund	66,445	77,861	0
Total Business-Type Activities	291,579	313,694	0
Total Primary Government	\$ 26,274,775	\$ 4,257,667	\$ 7,193,312
Component Units:			
Visitors Bureau	\$108,201	\$121,705	\$0
Wayne Industries	261,345	264,853	0
Total Component Units	\$ 369,546	\$ 386,558	\$ 0

General Revenues

Property Taxes Levied for:
 General Purposes
 MRDD
 Sales Tax
 Shared Revenues
 Investment Earnings
 Miscellaneous
 Total General Revenues
 Change in Net Assets
 Net Assets Beginning of Year
 Net Assets End of Year

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Governmental Activities	Business-Type Activities	Total	Visitors Bureau	Wayne Industries
\$ (3,422,534)	\$ 0	\$ (3,422,534)		
(215,903)	0	(215,903)		
(3,213,495)	0	(3,213,495)		
365,468	0	365,468		
(2,708,564)	0	(2,708,564)		
(5,189,466)	0	(5,189,466)		
(461,417)	0	(461,417)		
<u>(14,845,911)</u>	<u>0</u>	<u>(14,845,911)</u>		
0	(1,696)	(1,696)		
0	(1,260)	(1,260)		
0	13,655	13,655		
<u>0</u>	<u>11,416</u>	<u>11,416</u>		
0	22,115	22,115		
<u>\$ (14,845,911)</u>	<u>\$ 22,115</u>	<u>\$ (14,823,796)</u>		
\$0			\$13,504	\$0
<u>0</u>			<u>0</u>	<u>3,508</u>
<u>\$ 0</u>			<u>\$ 13,504</u>	<u>\$ 3,508</u>
2,408,540	0	2,408,540	0	0
2,583,600	0	2,583,600	0	0
4,415,874	0	4,415,874	0	0
5,653,863	0	5,653,863	0	0
443,229	0	443,229	206	9,848
<u>1,255,878</u>	<u>0</u>	<u>1,255,878</u>	<u>0</u>	<u>4,823</u>
<u>16,760,984</u>	<u>0</u>	<u>16,760,984</u>	<u>206</u>	<u>14,671</u>
1,915,073	22,115	1,937,188	13,710	18,179
<u>87,918,557</u>	<u>557,663</u>	<u>88,476,220</u>	<u>63,015</u>	<u>340,559</u>
<u>\$ 89,833,630</u>	<u>\$ 579,778</u>	<u>\$ 90,413,408</u>	<u>\$ 76,725</u>	<u>\$ 358,738</u>

DARKE COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2003**

	General	Auto License and Gas Tax	MRDD	Public Assistance
Assets:				
Cash and Cash Equivalents	\$ 1,632,591	\$ 4,351,963	\$ 810,510	\$ 129,332
Cash and Cash Equivalents with Fiscal Agent	201,812	0	0	0
Investments with Fiscal Agent	0	46,707	0	0
Taxes	3,256,620	0	2,662,640	0
Accounts	483,912	96,858	272	252
Intergovernmental	159,508	1,646,050	259,310	1,725,278
Interest	60,729	28,013	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	54,341	117,078	9,083	9,612
Prepaid Items	17,732	0	777	2,465
Total Assets	\$ 5,867,245	\$ 6,286,669	\$ 3,742,592	\$ 1,866,939
Liabilities:				
Accounts Payable	68,725	13,324	16,104	66,812
Accrued Wages and Benefits Payable	264,114	61,563	116,655	84,433
Intergovernmental Payable	130,351	32,213	65,055	53,839
Deferred Revenue	3,070,470	1,062,290	2,809,267	1,115,713
Compensated Absences Payable	4,551	0	97	1,179
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	3,538,211	1,169,390	3,007,178	1,321,976
Fund Balances:				
Reserved for Encumbrances	35,391	1,267	29,832	0
Reserved for Prepaid Items	17,732	0	777	2,465
Reserved for Supplies Inventory	54,341	117,078	9,083	9,612
Reserved for Debt Service	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Endowments	0	0	0	0
Undesignated, Unreserved in:				
General Fund	2,221,570	0	0	0
Special Revenue Funds	0	4,998,934	695,722	532,886
Capital Projects Funds (Deficit)	0	0	0	0
Total Fund Balances	2,329,034	5,117,279	735,414	544,963
Total Liabilities and Funds Balances	\$ 5,867,245	\$ 6,286,669	\$ 3,742,592	\$ 1,866,939

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

WAGC Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 58,808	\$ 4,811,835	\$ 11,795,039
0	24,667	226,479
0	10,000	56,707
0	0	5,919,260
0	8,800	590,094
0	1,165,534	4,955,680
0	1,796	90,538
0	3,372	3,372
0	640,138	640,138
0	6,964	197,078
0	2,864	23,838
<u>\$ 58,808</u>	<u>\$ 6,675,970</u>	<u>\$ 24,498,223</u>
\$ 7,580	\$ 155,685	\$ 328,230
0	70,410	597,175
0	41,489	322,947
0	1,007,185	9,064,925
0	379	6,206
149,708	49,938	199,646
3,682,000	1,285,000	4,967,000
<u>3,839,288</u>	<u>2,610,086</u>	<u>15,486,129</u>
5,000	150,750	222,240
0	2,864	23,838
0	6,964	197,078
0	786	786
0	640,138	640,138
0	125,738	125,738
0	0	2,221,570
0	3,802,729	10,030,271
<u>(3,785,480)</u>	<u>(664,085)</u>	<u>(4,449,565)</u>
<u>(3,780,480)</u>	<u>4,065,884</u>	<u>9,012,094</u>
<u>\$ 58,808</u>	<u>\$ 6,675,970</u>	<u>\$ 24,498,223</u>

DARKE COUNTY, OHIO

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2003***

Total Governmental Fund Balances \$ 9,012,094

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

Capital Assets used in governmental activities are not resources and therefore are not reported in the funds. 82,214,982

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds. 4,026,622

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. 62,344

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	(4,080,000)	
Special Assessment Bonds Payable	(25,770)	
Compensated Absences Payable	(1,294,606)	
Capital Lease Payable	(66,811)	
Accrued Interest Payable	(15,225)	
	<hr/>	(5,482,412)

Net Assets of Governmental Activities \$ 89,833,630

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, 2003**

	General	Auto License and Gas Tax	MRDD	Public Assistance
Revenues:				
Taxes	\$ 6,821,719	\$ 0	\$ 2,581,962	\$ 0
Intergovernmental Revenues	1,103,954	4,027,136	1,412,922	3,145,944
Charges for Services	1,502,318	0	21,821	0
Licenses and Permits	40,324	0	0	0
Investment Earnings	341,249	96,731	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	390,878	0	0	0
All Other Revenue	277,846	43,756	63,067	0
Total Revenue	10,478,288	4,167,623	4,079,772	3,145,944
Expenditures:				
Current:				
Public Safety	3,235,668	0	0	0
Health	107,763	0	0	0
Human Services	261,287	0	3,739,504	2,858,978
Community and Economic Development	271,578	0	0	0
Public Works	115,926	3,720,166	0	0
General Government	5,253,129	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest & Fiscal Charges	0	0	0	0
Total Expenditures	9,245,351	3,720,166	3,739,504	2,858,978
Excess (Deficiency) of Revenues Over Expenditures	1,232,937	447,457	340,268	286,966
Other Financing Sources (Uses):				
Sale of Capital Assets	786	0	0	0
Capital Lease	70,000	0	0	0
Transfers In	101,241	40,831	0	98,403
Transfers Out	(1,055,080)	0	(80,000)	0
Total Other Financing Sources (Uses)	(883,053)	40,831	(80,000)	98,403
Net Change in Fund Balances	349,884	488,288	260,268	385,369
Fund Balances at Beginning of Year	1,982,575	4,675,430	472,838	159,143
Increase (Decrease) in Inventory Reserve	(3,425)	(46,439)	2,308	451
Fund Balances End of Year	\$ 2,329,034	\$ 5,117,279	\$ 735,414	\$ 544,963

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

WAGC Permanent Improvement	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 0	\$ 9,403,681
0	2,006,045	11,696,001
0	1,619,137	3,143,276
0	111,121	151,445
0	5,249	443,229
0	185,093	185,093
0	69,909	460,787
0	946,209	1,330,878
<u>0</u>	<u>4,942,763</u>	<u>26,814,390</u>
0	219,391	3,455,059
0	120,935	228,698
0	3,011,778	9,871,547
0	354,551	626,129
0	198,587	4,034,679
0	1,391,116	6,644,245
40,057	202,151	242,208
0	46,970	46,970
201,502	328,101	529,603
<u>241,559</u>	<u>5,873,580</u>	<u>25,679,138</u>
(241,559)	(930,817)	1,135,252
0	0	786
0	0	70,000
100,247	1,734,423	2,075,145
0	(940,065)	(2,075,145)
<u>100,247</u>	<u>794,358</u>	<u>70,786</u>
(141,312)	(136,459)	1,206,038
(3,639,168)	4,209,160	7,859,978
0	(6,817)	(53,922)
<u>\$ (3,780,480)</u>	<u>\$ 4,065,884</u>	<u>\$ 9,012,094</u>

DARKE COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2003***

Net Change in Fund Balances - Total Governmental Funds \$ 1,206,038

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	4,500,536	
Depreciation Expense	<u>(3,579,271)</u>	921,265

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

This is the amount of the loss on the disposal of capital assets net of proceeds received.	<u>(1,456,763)</u>	(1,456,763)
--------------------------------------------------------------------------------------------	--------------------	-------------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 1,083,879

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

Proceeds from Capital Lease	(70,000)	
General Obligation Bond Principal Payment	35,000	
Special Assessment Bond Principal Payment	11,970	
Capital Lease Principal Payment	<u>3,189</u>	(19,841)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 68,186

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	(68,961)	
Change in Inventory	<u>(53,922)</u>	(122,883)

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. 235,192

Change in Net Assets of Governmental Activities \$ 1,915,073

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, 2003**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,781,500	\$ 6,781,500	\$ 6,706,226	\$ (75,274)
Intergovernmental Revenues	1,111,359	1,111,359	1,102,551	(8,808)
Charges for Services	1,562,800	1,562,800	1,524,753	(38,047)
Licenses and Permits	51,740	51,740	40,324	(11,416)
Investment Earnings	280,320	280,320	357,285	76,965
Fines and Forfeitures	380,000	380,000	390,878	10,878
All Other Revenues	211,450	211,450	279,451	68,001
Total Revenues	<u>10,379,169</u>	<u>10,379,169</u>	<u>10,401,468</u>	<u>22,299</u>
Expenditures:				
Public Safety:				
Public Safety	3,778,165	3,777,365	3,338,500	438,865
Health	113,852	113,552	110,063	3,489
Human Services	453,943	453,943	266,095	187,848
Community and Economic Development	298,482	298,482	279,507	18,975
Public Works	139,661	139,661	115,710	23,951
General Government	5,993,975	5,956,109	5,598,561	357,548
Total Expenditures	<u>10,778,078</u>	<u>10,739,112</u>	<u>9,708,436</u>	<u>1,030,676</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(398,909)	(359,943)	693,032	1,052,975
Other Financing Sources (Uses):				
Other Financing Sources	324,030	226,647	329,113	102,466
Sale of Capital Assets	0	0	786	786
Transfers In	52,200	52,200	101,241	49,041
Transfers Out	(1,490,580)	(1,490,580)	(1,055,080)	435,500
Total Other Financing Sources (Uses)	<u>(1,114,350)</u>	<u>(1,211,733)</u>	<u>(623,940)</u>	<u>587,793</u>
Net Change in Fund Balances	(1,513,259)	(1,571,676)	69,092	1,640,768
Fund Balance at Beginning of Year	1,448,284	1,448,284	1,448,284	0
Prior Year Encumbrances	64,075	64,075	64,075	0
Fund Balance at End of Year	<u>\$ (900)</u>	<u>\$ (59,317)</u>	<u>\$ 1,581,451</u>	<u>\$ 1,640,768</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, 2003**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,667,000	\$ 3,667,000	\$ 3,860,812	\$ 193,812
Investment Earnings	179,500	179,500	99,873	(79,627)
All Other Revenues	82,500	82,500	43,756	(38,744)
Total Revenues	<u>3,929,000</u>	<u>3,929,000</u>	<u>4,004,441</u>	<u>75,441</u>
Expenditures:				
Public Works:				
Total Expenditures	<u>4,823,824</u>	<u>4,864,655</u>	<u>3,949,743</u>	<u>914,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(894,824)	(935,655)	54,698	990,353
Other Financing Sources (Uses):				
Other Financing Sources	125,000	125,000	174,628	49,628
Other Financing Uses	(6,000)	(6,000)	(496)	5,504
Transfers In	0	0	40,831	40,831
Total Other Financing Sources (Uses)	<u>119,000</u>	<u>119,000</u>	<u>214,963</u>	<u>95,963</u>
Net Change in Fund Balances	(775,824)	(816,655)	269,661	1,086,316
Fund Balance at Beginning of Year	4,069,811	4,069,811	4,069,811	0
Prior Year Encumbrances	3,359	3,359	3,359	0
Fund Balance at End of Year	<u>\$ 3,297,346</u>	<u>\$ 3,256,515</u>	<u>\$ 4,342,831</u>	<u>\$ 1,086,316</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, 2003**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 2,316,900	\$ 2,316,900	\$ 2,581,962	\$ 265,062
Intergovernmental Revenues	1,272,130	1,272,130	1,400,430	128,300
Charges for Services	22,300	22,300	21,821	(479)
All Other Revenues	150,000	150,000	63,067	(86,933)
Total Revenues	3,761,330	3,761,330	4,067,280	305,950
Expenditures:				
Human Services:				
Total Expenditures	4,352,948	4,350,948	3,906,545	444,403
Excess (Deficiency) of Revenues Over (Under) Expenditures	(591,618)	(589,618)	160,735	750,353
Other Financing Sources (Uses):				
Other Financing Sources	60,900	60,900	38,085	(22,815)
Other Financing Uses	0	(2,000)	(1,087)	913
Transfers Out	0	(80,000)	(80,000)	0
Total Other Financing Sources (Uses)	60,900	(21,100)	(43,002)	(21,902)
Net Change in Fund Balances	(530,718)	(610,718)	117,733	728,451
Fund Balance at Beginning of Year	608,035	608,035	608,035	0
Prior Year Encumbrances	45,739	45,739	45,739	0
Fund Balance at End of Year	\$ 123,056	\$ 43,056	\$ 771,507	\$ 728,451

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, 2003**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,827,879	\$ 2,827,879	\$ 2,890,661	\$ 62,782
Total Revenues	<u>2,827,879</u>	<u>2,827,879</u>	<u>2,890,661</u>	<u>62,782</u>
Expenditures:				
Human Services:				
Total Expenditures	<u>4,464,426</u>	<u>4,464,426</u>	<u>4,177,294</u>	<u>287,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,636,547)	(1,636,547)	(1,286,633)	349,914
Other Financing Sources (Uses):				
Other Financing Sources	1,270,507	1,270,507	1,103,002	(167,505)
Transfers In	<u>164,500</u>	<u>164,500</u>	<u>98,403</u>	<u>(66,097)</u>
Total Other Financing Sources (Uses)	<u>1,435,007</u>	<u>1,435,007</u>	<u>1,201,405</u>	<u>(233,602)</u>
Net Change in Fund Balances	(201,540)	(201,540)	(85,228)	116,312
Fund Balance at Beginning of Year	<u>214,560</u>	<u>214,560</u>	<u>214,560</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13,020</u>	<u>\$ 13,020</u>	<u>\$ 129,332</u>	<u>\$ 116,312</u>

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2003**

	Business Type Activities- Enterprise Funds	Governmental Activities- Internal Service Fund
Assets:		
Current Assets:		
Cash and Cash Equivalents	\$ 534,382	\$ 20,880
Cash & Cash Equivalents with Fiscal Agent	0	404,790
Receivables:		
Accounts	4,844	29,778
Special Assessments	47,250	0
Inventory of Supplies at Cost	30	0
Total Current Assets	586,506	455,448
Noncurrent Assets:		
Machinery and Equipment	107,556	0
Accumulated Depreciation	(54,081)	0
Total Noncurrent Assets	53,475	0
Total Assets	639,981	455,448
Liabilities:		
Current Liabilities:		
Accounts Payable	1,402	0
Accrued Wages & Benefits	4,040	0
Intergovernmental Payable	2,346	0
Claims Payable	0	392,751
Accrued Interest Payable	428	0
Total Current Liabilities	8,216	392,751
Noncurrent Liabilities		
Compensated Absences Payable	5,540	0
Special Assessment Bonds Payable	46,800	0
Total Noncurrent Liabilities	52,340	0
Total Liabilities	60,556	392,751
Net Assets:		
Invested in Capital Assets, net of debt	53,475	0
Unrestricted	525,950	62,697
Total Net Assets	579,425	62,697
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.	353	
Net Assets of Business-type Activities	\$ 579,778	

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2003

	Business-Type Activities- Enterprise Funds	Governmental Activities - Internal Service Funds
Operating Revenues:		
Charges for Services	\$ 287,884	\$ 2,285,931
Other Operating Revenue	8,127	179,455
Total Operating Revenues	296,011	2,465,386
Operating Expenses:		
Personal Services	124,420	0
Contractual Services	150,661	2,227,823
Materials and Supplies	5,592	0
Depreciation	6,931	0
Other Operating Expenses	4,126	0
Total Operating Expenses	291,730	2,227,823
Operating Income	4,281	237,563
Nonoperating Revenue (Expenses):		
Interest Expense	(2,065)	0
Loss on Disposal of Capital Assets	(155)	0
Other Nonoperating Revenue	17,683	0
Total Nonoperating Revenues (Expenses)	15,463	0
Change in Net Assets	19,744	237,563
Net Assets Beginning of Year	559,681	(174,866)
Net Assets End of Year	\$ 579,425	\$ 62,697
Change in Net Assets - Total Enterprise Funds	\$ 19,744	
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.	2,371	
Change in Net Assets - Business-type Activities	\$ 22,115	

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003**

	<i>Proprietary Fund Types</i>		Totals Primary Government (Memorandum Only)
	Enterprise Funds	Internal Service Fund	
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$358,436	\$0	\$358,436
Interfund Services Provided and Used	0	2,435,608	2,435,608
Cash Payments for Goods and Services	(220,257)	(2,235,187)	(2,455,444)
Cash Payments to Employees	(124,558)	0	(124,558)
Net Cash Provided by Operating Activities	13,621	200,421	214,042
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Pincipal Paid on Special Assessment Bond	(11,700)	0	(11,700)
Interest Paid on All Debt	(2,106)	0	(2,106)
Net Cash Used for Capital and Related Financing Activities	(13,806)	0	(13,806)
<u>Cash Flows from Investing Activities:</u>			
Sale of Investments	508,269	0	508,269
Net Cash Provided by Investing Activities	508,269	0	508,269
Net Increase in Cash and Cash Equivalents	508,084	200,421	708,505
Cash and Cash Equivalents at Beginning of Year	26,298	225,249	251,547
Cash and Cash Equivalents at End of Year	\$534,382	\$425,670	\$960,052
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$534,382	\$20,880	\$555,262
Cash with Fiscal Agent	0	404,790	404,790
Cash and Cash Equivalents at End of Year	\$534,382	\$425,670	\$960,052
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</u>			
Operating Income	\$4,281	\$237,563	\$241,844
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	6,931	0	6,931
Non-Operating Revenue	17,683	0	17,683
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	33,492	(29,778)	3,714
Decrease in Special Assesment Receivable	11,250	0	11,250
Decrease in Inventory	38	0	38
Decrease in Accounts Payable	(59,916)	0	(59,916)
Increase in Accrued Wages and Benefits	1,330	0	1,330
Decrease in Health Insurance Claims Payable	0	(7,364)	(7,364)
Decrease in Intergovernmental Payables	(2,864)	0	(2,864)
Increase in Compensated Absences Payable	1,396	0	1,396
Total Adjustments	9,340	(37,142)	(27,802)
Net Cash Provided by Operating Activities	\$13,621	\$200,421	\$214,042

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Net Assets
Fiduciary Funds
December 31, 2003**

	<u>Agency</u>
Assets:	
Cash and Cash Equivalents	\$ 1,736,075
Cash and Cash Equivalents with Fiscal Agent	278,488
Investments with Fiscal Agent	20,000
Receivables:	
Taxes	27,621,619
Intergovernmental	4,590,717
Special Assessments	<u>3,700</u>
Total Assets	<u>34,250,599</u>
Liabilities:	
Intergovernmental Payable	27,625,319
Undistributed Monies	<u>6,625,280</u>
Total Liabilities	<u>34,250,599</u>
Total Net Assets	<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, 2003***

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, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, and Insurance Purchasing Pools. These organizations are presented in Notes 15, 18 and 19 to the basic financial statements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

C. Basis of Presentation – Financial Statements

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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, 2003***

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, 2003 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, 2003***

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 2003.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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 2003, 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, 2003**

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 2003 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)	\$349,884	\$488,288	\$260,268	\$385,369
Increase (Decrease):				
Accrued Revenues at December 31, 2003 received during 2004	(890,299)	(755,338)	(112,955)	(609,817)
Accrued Revenues at December 31, 2002 received during 2003	812,872	590,212	100,192	354,282
Accrued Expenditures at December 31, 2003 paid during 2004	265,929	107,100	197,911	206,263
Accrued Expenditures at December 31, 2002 paid during 2003	(487,744)	(151,470)	(295,060)	(422,828)
2002 Prepays for 2003	87,322	0	7,158	3,968
2003 Prepays for 2004	(17,732)	0	(777)	(2,465)
Outstanding Encumbrances	(51,140)	(9,131)	(39,004)	0
Budget Basis	<u>\$69,092</u>	<u>\$269,661</u>	<u>\$117,733</u>	<u>(\$85,228)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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, 2003, 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, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation

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

1. Property, Plant and Equipment - Governmental Activities

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

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

2. Property, Plant and Equipment – Business Type Activities

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

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

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 Fund
	Child Support Enforcement Fund
	Solid Waste Fund
	Adult Daycare Fund
	Real Estate Assessment Fund
	Prosecutor – DRETAC Fund
	Community Corrections Fund
	ODNR Grant Fund
	Visitation House Fund
	Michael’s Juvenile Center Fund
	Certificate of Title Administration Fund

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, 2003***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

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

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

N. Net Assets

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

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

O. Pensions

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

P. Interfund Activity

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

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Reservations of Fund Balance

Reservations of fund balance indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, prepaid items, loan receivables, endowments, 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 2003.

