

**MONTGOMERY COUNTY, OHIO**

**Single Audit Reports**

**December 31, 2010**





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditors' Report* of Montgomery County, prepared by Plattenburg & Associates, Inc., for the audit period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost  
Auditor of State

September 12, 2011

Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
<b>United States Department of Health and Human Services:</b>			
<i>Passed Through State Department of Mental Health:</i>			
Social Services Block Grant - Title XX	93.667	(A)	\$417,243
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant - Title XX		(A)	4,276,728
<i>Passed Through Ohio Department of Mental Retardation:</i>			
Social Services Block Grant - Title XX		(A)	313,428
Total Social Services Block Grant - Title XX			<u>5,007,399</u>
 <i>Passed Through State Department of Mental Health:</i>			
State Children's Insurance Program - Title XXI	93.767	(A)	1,326
State Children's Insurance Program - Title XXI		(A)	681,942
State Children's Insurance Program - Title XXI		(A)	306,396
<i>Passed Through Ohio Department of Job and Family Services:</i>			
State Children's Insurance Program - Title XXI		(A)	52,825
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program - Title XXI		(A)	97,543
State Children's Insurance Program - Title XXI		(A)	22,055
Total State Children's Insurance Programs			<u>1,162,087</u>
 <i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program (Medicaid)			
MAC Payments	93.778	(A)	565,852
<b>ARRA-eFMAP Medical Assistance Program</b>		(A)	<b>658,344</b>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Medical Assistance Program -		(A)	3,516,928
Waiver Administration		(A)	55,266
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Medicaid)		(A)	1,272
Medical Assistance Program (Medicaid)		(A)	1,103,996
Medical Assistance Program (Medicaid)		(A)	414,701
<b>ARRA - Medical Assistance Program (Medicaid) - ARRA</b>		(A)	<b>4,958</b>
<b>ARRA - Medical Assistance Program (Medicaid) - ARRA</b>		(A)	<b>214,951</b>
<b>ARRA - Medical Assistance Program (Medicaid) - ARRA</b>		(A)	<b>25,911</b>
 <i>Passed Through State Department of Mental Health:</i>			
Medical Assistance Program (Medicaid)		(A)	9,737,218
Medical Assistance Program (Medicaid)		(A)	4,585,174
<b>ARRA - Medical Assistance Program (Medicaid) - ARRA</b>		(A)	<b>9,107</b>
<b>ARRA - Medical Assistance Program (Medicaid) - ARRA</b>		(A)	<b>1,790,341</b>
<b>ARRA - Medical Assistance Program (Medicaid) - ARRA</b>		(A)	<b>362,806</b>
<b>ARRA - Medical Assistance Program (Medicaid) - ARRA</b>		(A)	<b>179</b>
Total Medical Assistance Program (Medicaid)			<u>23,047,004</u>
 <i>Passed Through State Department of Mental Health:</i>			
Projects for Assistance in Transition From Homelessness	93.150	(A)	3,113
Projects for Assistance in Transition From Homelessness		PATH-10-100-20-09	115,121
Total Assistance in Homeless Transition (PATH)			<u>118,234</u>

Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
<i>Passed Through State Department of Mental Health:</i>			
Child Care and Development Block Grant	93.575	(A)	59,370
Child Care and Development Block Grant		(A)	29,684
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Care and Development Block Grant		(A)	73,813
Total Child Care and Development Block Grant			<u>162,867</u>
<i>Passed Through State Department of Mental Health:</i>			
Promoting Safe & Stable Families - FAST Dollars	93.556	5AU-10-100-22-55	\$147,696
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe & Stable Families - Caseworker Visits		(A)	46,233
Promoting Safe & Stable Families - Title IV-B		(A)	54,337
Promoting Safe & Stable Families - PostFinal Adoption		(A)	202,955
Total Promoting Safe & Stable Families Programs			<u>451,221</u>
Refugee and Entrant Assistance_Refugee Social Services	93.566	(A)	276,350
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Temporary Assistance For Needy Families - PA	93.558	(A)	19,314,663
Temporary Assistance For Needy Families - Adopt Incentive		(A)	31,907
Temporary Assistance For Needy Families - Adopt Multi Ethnic		(A)	38,039
Temporary Assistance For Needy Families - Kinship Incentive		(A)	241,674
<b>ARRA - Emergency Contingency Fund for TANF - ARRA</b>	93.714	(A)	<b>813,078</b>
Total Temporary Assistance For Needy Families Cluster			<u>20,439,361</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Support Enforcement - CS	93.563	(A)	232,369
Child Support Enforcement - CSEA		(A)	8,728,522
Total Child Support Enforcement			<u>8,960,891</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Welfare Services	93.645	(A)	317,468
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Foster Care Title IV-E	93.658	(A)	11,297,632
<b>ARRA - Foster Care Title IV-E - ARRA</b>		(A)	<b>403,079</b>
Total Foster Care Title IV-E Programs			<u>11,700,711</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Adoption Assistance:	93.659		
Title IV-E		(A)	845,504
Title IV-E		(A)	4,681,159
Nonrecurring Adoption		(A)	88,913
Total Adoption Assistance Programs			<u>5,615,576</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Abuse Prevention Grant	93.669	(A)	2,000
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chafee Foster Care Independence Program	93.674	(A)	358,876

Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
<i>Passed Through State Department of Mental Health:</i>			
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Community Plan		(A)	324,835
CMHS Block Grant - Community Plan		(A)	162,418
ODMH/Forensic Block Grant		(A)	2,675
ODMH/Forensic Block Grant		(A)	1,338
ODMH/OUS Suicide Prevention		(A)	417
ODMH/OUS Suicide Prevention		(A)	1,000
Total Block Grants For Community Mental Health Services			492,683
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Block Grants For Prevention and Treatment of Substance Abuse	93.959		
SAPT Block Grant - Federal Per Capita Treatment		(A)	\$1,187,733
SAPT Block Grant - Federal Per Capita Treatment		(A)	401,323
SAPT Block Grant - Federal Per Capita Prevention		(A)	315,105
SAPT Block Grant - Federal Per Capita Prevention		(A)	137,350
SAPT Block Grant - UMADAOP - Elder Care		(A)	17,252
SAPT Block Grant - UMADAOP - Elder Care		(A)	14,355
SAPT Block Grant - UMADAOP		(A)	60,499
SAPT Block Grant - UMADAOP		(A)	42,900
SAPT Block Grant - HIV Services		(A)	64,123
SAPT Block Grant - Nova House		(A)	17,293
SAPT Block Grant - Nova House		(A)	35,450
SAPT Block Grant - Project Cure		(A)	103,509
SAPT Block Grant - Project Cure		(A)	31,808
SAPT Block Grant - Juvenile Court TASC Program		(A)	125,442
SAPT Block Grant - Juvenile Court TASC Program		(A)	30,728
SAPT Block Grant - Homeless Women TANF		(A)	26,262
SAPT Block Grant - Homeless Women TANF		(A)	8,785
SAPT Block Grant - ODADAS TANF Prevention		(A)	8,391
SAPT Block Grant - Youth Led Prevention		(A)	1,712
SAPT Block Grant - Federal Healthy Youth		(A)	28,959
SAPT Block Grant - Circle of Recovery		(A)	24,766
SAPT Block Grant - Circle of Recovery		(A)	14,600
Total Block Grants For Prevention and Treatment of Substance Abuse			2,698,345
<i>Passed Through State Department of Secretary:</i>			
Voting Access for Individuals with Disabilities_Grants to States:	93.617		
Polling Place Accessibility		(A)	400
Polling Place Accessibility		(A)	3,250
Polling Place Accessibility		(A)	11,179
Polling Place Accessibility		(A)	24,639
Polling Place Accessibility		(A)	3,190
Polling Place Accessibility		(A)	4,240
Total Polling Place Accessibility			46,898
<b>Total United States Department of Health and Human Services</b>			<b>80,857,971</b>

Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
<b>U.S. Election Assistance Commission:</b>			
<i>Passed Through State Department of Secretary:</i>			
Help America Vote Act	90.401	(A)	3,489
<b>Total United States Election Assistance Commission</b>			<b>3,489</b>
<b>U.S. Department of Housing and Urban Development:</b>			
<i>Direct Programs:</i>			
Community Development Block Grant Cluster:			
Community Development Block Grant	14.218	B-04-UC-39-0004	5,413
Community Development Block Grant		B-05-UC-39-0004	57,257
Community Development Block Grant		B-07-UC-39-0004	116,841
Community Development Block Grant		(A)	522,272
Community Development Block Grant		(A)	1,175,708
Community Development Block Grant		(A)	50,000
Community Development Block Grant		B-09-UC-39-0004	48,078
Total Community Development Block Grant			1,975,569
CDBG/ Neighborhood Stabilization Program	14.218	B-08-UN-39-0006	3,492,646
<b>ARRA - Community Development Block Grant Entitlement - ARR</b>	14.253	B-09-UY-39-0004	<b>285,200</b>
Total Community Development Block Grant Cluster			<b>5,753,415</b>
Emergency Shelter Grant Program	14.231	(A)	\$73,184
Emergency Shelter Grant Program		S-10-UC-39-004	7,857
Total Emergency Shelter Grant Program			81,041
HOME Investment Partnership Program	14.239	(A)	417,499
HOME Investment Partnership Program		M-10-UC-39-0208	35,315
Total HOME Investment Partnership Program			452,814
Total CDB Grants, Emergency Shelter Grants & HOME Investment Partnership Program			6,287,270
Supportive Housing Program	14.235	OH-505-REN-HMIS	82,719
Supportive Housing Program		OH127B5E050802	106,928
			189,647
<b>ARRA -Neighborhood Stabilization Program II- ARRA</b>	14.256	(A)	<b>795,387</b>
<b>ARRA - Homelessness Prevention and Rapid Rehousing - ARRA</b>	14.257	S-09-UY-39-0004	<b>371,799</b>
<b>ARRA - Homelessness Prevention and Rapid Rehousing - ARRA</b>		B-A-09-251-1	<b>494,067</b>
Total ARRA HPRR Programs			<b>865,866</b>
Lead Hazard Control	14.900	(A)	268,767
<b>Total United States Department of Housing and Urban Development</b>			<b>8,406,937</b>

Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
<b>U.S. Department of Justice:</b>			
<i>Direct Programs:</i>			
Crime Lab Improvement DNA Backlog Reduction	16.564	2008DNBXX109	142,053
Crime Lab Improvement DNA Backlog Reduction		2009DNBXX156	236,446
			<u>378,499</u>
Community Capacity Development Office	16.595	2009WS QX 0152	136,444
Juvenile Acct Incentive Block Grant (JAIBG)	16.523	2008-JB-011-A056	1,311
Juvenile Acct Incentive Block Grant (JAIBG)		2009-JB-011-A056	55,172
<b>Total Juvenile Acct Incentive Block Grant (JAIBG)</b>			<u>56,483</u>
Violence Against Women with Disabilities	16.529	2009-FW-AX-K007	171,669
<i>Passed Through Ohio Department of Youth Services:</i>			
Juvenile Justice/Delinquency Prevention - DMC Title II	16.540	2008-J-DMC-0203	17,777
Juvenile Justice/Delinquency Prevention - DMC Title II		2008-JJ-DMC-0203S	18,898
			<u>36,675</u>
<i>Passed Through Ohio Department of Justice:</i>			
Victims of Crime Act	16.575	2010VACHAE499	20,842
Victims of Crime Act		2011VACHAE499	5,679
<b>Total Victims of Crime Act</b>			<u>26,521</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
Paul Coverdell Act	16.742	2009-PC-NFS-7806	78,037
<b>Total Paul Coverdell Act</b>			<u>78,037</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
HPD Modem Upgrade Project		2009-JG-E01-6700	\$85,482
Program Matching Accelerator Upgrade		2006-JG-A0V-V6376	125,000
<b>Total Edward Byrne Formula Grants</b>			<u>210,482</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
Recovery Act - Edward Byrnes Memorial Justice Assistance Grant	16.803		
<b>ARRA - Specialized Employment Center - ARRA</b>		(A)	<b>118,559</b>
<b>ARRA - Reentry Project Stimulus -ARRA</b>		(A)	<b>45,931</b>
<b>ARRA - Digital Radio Upgrade Pilot Program - ARRA</b>		(A)	<b>76,432</b>
<b>ARRA - Juvenile Court Account Project - ARRA</b>		2009-RA-C01-2097	<b>177,962</b>
<b>ARRA - Cold Case Task Force - ARRA</b>		(A)	<b>98,563</b>
<b>ARRA - Miami Valley AFIS Upgrade - ARRA</b>		(A)	<b>325,000</b>
<b>Total ARRA - Byrne Memorial JAG Grants</b>			<u>842,447</u>
Residential Subs Abuse Treat for State Prisoners	16.593		
Residential Subs Abuse Treat for State Prisoners		2009-RS-SAT-101	8,509
Residential Subs Abuse Treat for State Prisoners		2008-RS-SAT-101A	16,014
Residential Subs Abuse Treat for State Prisoners		2010-RS-SAT-101	60,109
<b>Total Residential Subs Abuse Treat for State Prisoners</b>			<u>84,632</u>



Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
Equitable Sharing Agreement and Certification	16.XXX	(A)	75,667
<b>Total United States Department of Justice</b>			<b>2,097,556</b>
<b>U.S. Department of Labor:</b>			
<i>Passed Through Ohio Department of Jobs and Family Services:</i>			
<b>WIA Cluster</b>			
WIA-Adult Programs (SFY 08)	17.258	(A)	215,040
WIA-Adult Programs (SFY 08)-Admin		(A)	42,756
WIA-Adult Programs (SFY 09)		(A)	1,198,619
WIA-Adult Programs (SFY 09)-Admin		(A)	22,783
WIA-Adult Programs (SFY 10)		(A)	1,823
<b>Total WIA-Adult</b>			<b>1,481,021</b>
WIA-Youth Activities (SFY 08)	17.259	(A)	356,543
WIA-Youth Activities (SFY 08)-Admin		(A)	168,174
WIA-Youth Activities (SFY 09)		(A)	1,181,276
WIA-Youth Activities (SFY 09)-Admin		(A)	89,615
WIA-Youth Activities (SFY 10)		(A)	123,626
<b>Total WIA-Youth</b>			<b>1,919,234</b>
WIA-Dislocated Workers (SFY 08)	17.260	(A)	431,335
WIA-Dislocated Workers (SFY 08)-Admin		(A)	74,111
WIA-Dislocated Workers (SFY 09)		(A)	1,545,005
WIA-Dislocated Workers (SFY 09)-Admin		(A)	39,491
WIA-Dislocated Workers (SFY 10)		(A)	46,478
<b>Total WIA-Dislocated Workers</b>			<b>2,136,420</b>
<b>ARRA - WIA-Adult Programs - ARRA</b>	17.258	(A)	<b>739,418</b>
<b>ARRA - WIA-Youth Activities - ARRA</b>	17.259	(A)	<b>446,134</b>
<b>ARRA - WIA-Youth Activities-Admin - ARRA</b>		(A)	<b>22,028</b>
<b>ARRA - WIA-Dislocated Workers- ARRA</b>	17.260	(A)	<b>2,053,094</b>
<b>ARRA - WIA-Dislocated Workers - Admin- ARRA</b>		(A)	<b>20,953</b>
<b>Total ARRA WIA Programs</b>			<b>3,281,627</b>
<b>Total WIA Cluster</b>			<b>8,818,302</b>
<b>Total United States Department of Labor</b>			<b>8,818,302</b>
<b>United States Department of Transportation:</b>			
<i>Passed Through Ohio Department of Transportation:</i>			
<b>ARRA - Federal-Aid Highway Program - ARRA</b>	20.205	(A)	<b>\$3,484,966</b>
Federal-Aid Highway Program	20.205	(A)	2,623,168
<b>Total Federal-Aid Highway Programs</b>			<b>6,108,134</b>

Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
<i>Passed Through Ohio Department of Highway Safety:</i>			
State and Community Highway Safety	20.600		
High Visibility Traffic Enforcement 2010		HVEO2010-57-0000-00320-00	61,470
High Visibility Traffic Enforcement 2011		HVEO2011-57-0000-00373-00	10,659
Total High Visibility Traffic Enforcement			<u>72,129</u>
<b><i>Total United States Department of Transportation</i></b>			<b>6,180,263</b>
<u>United States Department of Energy:</u>			
<i>Direct Program:</i>			
<b>ARRA - Energy Efficiency and Conservation Block Grant - ARRA</b>	81.128	10EE000240	<u><b>545,185</b></u>
<b><i>Total United States Department of Energy</i></b>			<b>545,185</b>
<u>U.S. Department of Homeland Security:</u>			
<i>Passed Through Ohio Department of Public Safety:</i>			
Disaster Grants - Public Assistance	97.036		
FEMA 2008 Windstorm - Public Works		FEMA-1805-DR-99113	5,233
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance	97.042	(A)	185,800
Emergency Management Performance Special Projects		2008-EM-E8-0002	34,192
Total Emergency Management Performance Grants			<u>219,992</u>
Citizen Corps Programs 07 (County)	97.067	2007-GE-T7-0030	4,782
State Homeland Security Program 07		2007-GE-T7-0030	104,488
State Homeland Security Program 07 (Region)		2007-GE-T7-0030	6,571
Law Enforcement Terrorism Prevention Program		2007-GE-T7-0030	466,980
Citizen Corps Programs 08		2008-GE-T8-0025	1,919
State Homeland Security Program 08		2008-GE-T8-0025	290,176
State Homeland Security Program 09		2009-SS-T9-0089	231,884
Total Programs			<u>1,106,800</u>
Law Enforcement Terrorism Prevention Program 2006	97.074	2006-GE-T6-0051	<u>180,006</u>
<b><i>Total United States Department of Homeland Security</i></b>			<b>1,512,031</b>
<u>U.S. Department of Education:</u>			
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Safe & Drug Free Schools & Communities	84.186		
Drug Free Schools and Communities - DAYBREAK		57-2408-DFSCA-P-10-0920	20,417
Drug Free Schools and Communities - TOPS		57-10019-DFSCA-P-10-0972	20,702
Total Drug Free Schools and Communities			<u>41,119</u>