NOTE 2 – RESTATEMENT OF NET ASSETS

Certain adjustments were necessary to the beginning net asset balance of both the governmental activities and business-type activities. The adjustments were a result of errors in accounting for capital assets reported in each activity. The restatement required the following changes:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net Assets, December 31, 2002	\$86,744,777	\$555,479
Adjustments:		
Capital Assets	<u>1,173,780</u>	<u>2,184</u>
Restated Net Assets, December 31, 2002	<u><u>\$87,918,557</u></u>	<u><u>\$557,663</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 3 - COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance

At December 31, 2003 the following funds had a deficit in Fund Balance:

	<u>Fund Deficit</u>
Special Revenue Funds:	
Recorder Supplement Equipment Fund	\$573
ODNR Grant Common Pleas Court Fund	840
Capital Projects Funds:	
County Permanent Improvement Fund	1,005,838
Wagner Avenue Government Center Permanent Improvement Fund	3,780,480

The fund deficits in the Recorder Supplement Equipment Fund and the ODNR Grant Common Pleas Court 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.

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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

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

Deposits:

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

Investments:

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

A. Deposits

At year end, the carrying amount of the County's (primary government) deposits was \$15,072,840 and the bank balance \$16,461,106. Federal depository insurance covered \$1,184,465 of the bank balance, \$900,000 was classified as Category 2, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by specific and pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The County had \$131,706 in undeposited cash on hand at December 31, 2003 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 \$69,412 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 \$308,767, 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 \$341,249, \$96,731, \$397, \$1,393, \$159, and \$1,066, respectively.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

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

B. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the 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	\$14,996,133	\$76,707
Certificates of Deposit (with maturities of more than 3 months)	<u>76,707</u>	<u>(76,707)</u>
Per GASB Statement No. 3	<u>\$15,072,840</u>	<u>\$0</u>

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

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2003 were levied after October 1, 2002 on assessed values as of January 1, 2002, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 1999. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 5 – TAXES (Continued)

A. Property Taxes (Continued)

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

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

The full tax rate to the County for the year ended December 31, 2003, was \$6.30 per \$1,000 of assessed value. The assessed value upon which 2003 tax receipts were based was \$885,259,510. This amount constitutes \$727,231,790 in real property assessed value, \$53,412,020 in public utility assessed value and \$104,615,700 in tangible personal property assessed value.

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

B. Permissive Sales and Use Tax

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

DARKE COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 6 - RECEIVABLES

Receivables at December 31, 2003, consisted of taxes, interest, special assessments, accounts receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full. A summary of intergovernmental receivables follows:

Fund	
General Fund	\$159,508
Special Revenue Funds:	
Auto License and Gas Tax Fund	1,646,050
Darke County MRDD Fund	259,310
Public Assistance Fund	1,725,278
Community Corrections Program Fund	25,648
ODNR Grant Common Pleas Court Fund	11,320
Children's Services Fund	160,611
Child Support Enforcement Fund	66,855
CDBG Fund	433,100
CHIP Fund	468,000
Total Special Revenue Funds	<u>4,796,172</u>
Agency Funds:	
Total All Agency Funds	<u>4,590,717</u>
Totals	<u><u>\$9,546,397</u></u>

NOTE 7 - INTERFUND TRANSACTIONS

On the Statement of Net Assets, the Business-Type Activities reported an internal balance at December 31, 2003 of \$353 which is offset in the Governmental Activities by the same amount. This amount represents the residual balance due to the Business-Type Activities as a result of the consolidation of the internal service activity within Governmental Activities.

NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 2003 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$101,241	\$1,055,080
Auto License and Gas Tax Fund	40,831	0
MRDD Fund	0	80,000
Public Assistance Fund	98,403	0
WAGC Permanent Improvement Fund	100,247	0
Other Governmental Funds	1,734,423	940,065
Total All Funds	<u><u>\$2,075,145</u></u>	<u><u>\$2,075,145</u></u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 9 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2003:

<i>Historical Cost:</i>	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Class				
<i>Capital assets not being depreciated:</i>				
Land	\$8,822,379	\$0	\$0	\$8,822,379
Construction in Progress	2,004,185	142,651	(2,146,836)	0
	<u>10,826,564</u>	<u>142,651</u>	<u>(2,146,836)</u>	<u>8,822,379</u>
<i>Capital assets being depreciated:</i>				
Buildings and Improvements	13,450,467	2,253,836	0	15,704,303
Machinery and Equipment	8,051,318	339,215	(156,245)	8,234,288
Infrastructure	80,581,490	3,911,670	(2,691,077)	81,802,083
	<u>102,083,275</u>	<u>6,504,721</u>	<u>(2,847,322)</u>	<u>105,740,674</u>
Total Cost	<u>\$112,909,839</u>	<u>\$6,647,372</u>	<u>(\$4,994,158)</u>	<u>\$114,563,053</u>
<i>Accumulated Depreciation:</i>				
Class	Restated December 31, 2002	Additions	Deletions	December 31, 2003
Buildings and Improvements	(\$4,963,737)	(\$398,742)	\$0	(\$5,362,479)
Machinery and Equipment	(5,565,154)	(617,017)	133,733	(6,048,438)
Infrastructure	(19,630,468)	(2,563,802)	1,257,116	(20,937,154)
Total Depreciation	<u>(\$30,159,359)</u>	<u>(\$3,579,561) *</u>	<u>\$1,390,849</u>	<u>(\$32,348,071)</u>
<i>Net Value:</i>	<u>\$82,750,480</u>			<u>\$82,214,982</u>

* Depreciation expenses were charged to governmental functions as follows:

General Government	\$441,057
Community Development	2,551
Public Safety	199,048
Public Works	2,780,484
Health	101,264
Human Services	55,157
Total Depreciation Expense	<u>\$3,579,561</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 9 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2003:

Historical Cost:

Class	December 31, 2002	Additions	Deletions	December 31, 2003
<i>Capital assets not being depreciated:</i>				
Land	\$8,000	\$0	\$0	\$8,000
<i>Capital assets being depreciated:</i>				
Sewer Lines	45,865	0	0	45,865
Machinery and Equipment	55,241	0	(1,550)	53,691
Total Cost	\$109,106	\$0	(\$1,550)	\$107,556

Accumulated Depreciation:

Class	December 31, 2002	Additions	Deletions	December 31, 2003
Sewer Lines	(\$9,082)	(\$1,651)	\$0	(\$10,733)
Machinery and Equipment	(39,463)	(5,280)	1,395	(43,348)
Total Depreciation	(\$48,545)	(\$6,931)	\$1,395	(\$54,081)
<i>Net Value:</i>	\$60,561	(\$6,931)	(\$155)	\$53,475

NOTE 10 – DEFINED BENEFIT PENSION PLANS

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2003, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 8.5%. The 2003 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. 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, 2003, 2002 and 2001 were \$2,078,032, \$1,772,049 and \$1,699,830, respectively, which were equal to the required contributions for each year.

The Ohio PERS provides postemployment health care benefits to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. 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 2003 employer contribution rate (identified above) that was used to fund health care for the year 2003 was 5.0% of covered payroll which amounted to \$766,801.

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, 2002. 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 2002 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

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

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants in the Traditional and Combined Plans totaled 364,881. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2002 is \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively.

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

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

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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, (latest information available) 13% was allocated to fund the pension benefit and 1% to fund health care. The County's contributions to the STRS of Ohio for the years ending December 31, 2003, 2002, and 2001 were \$24,981, \$35,207, and \$59,883, respectively, which were equal to the required contributions for each year.

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

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a Health Care Reserve Fund. For the fiscal year ended June 30, 2003, the board allocated employer contributions equal to 1.0% of covered payroll to the Health Care Reserve Fund, which amounted to \$1,784 for the County. The balance of the Health Care Reserve Fund was \$2.8 billion at June 30, 2003. For the fiscal year ended June 30, 2003, the net health care costs paid by STRS were \$456,214,000. There were 105,300 eligible benefit recipients at fiscal year end June 30, 2002 (the latest information available).

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, 2003, the County's long-term accumulated, unpaid compensated absences amounted to \$1,306,352. The compensated absences amount is paid from numerous funds. See Note 1 M for further disclosure.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

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, 2003	Issued	(Retired)	Balance December 31, 2003
Capital Projects General Obligation Notes:				
2.30% Wagner Avenue Government Center	\$2,200,000	\$0	(\$2,200,000)	\$0
5.50% 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
5.50% Wagner Avenue Government Center	0	1,482,000	0	1,482,000
2.30% County Building Renovation	1,000,000	0	(1,000,000)	0
5.50% County Building Renovation	0	1,000,000	0	1,000,000
2.30% Garst Avenue	385,000	0	(385,000)	0
5.50% Garst Avenue	0	285,000	0	285,000
Total Captial Projects Notes Payable	<u>\$5,067,000</u>	<u>\$4,967,000</u>	<u>(\$5,067,000)</u>	<u>\$4,967,000</u>
Enterprise Special Assessment Note:				
3.65% Sewer System Replacement	<u>58,500</u>	<u>0</u>	<u>(58,500)</u>	<u>0</u>
Total Notes Payable	<u>\$5,125,500</u>	<u>\$4,967,000</u>	<u>(\$5,125,500)</u>	<u>\$4,967,000</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

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, 2003 are indicated below:

			Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003	Amount Due Within One Year
Governmental Activities:							
General Obligation Bond:							
Various	WAGC Improvement	2002	\$4,115,000	\$0	(\$35,000)	\$4,080,000	\$105,000
Special Assessment Bond:							
(with governmental commitment)							
5.00%	Coble Ditch	2000	37,740	0	(11,970)	25,770	12,570
Compensated Absences Payable			1,408,556	855,167	(962,911)	1,300,812	740,924
Capital Lease Payable			0	70,000	(3,189)	66,811	13,068
Total Governmental Activities			<u>5,561,296</u>	<u>925,167</u>	<u>(1,013,070)</u>	<u>5,473,393</u>	<u>871,562</u>
Business-Type Activities:							
Special Assessment Bond:			58,500	0	(11,700)	46,800	11,700
3.65%	Rolin Acres						
Compensated Absences			4,144	5,084	(3,688)	5,540	5,540
Total Business-Type Activities			<u>62,644</u>	<u>5,084</u>	<u>(15,388)</u>	<u>52,340</u>	<u>17,240</u>
Total Other							
Long-Term Obligations			<u>5,623,940</u>	<u>930,251</u>	<u>(1,028,458)</u>	<u>5,525,733</u>	<u>888,802</u>

The principal amount of the County's special assessment debt outstanding at December 31, 2003 of \$25,770, 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, 2003 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, 2003 are an overall debt margin of \$17,384,694, and an unvoted legal debt margin \$4,773,381.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

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, 2003 follows:

Years	General Obligation Bond		Special Assessment Bonds		Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2004	\$105,000	\$180,772	\$24,270	\$2,998	\$13,068	\$2,349
2005	105,000	178,672	24,900	1,942	13,581	1,836
2006	110,000	176,100	11,700	853	14,115	1,302
2007	115,000	173,020	11,700	428	14,669	748
2008-2012	630,000	803,710	0	0	11,378	184
2013-2017	775,000	666,030	0	0	0	0
2018-2022	980,000	470,586	0	0	0	0
2023-2027	1,260,000	200,646	0	0	0	0
Totals	<u>\$4,080,000</u>	<u>\$2,849,536</u>	<u>\$72,570</u>	<u>\$6,221</u>	<u>\$66,811</u>	<u>\$6,419</u>

NOTE 14 - CAPITALIZED LEASE

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

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2003:

Year Ending December 31,	Capital Leases
2004	\$15,417
2005	15,417
2006	15,417
2007	15,417
2008	11,562
Minimum Lease Payments	73,230
Less: Amount representing interest at the County's incremental borrowing rate of interest	(6,419)
Present value of minimum lease payments	<u>\$66,811</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 15 - RISK MANAGEMENT

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

A. Shared Risk Pools

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

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

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

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2003, the County contributed \$191,756. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 15 - RISK MANAGEMENT (Continued)

A. Shared Risk Pools (Continued)

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

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

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

B. Self-Insurance

The County provides accidental death and dismemberment life insurance benefits for 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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2003**

NOTE 15 - RISK MANAGEMENT (Continued)

B. Self-Insurance (Continued)

The liability for unpaid claims of \$392,751 reported in the Internal Service fund at December 31, 2003, 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 2002 and 2003 were:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2002	\$275,121	\$2,253,475	(\$2,128,481)	\$400,115
2003	400,115	2,227,823	(2,235,187)	392,751

NOTE 16 – CONSTRUCTION COMMITMENTS

As of December 31, 2003, the County had the following commitments with respect to capital projects:

Project	Remaining Construction Commitment
WAGC Phase II	\$11,080

NOTE 17 - SEGMENT INFORMATION

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

	District #1
Operating Revenues	\$20,031
Operating Income (Loss)	(2,002)
Change in Net Assets	(4,067)
Assets	109,754
Bonds Payable	46,800
Net Working Capital	65,303
Total Net Assets	61,632

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 18 – JOINT VENTURES

Darke County Emergency Management Agency (EMA) – The Darke County Emergency Management Agency (EMA) is a joint venture among Darke County, the City of Greenville, townships, and villages within the County. The degree of control exercised by any participating government is limited to its representation on the Board. The Board is composed of the following seven members: one County Commissioner representing the board of county commissioners entering into the agreement; four chief executives representing the municipal corporations and townships entering into the agreement; and two non-elected representatives. The County contributed \$44,900 for the operation of the agency. The EMA is a joint venture since it cannot continue to exist without the financial support of the County.

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

NOTE 19 - 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 2003, the County contributed \$467,427 by voted levy for the operations of the organization.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 19 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

B. Miami Valley Regional Planning Commission

The Miami Valley Regional Planning Commission (the Commission) is a jointly governed organization between Preble, Clark, Clinton, Darke, Greene, Miami, and Montgomery Counties, the City of Dayton, and the City of Huber Heights. The Commission prepares plans, including studies, maps, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the region. These reports show recommendations for systems of transportation, highways, parks and recreational facilities, water supply, sewage disposal, garbage disposal, civic centers, and other public improvements and land uses which affect the development of the region. The degree of control exercised by any participating government is limited to its representation on the Board. Members of the Board are as follows: the officers of the Commission (elected by member representatives), the immediate past Chair of the Commission, the Commission member representing the City of Dayton, the Commission member representing each of the respective member counties, the representatives selected by each county caucus, a nongovernmental member, and two at-large representatives. Payments to the Commission are made from the General Fund. The County contributed \$4,840 for the operation of the Commission during 2003.

C. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Boards of Mental Retardation and Development Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. Payments to West Con are limited to the Supported Living funds of each participating county. During 2003, the County contributed \$33,784 to West Con.

NOTE 20 - 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 2003, the fair value of this support was \$132,317.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2003***

NOTE 21 - CONTINGENT LIABILITIES

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

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

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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



Nonmajor Governmental Funds

Special Revenue Funds

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

Real Estate Assessment Fund

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

Delinquent Real Estate and Tax Collection (DRETAC) Fund

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

Wagner Avenue Government Center (WAGC) Facility Maintenance Fund

Accounts for rental receipts and expenditures for maintaining the Complex.

Recorder Supplement Equipment Fund

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

Common Pleas Court and Clerk Computerization Fund

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

Sex Offender Counseling Fund

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

Electrically Monitored House Arrest and Detention Fund

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

Community Corrections Program Fund

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

ODNR Grant Common Pleas Court Fund

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

Ohio Supreme Court Security Grant Fund

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

(Continued)

Special Revenue Funds

Juvenile Indigent Drug and Alcohol Treatment Fund

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

Visitation House Fund

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

Michael's Juvenile Center Fund

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

Juvenile Court Computerization Fund

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

Felony Delinquent Care and Custody Fund

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

Probate Court Computerization Fund

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

Probate Court Indigent Guardianship Fund

Receives fees generated by the guardianship of indigents.

Conduct of Business Fund

Receives state fees supporting the general operations of the Court.

Certificate of Title Administration Fund

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

Indigent Drivers Alcohol Treatment Fund

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

County Court Computerization Fund

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

Domestic Violence Fund

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

(Continued)

Special Revenue Funds

Ditch Maintenance Labor and Equipment Fund

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

Ditch Assessment Fund

Accounts for monies collected for ditch assessments.

Road and Bridge Fund

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

TB Control Fund

Accounts for funds received and expended for tuberculosis control measures.

Dog and Kennel Fund

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

County Home Fund

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

MRDD Fund Balance Reserve Fund

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

Children's Services Fund

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

Child Support Enforcement Administration Fund

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

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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

COPS Fast Grant Program Fund

Accounts for federal grant funds received and expended for additional police personnel salaries. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

(Continued)

Special Revenue Funds

Microenterprise Business Development Grant Fund

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

Community Development Block Grant Fund

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

Community Housing Improvement Program Fund

Accounts for revenues and expenditures for home rehabilitation projects.

Home Repayment Fund

Accounts for loans and resulting repayments for home rehabilitation projects.

County Court Special Projects Fund

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

County Home Resident Fund

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

Juvenile Court Special Projects Fund

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

Juvenile Child Support Program Fund

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

Juvenile Diversion Program Fund

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

Mediation and Diversion Grant Fund

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

FEMA Snow Reimbursement Fund

To account for federal money received by the county for disaster relief. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Gifts and Bequest Fund

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

Voter Registration Equipment Grant Fund

To account for federal money received to purchase new voting equipment.

Debt Service Funds

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

General Obligation Bond Retirement Fund

Provides for the repayment of outstanding bonds issued for the purchase of the Garst Avenue Building.

Wagner Avenue Government Center (WAGC) Bond Retirement Fund

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

Ditch Bond Retirement Fund

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

Capital Projects Funds

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

County Permanent Improvement Fund

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

Common Pleas Court Special Projects Fund

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

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.

Probate Court Special Projects Fund

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

DARKE COUNTY, OHIO**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Cash and Cash Equivalents	\$ 4,110,970	\$ 786	\$ 700,079	\$ 4,811,835
Cash and Cash Equivalents with Fiscal Agent	24,667	0	0	24,667
Investments with Fiscal Agent	10,000	0	0	10,000
Receivables (net of allowance for doubtful accounts):				
Accounts	8,800	0	0	8,800
Intergovernmental	1,165,534	0	0	1,165,534
Interest	1,796	0	0	1,796
Special Assessments	3,372	0	0	3,372
Loans	640,138	0	0	640,138
Inventory of Supplies, at Cost	6,964	0	0	6,964
Prepaid Items	2,864	0	0	2,864
Total Assets	\$ 5,975,105	\$ 786	\$ 700,079	\$ 6,675,970
Liabilities:				
Accounts Payable	153,098	0	2,587	155,685
Accrued Wages and Benefits Payable	70,410	0	0	70,410
Intergovernmental Payable	41,489	0	0	41,489
Deferred Revenue	1,007,185	0	0	1,007,185
Compensated Absences Payable	379	0	0	379
Accrued Interest Payable	0	0	49,938	49,938
General Obligation Notes Payable	0	0	1,285,000	1,285,000
Total Liabilities	1,272,561	0	1,337,525	2,610,086
Fund Balances:				
Reserved for Encumbrances	124,111	0	26,639	150,750
Reserved for Prepaid Items	2,864	0	0	2,864
Reserved for Supplies Inventory	6,964	0	0	6,964
Reserved for Debt Service	0	786	0	786
Reserved for Loans Receivable	640,138	0	0	640,138
Undesignated/Unreserved	3,928,467	0	(664,085)	3,264,382
Total Fund Balances	4,702,544	786	(637,446)	4,065,884
Total Liabilities and Funds Balances	\$ 5,975,105	\$ 786	\$ 700,079	\$ 6,675,970

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2003**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Intergovernmental Revenues	\$ 2,006,045	\$ 0	\$ 0	\$ 2,006,045
Charges for Services	1,583,907	0	35,230	1,619,137
Licenses and Permits	111,121	0	0	111,121
Investment Earnings	5,249	0	0	5,249
Special Assessments	168,370	0	16,723	185,093
Fines and Forfeitures	69,909	0	0	69,909
All Other Revenue	942,864	3,345	0	946,209
Total Revenue	4,887,465	3,345	51,953	4,942,763
Expenditures:				
Current:				
Public Safety	219,391	0	0	219,391
Health	120,935	0	0	120,935
Human Services	3,011,778	0	0	3,011,778
Community and Economic Development	354,551	0	0	354,551
Public Works	198,587	0	0	198,587
General Government	1,391,116	0	0	1,391,116
Capital Outlay	0	0	202,151	202,151
Debt Service:				
Principal Retirement	0	46,970	0	46,970
Interest & Fiscal Charges	0	260,908	67,193	328,101
Total Expenditures	5,296,358	307,878	269,344	5,873,580
Excess (Deficiency) of Revenues Over Expenditures	(408,893)	(304,533)	(217,391)	(930,817)
Other Financing Sources (Uses):				
Transfers In	1,065,147	537,421	131,855	1,734,423
Transfers Out	(697,451)	(232,102)	(10,512)	(940,065)
Total Other Financing Sources (Uses)	367,696	305,319	121,343	794,358
Net Change in Fund Balances	(41,197)	786	(96,048)	(136,459)
Fund Balances at Beginning of Year	4,750,558	0	(541,398)	4,209,160
Increase (Decrease) in Inventory Reserve	(6,817)	0	0	(6,817)
Fund Balances End of Year	\$ 4,702,544	\$ 786	\$ (637,446)	\$ 4,065,884

DARKE COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	<u>Real Estate Assessment</u>	<u>DRETAC</u>	<u>WAGC Facility Maintenance</u>	<u>Recorder Supplement Equipment</u>
Assets:				
Cash and Cash Equivalents	\$ 619,874	\$ 188,316	\$ 412,031	\$ 8,336
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Receivables (net of allowance for doubtful accounts):				
Accounts	0	0	4,859	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	389	0
Total Assets	<u>\$ 619,874</u>	<u>\$ 188,316</u>	<u>\$ 417,279</u>	<u>\$ 8,336</u>
Liabilities:				
Accounts Payable	0	0	12,730	8,909
Accrued Wages and Benefits Payable	5,343	907	1,314	0
Intergovernmental Payable	2,553	534	314	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>7,896</u>	<u>1,441</u>	<u>14,358</u>	<u>8,909</u>
Fund Balances:				
Reserved for Encumbrances	97,479	488	800	0
Reserved for Prepaid Items	0	0	389	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	514,499	186,387	401,732	(573)
Total Fund Balances	<u>611,978</u>	<u>186,875</u>	<u>402,921</u>	<u>(573)</u>
Total Liabilities and Funds Balances	<u>\$ 619,874</u>	<u>\$ 188,316</u>	<u>\$ 417,279</u>	<u>\$ 8,336</u>

DARKE COUNTY, OHIO

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	Juvenile Indigent Drug and Alcohol Treatment
\$ 23,704	\$ 5,986	\$ 99,532	\$ 30,486	\$ 1,118	\$ 5,225	\$ 163
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	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 23,704</u>	<u>\$ 5,986</u>	<u>\$ 99,532</u>	<u>\$ 56,134</u>	<u>\$ 12,438</u>	<u>\$ 5,225</u>	<u>\$ 163</u>
11,132	0	0	0	0	0	0
0	0	0	1,681	1,258	0	0
0	0	0	961	700	0	0
0	0	0	12,824	11,320	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>11,132</u>	<u>0</u>	<u>0</u>	<u>15,466</u>	<u>13,278</u>	<u>0</u>	<u>0</u>
0	0	215	35	120	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>12,572</u>	<u>5,986</u>	<u>99,317</u>	<u>40,633</u>	<u>(960)</u>	<u>5,225</u>	<u>163</u>
<u>12,572</u>	<u>5,986</u>	<u>99,532</u>	<u>40,668</u>	<u>(840)</u>	<u>5,225</u>	<u>163</u>
<u>\$ 23,704</u>	<u>\$ 5,986</u>	<u>\$ 99,532</u>	<u>\$ 56,134</u>	<u>\$ 12,438</u>	<u>\$ 5,225</u>	<u>\$ 163</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	Visitation House	Michael's Juvenile Center	Juvenile Court Computerization	Felony Delinquent Care and Custody
Assets:				
Cash and Cash Equivalents	\$ 8,923	\$ 38,004	\$ 2,442	\$ 124,437
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Receivables (net of allowance for doubtful accounts):				
Accounts	0	3,718	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	1,384	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 8,923</u>	<u>\$ 43,106</u>	<u>\$ 2,442</u>	<u>\$ 124,437</u>
Liabilities:				
Accounts Payable	0	478	0	1,039
Accrued Wages and Benefits Payable	1,321	9,376	0	2,495
Intergovernmental Payable	1,056	5,637	0	1,139
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	379	0	0
Total Liabilities	<u>2,377</u>	<u>15,870</u>	<u>0</u>	<u>4,673</u>
Fund Balances:				
Reserved for Encumbrances	0	552	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	1,384	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	6,546	25,300	2,442	119,764
Total Fund Balances	<u>6,546</u>	<u>27,236</u>	<u>2,442</u>	<u>119,764</u>
Total Liabilities and Funds Balances	<u>\$ 8,923</u>	<u>\$ 43,106</u>	<u>\$ 2,442</u>	<u>\$ 124,437</u>

DARKE COUNTY, OHIO

<u>Probate Court Computerization</u>	<u>Probate Court Indigent Guardianship</u>	<u>Conduct of Business</u>	<u>Certificate of Title Administration</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>County Court Computerization</u>	<u>Domestic Violence</u>
\$ 9,066	\$ 75,052	\$ 441	\$ 186,943	\$ 30,669	\$ 68,209	\$ 6,968
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	128	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	0	0
<u>9,066</u>	<u>75,052</u>	<u>569</u>	<u>186,943</u>	<u>30,669</u>	<u>68,209</u>	<u>6,968</u>
0	0	0	400	0	0	0
0	0	0	4,248	0	0	0
0	0	0	2,505	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>7,153</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	480	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>9,066</u>	<u>75,052</u>	<u>569</u>	<u>179,310</u>	<u>30,669</u>	<u>68,209</u>	<u>6,968</u>
<u>9,066</u>	<u>75,052</u>	<u>569</u>	<u>179,790</u>	<u>30,669</u>	<u>68,209</u>	<u>6,968</u>
<u>\$ 9,066</u>	<u>\$ 75,052</u>	<u>\$ 569</u>	<u>\$ 186,943</u>	<u>\$ 30,669</u>	<u>\$ 68,209</u>	<u>\$ 6,968</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	Ditch Maintenance Labor and Equipment	Ditch Assessment	Road and Bridge	TB Control
Assets:				
Cash and Cash Equivalents	\$ 102,660	\$ 71,879	\$ 238,984	\$ 3,346
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Receivables (net of allowance for doubtful accounts):				
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Special Assessments	3,372	0	0	0
Loans	0	0	0	0
Inventory of Supplies, at Cost	2,252	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 108,284	\$ 71,879	\$ 238,984	\$ 3,346
Liabilities:				
Accounts Payable	1,500	0	1,500	0
Accrued Wages and Benefits Payable	4,635	0	0	0
Intergovernmental Payable	2,643	0	0	0
Deferred Revenue	3,372	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	12,150	0	1,500	0
Fund Balances:				
Reserved for Encumbrances	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	2,252	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	93,882	71,879	237,484	3,346
Total Fund Balances	96,134	71,879	237,484	3,346
Total Liabilities and Funds Balances	\$ 108,284	\$ 71,879	\$ 238,984	\$ 3,346

DARKE COUNTY, OHIO

Dog and Kennel	County Home	MRDD Fund Balance Reserve	Children's Services	Child Support Enforcement Administration	Microenterprise Business Development Grant	Community Development Block Grant
\$ 54,483	\$ 62,690	\$ 475,000	\$ 203,523	\$ 313,440	\$ 20,900	\$ 120,027
0	16,798	0	7,869	0	0	0
0	0	0	10,000	0	0	0
0	50	0	0	45	0	0
0	0	0	160,611	66,855	0	433,100
0	0	0	0	0	126	519
0	0	0	0	0	0	0
0	0	0	0	0	21,689	227,980
0	3,328	0	0	0	0	0
0	390	0	0	2,085	0	0
<u>\$ 54,483</u>	<u>\$ 83,256</u>	<u>\$ 475,000</u>	<u>\$ 382,003</u>	<u>\$ 382,425</u>	<u>\$ 42,715</u>	<u>\$ 781,626</u>
0	14,726	0	51,273	48,361	0	0
4,864	21,356	0	0	11,107	0	0
2,404	12,306	0	0	8,256	0	0
0	0	0	158,774	0	0	420,100
0	0	0	0	0	0	0
<u>7,268</u>	<u>48,388</u>	<u>0</u>	<u>210,047</u>	<u>67,724</u>	<u>0</u>	<u>420,100</u>
7,540	3,827	0	11,575	0	0	0
0	390	0	0	2,085	0	0
0	3,328	0	0	0	0	0
0	0	0	0	0	21,689	227,980
<u>39,675</u>	<u>27,323</u>	<u>475,000</u>	<u>160,381</u>	<u>312,616</u>	<u>21,026</u>	<u>133,546</u>
<u>47,215</u>	<u>34,868</u>	<u>475,000</u>	<u>171,956</u>	<u>314,701</u>	<u>42,715</u>	<u>361,526</u>
<u>\$ 54,483</u>	<u>\$ 83,256</u>	<u>\$ 475,000</u>	<u>\$ 382,003</u>	<u>\$ 382,425</u>	<u>\$ 42,715</u>	<u>\$ 781,626</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003**

	Community Housing Improvement Program	Home Repayment	County Court Special Projects	County Home Resident
Assets:				
Cash and Cash Equivalents	\$ 38,857	\$ 49,849	\$ 237,133	\$ 11,812
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Investments with Fiscal Agent	0	0	0	0
Receivables (net of allowance for doubtful accounts):				
Accounts	0	0	0	0
Intergovernmental	468,000	0	0	0
Interest	46	315	0	0
Special Assessments	0	0	0	0
Loans	390,469	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 897,372</u>	<u>\$ 50,164</u>	<u>\$ 237,133</u>	<u>\$ 11,812</u>
Liabilities:				
Accounts Payable	1,050	0	0	0
Accrued Wages and Benefits Payable	0	0	505	0
Intergovernmental Payable	0	0	481	0
Deferred Revenue	400,795	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>401,845</u>	<u>0</u>	<u>986</u>	<u>0</u>
Fund Balances:				
Reserved for Encumbrances	0	0	0	1,000
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Loans Receivable	390,469	0	0	0
Undesignated/Unreserved	105,058	50,164	236,147	10,812
Total Fund Balances	<u>495,527</u>	<u>50,164</u>	<u>236,147</u>	<u>11,812</u>
Total Liabilities and Funds Balances	<u>\$ 897,372</u>	<u>\$ 50,164</u>	<u>\$ 237,133</u>	<u>\$ 11,812</u>

DARKE COUNTY, OHIO

<u>Juvenile Court Special Projects</u>	<u>Juvenile Child Support Program</u>	<u>Juvenile Diversion Program</u>	<u>Mediation and Diversion Grant</u>	<u>Gifts and Bequest</u>	<u>Voter Registration Equipment Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 8,068	\$ 5,705	\$ 8,890	\$ 3,807	\$ 124,948	\$ 9,044	\$ 4,110,970
0	0	0	0	0	0	24,667
0	0	0	0	0	0	10,000
0	0	0	0	0	0	8,800
0	0	0	0	0	0	1,165,534
0	0	0	0	790	0	1,796
0	0	0	0	0	0	3,372
0	0	0	0	0	0	640,138
0	0	0	0	0	0	6,964
0	0	0	0	0	0	2,864
<u>\$ 8,068</u>	<u>\$ 5,705</u>	<u>\$ 8,890</u>	<u>\$ 3,807</u>	<u>\$ 125,738</u>	<u>\$ 9,044</u>	<u>\$ 5,975,105</u>
0	0	0	0	0	0	153,098
0	0	0	0	0	0	70,410
0	0	0	0	0	0	41,489
0	0	0	0	0	0	1,007,185
0	0	0	0	0	0	379
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,272,561</u>
0	0	0	0	0	0	124,111
0	0	0	0	0	0	2,864
0	0	0	0	0	0	6,964
0	0	0	0	0	0	640,138
<u>8,068</u>	<u>5,705</u>	<u>8,890</u>	<u>3,807</u>	<u>125,738</u>	<u>9,044</u>	<u>3,928,467</u>
<u>8,068</u>	<u>5,705</u>	<u>8,890</u>	<u>3,807</u>	<u>125,738</u>	<u>9,044</u>	<u>4,702,544</u>
<u>\$ 8,068</u>	<u>\$ 5,705</u>	<u>\$ 8,890</u>	<u>\$ 3,807</u>	<u>\$ 125,738</u>	<u>\$ 9,044</u>	<u>\$ 5,975,105</u>

DARKE COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

	Real Estate Assessment	DRETAC	WAGC Facility Maintenance	Recorder Supplement Equipment
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	368,861	39,350	0	72,677
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	601,560	0
Total Revenue	368,861	39,350	601,560	72,677
Expenditures:				
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	810,093	37,242	133,325	75,408
Total Expenditures	810,093	37,242	133,325	75,408
Excess (Deficiency) of Revenues				
Over Expenditures	(441,232)	2,108	468,235	(2,731)
Other Financing Sources (Uses):				
Transfers In	0	0	1,922	0
Transfers Out	0	0	(392,054)	0
Total Other Financing Sources (Uses)	0	0	(390,132)	0
Net Change in Fund Balances	(441,232)	2,108	78,103	(2,731)
Fund Balances at Beginning of Year	1,053,210	184,767	324,818	2,158
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 611,978	\$ 186,875	\$ 402,921	\$ (573)

DARKE COUNTY, OHIO

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	Juvenile Indigent Drug and Alcohol Treatment	Visitation House
\$ 0	\$ 0	\$ 0	\$ 50,015	\$ 53,340	\$ 0	\$ 0	\$ 23,129
0	0	14,035	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
16,896	0	10,840	0	47	0	0	24,880
<u>16,896</u>	<u>0</u>	<u>24,875</u>	<u>50,015</u>	<u>53,387</u>	<u>0</u>	<u>0</u>	<u>48,009</u>
0	0	5,710	45,062	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	63,068
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
11,132	0	0	0	66,811	0	0	0
<u>11,132</u>	<u>0</u>	<u>5,710</u>	<u>45,062</u>	<u>66,811</u>	<u>0</u>	<u>0</u>	<u>63,068</u>
5,764	0	19,165	4,953	(13,424)	0	0	(15,059)
0	0	0	0	13,437	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,437</u>	<u>0</u>	<u>0</u>	<u>0</u>
5,764	0	19,165	4,953	13	0	0	(15,059)
6,808	5,986	80,367	35,715	(853)	5,225	163	21,605
0	0	0	0	0	0	0	0
<u>\$ 12,572</u>	<u>\$ 5,986</u>	<u>\$ 99,532</u>	<u>\$ 40,668</u>	<u>\$ (840)</u>	<u>\$ 5,225</u>	<u>\$ 163</u>	<u>\$ 6,546</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, 2003**

	Michael's Juvenile Center	Juvenile Court Computerization	Felony Delinquent Care and Custody	Probate Court Computerization
Revenues:				
Intergovernmental Revenues	\$ 109,636	\$ 0	\$ 96,259	\$ 0
Charges for Services	36,753	0	0	0
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	4,192	4,779	5,400	3,093
Total Revenue	150,581	4,779	101,659	3,093
Expenditures:				
Current:				
Public Safety	0	0	122,428	0
Health	0	0	0	0
Human Services	302,906	0	0	0
Community and Economic Development	0	0	0	0
Public Works	0	0	0	0
General Government	0	13,681	0	19,260
Total Expenditures	302,906	13,681	122,428	19,260
Excess (Deficiency) of Revenues Over Expenditures	(152,325)	(8,902)	(20,769)	(16,167)
Other Financing Sources (Uses):				
Transfers In	180,000	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	180,000	0	0	0
Net Change in Fund Balances	27,675	(8,902)	(20,769)	(16,167)
Fund Balances at Beginning of Year	(1,207)	11,344	140,533	25,233
Increase (Decrease) in Inventory Reserve	768	0	0	0
Fund Balances End of Year	\$ 27,236	\$ 2,442	\$ 119,764	\$ 9,066

DARKE COUNTY, OHIO

Probate Court Indigent Guardianship	Conduct of Business	Certificate of Title Administration	Indigent Drivers Alcohol Treatment	County Court Computerization	Domestic Violence	Ditch Maintenance Labor and Equipment	Ditch Assessment
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16,140	301	213,601	0	0	0	3,882	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	168,370
0	0	0	13,220	0	0	0	0
0	300	0	0	20,727	14,287	278	0
<u>16,140</u>	<u>601</u>	<u>213,601</u>	<u>13,220</u>	<u>20,727</u>	<u>14,287</u>	<u>4,160</u>	<u>168,370</u>
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	169,948	526
4,818	128	142,126	21,403	1,280	15,211	0	0
<u>4,818</u>	<u>128</u>	<u>142,126</u>	<u>21,403</u>	<u>1,280</u>	<u>15,211</u>	<u>169,948</u>	<u>526</u>
11,322	473	71,475	(8,183)	19,447	(924)	(165,788)	167,844
0	0	0	0	0	0	161,403	0
0	0	(100,000)	0	0	0	0	(161,403)
0	0	(100,000)	0	0	0	161,403	(161,403)
11,322	473	(28,525)	(8,183)	19,447	(924)	(4,385)	6,441
63,730	96	208,315	38,852	48,762	7,892	101,040	65,438
0	0	0	0	0	0	(521)	0
<u>\$ 75,052</u>	<u>\$ 569</u>	<u>\$ 179,790</u>	<u>\$ 30,669</u>	<u>\$ 68,209</u>	<u>\$ 6,968</u>	<u>\$ 96,134</u>	<u>\$ 71,879</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, 2003***

	<u>Road and Bridge</u>	<u>TB Control</u>	<u>Dog and Kennel</u>	<u>County Home</u>
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	29,128	585,949
Licenses and Permits	0	0	111,121	0
Investment Earnings	0	0	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	50,899	0	5,790	0
All Other Revenue	0	0	1,483	1,346
Total Revenue	<u>50,899</u>	<u>0</u>	<u>147,522</u>	<u>587,295</u>
Expenditures:				
Current:				
Public Safety	0	0	0	0
Health	0	0	120,935	0
Human Services	0	0	0	788,161
Community and Economic Development	0	0	0	0
Public Works	28,113	0	0	0
General Government	0	0	0	0
Total Expenditures	<u>28,113</u>	<u>0</u>	<u>120,935</u>	<u>788,161</u>
Excess (Deficiency) of Revenues				
Over Expenditures	22,786	0	26,587	(200,866)
Other Financing Sources (Uses):				
Transfers In	0	0	0	184,993
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>184,993</u>
Net Change in Fund Balances	22,786	0	26,587	(15,873)
Fund Balances at Beginning of Year	214,698	3,346	20,628	57,805
Increase (Decrease) in Inventory Reserve	0	0	0	(7,064)
Fund Balances End of Year	<u>\$ 237,484</u>	<u>\$ 3,346</u>	<u>\$ 47,215</u>	<u>\$ 34,868</u>

DARKE COUNTY, OHIO

<u>MRDD Fund Balance Reserve</u>	<u>Children's Services</u>	<u>Child Support Enforcement Administration</u>	<u>D.A.R.E. Grant Program</u>	<u>COPS Fast Grant Program</u>	<u>Microenterprise Business Development Grant</u>	<u>Community Development Block Grant</u>
\$ 0	\$ 661,394	\$ 597,733	\$ 0	\$ 0	\$ 0	\$ 251,384
0	0	116,687	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	397	1,393
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	124,538	0	0	7,243	50,882
<u>0</u>	<u>661,394</u>	<u>838,958</u>	<u>0</u>	<u>0</u>	<u>7,640</u>	<u>303,659</u>
0	0	0	17,001	29,190	0	0
0	0	0	0	0	0	0
0	1,144,194	705,819	0	0	0	0
0	0	0	0	0	33,975	277,752
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>1,144,194</u>	<u>705,819</u>	<u>17,001</u>	<u>29,190</u>	<u>33,975</u>	<u>277,752</u>
0	(482,800)	133,139	(17,001)	(29,190)	(26,335)	25,907
0	443,392	0	0	0	0	0
0	0	0	(24)	(64)	0	0
0	443,392	0	(24)	(64)	0	0
0	(39,408)	133,139	(17,025)	(29,254)	(26,335)	25,907
475,000	211,364	181,562	17,025	29,254	69,050	335,619
0	0	0	0	0	0	0
<u>\$ 475,000</u>	<u>\$ 171,956</u>	<u>\$ 314,701</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 42,715</u>	<u>\$ 361,526</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, 2003***

	Community Housing Improvement Program	Home Repayment	County Court Special Projects	County Home Resident	Juvenile Court Special Projects
Revenues:					
Intergovernmental Revenues	\$ 100,205	\$ 0	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	63,880	0	8,068
Licenses and Permits	0	0	0	0	0
Investment Earnings	159	1,066	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenue	6,589	0	0	0	0
Total Revenue	106,953	1,066	63,880	0	8,068
Expenditures:					
Current:					
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	7,630	0
Community and Economic Development	42,750	74	0	0	0
Public Works	0	0	0	0	0
General Government	0	0	33,005	0	0
Total Expenditures	42,750	74	33,005	7,630	0
Excess (Deficiency) of Revenues					
Over Expenditures	64,203	992	30,875	(7,630)	8,068
Other Financing Sources (Uses):					
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Net Change in Fund Balances	64,203	992	30,875	(7,630)	8,068
Fund Balances at Beginning of Year	431,324	49,172	205,272	19,442	0
Increase (Decrease) in Inventory Reserve	0	0	0	0	0
Fund Balances End of Year	\$ 495,527	\$ 50,164	\$ 236,147	\$ 11,812	\$ 8,068