Montgomery County, Ohio  
Schedule of Federal Awards Expenditures  
For the Year Ended December 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/ Grant Number	Disbursements
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster</i>			
Special Education - Pre-School Grants	84.173	(A)	79,213
<b>ARRA - Special Education - Pre-School Grants - ARRA</b>	84.392	(A)	<b>1,932</b>
Special Education - Grants to States	84.027	(A)	139,956
<b>ARRA - Special Education - Grants to States - ARRA</b>	84.391	(A)	<b>57,000</b>
Total Special Education Cluster			<u>278,101</u>
Vocational Rehabilitation Grant	84.126	(A)	\$22,719
Pathways II		(A)	<u>249,979</u>
			272,698
Title I Program for Neglected/Delinquent Children	84.013	2010-TI-ED-0013	17,625
Title I Program for Neglected/Delinquent Children		2011-TI-ED-0013	<u>9,000</u>
Total Title I Program for Neglected/Delinquent Children			<u>26,625</u>
<b>Total United States Department of Education</b>			<b>618,543</b>
<i>U.S. Department of Agriculture:</i>			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
<i>SNAP Cluster:</i>			
Supplemental Nutrition Assistance Program	10.551		
Food Stamp Refunds		(A)	59,878
SNAP Administrative Matching Grant	10.561	(A)	<u>4,774,451</u>
Total SNAP Cluster			4,834,329
<i>Passed Through Ohio Department of Education:</i>			
National School Lunch	10.555	NSL 09/10	<u>392,059</u>
<b>Total United States Department of Agriculture</b>			<b>5,226,388</b>
Total Expenditures of Federal Awards			<b><u>\$114,266,665</u></b>

(A) Project number not known or not applicable.

See accompanying notes to the schedule of federal awards expenditures

**Montgomery County, Ohio**  
*Notes to the Schedule of Federal Awards Expenditures*  
*For the Year Ended December 31, 2010*

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**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

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

**NOTE B – SUBRECIPIENTS**

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

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

**NOTE C – U.S. DEPARTMENT OF AGRICULTURE**

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

**NOTE D – MATCHING REQUIREMENTS**

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

**NOTE E – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES ADJUSTMENTS**

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Montgomery County federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<u>Grant</u>	<u>CFDA #</u>	2009 Federal Expenditures As Previously Reported	July 2010 Adjustment	2009 Federal Expenditures As Revised
Child Care Mandatory and Matching Funds for CCDF	93.596	\$12,844,127	(\$3,641,786)	\$9,202,341

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

To the Board of County Commissioners  
Montgomery County, Ohio

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2011. We did not audit the financial statements of the discretely presented component unit Monco Enterprises, Inc. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

## Compliance and Other Matters

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

We noted certain matters that we reported to management of the County in a separate letter dated June 30, 2011.

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

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
June 30, 2011

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

To the Board of County Commissioners  
Montgomery County, Ohio

Compliance

We have audited Montgomery County's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2010. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

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

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

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

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2010, and have issued our report thereon dated June 30, 2011, except for our opinion on the federal awards expenditure schedule, for which the date is August 31, 2011. In our report we noted that other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subjected to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
June 30, 2011 except for our opinion on the federal awards expenditure schedule,  
for which the date is August 31, 2011



**MONTGOMERY COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 2010**

**Section I – Summary of Auditor’s Results**

(d)(1)(ii)	<i>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</i>	No	
(d)(1)(ii)	<i>Were there any other significant control deficiencies reported at the financial statement level (GAGAS)?</i>	No	
(d)(1)(iii)	<i>Was there any material reported non-compliance at the financial statement level (GAGAS)?</i>	No	
(d)(1)(iv)	<i>Were there any material internal control weakness conditions reported for major federal programs?</i>	No	
(d)(1)(iv)	<i>Were there any other significant control deficiencies reported for major federal programs?</i>	No	
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified	
(d)(1)(vi)	<i>Are there any reportable findings under Section .510?</i>	No	
(d)(1)(vii)	<i>Major Programs (list):</i>	Workplace Investment Act Cluster: WIA-Adult Programs                      CFDA# 17.258 WIA-Youth Activities                     CFDA# 17.259 WIA-Dislocated Workers               CFDA# 17.260 WIA-Adult Programs - ARRA           CFDA# 17.258 WIA-Youth Activities - ARRA         CFDA# 17.259 WIA-Dislocated Workers- ARRA      CFDA# 17.260  Federal - Aid Highway Program       CFDA #20.205 Federal - Aid Highway Program       CFDA #20.205 Medical Assistance Program           CFDA #93.778 Medical Assistance Program - ARRA   CFDA #93.778	
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: > \$3,695,887 Type B: all others	
(d)(1)(ix)	<i>Low Risk Auditee?</i>	Yes	

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

None

**Section III – Federal Award Findings and Questioned Costs**

None

**MONTGOMERY COUNTY, OHIO  
DECEMBER 31, 2010**

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

No prior audit findings or questioned costs.

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# MONTGOMERY COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2010



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



**KARL L. KEITH**  
*Montgomery County Auditor*

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

James M. Bayer, CPA  
*Director of Accounting and Finance*

Carol J. Longo  
*Financial System Manager*

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

*Comprehensive Annual Financial Report  
For the Year Ended December 31, 2010*

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For the Year Ended December 31, 2010*

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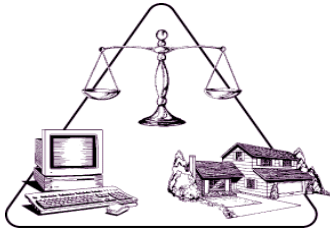
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# Introductory Section





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

June 30, 2011  
To the Citizens and Board of County  
Commissioners of Montgomery County:

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

This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2010. It has been prepared in accordance with generally accepted accounting principles for governments, and all disclosures required by GAAP in order to ensure a fair representation of the County's financial condition have been included.

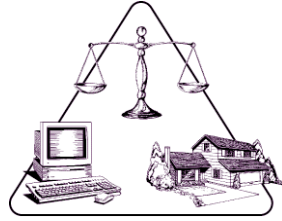
I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for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

Sincerely,

Karl L. Keith  
Montgomery County Auditor

*Transmittal Letter*

---



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

June 30, 2011  
Honorable Karl L. Keith  
Montgomery County Auditor

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

Honorable Carolyn Rice  
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2010. This report, which conforms to generally accepted accounting principles, provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities. Responsibility for the accuracy, completeness, and fairness of this report rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

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

## *Transmittal Letter (Cont'd.)*

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County's operations and financial position, as well as its existing assets and liabilities as reported in the financial statements, for the year ended December 31, 2010. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

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

### **PROFILE OF THE GOVERNMENT**

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 535,000 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

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

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

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

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

## *Transmittal Letter (Cont'd.)*

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

### **ECONOMIC CONDITIONS AND EMPLOYMENT**

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

The 2010 annual average unemployment rate for the County was 11.1%, which was above the seasonally adjusted year end state rate of 9.6% and the national rate of 9.4%. The Ohio Department of Job & Family Services reports that for the Dayton MSA, the workforce in goods-producing industries decreased 1,300 jobs between December 2009 and December 2010, while average nonagricultural wage and salary employment dropped 1,000 jobs. Employment in service-providing industries remained at the year-ago level. Gains in leisure, hospitality, professional and business services, and educational and health services were offset by declines in government, trade, transportation, utilities, financial activities and other services.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network and LexisNexis. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 26,000. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation, which integrates academic, business, industry and government interests. Currently, 43 organizations, with combined employment of over 4,500 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

At the end of the year, Montgomery County employed approximately 4,500. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Ohio Patrolmen's Benevolent Association; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; and The Dayton Public Service Union.

### **LONG-TERM FINANCIAL PLANNING**

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

## *Transmittal Letter (Cont'd.)*

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For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures. 2010 marked the first year of the County's new five-year General Fund financial plan. The plan was prepared by a financial planning committee, comprised of local business leaders, community leaders and elected officials. Their recommendations provided overall direction for implementation beginning with the General Fund budget for 2010 and continuing beyond. The creation of the committee was consistent with the County commission's strategic initiatives as well. These strategic initiatives were created by the County as a road map to focus energy, time and resources. The initiatives of economic development, human services safety net, operational efficiency, regional collaboration and quality of life outline the beliefs, challenges, strategies and goals for each. The operational efficiency initiative speaks directly to the efforts of the planning committee and its resultant five-year financial plan, which includes: a balanced General Fund budget plan which right-sizes expenditures to revenues; continued collaboration with County elected officials, commissions and agencies; prioritization of spending to reflect state and federal mandates and community need; maintaining an adequate fund reserve to support bond ratings and cash flow; and the development of long-term capital planning for infrastructure projects. For the 2011 General Fund budget, the appropriation was adjusted down to the revenue resources available, based on a further total revenue estimate decline of 2%, compared to 2010. This was achieved through targeted budget reduction on all General Fund agencies, as well as additional reductions in mandated share amounts for public assistance and child support, along with savings achieved from the 2010 voluntary separation plan, which helped to reduce the number of 2011 General Fund budgeted positions by 28, compared to 2010. For the 2011 budget, sales tax revenue is projected at \$60 million, representing about a 2% decline from the prior year estimate. Further sales tax projections assume a 3.6% growth rate for 2012 and 2% yearly growth rate for 2013-2015. Local Government Fund receipts, which are correlated to state income performance, are projected to remain flat, with other intergovernmental revenues estimated at \$9.1 million for 2011, but anticipated to decline by 11.4% for 2012, due to the phase outs of various state reimbursements, and by 1.7% for each year thereafter, through 2015.

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

For the major funds of business-type activities, long-term financial planning includes water rate adjustments, deferred until 2012 and then projected to average 2% with a 3% annual average for for 2013-2015 and sewer rate adjustments projected to average 2% for 2012 and 3% for 2013-2015, with continued flat or somewhat declining consumption levels due to economic conditions in service areas. There were no water or sewer rate increases enacted for 2011. Water consumption is projected based on historical billed water consumption levels and wastewater consumption is based on 92% of these historical water consumption levels, while solid waste disposal annual property charge revenues, as well as rates for tipping fees, are expected to remain relatively unchanged over the next five years and transloading fees are anticipated to increase by approximately 2% for 2012 and remain unchanged thereafter through 2015.