DARKE COUNTY, OHIO

<u>Juvenile Child Support Program</u>	<u>Juvenile Diversion Program</u>	<u>Mediation and Diversion Grant</u>	<u>FEMA Snow Reimbursement</u>	<u>Gifts and Bequest Fund</u>	<u>Voter Registration Equipment Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 10,000	\$ 43,906	\$ 0	\$ 9,044	\$ 2,006,045
5,705	8,890	0	0	0	0	1,583,907
0	0	0	0	0	0	111,121
0	0	0	0	2,234	0	5,249
0	0	0	0	0	0	168,370
0	0	0	0	0	0	69,909
0	0	0	0	43,504	0	942,864
<u>5,705</u>	<u>8,890</u>	<u>10,000</u>	<u>43,906</u>	<u>45,738</u>	<u>9,044</u>	<u>4,887,465</u>
0	0	0	0	0	0	219,391
0	0	0	0	0	0	120,935
0	0	0	0	0	0	3,011,778
0	0	0	0	0	0	354,551
0	0	0	0	0	0	198,587
0	0	6,193	0	0	0	1,391,116
0	0	6,193	0	0	0	5,296,358
5,705	8,890	3,807	43,906	45,738	9,044	(408,893)
0	0	0	0	80,000	0	1,065,147
0	0	0	(43,906)	0	0	(697,451)
0	0	0	(43,906)	80,000	0	367,696
5,705	8,890	3,807	0	125,738	9,044	(41,197)
0	0	0	0	0	0	4,750,558
0	0	0	0	0	0	(6,817)
<u>\$ 5,705</u>	<u>\$ 8,890</u>	<u>\$ 3,807</u>	<u>\$ 0</u>	<u>\$ 125,738</u>	<u>\$ 9,044</u>	<u>\$ 4,702,544</u>

DARKE COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Fund
December 31, 2003***

	General Obligation Bond Retirement
Assets:	
Cash and Cash Equivalents	\$ 786
Total Assets	<u>\$ 786</u>
Liabilities:	
Fund Balances:	
Reserved for Debt Service	<u>786</u>
Total Fund Balances	<u>786</u>
Total Liabilities and Funds Balances	<u>\$ 786</u>

DARKE COUNTY, OHIO

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003**

	General Obligation Bond Retirement	WAGC Bond Retirement	Ditch Bond Retirement	Total Nonmajor Debt Service Funds
Revenues:				
All Other Revenue	\$ 0	\$ 0	\$ 3,345	\$ 3,345
Total Revenue	<u>0</u>	<u>0</u>	<u>3,345</u>	<u>3,345</u>
Expenditures:				
Current:				
Debt Service:				
Principal Retirement	0	35,000	11,970	46,970
Interest & Fiscal Charges	<u>2,214</u>	<u>256,807</u>	<u>1,887</u>	<u>260,908</u>
Total Expenditures	<u>2,214</u>	<u>291,807</u>	<u>13,857</u>	<u>307,878</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,214)	(291,807)	(10,512)	(304,533)
Other Financing Sources (Uses):				
Transfers In	134,855	392,054	10,512	537,421
Transfers Out	<u>(131,855)</u>	<u>(100,247)</u>	<u>0</u>	<u>(232,102)</u>
Total Other Financing Sources (Uses)	<u>3,000</u>	<u>291,807</u>	<u>10,512</u>	<u>305,319</u>
Net Change in Fund Balances	786	0	0	786
Fund Balances at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances End of Year	<u>\$ 786</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 786</u>

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003**

	County Permanent Improvement	Common Pleas Court Special Projects	Ditch	MRDD Capital Improvement
Assets:				
Cash and Cash Equivalents	\$ 329,100	\$ 47,228	\$ 17,080	\$ 297,781
Total Assets	<u>\$ 329,100</u>	<u>\$ 47,228</u>	<u>\$ 17,080</u>	<u>\$ 297,781</u>
Liabilities:				
Accounts Payable	0	457	0	2,130
Accrued Interest Payable	49,938	0	0	0
General Obligation Notes Payable	<u>1,285,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>1,334,938</u>	<u>457</u>	<u>0</u>	<u>2,130</u>
Fund Balances:				
Reserved for Encumbrances	26,639	0	0	0
Undesignated/Unreserved	<u>(1,032,477)</u>	<u>46,771</u>	<u>17,080</u>	<u>295,651</u>
Total Fund Balances	<u>(1,005,838)</u>	<u>46,771</u>	<u>17,080</u>	<u>295,651</u>
Total Liabilities and Funds Balances	<u>\$ 329,100</u>	<u>\$ 47,228</u>	<u>\$ 17,080</u>	<u>\$ 297,781</u>

DARKE COUNTY, OHIO

Courthouse Security Grant	Probate Court Special Projects	Total Nonmajor Capital Projects Funds
\$ 1,965	\$ 6,925	\$ 700,079
<u>\$ 1,965</u>	<u>\$ 6,925</u>	<u>\$ 700,079</u>
0	0	2,587
0	0	49,938
<u>0</u>	<u>0</u>	<u>1,285,000</u>
<u>0</u>	<u>0</u>	<u>1,337,525</u>
0	0	26,639
<u>1,965</u>	<u>6,925</u>	<u>(664,085)</u>
<u>1,965</u>	<u>6,925</u>	<u>(637,446)</u>
<u>\$ 1,965</u>	<u>\$ 6,925</u>	<u>\$ 700,079</u>

DARKE COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003***

	County Permanent Improvement	Common Pleas Court Special Projects	Ditch	MRDD Capital Improvement
Revenues:				
Charges for Services	\$ 0	\$ 28,305	\$ 0	\$ 0
Special Assessments	0	0	16,723	0
Total Revenue	0	28,305	16,723	0
Expenditures:				
Current:				
Capital Outlay	52,410	11,686	0	138,055
Debt Service:				
Interest & Fiscal Charges	67,193	0	0	0
Total Expenditures	119,603	11,686	0	138,055
Excess (Deficiency) of Revenues				
Over Expenditures	(119,603)	16,619	16,723	(138,055)
Other Financing Sources (Uses):				
Transfers In	131,855	0	0	0
Transfers Out	0	0	(10,512)	0
Total Other Financing Sources (Uses)	131,855	0	(10,512)	0
Net Change in Fund Balances	12,252	16,619	6,211	(138,055)
Fund Balances at Beginning of Year	(1,018,090)	30,152	10,869	433,706
Fund Balances End of Year	\$ (1,005,838)	\$ 46,771	\$ 17,080	\$ 295,651

DARKE COUNTY, OHIO

<u>Courthouse Security Grant</u>	<u>Probate Court Special Projects</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 6,925	\$ 35,230
<u>0</u>	<u>0</u>	<u>16,723</u>
<u>0</u>	<u>6,925</u>	<u>51,953</u>
0	0	202,151
<u>0</u>	<u>0</u>	<u>67,193</u>
<u>0</u>	<u>0</u>	<u>269,344</u>
0	6,925	(217,391)
0	0	131,855
<u>0</u>	<u>0</u>	<u>(10,512)</u>
<u>0</u>	<u>0</u>	<u>121,343</u>
0	6,925	(96,048)
<u>1,965</u>	<u>0</u>	<u>(541,398)</u>
<u>\$ 1,965</u>	<u>\$ 6,925</u>	<u>\$ (637,446)</u>

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,781,500	\$ 6,781,500	\$ 6,706,226	\$ (75,274)
Intergovernmental Revenues	1,111,359	1,111,359	1,102,551	(8,808)
Charges for Services	1,562,800	1,562,800	1,524,753	(38,047)
Licenses and Permits	51,740	51,740	40,324	(11,416)
Investment Earnings	280,320	280,320	357,285	76,965
Fines and Forfeitures	380,000	380,000	390,878	10,878
All Other Revenues	211,450	211,450	279,451	68,001
Total Revenues	<u>10,379,169</u>	<u>10,379,169</u>	<u>10,401,468</u>	<u>22,299</u>
Expenditures:				
Public Safety:				
Coroner:				
Personal Services	51,372	51,372	51,363	9
Materials and Supplies	1,000	1,000	423	577
Contractual Services	56,680	56,680	47,899	8,781
Total Coroner	<u>109,052</u>	<u>109,052</u>	<u>99,685</u>	<u>9,367</u>
Sheriff:				
Personal Services	2,392,727	2,422,727	2,412,075	10,652
Materials and Supplies	268,750	268,750	139,838	128,912
Contractual Services	560,775	560,775	386,987	173,788
Capital Outlay	125,000	95,000	7,417	87,583
Total Sheriff	<u>3,347,252</u>	<u>3,347,252</u>	<u>2,946,317</u>	<u>400,935</u>
Adult Probation:				
Personal Services	177,633	177,633	172,718	4,915
Materials and Supplies	9,000	9,000	4,609	4,391
Contractual Services	14,050	14,050	11,058	2,992
Total Adult Probation	<u>200,683</u>	<u>200,683</u>	<u>188,385</u>	<u>12,298</u>
Juvenile Probation:				
Personal Services	109,044	109,044	94,081	14,963
Materials and Supplies	1,500	1,000	904	96
Contractual Services	10,634	10,334	9,128	1,206
Total Juvenile Probation	<u>121,178</u>	<u>120,378</u>	<u>104,113</u>	<u>16,265</u>
Total Public Safety	<u>3,778,165</u>	<u>3,777,365</u>	<u>3,338,500</u>	<u>438,865</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Health:				
Health and Welfare:				
Personal Services	21,658	21,658	21,658	0
Contractual Services	92,194	91,894	88,405	3,489
Total Health and Welfare	<u>113,852</u>	<u>113,552</u>	<u>110,063</u>	<u>3,489</u>
Total Health	<u>113,852</u>	<u>113,552</u>	<u>110,063</u>	<u>3,489</u>
Human Services:				
Veterans' Services:				
Personal Services	130,798	130,798	106,121	24,677
Materials and Supplies	10,600	10,600	4,069	6,531
Contractual Services	296,217	296,217	154,095	142,122
Capital Outlay	16,328	16,328	1,810	14,518
Total Veterans' Services	<u>453,943</u>	<u>453,943</u>	<u>266,095</u>	<u>187,848</u>
Total Human Services	<u>453,943</u>	<u>453,943</u>	<u>266,095</u>	<u>187,848</u>
Community and Economic Development:				
Agriculture:				
Contractual Services	190,070	190,070	187,270	2,800
Total Agriculture	<u>190,070</u>	<u>190,070</u>	<u>187,270</u>	<u>2,800</u>
Economic Development:				
Personal Services	74,912	75,112	75,050	62
Materials and Supplies	2,000	2,000	807	1,193
Contractual Services	31,500	31,300	16,380	14,920
Total Economic Development	<u>108,412</u>	<u>108,412</u>	<u>92,237</u>	<u>16,175</u>
Total Community and Economic Development	<u>298,482</u>	<u>298,482</u>	<u>279,507</u>	<u>18,975</u>
Public Works:				
County Farm:				
Personal Services	20,384	20,584	20,555	29
Materials and Supplies	59,500	59,300	39,060	20,240
Contractual Services	8,500	8,500	6,128	2,372
Total County Farm	<u>88,384</u>	<u>88,384</u>	<u>65,743</u>	<u>22,641</u>
Sanitation and Drainage:				
Contractual Services	2,750	2,750	2,604	146
Total Sanitation and Drainage	<u>2,750</u>	<u>2,750</u>	<u>2,604</u>	<u>146</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	40,527	40,527	39,778	749
Materials and Supplies	8,000	8,000	7,585	415
Total Engineer	<u>48,527</u>	<u>48,527</u>	<u>47,363</u>	<u>1,164</u>
Total Public Works	<u>139,661</u>	<u>139,661</u>	<u>115,710</u>	<u>23,951</u>
General Government:				
Commissioners:				
Personal Services	224,423	224,423	219,358	5,065
Contractual Services	12,000	12,000	7,730	4,270
Total Commissioners	<u>236,423</u>	<u>236,423</u>	<u>227,088</u>	<u>9,335</u>
Auditor:				
Personal Services	358,873	358,873	329,525	29,348
Materials and Supplies	24,281	24,081	18,445	5,636
Contractual Services	22,990	25,390	18,871	6,519
Total Auditor	<u>406,144</u>	<u>408,344</u>	<u>366,841</u>	<u>41,503</u>
Treasurer:				
Personal Services	105,054	105,054	89,059	15,995
Materials and Supplies	3,150	3,150	3,075	75
Contractual Services	15,430	15,430	10,648	4,782
Total Treasurer	<u>123,634</u>	<u>123,634</u>	<u>102,782</u>	<u>20,852</u>
Prosecuting Attorney:				
Personal Services	378,102	378,102	375,818	2,284
Materials and Supplies	10,305	10,305	7,767	2,538
Contractual Services	49,189	49,189	38,934	10,255
Total Prosecuting Attorney	<u>437,596</u>	<u>437,596</u>	<u>422,519</u>	<u>15,077</u>
Budget Commission:				
Personal Services	1,000	1,000	0	1,000
Materials and Supplies	190	190	0	190
Contractual Services	760	760	0	760
Total Budget Commission	<u>1,950</u>	<u>1,950</u>	<u>0</u>	<u>1,950</u>
County Planning Commission:				
Contractual Services	5,000	5,000	4,840	160
Total County Planning Commission	<u>5,000</u>	<u>5,000</u>	<u>4,840</u>	<u>160</u>

(Continued)

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Board of Elections:				
Personal Services	118,156	125,411	125,119	292
Materials and Supplies	9,000	10,000	9,775	225
Contractual Services	90,500	80,745	70,645	10,100
Capital Outlay	5,000	6,500	6,500	0
Total Board of Elections	<u>222,656</u>	<u>222,656</u>	<u>212,039</u>	<u>10,617</u>
Recorder:				
Personal Services	110,389	110,389	109,483	906
Materials and Supplies	1,500	1,500	990	510
Contractual Services	6,750	6,750	4,973	1,777
Total Recorder	<u>118,639</u>	<u>118,639</u>	<u>115,446</u>	<u>3,193</u>
Bureau of Inspection:				
Contractual Services	60,000	67,149	67,149	0
Total Bureau of Inspection	<u>60,000</u>	<u>67,149</u>	<u>67,149</u>	<u>0</u>
Building Regulations and Zoning:				
Personal Services	39,874	41,651	41,230	421
Materials and Supplies	1,500	229	229	0
Contractual Services	3,200	2,695	2,650	45
Total Building Regulations and Zoning	<u>44,574</u>	<u>44,575</u>	<u>44,109</u>	<u>466</u>
Buildings and Grounds:				
Personal Services	183,000	183,100	170,176	12,924
Materials and Supplies	17,176	17,176	14,091	3,085
Contractual Services	455,432	482,081	445,964	36,117
Capital Outlay	55,000	45,000	19,329	25,671
Total Buildings and Grounds	<u>710,608</u>	<u>727,357</u>	<u>649,560</u>	<u>77,797</u>
Clerk of Courts:				
Personal Services	129,053	129,053	122,101	6,952
Materials and Supplies	9,500	9,500	4,907	4,593
Contractual Services	670	670	294	376
Total Clerk of Courts	<u>139,223</u>	<u>139,223</u>	<u>127,302</u>	<u>11,921</u>
Common Pleas Court:				
Personal Services	189,607	189,607	186,033	3,574
Materials and Supplies	6,164	6,164	4,092	2,072
Contractual Services	126,291	130,579	108,037	22,542
Total Common Pleas Court	<u>322,062</u>	<u>326,350</u>	<u>298,162</u>	<u>28,188</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Court of Appeals:				
Personal Services	34,500	34,500	34,008	492
Contractual Services	16,100	18,500	15,585	2,915
Total Court of Appeals	50,600	53,000	49,593	3,407
County Court:				
Personal Services	254,140	250,240	249,976	264
Materials and Supplies	12,154	13,366	12,879	487
Contractual Services	29,789	32,792	31,536	1,256
Total County Court	296,083	296,398	294,391	2,007
Juvenile and Domestic Relations Court:				
Personal Services	41,598	43,598	30,941	12,657
Materials and Supplies	4,100	4,100	3,925	175
Contractual Services	223,637	223,316	205,170	18,146
Total Juvenile and Domestic Relations Court	269,335	271,014	240,036	30,978
Probate Court:				
Personal Services	56,165	56,165	54,237	1,928
Materials and Supplies	5,000	5,000	3,926	1,074
Contractual Services	6,100	6,100	909	5,191
Total Probate Court	67,265	67,265	59,072	8,193
Law Library:				
Personal Services	7,900	8,172	8,172	0
Contractual Services	118	0	0	0
Total Law Library	8,018	8,172	8,172	0
Microfilming:				
Personal Services	20,202	20,202	20,202	0
Materials and Supplies	9,800	9,300	1,651	7,649
Contractual Services	4,200	4,200	2,428	1,772
Capital Outlay	1,000	1,500	635	865
Total Microfilming	35,202	35,202	24,916	10,286
Insurance/Pension/Taxes:				
Personal Services	1,689,000	1,783,164	1,776,039	7,125
Contractual Services	220,000	197,431	193,615	3,816
Total Insurance/Pension/Taxes	1,909,000	1,980,595	1,969,654	10,941

(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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
General Administration:				
Personal Services	45,503	44,103	23,226	20,877
Materials and Supplies	2,040	2,040	992	1,048
Contractual Services	473,420	331,024	288,750	42,274
Capital Outlay	9,000	8,400	1,922	6,478
Total General Administration	<u>529,963</u>	<u>385,567</u>	<u>314,890</u>	<u>70,677</u>
Total General Government	<u>5,993,975</u>	<u>5,956,109</u>	<u>5,598,561</u>	<u>357,548</u>
Total Expenditures	<u>10,778,078</u>	<u>10,739,112</u>	<u>9,708,436</u>	<u>1,030,676</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(398,909)	(359,943)	693,032	1,052,975
Other Financing Sources (Uses):				
Other Financing Sources	324,030	226,647	329,113	102,466
Sale of Capital Assets	0	0	786	786
Transfers In	52,200	52,200	101,241	49,041
Transfers Out	<u>(1,490,580)</u>	<u>(1,490,580)</u>	<u>(1,055,080)</u>	<u>435,500</u>
Total Other Financing Sources (Uses)	<u>(1,114,350)</u>	<u>(1,211,733)</u>	<u>(623,940)</u>	<u>587,793</u>
Net Change in Fund Balances	(1,513,259)	(1,571,676)	69,092	1,640,768
Fund Balance at Beginning of Year	1,448,284	1,448,284	1,448,284	0
Prior Year Encumbrances	<u>64,075</u>	<u>64,075</u>	<u>64,075</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (900)</u>	<u>\$ (59,317)</u>	<u>\$ 1,581,451</u>	<u>\$ 1,640,768</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 3,667,000	\$ 3,667,000	\$ 3,860,812	\$ 193,812
Investment Earnings	179,500	179,500	99,873	(79,627)
All Other Revenues	82,500	82,500	43,756	(38,744)
Total Revenues	<u>3,929,000</u>	<u>3,929,000</u>	<u>4,004,441</u>	<u>75,441</u>
Expenditures:				
Public Works:				
Personal Services	1,875,665	1,888,681	1,517,547	371,134
Materials and Supplies	869,157	890,464	867,102	23,362
Contractual Services	1,802,002	1,806,940	1,416,442	390,498
Capital Outlay	277,000	278,570	148,652	129,918
Total Expenditures	<u>4,823,824</u>	<u>4,864,655</u>	<u>3,949,743</u>	<u>914,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(894,824)	(935,655)	54,698	990,353
Other Financing Sources (Uses):				
Other Financing Sources	125,000	125,000	174,628	49,628
Other Financing Uses	(6,000)	(6,000)	(496)	5,504
Transfers In	0	0	40,831	40,831
Total Other Financing Sources (Uses)	<u>119,000</u>	<u>119,000</u>	<u>214,963</u>	<u>95,963</u>
Net Change in Fund Balances	(775,824)	(816,655)	269,661	1,086,316
Fund Balance at Beginning of Year	4,069,811	4,069,811	4,069,811	0
Prior Year Encumbrances	3,359	3,359	3,359	0
Fund Balance at End of Year	<u>\$ 3,297,346</u>	<u>\$ 3,256,515</u>	<u>\$ 4,342,831</u>	<u>\$ 1,086,316</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, 2003**