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

### **RELEVANT FINANCIAL POLICIES**

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County's year-end



## *Transmittal Letter (Cont'd.)*

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cash reserves for the General Fund approximated 18.1% of the following year's budget. The fund reserve has been recommended to be at a level to support bond ratings and cash flow. The County's 2011 General Fund budget does not include a proposed spend-down of cash reserves and was balanced mainly by using targeted budget reduction on all General Fund agencies to match the corresponding reductions in proposed revenues. It is the County's policy that ongoing funding of positions or programs will not occur unless estimated ongoing revenues are anticipated to exceed estimated expenditures and any increase in General Fund cash reserves, which occur from excess revenues or cost savings, may only be used to fund items that are one-time in nature. This practice also does not tie one-time revenues to the funding of ongoing costs. From an operational perspective, it is the usual policy for the cash balance of any fund to be sufficient to cover any operating deficit. For those few exceptions where a fund incurs an operating deficit and is permitted to overdraw its cash account in the Treasury pool, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

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

### **MAJOR INITIATIVES**

#### *Significant Events For 2010*

During 2010, the County Treasurer's Office implemented a new merchant services solution to accommodate web and in-person e-check and debit or credit card payments. The technology update provides receipts that are more detailed to customers and enhances reporting features to the Treasurer's Office. The Treasurer's Office also implemented an internet banking solution so tax payments initiated by property owners via electronic banking can be processed as an electronic deposit, thereby eliminating paper check payments and allowing for same-day deposits. Delinquent tax collection strategy discussions were initiated with school districts and municipalities to review delinquencies and collaborate on collection tactics. In-depth research, with follow-up outreach, with one township and municipality resulted in the establishment of 245 new payment plans. The Treasurer's Office administered approximately 3,500 active delinquent tax payment plans in 2010 and maintained 1,465 active bankruptcy cases. The Treasurer's Office, in collaboration with the Common Pleas Court, participated in a foreclosure mediation program with targeted mediation activities intended to help streamline the foreclosure docket's case flow.

Continued emphasis was placed on economic development during 2010, especially in connection with the County's Austin Boulevard interchange with Interstate 75. This is a key component of the County's economic development strategy since the interchange opens a significant area at the County's south entrance for economic growth and development, some of which was achieved in 2010 with further development being planned. Also during the year, General Electric Aviation announced plans to locate a \$51 million research center on the campus of the University of Dayton. The Electrical Power Integrated Systems Research and Development Center will be located within the Ohio Aerospace Hub of Innovation and Opportunity, further enhancing collaboration among area universities, the United States Air Force and private sector business and providing opportunity for spinoff developments.

#### *Plans For 2011 and Beyond*

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

## *Transmittal Letter (Cont'd.)*

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the ongoing fiscal stability of the County will not be achieved until the local economy rebounds and that the County must continue to play an important role in economic development and reflect that priority in the General Fund budget.

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

In the implementation of the five-year financial plan, the County continues to review its revenue sources in light of future projections and to develop feasible methods of cost containment that will enable the County to "right-size" its General Fund budget in order to operate within its available revenue stream, while also maintaining the mandatory services it must provide, through the prioritization of spending which reflects state and federal mandates and community need. Montgomery County is committed to sound financial planning policies and procedures and engages in a cooperative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending and cooperation in absorbing continued budgetary reductions, has allowed the County to operate within its revenue sources and yet maintain a sufficient cash reserve level to enhance the financial stability of the County. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

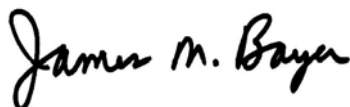
### **AWARDS AND ACKNOWLEDGEMENTS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2009. This was the twenty-sixth consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Sincerely,



James M. Bayer, CPA  
Director of Accounting and Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

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.



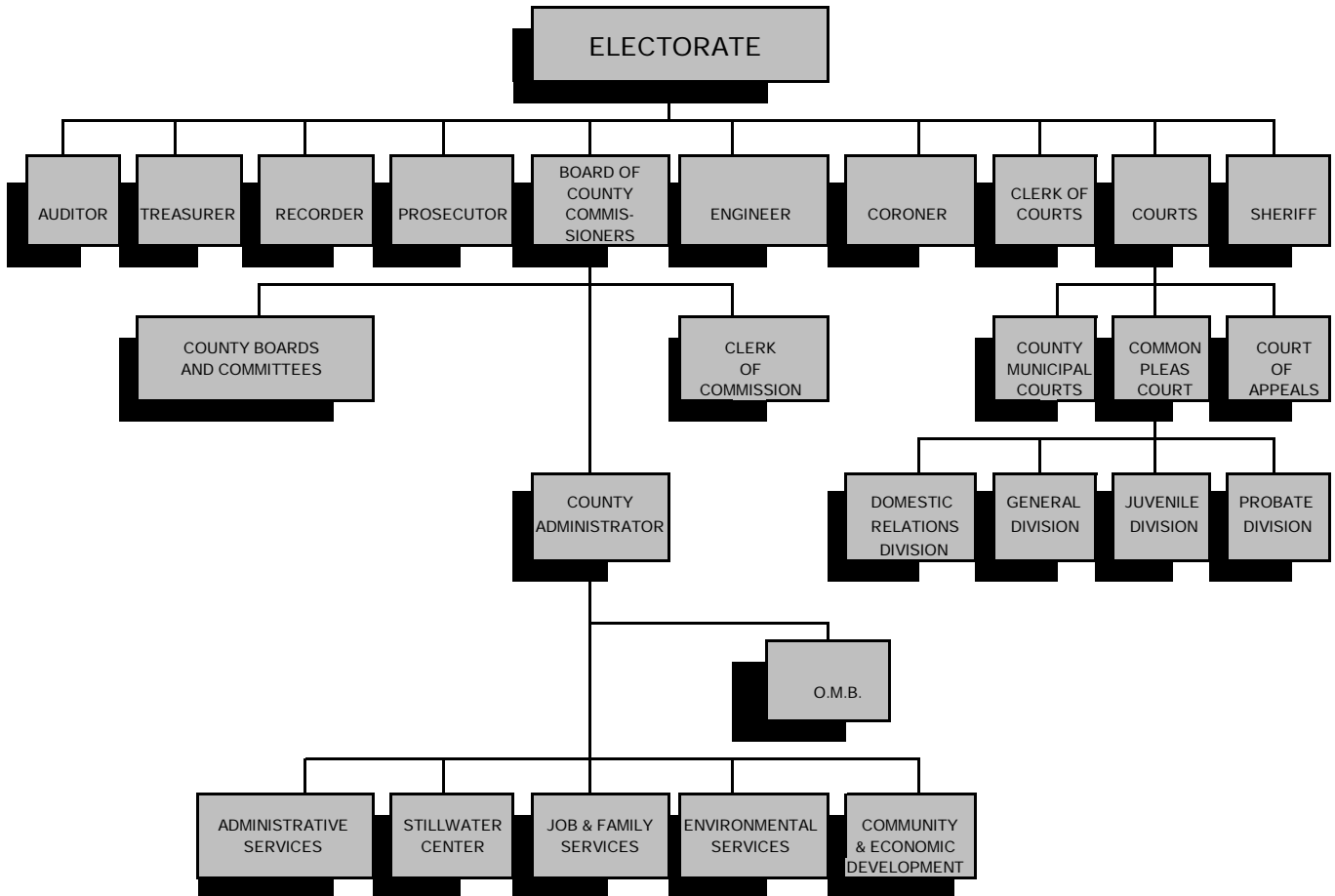
President

Executive Director

*Elected Officials*

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

*Montgomery County  
Organizational Chart*



*County Boards and Committees*

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

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# Financial Section



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## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Montgomery County, Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit Monco Enterprises, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the discretely presented component unit and the aggregate remaining fund information of the County, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Children Services Fund, Job & Family Services Fund, and Human Services Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2011, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
June 30, 2011

## *Management's Discussion and Analysis (Unaudited)*

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As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

- The assets of the County exceeded its liabilities at December 31, 2010 by \$1,234,504,680. Of this amount, \$312,228,559 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$205,386,437 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$106,842,122 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$15,976,249 in 2010. Net assets of the governmental activities increased \$12,408,304 which represents a 1.52 percent increase from 2009. Net assets of the business-type activities increased \$3,567,945 or .89 percent from 2009.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$262,534,479, an increase of \$7,925,333 from the prior year. \$190,431,650 of this fund balance is considered unreserved at December 31, 2010.
- At the end of the current year, unreserved fund balance for the general fund was \$44,690,606, which represents 37.61% of general fund expenditures.
- The County's total long-term liabilities decreased by \$2,368,078, or 3.17%, in governmental activities and decreased by \$9,586,101, or 7.39%, in business-type activities during the current year.

### **Overview of the Financial Statements**

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

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

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

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

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

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Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, environment and public works, social services, and community and economic development. The business-type activities of the County include five enterprise activities: a water system, a wastewater system, a solid waste management system, parking facilities and an intermediate care facility for persons with profound mental retardation and developmental disabilities.

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

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

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

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 30 - 39 of this report.

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

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

The basic proprietary fund financial statements can be found on pages 40- 44 of this report.

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

The basic fiduciary fund financial statements can be found on pages 45 – 46 of this report.

**Notes to the basic financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 47 – 83 of this report.

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 84 – 85, relating to infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 91 - 282 of this report.

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

### Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's net assets exceeded \$1 billion as of December 31, 2010 and 2009, as follows:

Montgomery County, Ohio						
<i>Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>
Current and other assets	\$ 549,539	\$ 555,754	\$ 159,242	\$ 152,047	\$ 708,781	\$ 707,801
Capital assets	<u>536,203</u>	<u>535,614</u>	<u>388,301</u>	<u>400,342</u>	<u>924,504</u>	<u>935,956</u>
<i>Total Assets</i>	<u>1,085,742</u>	<u>1,091,368</u>	<u>547,543</u>	<u>552,389</u>	<u>1,633,285</u>	<u>1,643,757</u>
Long-term liabilities outstanding	72,352	74,720	120,123	129,709	192,475	204,429
Other liabilities	<u>183,904</u>	<u>199,571</u>	<u>22,401</u>	<u>21,229</u>	<u>206,305</u>	<u>220,800</u>
<i>Total Liabilities</i>	<u>256,256</u>	<u>274,291</u>	<u>142,524</u>	<u>150,938</u>	<u>398,780</u>	<u>425,229</u>
Net Assets:						
Invested in capital assets, net of related debt	497,684	494,468	271,676	274,725	769,360	769,193
Restricted	126,415	132,998	26,501	27,985	152,916	160,983
Unrestricted	<u>205,387</u>	<u>189,611</u>	<u>106,842</u>	<u>98,741</u>	<u>312,229</u>	<u>288,352</u>
<i>Total Net Assets</i>	<u>\$ 829,486</u>	<u>\$ 817,077</u>	<u>\$ 405,019</u>	<u>\$ 401,451</u>	<u>\$ 1,234,505</u>	<u>\$ 1,218,528</u>

The largest portion of the County's total net assets, 62.32 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, 12.39 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$312.2 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2010, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a net decrease, of almost \$12 million in long-term liabilities for the County as a whole, as debt principal payments made during the year exceeded new long-term liabilities, while total combined net asset restrictions decreased about 5% from the prior year.

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

The following provides a summary of the County's changes in net assets for 2010, along with comparative data for the prior year.