	COUNTY MRDD FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Taxes	\$ 2,316,900	\$ 2,316,900	\$ 2,581,962	\$ 265,062
Intergovernmental Revenues	1,272,130	1,272,130	1,400,430	128,300
Charges for Services	22,300	22,300	21,821	(479)
All Other Revenues	150,000	150,000	63,067	(86,933)
Total Revenues	<u>3,761,330</u>	<u>3,761,330</u>	<u>4,067,280</u>	<u>305,950</u>
Expenditures:				
Human Services:				
Personal Services	3,373,279	3,372,279	3,170,676	201,603
Materials and Supplies	31,748	179,342	157,447	21,895
Contractual Services	921,921	768,327	565,529	202,798
Capital Outlay	26,000	31,000	12,893	18,107
Total Expenditures	<u>4,352,948</u>	<u>4,350,948</u>	<u>3,906,545</u>	<u>444,403</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(591,618)	(589,618)	160,735	750,353
Other Financing Sources (Uses):				
Other Financing Sources	60,900	60,900	38,085	(22,815)
Other Financing Uses	0	(2,000)	(1,087)	913
Transfers Out	0	(80,000)	(80,000)	0
Total Other Financing Sources (Uses)	<u>60,900</u>	<u>(21,100)</u>	<u>(43,002)</u>	<u>(21,902)</u>
Net Change in Fund Balances	(530,718)	(610,718)	117,733	728,451
Fund Balance at Beginning of Year	608,035	608,035	608,035	0
Prior Year Encumbrances	45,739	45,739	45,739	0
Fund Balance at End of Year	<u>\$ 123,056</u>	<u>\$ 43,056</u>	<u>\$ 771,507</u>	<u>\$ 728,451</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 2,827,879	\$ 2,827,879	\$ 2,890,661	\$ 62,782
Total Revenues	<u>2,827,879</u>	<u>2,827,879</u>	<u>2,890,661</u>	<u>62,782</u>
Expenditures:				
Human Services:				
Personal Services	2,398,726	2,429,937	2,407,189	22,748
Materials and Supplies	27,500	27,500	21,953	5,547
Contractual Services	2,033,200	2,001,989	1,748,094	253,895
Capital Outlay	5,000	5,000	58	4,942
Total Expenditures	<u>4,464,426</u>	<u>4,464,426</u>	<u>4,177,294</u>	<u>287,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,636,547)	(1,636,547)	(1,286,633)	349,914
Other Financing Sources (Uses):				
Other Financing Sources	1,270,507	1,270,507	1,103,002	(167,505)
Transfers In	164,500	164,500	98,403	(66,097)
Total Other Financing Sources (Uses)	<u>1,435,007</u>	<u>1,435,007</u>	<u>1,201,405</u>	<u>(233,602)</u>
Net Change in Fund Balances	(201,540)	(201,540)	(85,228)	116,312
Fund Balance at Beginning of Year	<u>214,560</u>	<u>214,560</u>	<u>214,560</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13,020</u>	<u>\$ 13,020</u>	<u>\$ 129,332</u>	<u>\$ 116,312</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u>144,271</u>	<u>144,271</u>	<u>96,543</u>	<u>47,728</u>
Total Expenditures	<u>144,271</u>	<u>144,271</u>	<u>96,543</u>	<u>47,728</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,271)	(144,271)	(96,543)	47,728
Fund Balance at Beginning of Year	43,865	43,865	43,865	0
Prior Year Encumbrances	<u>100,406</u>	<u>100,406</u>	<u>100,406</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 47,728</u>	<u>\$ 47,728</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 350,000	\$ 350,000	\$ 368,861	\$ 18,861
Total Revenues	<u>350,000</u>	<u>350,000</u>	<u>368,861</u>	<u>18,861</u>
Expenditures:				
General Government:				
Personal Services	150,400	150,400	131,844	18,556
Materials and Supplies	6,650	6,650	1,298	5,352
Contractual Services	<u>943,259</u>	<u>943,259</u>	<u>809,113</u>	<u>134,146</u>
Total Expenditures	<u>1,100,309</u>	<u>1,100,309</u>	<u>942,255</u>	<u>158,054</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(750,309)	(750,309)	(573,394)	176,915
Other Financing Sources (Uses):				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>73</u>	<u>73</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>73</u>	<u>73</u>
Net Change in Fund Balances	(750,309)	(750,309)	(573,321)	176,988
Fund Balance at Beginning of Year	602,458	602,458	602,458	0
Prior Year Encumbrances	<u>493,259</u>	<u>493,259</u>	<u>493,259</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 345,408</u>	<u>\$ 345,408</u>	<u>\$ 522,396</u>	<u>\$ 176,988</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 36,000	\$ 36,000	\$ 39,350	\$ 3,350
Total Revenues	<u>36,000</u>	<u>36,000</u>	<u>39,350</u>	<u>3,350</u>
Expenditures:				
General Government:				
Personal Services	54,250	54,250	28,129	26,121
Materials and Supplies	1,000	1,000	350	650
Contractual Services	69,076	69,076	11,249	57,827
Capital Outlay	17,000	17,000	324	16,676
Total Expenditures	<u>141,326</u>	<u>141,326</u>	<u>40,052</u>	<u>101,274</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,326)	(105,326)	(702)	104,624
Other Financing Sources (Uses):				
Other Financing Sources	0	0	1,787	1,787
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>1,787</u>	<u>1,787</u>
Net Change in Fund Balances	(105,326)	(105,326)	1,085	106,411
Fund Balance at Beginning of Year	185,667	186,205	186,205	0
Prior Year Encumbrances	1,076	538	538	0
Fund Balance at End of Year	<u>\$ 81,417</u>	<u>\$ 81,417</u>	<u>\$ 187,828</u>	<u>\$ 106,411</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 651,157	\$ 651,157	\$ 624,537	\$ (26,620)
Total Revenues	<u>651,157</u>	<u>651,157</u>	<u>624,537</u>	<u>(26,620)</u>
Expenditures:				
General Government:				
Contractual Services	<u>561,300</u>	<u>561,300</u>	<u>132,652</u>	<u>428,648</u>
Total Expenditures	<u>561,300</u>	<u>561,300</u>	<u>132,652</u>	<u>428,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	89,857	89,857	491,885	402,028
Other Financing Sources (Uses):				
Transfers In	0	0	1,922	1,922
Transfers Out	<u>(399,334)</u>	<u>(399,334)</u>	<u>(392,054)</u>	<u>7,280</u>
Total Other Financing Sources (Uses)	<u>(399,334)</u>	<u>(399,334)</u>	<u>(390,132)</u>	<u>9,202</u>
Net Change in Fund Balances	(309,477)	(309,477)	101,753	411,230
Fund Balance at Beginning of Year	305,478	305,478	305,478	0
Prior Year Encumbrances	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 411,231</u>	<u>\$ 411,230</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, 2003**

RECORDER SUPPLEMENT EQUIPMENT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 58,000	\$ 68,941	\$ 72,677	\$ 3,736
Total Revenues	<u>58,000</u>	<u>68,941</u>	<u>72,677</u>	<u>3,736</u>
Expenditures:				
General Government:				
Contractual Services	<u>62,000</u>	<u>72,941</u>	<u>71,943</u>	<u>998</u>
Total Expenditures	<u>62,000</u>	<u>72,941</u>	<u>71,943</u>	<u>998</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	734	4,734
Fund Balance at Beginning of Year	<u>7,602</u>	<u>7,602</u>	<u>7,602</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,602</u>	<u>\$ 3,602</u>	<u>\$ 8,336</u>	<u>\$ 4,734</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 15,000	\$ 15,000	\$ 16,896	\$ 1,896
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>16,896</u>	<u>1,896</u>
Expenditures:				
General Government:				
Contractual Services	5,000	5,000	0	5,000
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>11,293</u>	<u>3,707</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>11,293</u>	<u>8,707</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	5,603	10,603
Fund Balance at Beginning of Year	<u>18,101</u>	<u>18,101</u>	<u>18,101</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 13,101</u>	<u>\$ 13,101</u>	<u>\$ 23,704</u>	<u>\$ 10,603</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,986</u>	<u>\$ 5,986</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 22,000	\$ 22,000	\$ 14,035	\$ (7,965)
All Other Revenues	0	0	10,840	10,840
Total Revenues	<u>22,000</u>	<u>22,000</u>	<u>24,875</u>	<u>2,875</u>
Expenditures:				
Public Safety:				
Contractual Services	<u>60,700</u>	<u>60,700</u>	<u>6,625</u>	<u>54,075</u>
Total Expenditures	<u>60,700</u>	<u>60,700</u>	<u>6,625</u>	<u>54,075</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,700)	(38,700)	18,250	56,950
Fund Balance at Beginning of Year	80,367	80,367	80,367	0
Prior Year Encumbrances	700	700	700	0
Fund Balance at End of Year	<u>\$ 42,367</u>	<u>\$ 42,367</u>	<u>\$ 99,317</u>	<u>\$ 56,950</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 51,297	\$ 50,055	\$ 50,015	\$ (40)
Total Revenues	<u>51,297</u>	<u>50,055</u>	<u>50,015</u>	<u>(40)</u>
Expenditures:				
Public Safety:				
Personal Services	49,247	49,247	39,568	9,679
Materials and Supplies	3,372	3,372	3,349	23
Contractual Services	31,152	23,182	3,383	19,799
Capital Outlay	1,000	1,000	50	950
Total Expenditures	<u>84,771</u>	<u>76,801</u>	<u>46,350</u>	<u>30,451</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,474)	(26,746)	3,665	30,411
Other Financing Sources (Uses):				
Other Financing Sources	6,798	0	40	40
Total Other Financing Sources (Uses)	<u>6,798</u>	<u>0</u>	<u>40</u>	<u>40</u>
Net Change in Fund Balances	(26,676)	(26,746)	3,705	30,451
Fund Balance at Beginning of Year	26,696	26,696	26,696	0
Prior Year Encumbrances	50	50	50	0
Fund Balance at End of Year	<u>\$ 70</u>	<u>\$ 0</u>	<u>\$ 30,451</u>	<u>\$ 30,451</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 56,600	\$ 53,415	\$ 53,340	\$ (75)
All Other Revenues	0	0	47	47
Total Revenues	<u>56,600</u>	<u>53,415</u>	<u>53,387</u>	<u>(28)</u>
Expenditures:				
General Government:				
Personal Services	34,756	34,816	34,309	507
Materials and Supplies	7,406	5,895	5,481	414
Contractual Services	<u>27,875</u>	<u>27,233</u>	<u>27,154</u>	<u>79</u>
Total Expenditures	<u>70,037</u>	<u>67,944</u>	<u>66,944</u>	<u>1,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,437)	(14,529)	(13,557)	972
Other Financing Sources (Uses):				
Other Financing Sources	0	0	28	28
Transfers In	<u>13,437</u>	<u>13,437</u>	<u>13,437</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>13,437</u>	<u>13,437</u>	<u>13,465</u>	<u>28</u>
Net Change in Fund Balances	0	(1,092)	(92)	1,000
Fund Balance at Beginning of Year	692	692	692	0
Prior Year Encumbrances	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,092</u>	<u>\$ 0</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,225</u>	<u>\$ 5,225</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, 2003**

JUVENILE INDIGENT DRUG AND ALCOHOL TREATMENT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 50	\$ 0	\$ 0	\$ 0
Total Revenues	<u>50</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
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	(50)	(100)	0	100
Fund Balance at Beginning of Year	<u>163</u>	<u>163</u>	<u>163</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 113</u>	<u>\$ 63</u>	<u>\$ 163</u>	<u>\$ 100</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 31,000	\$ 31,000	\$ 23,129	\$ (7,871)
All Other Revenues	<u>57,520</u>	<u>17,072</u>	<u>24,880</u>	<u>7,808</u>
Total Revenues	<u>88,520</u>	<u>48,072</u>	<u>48,009</u>	<u>(63)</u>
Expenditures:				
Human Services:				
Personal Services	72,917	64,430	61,643	2,787
Materials and Supplies	0	2,000	574	1,426
Contractual Services	<u>17,600</u>	<u>9,416</u>	<u>4,706</u>	<u>4,710</u>
Total Expenditures	<u>90,517</u>	<u>75,846</u>	<u>66,923</u>	<u>8,923</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,997)	(27,774)	(18,914)	8,860
Other Financing Sources (Uses):				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>63</u>	<u>63</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>63</u>	<u>63</u>
Net Change in Fund Balances	(1,997)	(27,774)	(18,851)	8,923
Fund Balance at Beginning of Year	<u>27,774</u>	<u>27,774</u>	<u>27,774</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25,777</u>	<u>\$ 0</u>	<u>\$ 8,923</u>	<u>\$ 8,923</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 128,924	\$ 128,924	\$ 109,636	\$ (19,288)
Charges for Services	11,600	11,600	33,060	21,460
All Other Revenues	39,987	39,987	4,192	(35,795)
Total Revenues	<u>180,511</u>	<u>180,511</u>	<u>146,888</u>	<u>(33,623)</u>
Expenditures:				
Human Services:				
Personal Services	305,216	305,216	278,076	27,140
Materials and Supplies	29,128	29,128	24,509	4,619
Contractual Services	13,000	13,000	9,503	3,497
Capital Outlay	970	970	119	851
Total Expenditures	<u>348,314</u>	<u>348,314</u>	<u>312,207</u>	<u>36,107</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(167,803)	(167,803)	(165,319)	2,484
Other Financing Sources (Uses):				
Other Financing Sources	0	0	255	255
Other Financing Uses	(3,000)	(3,000)	(2,604)	396
Transfers In	180,000	180,000	180,000	0
Total Other Financing Sources (Uses)	<u>177,000</u>	<u>177,000</u>	<u>177,651</u>	<u>651</u>
Net Change in Fund Balances	9,197	9,197	12,332	3,135
Fund Balance at Beginning of Year	23,045	23,045	23,045	0
Prior Year Encumbrances	1,628	1,628	1,628	0
Fund Balance at End of Year	<u>\$ 33,870</u>	<u>\$ 33,870</u>	<u>\$ 37,005</u>	<u>\$ 3,135</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 4,200	\$ 4,200	\$ 4,779	\$ 579
Total Revenues	<u>4,200</u>	<u>4,200</u>	<u>4,779</u>	<u>579</u>
Expenditures:				
General Government:				
Contractual Services	<u>15,000</u>	<u>15,000</u>	<u>13,681</u>	<u>1,319</u>
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>13,681</u>	<u>1,319</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,800)	(10,800)	(8,902)	1,898
Fund Balance at Beginning of Year	<u>11,344</u>	<u>11,344</u>	<u>11,344</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 544</u>	<u>\$ 544</u>	<u>\$ 2,442</u>	<u>\$ 1,898</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, 2003****FELONY DELINQUENT CARE AND CUSTODY FUND**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 180,000	\$ 106,219	\$ 100,791	\$ (5,428)
All Other Revenues	0	0	5,400	5,400
Total Revenues	<u>180,000</u>	<u>106,219</u>	<u>106,191</u>	<u>(28)</u>
Expenditures:				
Public Safety:				
Personal Services	50,676	50,676	37,030	13,646
Materials and Supplies	16,700	16,700	851	15,849
Contractual Services	310,097	246,949	159,370	87,579
Capital Outlay	12,000	12,000	4,887	7,113
Total Expenditures	<u>389,473</u>	<u>326,325</u>	<u>202,138</u>	<u>124,187</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(209,473)	(220,106)	(95,947)	124,159
Other Financing Sources (Uses):				
Other Financing Sources	0	0	28	28
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>28</u>	<u>28</u>
Net Change in Fund Balances	(209,473)	(220,106)	(95,919)	124,187
Fund Balance at Beginning of Year	201,909	201,909	201,909	0
Prior Year Encumbrances	18,197	18,197	18,197	0
Fund Balance at End of Year	<u>\$ 10,633</u>	<u>\$ 0</u>	<u>\$ 124,187</u>	<u>\$ 124,187</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 2,700	\$ 2,700	\$ 3,093	\$ 393
Total Revenues	<u>2,700</u>	<u>2,700</u>	<u>3,093</u>	<u>393</u>
Expenditures:				
General Government:				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>19,260</u>	<u>740</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>19,260</u>	<u>740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,300)	(17,300)	(16,167)	1,133
Fund Balance at Beginning of Year	<u>25,233</u>	<u>25,233</u>	<u>25,233</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,933</u>	<u>\$ 7,933</u>	<u>\$ 9,066</u>	<u>\$ 1,133</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 13,000	\$ 13,000	\$ 16,140	\$ 3,140
Total Revenues	<u>13,000</u>	<u>13,000</u>	<u>16,140</u>	<u>3,140</u>
Expenditures:				
General Government:				
Contractual Services	22,000	22,000	2,818	19,182
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>2,000</u>	<u>13,000</u>
Total Expenditures	<u>37,000</u>	<u>37,000</u>	<u>4,818</u>	<u>32,182</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,000)	(24,000)	11,322	35,322
Fund Balance at Beginning of Year	<u>63,730</u>	<u>63,730</u>	<u>63,730</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 39,730</u>	<u>\$ 39,730</u>	<u>\$ 75,052</u>	<u>\$ 35,322</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 150	\$ 150	\$ 173	\$ 23
All Other Revenues	0	0	300	300
Total Revenues	<u>150</u>	<u>150</u>	<u>473</u>	<u>323</u>
Expenditures:				
General Government:				
Contractual Services	746	746	628	118
Total Expenditures	<u>746</u>	<u>746</u>	<u>628</u>	<u>118</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(596)	(596)	(155)	441
Fund Balance at Beginning of Year	96	96	96	0
Prior Year Encumbrances	500	500	500	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 441</u>	<u>\$ 441</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, 2003***

CERTIFICATE OF TITLE ADMINISTRATION FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive Negative (Negative)
Revenues:				
Charges for Services	\$ 206,000	\$ 206,000	\$ 214,068	\$ 8,068
Total Revenues	<u>206,000</u>	<u>206,000</u>	<u>214,068</u>	<u>8,068</u>
Expenditures:				
General Government:				
Personal Services	125,550	125,550	119,607	5,943
Materials and Supplies	4,500	4,500	2,243	2,257
Contractual Services	143,903	143,903	23,787	120,116
Capital Outlay	5,000	5,000	400	4,600
Total Expenditures	<u>278,953</u>	<u>278,953</u>	<u>146,037</u>	<u>132,916</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(72,953)	(72,953)	68,031	140,984
Other Financing Sources (Uses):				
Other Financing Sources	0	0	109	109
Transfers Out	(130,000)	(130,000)	(100,000)	30,000
Total Other Financing Sources (Uses)	<u>(130,000)</u>	<u>(130,000)</u>	<u>(99,891)</u>	<u>30,109</u>
Net Change in Fund Balances	(202,953)	(202,953)	(31,860)	171,093
Fund Balance at Beginning of Year	217,773	217,773	217,773	0
Prior Year Encumbrances	150	150	150	0
Fund Balance at End of Year	<u>\$ 14,970</u>	<u>\$ 14,970</u>	<u>\$ 186,063</u>	<u>\$ 171,093</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 11,000	\$ 11,000	\$ 13,220	\$ 2,220
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>13,220</u>	<u>2,220</u>
Expenditures:				
General Government:				
Contractual Services	<u>42,000</u>	<u>42,000</u>	<u>21,403</u>	<u>20,597</u>
Total Expenditures	<u>42,000</u>	<u>42,000</u>	<u>21,403</u>	<u>20,597</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,000)	(31,000)	(8,183)	22,817
Fund Balance at Beginning of Year	<u>38,852</u>	<u>38,852</u>	<u>38,852</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,852</u>	<u>\$ 7,852</u>	<u>\$ 30,669</u>	<u>\$ 22,817</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 24,000	\$ 20,727	\$ 20,727	\$ 0
Total Revenues	<u>24,000</u>	<u>20,727</u>	<u>20,727</u>	<u>0</u>
Expenditures:				
General Government:				
Contractual Services	<u>79,352</u>	<u>76,080</u>	<u>12,573</u>	<u>63,507</u>
Total Expenditures	<u>79,352</u>	<u>76,080</u>	<u>12,573</u>	<u>63,507</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(55,352)	(55,353)	8,154	63,507
Fund Balance at Beginning of Year	<u>60,055</u>	<u>60,055</u>	<u>60,055</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,703</u>	<u>\$ 4,702</u>	<u>\$ 68,209</u>	<u>\$ 63,507</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 14,500	\$ 14,500	\$ 14,287	\$ (213)
Total Revenues	<u>14,500</u>	<u>14,500</u>	<u>14,287</u>	<u>(213)</u>
Expenditures:				
General Government:				
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>15,211</u>	<u>4,789</u>
Total Expenditures	<u>20,000</u>	<u>20,000</u>	<u>15,211</u>	<u>4,789</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,500)	(5,500)	(924)	4,576
Fund Balance at Beginning of Year	<u>7,892</u>	<u>7,892</u>	<u>7,892</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,392</u>	<u>\$ 2,392</u>	<u>\$ 6,968</u>	<u>\$ 4,576</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, 2003**

DITCH MAINTENANCE LABOR AND EQUIPMENT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 0	\$ 0	\$ 3,882	\$ 3,882
All Other Revenues	0	0	278	278
Total Revenues	<u>0</u>	<u>0</u>	<u>4,160</u>	<u>4,160</u>
Expenditures:				
Public Works:				
Personal Services	132,265	132,265	129,532	2,733
Materials and Supplies	30,300	30,300	27,380	2,920
Contractual Services	7,475	7,475	4,353	3,122
Capital Outlay	15,000	15,000	10,638	4,362
Total Expenditures	<u>185,040</u>	<u>185,040</u>	<u>171,903</u>	<u>13,137</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(185,040)	(185,040)	(167,743)	17,297
Other Financing Sources (Uses):				
Other Financing Sources	0	0	110	110
Transfers In	168,000	168,000	161,403	(6,597)
Total Other Financing Sources (Uses)	<u>168,000</u>	<u>168,000</u>	<u>161,513</u>	<u>(6,487)</u>
Net Change in Fund Balances	(17,040)	(17,040)	(6,230)	10,810
Fund Balance at Beginning of Year	<u>108,890</u>	<u>108,890</u>	<u>108,890</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 91,850</u>	<u>\$ 91,850</u>	<u>\$ 102,660</u>	<u>\$ 10,810</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Special Assessments	\$ 168,000	\$ 168,000	\$ 168,370	\$ 370
Total Revenues	<u>168,000</u>	<u>168,000</u>	<u>168,370</u>	<u>370</u>
Expenditures:				
Public Works:				
Contractual Services	65,438	65,438	526	64,912
Total Expenditures	<u>65,438</u>	<u>65,438</u>	<u>526</u>	<u>64,912</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	102,562	102,562	167,844	65,282
Other Financing Sources (Uses):				
Transfers Out	(168,000)	(168,000)	(161,403)	6,597
Total Other Financing Sources (Uses)	<u>(168,000)</u>	<u>(168,000)</u>	<u>(161,403)</u>	<u>6,597</u>
Net Change in Fund Balances	(65,438)	(65,438)	6,441	71,879
Fund Balance at Beginning of Year	65,438	65,438	65,438	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 71,879</u>	<u>\$ 71,879</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ 54,000	\$ 54,000	\$ 50,899	\$ (3,101)
Total Revenues	<u>54,000</u>	<u>54,000</u>	<u>50,899</u>	<u>(3,101)</u>
Expenditures:				
Public Works:				
Materials and Supplies	106,000	106,000	0	106,000
Contractual Services	<u>35,000</u>	<u>35,000</u>	<u>26,613</u>	<u>8,387</u>
Total Expenditures	<u>141,000</u>	<u>141,000</u>	<u>26,613</u>	<u>114,387</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,000)	(87,000)	24,286	111,286
Fund Balance at Beginning of Year	<u>214,698</u>	<u>214,698</u>	<u>214,698</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 127,698</u>	<u>\$ 127,698</u>	<u>\$ 238,984</u>	<u>\$ 111,286</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	TB CONTROL FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Health:				
Contractual Services	<u>3,346</u>	<u>3,346</u>	<u>0</u>	<u>3,346</u>
Total Expenditures	<u>3,346</u>	<u>3,346</u>	<u>0</u>	<u>3,346</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,346)	(3,346)	0	3,346
Fund Balance at Beginning of Year	<u>3,346</u>	<u>3,346</u>	<u>3,346</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND				
Revenues:				
Charges for Services	\$ 29,930	\$ 29,930	\$ 29,128	\$ (802)
Licenses and Permits	98,000	98,000	111,121	13,121
Fines and Forfeitures	4,000	4,000	5,790	1,790
All Other Revenues	1,100	1,100	1,483	383
Total Revenues	<u>133,030</u>	<u>133,030</u>	<u>147,522</u>	<u>14,492</u>
Expenditures:				
Health:				
Personal Services	96,978	100,394	97,841	2,553
Materials and Supplies	6,067	6,036	2,204	3,832
Contractual Services	24,247	32,778	23,616	9,162
Capital Outlay	29,833	17,917	9,226	8,691
Total Expenditures	<u>157,125</u>	<u>157,125</u>	<u>132,887</u>	<u>24,238</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,095)	(24,095)	14,635	38,730
Other Financing Sources (Uses):				
Other Financing Sources	0	0	77	77
Other Financing Uses	(2,000)	(2,000)	(250)	1,750
Total Other Financing Sources (Uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>(173)</u>	<u>1,827</u>
Net Change in Fund Balances	(26,095)	(26,095)	14,462	40,557
Fund Balance at Beginning of Year	31,184	31,184	31,184	0
Prior Year Encumbrances	1,297	1,297	1,297	0
Fund Balance at End of Year	<u>\$ 6,386</u>	<u>\$ 6,386</u>	<u>\$ 46,943</u>	<u>\$ 40,557</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, 2003**

	COUNTY HOME FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Charges for Services	\$ 520,000	\$ 520,000	\$ 590,743	\$ 70,743
All Other Revenues	500	500	1,346	846
Total Revenues	<u>520,500</u>	<u>520,500</u>	<u>592,089</u>	<u>71,589</u>
Expenditures:				
Human Services:				
Personal Services	680,487	585,635	573,811	11,824
Materials and Supplies	103,165	103,165	89,599	13,566
Contractual Services	178,353	179,553	152,383	27,170
Capital Outlay	4,000	8,000	6,039	1,961
Total Expenditures	<u>966,005</u>	<u>876,353</u>	<u>821,832</u>	<u>54,521</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(445,505)	(355,853)	(229,743)	126,110
Other Financing Sources (Uses):				
Other Financing Sources	0	0	515	515
Transfers In	369,987	257,098	184,993	(72,105)
Total Other Financing Sources (Uses)	<u>369,987</u>	<u>257,098</u>	<u>185,508</u>	<u>(71,590)</u>
Net Change in Fund Balances	(75,518)	(98,755)	(44,235)	54,520
Fund Balance at Beginning of Year	87,737	87,737	87,737	0
Prior Year Encumbrances	11,018	11,018	11,018	0
Fund Balance at End of Year	<u>\$ 23,237</u>	<u>\$ 0</u>	<u>\$ 54,520</u>	<u>\$ 54,520</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
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
Other Financing Sources (Uses):				
Advances Out	<u>(475,000)</u>	<u>(475,000)</u>	<u>0</u>	<u>475,000</u>
Total Other Financing Sources (Uses)	<u>(475,000)</u>	<u>(475,000)</u>	<u>0</u>	<u>475,000</u>
Net Change in Fund Balances	(475,000)	(475,000)	0	475,000
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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 475,000</u>	<u>\$ 475,000</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 844,619	\$ 449,812	\$ 731,222	\$ 281,410
Total Revenues	<u>844,619</u>	<u>449,812</u>	<u>731,222</u>	<u>281,410</u>
Expenditures:				
Human Services:				
Contractual Services	<u>1,521,674</u>	<u>1,764,003</u>	<u>1,314,023</u>	<u>449,980</u>
Total Expenditures	<u>1,521,674</u>	<u>1,764,003</u>	<u>1,314,023</u>	<u>449,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(677,055)	(1,314,191)	(582,801)	731,390
Other Financing Sources (Uses):				
Other Financing Sources	219,000	219,000	72,192	(146,808)
Transfers In	<u>760,000</u>	<u>577,995</u>	<u>443,392</u>	<u>(134,603)</u>
Total Other Financing Sources (Uses)	<u>979,000</u>	<u>796,995</u>	<u>515,584</u>	<u>(281,411)</u>
Net Change in Fund Balances	301,945	(517,196)	(67,217)	449,979
Fund Balance at Beginning of Year	204,891	204,891	204,891	0
Prior Year Encumbrances	<u>10,360</u>	<u>10,360</u>	<u>10,360</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 517,196</u>	<u>\$ (301,945)</u>	<u>\$ 148,034</u>	<u>\$ 449,979</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 505,087	\$ 505,087	\$ 530,878	\$ 25,791
Charges for Services	94,198	94,198	116,687	22,489
All Other Revenues	<u>33,978</u>	<u>33,978</u>	<u>124,538</u>	<u>90,560</u>
Total Revenues	<u>633,263</u>	<u>633,263</u>	<u>772,103</u>	<u>138,840</u>
Expenditures:				
Human Services:				
Personal Services	483,986	483,986	386,862	97,124
Materials and Supplies	1,000	1,000	86	914
Contractual Services	440,921	440,921	371,435	69,486
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Expenditures	<u>930,907</u>	<u>930,907</u>	<u>758,383</u>	<u>172,524</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(297,644)	(297,644)	13,720	311,364
Other Financing Sources (Uses):				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>461</u>	<u>461</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>461</u>	<u>461</u>
Net Change in Fund Balances	(297,644)	(297,644)	14,181	311,825
Fund Balance at Beginning of Year	<u>299,259</u>	<u>299,259</u>	<u>299,259</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,615</u>	<u>\$ 1,615</u>	<u>\$ 313,440</u>	<u>\$ 311,825</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Personal Services	3,361	18,664	18,663	1
Contractual Services	<u>7,932</u>	<u>7,932</u>	<u>7,932</u>	<u>0</u>
Total Expenditures	<u>11,293</u>	<u>26,596</u>	<u>26,595</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,293)	(26,596)	(26,595)	1
Other Financing Sources (Uses):				
Transfers Out	<u>(15,327)</u>	<u>(24)</u>	<u>(24)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(15,327)</u>	<u>(24)</u>	<u>(24)</u>	<u>0</u>
Net Change in Fund Balances	(26,620)	(26,620)	(26,619)	1
Fund Balance at Beginning of Year	18,687	18,687	18,687	0
Prior Year Encumbrances	<u>7,932</u>	<u>7,932</u>	<u>7,932</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ 1</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Public Safety:				
Personal Services	<u>31,457</u>	<u>31,457</u>	<u>31,457</u>	<u>0</u>
Total Expenditures	<u>31,457</u>	<u>31,457</u>	<u>31,457</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,457)	(31,457)	(31,457)	0
Other Financing Sources (Uses):				
Transfers Out	<u>(64)</u>	<u>(64)</u>	<u>(64)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(64)</u>	<u>(64)</u>	<u>(64)</u>	<u>0</u>
Net Change in Fund Balances	(31,521)	(31,521)	(31,521)	0
Fund Balance at Beginning of Year	<u>31,521</u>	<u>31,521</u>	<u>31,521</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

**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, 2003**

MICROENTERPRISE BUSINESS DEVELOPMENT GRANT FUND

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 500	\$ 500	\$ 409	\$ (91)
All Other Revenues	<u>6,500</u>	<u>7,152</u>	<u>7,243</u>	<u>91</u>
Total Revenues	<u>7,000</u>	<u>7,652</u>	<u>7,652</u>	<u>0</u>
Expenditures:				
Community and Economic Development:				
Contractual Services	<u>24,553</u>	<u>24,553</u>	<u>4,305</u>	<u>20,248</u>
Total Expenditures	<u>24,553</u>	<u>24,553</u>	<u>4,305</u>	<u>20,248</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,553)	(16,901)	3,347	20,248
Fund Balance at Beginning of Year	<u>17,553</u>	<u>17,553</u>	<u>17,553</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 652</u>	<u>\$ 20,900</u>	<u>\$ 20,248</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 605,107	\$ 248,384	\$ 248,384	\$ 0
Investment Earnings	1,524	1,524	1,152	(372)
All Other Revenues	<u>49,356</u>	<u>50,510</u>	<u>50,882</u>	<u>372</u>
Total Revenues	<u>655,987</u>	<u>300,418</u>	<u>300,418</u>	<u>0</u>
Expenditures:				
Community and Economic Development:				
Contractual Services	<u>714,913</u>	<u>358,190</u>	<u>239,318</u>	<u>118,872</u>
Total Expenditures	<u>714,913</u>	<u>358,190</u>	<u>239,318</u>	<u>118,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,926)	(57,772)	61,100	118,872
Fund Balance at Beginning of Year	<u>58,927</u>	<u>58,927</u>	<u>58,927</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1,155</u>	<u>\$ 120,027</u>	<u>\$ 118,872</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 550,000	\$ 33,000	\$ 33,000	\$ 0
Investment Earnings	0	157	157	0
All Other Revenues	0	6,589	6,589	0
Total Revenues	<u>550,000</u>	<u>39,746</u>	<u>39,746</u>	<u>0</u>
Expenditures:				
Community and Economic Development:				
Contractual Services	454,799	34,636	6,150	28,486
Capital Outlay	102,000	11,753	1,538	10,215
Total Expenditures	<u>556,799</u>	<u>46,389</u>	<u>7,688</u>	<u>38,701</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(6,799)	(6,643)	32,058	38,701
Fund Balance at Beginning of Year	6,799	6,799	6,799	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 156</u>	<u>\$ 38,857</u>	<u>\$ 38,701</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 0	\$ 1,083	\$ 1,083	\$ 0
Total Revenues	<u>0</u>	<u>1,083</u>	<u>1,083</u>	<u>0</u>
Expenditures:				
Community and Economic Development:				
Contractual Services	<u>48,839</u>	<u>48,839</u>	<u>74</u>	<u>48,765</u>
Total Expenditures	<u>48,839</u>	<u>48,839</u>	<u>74</u>	<u>48,765</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,839)	(47,756)	1,009	48,765
Fund Balance at Beginning of Year	<u>48,839</u>	<u>48,839</u>	<u>48,839</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,083</u>	<u>\$ 49,848</u>	<u>\$ 48,765</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 73,000	\$ 63,912	\$ 63,880	\$ (32)
Total Revenues	<u>73,000</u>	<u>63,912</u>	<u>63,880</u>	<u>(32)</u>
Expenditures:				
General Government:				
Personal Services	22,440	22,440	20,239	2,201
Contractual Services	10,000	10,000	2,283	7,717
Capital Outlay	<u>236,560</u>	<u>227,472</u>	<u>12,380</u>	<u>215,092</u>
Total Expenditures	<u>269,000</u>	<u>259,912</u>	<u>34,902</u>	<u>225,010</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,000)	(196,000)	28,978	224,978
Other Financing Sources (Uses):				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>32</u>	<u>32</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>32</u>	<u>32</u>
Net Change in Fund Balances	(196,000)	(196,000)	29,010	225,010
Fund Balance at Beginning of Year	<u>208,123</u>	<u>208,123</u>	<u>208,123</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,123</u>	<u>\$ 12,123</u>	<u>\$ 237,133</u>	<u>\$ 225,010</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, 2003***

	COUNTY HOME RESIDENT FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Human Services:				
Contractual Services	<u>19,442</u>	<u>19,442</u>	<u>8,630</u>	<u>10,812</u>
Total Expenditures	<u>19,442</u>	<u>19,442</u>	<u>8,630</u>	<u>10,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,442)	(19,442)	(8,630)	10,812
Fund Balance at Beginning of Year	<u>19,442</u>	<u>19,442</u>	<u>19,442</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,812</u>	<u>\$ 10,812</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 0	\$ 15,000	\$ 8,068	\$ (6,932)
Total Revenues	<u>0</u>	<u>15,000</u>	<u>8,068</u>	<u>(6,932)</u>
Expenditures:				
General Government:				
Contractual Services	0	15,000	0	15,000
Total Expenditures	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>15,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	8,068	8,068
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>\$ 0</u>	<u>\$ 8,068</u>	<u>\$ 8,068</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 0	\$ 5,200	\$ 5,705	\$ 505
Total Revenues	<u>0</u>	<u>5,200</u>	<u>5,705</u>	<u>505</u>
Expenditures:				
Human Services:				
Contractual Services	<u>0</u>	<u>5,200</u>	<u>0</u>	<u>5,200</u>
Total Expenditures	<u>0</u>	<u>5,200</u>	<u>0</u>	<u>5,200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	5,705	5,705
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>\$ 0</u>	<u>\$ 5,705</u>	<u>\$ 5,705</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 0	\$ 8,800	\$ 8,890	\$ 90
Total Revenues	<u>0</u>	<u>8,800</u>	<u>8,890</u>	<u>90</u>
Expenditures:				
General Government:				
Contractual Services	0	8,800	0	8,800
Total Expenditures	<u>0</u>	<u>8,800</u>	<u>0</u>	<u>8,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	8,890	8,890
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>\$ 0</u>	<u>\$ 8,890</u>	<u>\$ 8,890</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 10,000	\$ 10,000	\$ 0
Total Revenues	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Expenditures:				
Human Services:				
Personal Services	0	4,972	4,967	5
Materials and Supplies	0	730	441	289
Contractual Services	0	3,499	0	3,499
Capital Outlay	0	800	785	15
Total Expenditures	<u>0</u>	<u>10,001</u>	<u>6,193</u>	<u>3,808</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(1)	3,807	3,808
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>\$ (1)</u>	<u>\$ 3,807</u>	<u>\$ 3,808</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, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 43,906	\$ 43,906	\$ 0
Total Revenues	<u>0</u>	<u>43,906</u>	<u>43,906</u>	<u>0</u>
Expenditures:				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	43,906	43,906	0
Other Financing Sources (Uses):				
Transfers Out	<u>0</u>	<u>(43,906)</u>	<u>(43,906)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(43,906)</u>	<u>(43,906)</u>	<u>0</u>
Net Change in Fund Balances	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 1,444	\$ 444
All Other Revenues	0	0	43,504	43,504
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>44,948</u>	<u>43,948</u>
Expenditures:				
Human Services:				
Contractual Services	<u>81,000</u>	<u>81,000</u>	<u>0</u>	<u>81,000</u>
Total Expenditures	<u>81,000</u>	<u>81,000</u>	<u>0</u>	<u>81,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,000)	(80,000)	44,948	124,948
Other Financing Sources (Uses):				
Transfers In	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Net Change in Fund Balances	0	0	124,948	124,948
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>\$ 0</u>	<u>\$ 124,948</u>	<u>\$ 124,948</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 9,044	\$ 9,044	\$ 0
Total Revenues	<u>0</u>	<u>9,044</u>	<u>9,044</u>	<u>0</u>
Expenditures:				
Capital Outlay	0	9,044	0	9,044
Total Expenditures	<u>0</u>	<u>9,044</u>	<u>0</u>	<u>9,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	9,044	9,044
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>\$ 0</u>	<u>\$ 9,044</u>	<u>\$ 9,044</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,352,447	1,385,000	1,385,000	0
Interest and Fiscal Charges	<u>32,553</u>	<u>34,855</u>	<u>34,069</u>	<u>786</u>
Total Expenditures	<u>1,385,000</u>	<u>1,419,855</u>	<u>1,419,069</u>	<u>786</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,385,000)	(1,419,855)	(1,419,069)	786
Other Financing Sources (Uses):				
General Obligation Notes Issued	1,000,000	1,000,000	1,285,000	285,000
Transfers In	<u>385,000</u>	<u>419,855</u>	<u>134,855</u>	<u>(285,000)</u>
Total Other Financing Sources (Uses)	<u>1,385,000</u>	<u>1,419,855</u>	<u>1,419,855</u>	<u>0</u>
Net Change in Fund Balances	0	0	786	786
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>\$ 0</u>	<u>\$ 786</u>	<u>\$ 786</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, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Debt Service:				
Principal Retirement	3,717,000	3,717,000	3,717,000	0
Interest and Fiscal Charges	<u>363,333</u>	<u>363,333</u>	<u>357,054</u>	<u>6,279</u>
Total Expenditures	<u>4,080,333</u>	<u>4,080,333</u>	<u>4,074,054</u>	<u>6,279</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,080,333)	(4,080,333)	(4,074,054)	6,279
Other Financing Sources (Uses):				
General Obligation Notes Issued	3,721,000	3,721,000	3,682,000	(39,000)
Transfers In	<u>359,333</u>	<u>359,333</u>	<u>392,054</u>	<u>32,721</u>
Total Other Financing Sources (Uses)	<u>4,080,333</u>	<u>4,080,333</u>	<u>4,074,054</u>	<u>(6,279)</u>
Net Change in Fund Balances	0	0	0	0
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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
All Other Revenues	\$ 0	\$ 0	\$ 3,345	\$ 3,345
Total Revenues	<u>0</u>	<u>0</u>	<u>3,345</u>	<u>3,345</u>
Expenditures:				
Debt Service:				
Principal Retirement	11,970	11,970	11,970	0
Interest and Fiscal Charges	<u>1,887</u>	<u>1,887</u>	<u>1,887</u>	<u>0</u>
Total Expenditures	<u>13,857</u>	<u>13,857</u>	<u>13,857</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,857)	(13,857)	(10,512)	3,345
Other Financing Sources (Uses):				
General Obligation Notes Issued	13,868	13,868	0	(13,868)
Transfers In	<u>0</u>	<u>0</u>	<u>10,512</u>	<u>10,512</u>
Total Other Financing Sources (Uses)	<u>13,868</u>	<u>13,868</u>	<u>10,512</u>	<u>(3,356)</u>
Net Change in Fund Balances	11	11	0	(11)
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>\$ 11</u>	<u>\$ 11</u>	<u>\$ 0</u>	<u>\$ (11)</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u>388,319</u>	<u>388,319</u>	<u>85,858</u>	<u>302,461</u>
Total Expenditures	<u>388,319</u>	<u>388,319</u>	<u>85,858</u>	<u>302,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(388,319)	(388,319)	(85,858)	302,461
Fund Balance at Beginning of Year	304,459	304,459	304,459	0
Prior Year Encumbrances	<u>83,860</u>	<u>83,860</u>	<u>83,860</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 302,461</u>	<u>\$ 302,461</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 19,000	\$ 19,000	\$ 28,305	\$ 9,305
Total Revenues	<u>19,000</u>	<u>19,000</u>	<u>28,305</u>	<u>9,305</u>
Expenditures:				
Capital Outlay	<u>34,000</u>	<u>34,000</u>	<u>11,229</u>	<u>22,771</u>
Total Expenditures	<u>34,000</u>	<u>34,000</u>	<u>11,229</u>	<u>22,771</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(15,000)	17,076	32,076
Fund Balance at Beginning of Year	<u>30,152</u>	<u>30,152</u>	<u>30,152</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,152</u>	<u>\$ 15,152</u>	<u>\$ 47,228</u>	<u>\$ 32,076</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for Services	\$ 0	\$ 6,600	\$ 6,925	\$ 325
Total Revenues	<u>0</u>	<u>6,600</u>	<u>6,925</u>	<u>325</u>
Expenditures:				
Capital Outlay	<u>0</u>	<u>6,600</u>	<u>0</u>	<u>6,600</u>
Total Expenditures	<u>0</u>	<u>6,600</u>	<u>0</u>	<u>6,600</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	0	0	6,925	6,925
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>\$ 0</u>	<u>\$ 6,925</u>	<u>\$ 6,925</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	DITCH FUND			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Revenues:				
Special Assessments	\$ 9,545	\$ 9,545	\$ 16,723	\$ 7,178
Total Revenues	<u>9,545</u>	<u>9,545</u>	<u>16,723</u>	<u>7,178</u>
Expenditures:				
Capital Outlay	<u>5,449</u>	<u>5,449</u>	<u>0</u>	<u>5,449</u>
Total Expenditures	<u>5,449</u>	<u>5,449</u>	<u>0</u>	<u>5,449</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,096	4,096	16,723	12,627
Other Financing Sources (Uses):				
Operating Transfers Out	<u>(10,512)</u>	<u>(10,512)</u>	<u>(10,512)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(10,512)</u>	<u>(10,512)</u>	<u>(10,512)</u>	<u>0</u>
Net Change in Fund Balances	(6,416)	(6,416)	6,211	12,627
Fund Balance at Beginning of Year	<u>10,869</u>	<u>10,869</u>	<u>10,869</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,453</u>	<u>\$ 4,453</u>	<u>\$ 17,080</u>	<u>\$ 12,627</u>

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u>433,706</u>	<u>433,706</u>	<u>136,555</u>	<u>297,151</u>
Total Expenditures	<u>433,706</u>	<u>433,706</u>	<u>136,555</u>	<u>297,151</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(433,706)	(433,706)	(136,555)	297,151
Fund Balance at Beginning of Year	<u>433,706</u>	<u>433,706</u>	<u>433,706</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 297,151</u>	<u>\$ 297,151</u>

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:				
Capital Outlay	<u> 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

Enterprise Funds

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

Sewer District #1 Fund

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

Stillwater Estates Fund

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

Solid Waste Fund

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

Adult Daycare Fund

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

DARKE COUNTY, OHIO

**Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2003**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Daycare	Totals
Assets:					
Current Assets:					
Cash and Cash Equivalents	\$ 19,375	\$ 1,847	\$ 481,076	\$ 32,084	\$ 534,382
Receivables:					
Accounts	0	0	2,677	2,167	4,844
Special Assessments	47,250	0	0	0	47,250
Inventory of Supplies at Cost	0	0	0	30	30
Total Current Assets	<u>66,625</u>	<u>1,847</u>	<u>483,753</u>	<u>34,281</u>	<u>586,506</u>
Noncurrent Assets:					
Restricted Assets:					
Machinery and Equipment	53,865	0	52,059	1,632	107,556
Accumulated Depreciation	(10,736)	0	(42,319)	(1,026)	(54,081)
Total Noncurrent Assets	<u>43,129</u>	<u>0</u>	<u>9,740</u>	<u>606</u>	<u>53,475</u>
Total Assets	<u>109,754</u>	<u>1,847</u>	<u>493,493</u>	<u>34,887</u>	<u>639,981</u>
Liabilities:					
Current Liabilities:					
Accounts Payable	894	508	0	0	1,402
Accrued Wages & Benefits	0	0	2,834	1,206	4,040
Intergovernmental Payable	0	0	1,594	752	2,346
Accrued Interest Payable	428	0	0	0	428
Total Current Liabilities	<u>1,322</u>	<u>508</u>	<u>4,428</u>	<u>1,958</u>	<u>8,216</u>
Noncurrent Liabilities					
Compensated Absences Payable	0	0	4,622	918	5,540
Special Assessment Bonds Payable	46,800	0	0	0	46,800
Total Noncurrent Liabilities	<u>46,800</u>	<u>0</u>	<u>4,622</u>	<u>918</u>	<u>52,340</u>
Total Liabilities	<u>48,122</u>	<u>508</u>	<u>9,050</u>	<u>2,876</u>	<u>60,556</u>
Net Assets:					
Invested in Capital Assets, net of debt	43,129	0	9,740	606	53,475
Unrestricted	18,503	1,339	474,703	31,405	525,950
Total Net Assets	<u>\$ 61,632</u>	<u>\$ 1,339</u>	<u>\$ 484,443</u>	<u>\$ 32,011</u>	<u>\$ 579,425</u>
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.			353		353
Net Assets of Business-type Activities			<u>\$ 484,796</u>		<u>\$ 579,778</u>

DARKE COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2003**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Daycare	Totals
Operating Revenues:					
Charges for Services	\$ 16,133	\$ 7,720	\$ 203,891	\$ 60,140	\$ 287,884
Other Operating Revenues	3,898	0	4,191	38	8,127
Total Operating Revenues	20,031	7,720	208,082	60,178	296,011
Operating Expenses:					
Personal Services	0	0	69,700	54,720	124,420
Contractual Services	19,822	4,629	116,266	9,944	150,661
Materials and Supplies	559	225	3,320	1,488	5,592
Depreciation	1,652	0	4,986	293	6,931
Other Operating Expenses	0	4,126	0	0	4,126
Total Operating Expenses	22,033	8,980	194,272	66,445	291,730
Operating Income (Loss)	(2,002)	(1,260)	13,810	(6,267)	4,281
Non-Operating Revenues (Expenses):					
Interest and Fiscal Charges	(2,065)	0	0	0	(2,065)
Loss on Disposal of Capital Assets	0	0	(155)	0	(155)
Other Nonoperating Revenue	0	0	0	17,683	17,683
Total Non-Operating Revenues (Expenses)	(2,065)	0	(155)	17,683	15,463
Change in Net Assets	(4,067)	(1,260)	13,655	11,416	19,744
Net Assets Beginning of Year	65,699	2,599	470,788	20,595	559,681
Net Assets End of Year	<u>\$ 61,632</u>	<u>\$ 1,339</u>	<u>\$ 484,443</u>	<u>\$ 32,011</u>	<u>\$ 579,425</u>
Change in Net Assets - Total Enterprise Funds			13,655		19,744
Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds.			2,371		2,371
Change in Net Assets - Business-type Activities			<u>\$ 16,026</u>		<u>\$ 22,115</u>

DARKE COUNTY, OHIO

**Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2003**

	Sewer District #1	Stillwater Estates	Solid Waste	Adult Day Care	Totals
<u>Cash Flows from Operating Activities:</u>					
Cash Received from Customers	\$31,281	\$7,720	\$243,741	\$75,694	\$358,436
Cash Payments for Goods and Services	(80,805)	(8,472)	(119,586)	(11,394)	(220,257)
Cash Payments to Employees	0	0	(70,245)	(54,313)	(124,558)
Net Cash Provided (Used) by Operating Activities	<u>(49,524)</u>	<u>(752)</u>	<u>53,910</u>	<u>9,987</u>	<u>13,621</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>					
Principal Paid on Special Assessment Bond	(11,700)	0	0	0	(11,700)
Interest Paid on All Debt	(2,106)	0	0	0	(2,106)
Net Cash Used for Capital and Related Financing Activities	<u>(13,806)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,806)</u>
<u>Cash Flows from Investing Activities:</u>					
Sale of Investments	82,445	0	425,824	0	508,269
Net Cash Provided by Investing Activities	<u>82,445</u>	<u>0</u>	<u>425,824</u>	<u>0</u>	<u>508,269</u>
Net Increase (Decrease) in Cash and Cash Equivalents	19,115	(752)	479,734	9,987	508,084
Cash and Cash Equivalents at Beginning of Year	260	2,599	1,342	22,097	26,298
Cash and Cash Equivalents at End of Year	<u>\$19,375</u>	<u>\$1,847</u>	<u>\$481,076</u>	<u>\$32,084</u>	<u>\$534,382</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>					
Operating Income (Loss)	(\$2,002)	(\$1,260)	\$13,810	(\$6,267)	\$4,281
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	1,652	0	4,986	293	6,931
Non-Operating Revenue	0	0	0	17,683	17,683
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	0	0	35,659	(2,167)	33,492
Decrease in Special Assessment Receivable	11,250	0	0	0	11,250
Decrease in Inventory	0	0	0	38	38
Increase (Decrease) in Accounts Payable	(60,424)	508	0	0	(59,916)
Increase in Accrued Wages and Benefits	0	0	124	1,206	1,330
Decrease in Intergovernmental Payables	0	0	(1,744)	(1,120)	(2,864)
Increase in Compensated Absences Payable	0	0	1,075	321	1,396
Total Adjustments	<u>(47,522)</u>	<u>508</u>	<u>40,100</u>	<u>16,254</u>	<u>9,340</u>
Net Cash Provided (Used) by Operating Activities	<u>(\$49,524)</u>	<u>(\$752)</u>	<u>\$53,910</u>	<u>\$9,987</u>	<u>\$13,621</u>

Fiduciary Funds

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

Agency Funds

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

Solid Waste Fund

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

Health/Help Me Grow Fund

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

Public Health Infrastructure Fund

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

Immunization Action Grant Fund

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

Swimming Pools Fund

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

Family and Children First Initiative Fund

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

Emergency Management Agency Fund

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

Special Emergency Planning Fund

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

Undivided General Tax Fund

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

Tangible Tax Fund

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

Undivided Mobile Home Tax Fund

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

Estimated Estate Tax Fund

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

(Continued)

Agency Funds

Cigarette License Fund

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

Library and Local Government Support Fund

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

Township Gas Tax Fund

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

Motor Vehicle License Fund

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

Darke County Visitors Bureau Fund

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

Law Library Fund

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

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.

Homeland Security Grant Fund

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

Fair Housing Trust Fund

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

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
Wellness Block Grant				
Assets:				
Cash and Cash Equivalents	\$25,000	\$52,578	(\$77,578)	\$0
Total Assets	<u>\$25,000</u>	<u>\$52,578</u>	<u>(\$77,578)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$25,000	\$52,578	(\$77,578)	\$0
Total Liabilities	<u>\$25,000</u>	<u>\$52,578</u>	<u>(\$77,578)</u>	<u>\$0</u>
Local Funds Family and Children First				
Assets:				
Cash and Cash Equivalents	\$134	\$57,831	\$0	\$57,965
Investments	42,576	0	(42,576)	0
Total Assets	<u>\$42,710</u>	<u>\$57,831</u>	<u>(\$42,576)</u>	<u>\$57,965</u>
Liabilities:				
Undistributed Monies	\$42,710	\$57,831	(\$42,576)	\$57,965
Total Liabilities	<u>\$42,710</u>	<u>\$57,831</u>	<u>(\$42,576)</u>	<u>\$57,965</u>
Park District				
Assets:				
Cash and Cash Equivalents	\$291	\$92,360	(\$45,050)	\$47,601
Investments	92,360	0	(92,360)	0
Receivables (net of allowance for doubtful accounts):				
Taxes	632,991	808,738	(632,991)	808,738
Total Assets	<u>\$725,642</u>	<u>\$901,098</u>	<u>(\$770,401)</u>	<u>\$856,339</u>
Liabilities:				
Intergovernmental Payables	\$632,991	\$901,098	(\$725,351)	\$808,738
Undistributed Monies	92,651	0	(45,050)	47,601
Total Liabilities	<u>\$725,642</u>	<u>\$901,098</u>	<u>(\$770,401)</u>	<u>\$856,339</u>
Park Special Projects				
Assets:				
Cash and Cash Equivalents	\$35,716	\$12,636	(\$17,436)	\$30,916
Total Assets	<u>\$35,716</u>	<u>\$12,636</u>	<u>(\$17,436)</u>	<u>\$30,916</u>
Liabilities:				
Undistributed Monies	\$35,716	\$12,636	(\$17,436)	\$30,916
Total Liabilities	<u>\$35,716</u>	<u>\$12,636</u>	<u>(\$17,436)</u>	<u>\$30,916</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Park District Replacement</u>				
Assets:				
Cash and Cash Equivalents	\$39,815	\$26,942	(\$23,655)	\$43,102
Total Assets	<u>\$39,815</u>	<u>\$26,942</u>	<u>(\$23,655)</u>	<u>\$43,102</u>
Liabilities:				
Undistributed Monies	\$39,815	\$26,942	(\$23,655)	\$43,102
Total Liabilities	<u>\$39,815</u>	<u>\$26,942</u>	<u>(\$23,655)</u>	<u>\$43,102</u>
 <u>Local Government Revenue Fund</u>				
Assets:				
Intergovernmental Receivable	\$1,662,085	\$1,990,113	(\$1,662,085)	\$1,990,113
Total Assets	<u>\$1,662,085</u>	<u>\$1,990,113</u>	<u>(\$1,662,085)</u>	<u>\$1,990,113</u>
Liabilities:				
Undistributed Monies	\$1,662,085	\$1,990,113	(\$1,662,085)	\$1,990,113
Total Liabilities	<u>\$1,662,085</u>	<u>\$1,990,113</u>	<u>(\$1,662,085)</u>	<u>\$1,990,113</u>
 <u>Soil Conservation District</u>				
Assets:				
Cash and Cash Equivalents	\$16,570	\$425,794	(\$423,881)	\$18,483
Total Assets	<u>\$16,570</u>	<u>\$425,794</u>	<u>(\$423,881)</u>	<u>\$18,483</u>
Liabilities:				
Undistributed Monies	\$16,570	\$425,794	(\$423,881)	\$18,483
Total Liabilities	<u>\$16,570</u>	<u>\$425,794</u>	<u>(\$423,881)</u>	<u>\$18,483</u>
 <u>Food Service</u>				
Assets:				
Cash and Cash Equivalents	\$36,111	\$116,934	(\$126,152)	\$26,893
Total Assets	<u>\$36,111</u>	<u>\$116,934</u>	<u>(\$126,152)</u>	<u>\$26,893</u>
Liabilities:				
Undistributed Monies	\$36,111	\$116,934	(\$126,152)	\$26,893
Total Liabilities	<u>\$36,111</u>	<u>\$116,934</u>	<u>(\$126,152)</u>	<u>\$26,893</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Health</u>				
Assets:				
Cash and Cash Equivalents	\$129	\$628,207	(\$552,263)	\$76,073
Investments	40,938	0	(40,938)	0
Total Assets	<u>\$41,067</u>	<u>\$628,207</u>	<u>(\$593,201)</u>	<u>\$76,073</u>
Liabilities:				
Undistributed Monies	\$41,067	\$628,207	(\$593,201)	\$76,073
Total Liabilities	<u>\$41,067</u>	<u>\$628,207</u>	<u>(\$593,201)</u>	<u>\$76,073</u>
<u>Trailer Court Camps</u>				
Assets:				
Cash and Cash Equivalents	\$9,693	\$8,622	(\$7,490)	\$10,825
Total Assets	<u>9,693</u>	<u>8,622</u>	<u>(7,490)</u>	<u>10,825</u>
Liabilities:				
Undistributed Monies	\$9,693	\$8,622	(\$7,490)	\$10,825
Total Liabilities	<u>\$9,693</u>	<u>\$8,622</u>	<u>(\$7,490)</u>	<u>\$10,825</u>
<u>Private Water Systems</u>				
Assets:				
Cash and Cash Equivalents	\$18,619	\$43,970	(\$37,267)	\$25,322
Total Assets	<u>\$18,619</u>	<u>\$43,970</u>	<u>(\$37,267)</u>	<u>\$25,322</u>
Liabilities:				
Undistributed Monies	\$18,619	\$43,970	(\$37,267)	\$25,322
Total Liabilities	<u>\$18,619</u>	<u>\$43,970</u>	<u>(\$37,267)</u>	<u>\$25,322</u>
<u>Solid Waste</u>				
Assets:				
Cash and Cash Equivalents	\$9,475	\$35,453	(\$30,007)	\$14,921
Total Assets	<u>\$9,475</u>	<u>\$35,453</u>	<u>(\$30,007)</u>	<u>\$14,921</u>
Liabilities:				
Undistributed Monies	\$9,475	\$35,453	(\$30,007)	\$14,921
Total Liabilities	<u>\$9,475</u>	<u>\$35,453</u>	<u>(\$30,007)</u>	<u>\$14,921</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Health/Help Me Grow</u>				
Assets:				
Cash and Cash Equivalents	\$263	\$477,828	(\$402,302)	\$75,789
Investments	83,337	0	(83,337)	0
Total Assets	<u>\$83,600</u>	<u>\$477,828</u>	<u>(\$485,639)</u>	<u>\$75,789</u>
Liabilities:				
Undistributed Monies	\$83,600	\$477,828	(\$485,639)	\$75,789
Total Liabilities	<u>\$83,600</u>	<u>\$477,828</u>	<u>(\$485,639)</u>	<u>\$75,789</u>
<u>Public Health Infrastructure</u>				
Assets:				
Cash and Cash Equivalents	\$131	\$206,362	(\$120,675)	\$85,818
Investments	41,476	0	(41,476)	0
Total Assets	<u>\$41,607</u>	<u>\$206,362</u>	<u>(\$162,151)</u>	<u>\$85,818</u>
Liabilities:				
Undistributed Monies	\$41,607	\$206,362	(\$162,151)	\$85,818
Total Liabilities	<u>\$41,607</u>	<u>\$206,362</u>	<u>(\$162,151)</u>	<u>\$85,818</u>
<u>Immunization Action Grant</u>				
Assets:				
Cash and Cash Equivalents	\$8,449	\$4,998	(\$10,944)	\$2,503
Total Assets	<u>\$8,449</u>	<u>\$4,998</u>	<u>(\$10,944)</u>	<u>\$2,503</u>
Liabilities:				
Undistributed Monies	\$8,449	\$4,998	(\$10,944)	\$2,503
Total Liabilities	<u>\$8,449</u>	<u>\$4,998</u>	<u>(\$10,944)</u>	<u>\$2,503</u>
<u>Swimming Pools</u>				
Assets:				
Cash and Cash Equivalents	\$3,215	\$4,787	(\$1,132)	\$6,870
Total Assets	<u>\$3,215</u>	<u>\$4,787</u>	<u>(\$1,132)</u>	<u>\$6,870</u>
Liabilities:				
Undistributed Monies	\$3,215	\$4,787	(\$1,132)	\$6,870
Total Liabilities	<u>\$3,215</u>	<u>\$4,787</u>	<u>(\$1,132)</u>	<u>\$6,870</u>
<u>Family and Children First Initiative</u>				
Assets:				
Cash and Cash Equivalents	\$13,283	\$1,473	(\$6,473)	\$8,283
Total Assets	<u>\$13,283</u>	<u>\$1,473</u>	<u>(\$6,473)</u>	<u>\$8,283</u>
Liabilities:				
Undistributed Monies	\$13,283	\$1,473	(\$6,473)	\$8,283
Total Liabilities	<u>\$13,283</u>	<u>\$1,473</u>	<u>(\$6,473)</u>	<u>\$8,283</u>

(Continued)

DARKE COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Emergency Management Agency</u>				
Assets:				
Cash and Cash Equivalents	\$101	\$282,503	(\$267,565)	\$15,039
Investments	32,084	0	(32,084)	0
Total Assets	<u>\$32,185</u>	<u>\$282,503</u>	<u>(\$299,649)</u>	<u>\$15,039</u>
Liabilities:				
Undistributed Monies	<u>\$32,185</u>	<u>\$282,503</u>	<u>(\$299,649)</u>	<u>\$15,039</u>
Total Liabilities	<u>\$32,185</u>	<u>\$282,503</u>	<u>(\$299,649)</u>	<u>\$15,039</u>
<u>Special Emergency Planning</u>				
Assets:				
Cash and Cash Equivalents	\$106	\$57,379	(\$27,836)	\$29,649
Investments	33,612	0	(33,612)	0
Total Assets	<u>\$33,718</u>	<u>\$57,379</u>	<u>(\$61,448)</u>	<u>\$29,649</u>
Liabilities:				
Undistributed Monies	<u>\$33,718</u>	<u>\$57,379</u>	<u>(\$61,448)</u>	<u>\$29,649</u>
Total Liabilities	<u>\$33,718</u>	<u>\$57,379</u>	<u>(\$61,448)</u>	<u>\$29,649</u>
<u>Undivided General Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,466	\$544,662	\$0	\$546,128
Investments	465,224	0	(465,224)	0
Receivables (net of allowance for doubtful accounts):				
Taxes	26,747,914	26,812,881	(26,747,914)	26,812,881
Special Assessments	4,044	3,700	(4,044)	3,700
Total Assets	<u>\$27,218,648</u>	<u>\$27,361,243</u>	<u>(\$27,217,182)</u>	<u>\$27,362,709</u>
Liabilities:				
Intergovernmental Payable	\$26,751,958	\$26,816,581	(\$26,751,958)	\$26,816,581
Undistributed Monies	466,690	544,662	(465,224)	546,128
Total Liabilities	<u>\$27,218,648</u>	<u>\$27,361,243</u>	<u>(\$27,217,182)</u>	<u>\$27,362,709</u>
<u>Tangible Tax</u>				
Assets:				
Cash and Cash Equivalents	\$519	\$4,582,936	(\$4,535,764)	\$47,691
Investments	164,828	0	(164,828)	0
Total Assets	<u>\$165,347</u>	<u>\$4,582,936</u>	<u>(\$4,700,592)</u>	<u>\$47,691</u>
Liabilities:				
Undistributed Monies	<u>\$165,347</u>	<u>\$4,582,936</u>	<u>(\$4,700,592)</u>	<u>\$47,691</u>
Total Liabilities	<u>\$165,347</u>	<u>\$4,582,936</u>	<u>(\$4,700,592)</u>	<u>\$47,691</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Undivided Mobile Home Tax</u>				
Assets:				
Cash and Cash Equivalents	\$6,839	\$114,063	(\$110,064)	\$10,838
Total Assets	<u>\$6,839</u>	<u>\$114,063</u>	<u>(\$110,064)</u>	<u>\$10,838</u>
Liabilities:				
Undistributed Monies	\$6,839	\$114,063	(\$110,064)	\$10,838
Total Liabilities	<u>\$6,839</u>	<u>\$114,063</u>	<u>(\$110,064)</u>	<u>\$10,838</u>
<u>Estimated Estate Tax</u>				
Assets:				
Cash and Cash Equivalents	\$1,883	\$1,812,775	(\$1,362,586)	\$452,072
Investments	597,563	0	(597,563)	0
Total Assets	<u>\$599,446</u>	<u>\$1,812,775</u>	<u>(\$1,960,149)</u>	<u>\$452,072</u>
Liabilities:				
Undistributed Monies	\$599,446	\$1,812,775	(\$1,960,149)	\$452,072
Total Liabilities	<u>\$599,446</u>	<u>\$1,812,775</u>	<u>(\$1,960,149)</u>	<u>\$452,072</u>
<u>Cigarette License</u>				
Assets:				
Cash and Cash Equivalents	\$301	\$2,664	(\$2,695)	\$270
Total Assets	<u>\$301</u>	<u>\$2,664</u>	<u>(\$2,695)</u>	<u>\$270</u>
Liabilities:				
Undistributed Monies	\$301	\$2,664	(\$2,695)	\$270
Total Liabilities	<u>\$301</u>	<u>\$2,664</u>	<u>(\$2,695)</u>	<u>\$270</u>
<u>Library and Local Government Support</u>				
Assets:				
Intergovernmental Receivable	\$1,362,346	\$1,769,976	(\$1,362,346)	\$1,769,976
Total Assets	<u>\$1,362,346</u>	<u>\$1,769,976</u>	<u>(\$1,362,346)</u>	<u>\$1,769,976</u>
Liabilities:				
Undistributed Monies	\$1,362,346	\$1,769,976	(\$1,362,346)	\$1,769,976
Total Liabilities	<u>\$1,362,346</u>	<u>\$1,769,976</u>	<u>(\$1,362,346)</u>	<u>\$1,769,976</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>Township Gas Tax</u>				
Assets:				
Cash and Cash Equivalents	\$275	\$1,106,335	(\$1,106,610)	\$0
Investments	87,330	0	(87,330)	0
Intergovernmental Receivable	485,292	618,240	(485,292)	618,240
Total Assets	<u>\$572,897</u>	<u>\$1,724,575</u>	<u>(\$1,679,232)</u>	<u>\$618,240</u>
Liabilities:				
Undistributed Monies	<u>\$572,897</u>	<u>\$1,724,575</u>	<u>(\$1,679,232)</u>	<u>\$618,240</u>
Total Liabilities	<u>\$572,897</u>	<u>\$1,724,575</u>	<u>(\$1,679,232)</u>	<u>\$618,240</u>
<u>Motor Vehicle License</u>				
Assets:				
Intergovernmental Receivable	\$213,846	\$212,388	(\$213,846)	\$212,388
Total Assets	<u>\$213,846</u>	<u>\$212,388</u>	<u>(\$213,846)</u>	<u>\$212,388</u>
Liabilities:				
Undistributed Monies	<u>\$213,846</u>	<u>\$212,388</u>	<u>(\$213,846)</u>	<u>\$212,388</u>
Total Liabilities	<u>\$213,846</u>	<u>\$212,388</u>	<u>(\$213,846)</u>	<u>\$212,388</u>
<u>Darke County Visitors Bureau</u>				
Assets:				
Cash and Cash Equivalents	\$1,663	\$63,556	(\$61,912)	\$3,307
Total Assets	<u>\$1,663</u>	<u>\$63,556</u>	<u>(\$61,912)</u>	<u>\$3,307</u>
Liabilities:				
Undistributed Monies	<u>\$1,663</u>	<u>\$63,556</u>	<u>(\$61,912)</u>	<u>\$3,307</u>
Total Liabilities	<u>\$1,663</u>	<u>\$63,556</u>	<u>(\$61,912)</u>	<u>\$3,307</u>
<u>Law Library</u>				
Assets:				
Cash and Cash Equivalents	\$9,837	\$110,858	(\$114,359)	\$6,336
Total Assets	<u>\$9,837</u>	<u>\$110,858</u>	<u>(\$114,359)</u>	<u>\$6,336</u>
Liabilities:				
Undistributed Monies	<u>\$9,837</u>	<u>\$110,858</u>	<u>(\$114,359)</u>	<u>\$6,336</u>
Total Liabilities	<u>\$9,837</u>	<u>\$110,858</u>	<u>(\$114,359)</u>	<u>\$6,336</u>

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
<u>State Reimbursement Homestead</u>				
Assets:				
Cash and Cash Equivalents	\$108	\$15,526	(\$15,634)	\$0
Total Assets	<u>\$108</u>	<u>\$15,526</u>	<u>(\$15,634)</u>	<u>\$0</u>
Liabilities:				
Undistributed Monies	\$108	\$15,526	(\$15,634)	\$0
Total Liabilities	<u>\$108</u>	<u>\$15,526</u>	<u>(\$15,634)</u>	<u>\$0</u>
<u>Alimony and Child Support</u>				
Assets:				
Restricted Assets:				
Cash with Fiscal Agent	\$1,113	\$480	(\$1,113)	\$480
Total Assets	<u>\$1,113</u>	<u>\$480</u>	<u>(\$1,113)</u>	<u>\$480</u>
Liabilities:				
Undistributed Monies	\$1,113	\$480	(\$1,113)	\$480
Total Liabilities	<u>\$1,113</u>	<u>\$480</u>	<u>(\$1,113)</u>	<u>\$480</u>
<u>Sheriff</u>				
Assets:				
Restricted Assets:				
Cash with Fiscal Agent	\$12,660	\$18,957	(\$12,660)	\$18,957
Total Assets	<u>\$12,660</u>	<u>\$18,957</u>	<u>(\$12,660)</u>	<u>\$18,957</u>
Liabilities:				
Undistributed Monies	\$12,660	\$18,957	(\$12,660)	\$18,957
Total Liabilities	<u>\$12,660</u>	<u>\$18,957</u>	<u>(\$12,660)</u>	<u>\$18,957</u>
<u>County Court</u>				
Assets:				
Restricted Assets:				
Cash with Fiscal Agent	\$372,835	\$259,051	(\$372,835)	\$259,051
Investments with Fiscal Agent	20,000	20,000	(20,000)	20,000
Total Assets	<u>\$392,835</u>	<u>\$279,051</u>	<u>(\$392,835)</u>	<u>\$279,051</u>
Liabilities:				
Undistributed Monies	\$392,835	\$279,051	(\$392,835)	\$279,051
Total Liabilities	<u>\$392,835</u>	<u>\$279,051</u>	<u>(\$392,835)</u>	<u>\$279,051</u>

(Continued)

DARKE COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2003**

	Balance December 31, 2002	Additions	Deductions	Balance December 31, 2003
Homeland Security Grant				
Assets:				
Cash and Cash Equivalents	\$0	\$11,920	\$0	\$11,920
Total Assets	<u>\$0</u>	<u>\$11,920</u>	<u>\$0</u>	<u>\$11,920</u>
Liabilities:				
Undistributed Monies	\$0	\$11,920	\$0	\$11,920
Total Liabilities	<u>\$0</u>	<u>\$11,920</u>	<u>\$0</u>	<u>\$11,920</u>
Fair Housing Trust				
Assets:				
Cash and Cash Equivalents	\$0	\$148,635	(\$67,174)	\$81,461
Total Assets	<u>\$0</u>	<u>\$148,635</u>	<u>(\$67,174)</u>	<u>\$81,461</u>
Liabilities:				
Undistributed Monies	\$0	\$148,635	(\$67,174)	\$81,461
Total Liabilities	<u>\$0</u>	<u>\$148,635</u>	<u>(\$67,174)</u>	<u>\$81,461</u>
Total - All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$239,992	\$11,050,587	(\$9,554,504)	\$1,736,075
Cash with Fiscal Agent	386,608	278,488	(386,608)	278,488
Investments	1,681,328	0	(1,681,328)	0
Investments with Fiscal Agent	20,000	20,000	(20,000)	20,000
Receivables (net of allowance for doubtful accounts):				
Taxes	27,380,905	27,621,619	(27,380,905)	27,621,619
Special Assessments	4,044	3,700	(4,044)	3,700
Intergovernmental Receivables	3,723,569	4,590,717	(3,723,569)	4,590,717
Total Assets	<u>\$33,436,446</u>	<u>\$43,565,111</u>	<u>(\$42,750,958)</u>	<u>\$34,250,599</u>
Liabilities:				
Intergovernmental Payables	\$27,384,949	\$27,717,679	(\$27,477,309)	\$27,625,319
Undistributed Monies	6,051,497	15,847,432	(15,273,649)	6,625,280
Total Liabilities	<u>\$33,436,446</u>	<u>\$43,565,111</u>	<u>(\$42,750,958)</u>	<u>\$34,250,599</u>

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2003***

<u>Capital Assets</u>	
Land	\$8,822,379
Buildings and Improvements	15,704,303
Machinery and Equipment	8,234,288
Infrastructure	<u>81,802,083</u>
Total Capital Assets	<u><u>\$114,563,053</u></u>

<u>Investment in Governmental Funds Capital Assets by Source</u>	
General Fund	\$18,215,753
Special Revenue Funds	<u>96,347,300</u>
Total Investment in Capital Assets	<u><u>\$114,563,053</u></u>

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2003***

<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Infrastructure</u>	<u>Machinery and Equipment</u>	<u>Total</u>
General Government	\$1,354,989	\$15,199,874	\$0	\$1,077,669	\$17,632,532
Community Development	0	10,000	0	68,717	78,717
Public Safety	0	17,650	0	1,844,049	1,861,699
Public Works	7,467,390	0	81,802,083	3,837,501	93,106,974
Health	0	362,804	0	617,227	980,031
Human Services	<u>0</u>	<u>113,975</u>	<u>0</u>	<u>789,125</u>	<u>903,100</u>
Total Capital Assets	<u>\$8,822,379</u>	<u>\$15,704,303</u>	<u>\$81,802,083</u>	<u>\$8,234,288</u>	<u>\$114,563,053</u>

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2003***

<u>Function</u>	<u>Restated December 31, 2002</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2003</u>
General Government	\$17,385,064	(\$4,777)	\$2,458,535	(\$2,206,290)	\$17,632,532
Community Development	78,717	0	0	0	78,717
Public Safety	1,925,738	0	20,510	(84,549)	1,861,699
Public Works	91,748,440	0	4,058,653	(2,700,119)	93,106,974
Health	978,454	4,777	0	(3,200)	980,031
Human Services	<u>793,426</u>	<u>0</u>	<u>109,674</u>	<u>0</u>	<u>903,100</u>
Total Capital Assets	<u>\$112,909,839</u>	<u>\$0</u>	<u>\$6,647,372</u>	<u>(\$4,994,158)</u>	<u>\$114,563,053</u>

STATISTICAL SECTION



STATISTICAL TABLES

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

DARKE COUNTY, OHIO

GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1) LAST TEN YEARS

Year	Public Safety	Health	Human Services	Conservation and Recreation	Public Works	General Government	Capital Outlay	Debt Service	Total
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
2003	3,455,059	228,698	9,871,547	626,129	4,034,679	6,644,245	242,208	576,573	25,679,138

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

DARKE COUNTY, OHIO

GENERAL GOVERNMENT REVENUES BY SOURCE (1) LAST TEN YEARS

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

(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
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%
2003	2,438,278	2,372,629	54,220	2,426,849	99.53%	94,971	3.90%

(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	
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%
2003	758,594	2,167,412	54,165	154,757	97,223	277,781	909,982	2,599,950	35.00%

Source: Darke County Auditor

DARKE COUNTY, OHIO

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

	<u>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>	<u>2003</u>
COUNTY ENTITY										
General Fund	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
MR/DD	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Total County Entity	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
OTHER ENTITIES										
Park Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Tri-County Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Total Other Entites	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Total County Rate	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>	<u>7.40</u>
SCHOOL DISTRICTS										
Ansonia L.S.D.	32.30	34.30	34.30	34.30	34.30	39.40	38.02	38.09	38.02	39.05
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	33.40	33.40	33.40	33.40	33.40	33.40	33.40	33.40
Mississinawa Valley L.S.D.	29.90	29.90	28.40	28.40	28.40	32.40	33.01	32.00	32.06	32.96
Tri-Village L.S.D.	30.10	30.10	29.25	29.25	29.25	29.17	32.57	32.54	32.51	32.45
Versailles E.V.S.D.	37.60	41.50	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	30.50	29.51	29.60	29.49	29.42	29.42
National Trails L.S.D.	30.55	33.80	34.80	34.30	34.10	33.70	32.80	32.80	32.80	32.40
Fort Loramie L.S.D.	39.20	39.20	39.20	38.20	45.80	45.60	45.10	44.10	44.10	44.10
Marion L.S.D.	37.85	42.69	42.69	38.19	38.21	37.96	36.71	36.71	37.65	40.52
Minster L.S.D.	39.12	39.12	38.77	36.77	39.17	39.17	47.07	47.07	46.87	53.47
Newton Township L.S.D.	37.34	37.34	35.00	37.56	37.00	37.00	37.00	37.00	38.80	38.80
Northmont C.S.D.	57.98	57.98	57.92	57.83	57.73	57.65	57.63	57.60	57.15	62.95
Russia L.S.D.	32.80	32.40	32.40	32.40	32.40	32.40	38.65	38.65	38.65	38.65
Fort Recovery L.S.D.	28.80	30.30	30.30	35.55	35.55	35.55	33.60	33.10	33.20	33.20
St. Henry L.S.D.	39.70	39.70	38.70	38.10	38.55	38.80	37.90	37.35	37.35	29.51
Tri-County North L.S.D.	42.95	42.70	41.95	41.17	40.85	40.55	40.05	39.75	38.95	37.95

(Continued)

DARKE COUNTY, OHIO

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

	<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>	<u>2003</u>
JOINT VOCATIONAL SCHOOL DISTRICTS										
Miami Valley Career Tech Center	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Upper Valley Joint Vocational School	3.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.46
CORPORATIONS										
Bradford	13.00	12.75	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Gettysburg	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Burkettsville	4.90	7.65	7.65	7.65	2.75	2.75	0.00	3.90	3.90	3.90
New Weston	4.35	4.35	7.10	7.10	7.10	7.70	7.70	7.70	7.10	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	7.60	7.10	7.10	7.10	7.10
Castine	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
New Madison	10.80	10.80	16.08	16.87	17.60	17.40	19.63	14.36	11.50	13.96
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	21.30	19.30	19.30
Union City	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10	18.10
Palestine	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Pitsburg	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90	12.90
Wayne Lakes	15.30	15.30	15.30	15.30	15.30	14.69	14.58	14.91	14.19	14.00
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

TOWNSHIPS	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
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	4.95	4.95	4.95	2.20
Brown	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.00	3.00
Butler	3.40	3.40	3.80	3.80	3.80	3.80	4.50	4.50	4.50	4.50
Franklin	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60
Greenville	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Harrison	3.70	3.70	3.70	3.70	3.70	3.70	4.40	4.40	6.38	6.38
Jackson	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Liberty	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
Mississinawa	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Monroe	2.80	3.80	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Neave	4.20	4.20	4.40	4.40	4.40	4.40	5.10	5.10	5.10	5.10
Patterson	3.45	4.70	4.70	4.70	5.85	5.85	5.85	5.85	5.85	5.85
Richland	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Twin	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Van Buren	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Wabash	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Washington	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Wayne	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
York	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
AMBULANCE DISTRICTS										
Arcanum Joint Ambulance Dist	1.50	1.50	1.50	1.50	3.00	3.00	3.00	3.00	3.00	3.00
Tri-Village Joint Ambulance Dist	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Ansonia Area Jt Ambulance District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00

Source: Darke County Auditor

DARKE COUNTY, OHIO

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS LAST TEN YEARS

<u>Collection Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
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%
2003	181,425	184,659	101.78%

Source: Darke County Auditor

DARKE COUNTY, OHIO

**COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2003**

	<u>Total Debt</u>	<u>Unvoted Debt</u>
Net Assessed Valuation	\$885,259,510	\$885,259,510
Legal Debt Limitation (%) (1)	2.42%	1.00%
Legal Debt Limitation (\$) (1)	21,463,908	8,852,595
Applicable County Debt Outstanding (2)	4,080,000	4,080,000
Less Applicable Debt Service Fund Amounts	<u>(786)</u>	<u>(786)</u>
Net Indebtedness Subject To Limitation	<u>4,079,214</u>	<u>4,079,214</u>
Legal Debt Margin	<u><u>\$17,384,694</u></u>	<u><u>\$4,773,381</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

Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Debt Service Funds Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
1994	53,619	\$607,968,300	\$655,000	\$0	\$655,000	0.11%	\$12
1995	53,619	618,765,140	615,000	0	615,000	0.10%	11.47
1996	53,619	652,312,890	575,000	0	575,000	0.09%	10.72
1997	53,619	705,245,660	540,000	0	540,000	0.08%	10.07
1998	53,600	724,817,320	500,000	21,014	478,986	0.07%	8.94
1999	53,600	743,831,440	460,000	4,774	455,226	0.06%	8.49
2000	53,309	884,650,300	425,000	1,631	423,369	0.05%	7.94
2001	53,309	881,404,120	385,000	(31,252)	416,252	0.05%	7.81
2002	53,309	885,259,510	4,115,000	0	4,115,000	0.46%	77.19
2003	53,309	909,982,428	4,080,000	786	4,079,214	0.45%	76.52

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

(2) Source: Darke County Auditor

(3) Does not include Self-Supporting General Obligation Debt, or \$4,967,000 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>
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%
2003	35,000	257,086	292,086	25,679,138	1.14%

(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, 2003**

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	\$9,047,000	100.00%	\$9,047,000
Cities wholly within County	5,415,000	100.00%	5,415,000
Villages wholly within County	10,930,089	100.00%	10,930,089
School Districts wholly within County	12,637,515	100.00%	12,637,515
Overlapping Subdivisions:			
<i>School Districts:</i>			
Village of Bradford	757,861	42.75%	323,986
Bradford Exempted Village School District	1,186,912	4.42%	52,462
St Henry Local School District	4,131,000	7.69%	317,674
Ft Recovery Local School District	2,791,560	77.00%	2,149,501
Newton Township Local School District	1,715,000	36.00%	617,400
National Trail Local School District	4,949,053	78.00%	3,860,261
Tri County North Local School District	1,949,602	0.04%	780
Minster Local School District	13,220,000	1.79%	236,638
Ft Loramie Local School District	5,520,258	0.23%	12,697
Marion Local School District	3,516,356	14.28%	502,136
Russia Local School District	4,300,000	1.89%	81,270
Upper Valley JVS	7,094,950	1.50%	106,424
Total Direct and Overlapping General Obligation Debt			\$46,290,833

DARKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
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%
2003	53,309	8,961	6.5%

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

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

(3) Source: Ohio Bureau of Employment Services

DARKE COUNTY, OHIO

PROPERTY VALUE AND CONSTRUCTION PERMITS LAST TEN YEARS

<u>Year</u>	<u>Residential (1)</u>		<u>Commercial (1)</u>	
	<u>Number of Permits</u>	<u>Property Value</u>	<u>Number of Permits</u>	<u>Property Value</u>
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
2003	551	11,097,120	62	1,449,720

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

DARKE COUNTY, OHIO

PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2003

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2003 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. D P & L	Utilities	16,517,930	1.86%
2. Texas Eastern	Utilities	10,534,190	1.19%
3. United Telephone	Utilities	6,778,820	0.77%
4. Panhandle Eastern	Utilities	6,065,020	0.69%
5. ANR Pipeline	Utilities	4,152,140	0.47%
6. Wal-Mart	Retail Sales	3,176,120	0.36%
7. Brethren Retirement	Retirement Home	3,027,440	0.34%
8. Greenville Technology	Factory	2,920,870	0.33%
9. BASF	Factory	2,747,680	0.31%
10. E & G Properties	Property Management	2,255,970	0.25%
Sub-Total		<u>58,176,180</u>	6.57%
All Others		<u>827,083,330</u>	93.43%
Total		<u><u>\$885,259,510</u></u>	<u><u>100.00%</u></u>

Source: Darke County Auditor

DARKE COUNTY, OHIO

**PRINCIPAL EMPLOYERS
DECEMBER 31, 2003**

	<u>Employer</u>	<u>Number of Employees</u>
1.	KitchenAid/Whirlpool	1,000
2.	Midmark Corporation	700
3.	Greenville Technology Inc.	700
4.	Wayne Hospital	555
5.	Brethen Home	360
6.	Honeywell	250
7.	Neff Motivation Inc.	200
8.	Beauty Systems Group	200
9.	Dick Lavy Trucking, Inc.	175
10.	BASF	150

Source: Darke County Auditor

DARKE COUNTY, OHIO

MISCELLANEOUS STATISTICS DECEMBER 31, 2003

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



**Auditor of State
Betty Montgomery**

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800-282-0370

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
AUGUST 5, 2004**