Montgomery County, Ohio <i>Changes in Net Assets</i> (In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program revenues:						
Charges for services	\$ 68,548	\$ 66,241	\$ 113,445	\$ 113,466	\$ 181,993	\$ 179,707
Operating grants and contributions	225,155	251,417			225,155	251,417
Capital grants and contributions	10,498	4,462	1,621	2,524	12,119	6,986
General revenues:						
Property taxes	130,703	131,897			130,703	131,897
Sales taxes	61,439	58,521			61,439	58,521
Other taxes	8,396	8,065			8,396	8,065
Unrestricted grants	22,216	21,108			22,216	21,108
Gain from disposal of capital assets	123	192	56	94	179	286
Unrestricted investment earnings	8,771	7,066	455	1,105	9,226	8,171
Miscellaneous	5,159	7,202	1,192	1,029	6,351	8,231
<i>Total Revenues</i>	<u>541,008</u>	<u>556,171</u>	<u>116,769</u>	<u>118,218</u>	<u>657,777</u>	<u>674,389</u>
Expenses:						
General government	47,184	46,268			47,184	46,268
Judicial and law enforcement	165,863	170,385			165,863	170,385
Environment and public works	19,559	19,950			19,559	19,950
Social services	273,399	314,575			273,399	314,575
Community and economic development	16,991	17,462			16,991	17,462
Interest and fiscal charges	2,029	2,028			2,029	2,028
Water			34,993	34,934	34,993	34,934
Wastewater			44,305	42,347	44,305	42,347
Solid Waste Management			19,143	19,621	19,143	19,621
Parking Facilities			1,394	1,523	1,394	1,523
Stillwater Center			16,940	16,970	16,940	16,970
<i>Total Expenses</i>	<u>525,025</u>	<u>570,668</u>	<u>116,775</u>	<u>115,395</u>	<u>641,800</u>	<u>686,063</u>
Increase (decrease) in net assets before transfers	15,983	(14,497)	(6)	2,823	15,977	(11,674)
Transfers	(3,574)	(3,516)	3,574	3,516	0	0
Increase (decrease) in net assets	12,409	(18,013)	3,568	6,339	15,977	(11,674)
Net assets - Beginning	817,077	835,090	401,451	395,112	1,218,528	1,230,202
Net assets - Ending	<u>\$ 829,486</u>	<u>\$ 817,077</u>	<u>\$ 405,019</u>	<u>\$ 401,451</u>	<u>\$ 1,234,505</u>	<u>\$ 1,218,528</u>

### Governmental Activities:

Operating grants and contributions, of approximately \$225 million, represent the largest program revenue, and approximately 42% of total governmental revenue. The major recipients of intergovernmental revenue were the Job & Family Services Fund, receiving approximately \$44.2 million, along with the Alcohol, Drug Addiction and Mental Health Services Board Fund, the Human Services Levy Fund, the General Fund and the Children Services Fund, receiving approximately \$35.7 million, \$28.3 million, \$21.9 million and \$20.9 million, respectively. The decrease in this revenue source, by almost \$26.3 million compared to the previous year, is primarily attributable to the Job & Family Services Fund, which saw a decline in intergovernmental revenues by more than \$23.3 million compared to the prior year, reflecting a sharp drop in federal TANF (Temporary Assistance for Needy Families) resources into this fund during the year as the administration of certain assistance programs, like child daycare, were shifted from the County to the state. Capital grants and contributions increased by more than \$6 million from the prior year level, a result of federal resources, including stimulus funds from the American Recovery and Reinvestment Act, received into the County Engineer Federal Aid Projects capital projects fund during the year, for various County Engineer road and bridge projects.

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

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Tax revenue accounts for over \$200 million of the \$541 million total revenue for governmental activities, approximating 37% of total revenue. Sales tax accounted for approximately \$61 million, nearly 31% of total tax revenue. Total tax revenues increased by more than \$2 million compared to the prior year. While property tax revenues experienced about a \$1.2 million drop, a result both of continued property value declines from value adjustments stemming from property owner appeals to the County Board of Revision, as well as a continued decrease in the collection rate, sales tax revenues saw a \$2.9 million increase over the prior year, representing a 5% growth in this revenue source and a sign of modestly-improving economic conditions. Other taxes increased by about 4%, primarily a result of the property transfer tax and a temporary upswing in the real estate market during 2010 stemming from federal tax incentives which were offered to qualified home buyers, combined with the fact that revenues from lodging tax and motor vehicle license tax showed slight increases but remained fairly steady, compared to the prior year.

Investment earnings for the County increased by about \$1.7 million during the year. Factors contributing to this change included overall growth in the investment portfolio, coupled with a smaller impact from interest rate declines and from market value fluctuations compared to the previous year. The General Fund is the major beneficiary of these investment earnings, where this revenue source increased by approximately 12% from the prior year.

The County's direct charges to users of governmental services made up about \$68.5 million, approximately 12.7% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. The stability of this revenue source, which experienced a slight increase compared to the prior year, is attributable to the general government function, resulting from the impact of the 2010 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for almost \$273.4 million of the \$525 million total expenses for governmental activities, representing over 52% of total expenses. Compared to the prior year, the almost \$41.2 million decrease in this category of expense was attributable primarily to the Job and Family Services Fund which saw a decline in expenditures of almost \$31 million compared to the prior year, mostly due to reductions in federal TANF funding for the Ohio Works First program, the financial assistance portion of Ohio's TANF program. An expenditure decline, compared to the prior year, of about 13% also occurred in the Children Services Fund where expenditure reductions were reflected in areas like institutional foster care and group homes. A significant decrease also occurred in the Workforce Investment Act, nonmajor special revenue fund, where expenditures dropped by almost \$5 million, primarily in the client areas of classroom training and work experience. Expenditures in the Human Services Levy fund grew by about 4%, primarily in the intergovernmental classification as a result of increases in levy allocations to the public health district.

### Business-type Activities:

The net assets for business-type activities increased by approximately \$3.6 million during 2010. Major revenue sources were charges for services of almost \$113.4 million. While charges for services remained stable for the business-type activities overall, only the Solid Waste Management fund experienced a significant increase, of about 6%, in this revenue source, which was attributable mostly to revenues from tipping fees by increased activity from private haulers. Consumption declines tempered the very slight revenue growth in the Water Fund, as well as in the Wastewater Fund, where charges for services revenues declined by more than \$1 million. There were no rate changes imposed for 2010 for any of the County's utility customers. Business-type activities received approximately \$3.6 million in net transfers from governmental activities during the year. Total expenses for business-type activities increased by approximately \$2 million, which resulted from increased costs in connection with Wastewater activities, where expenses grew by more than \$2.1 million, compared to the prior year, most notably in the areas of utilities and other expenses, which includes maintenance and repair. As a measure of cost containment, relative to the level of revenues for enterprise activities, the proportion of total expenses to total revenues for 2010 was 100 percent, compared to 97.6 percent for the previous year.

### Financial Analysis of County Funds

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



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

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Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of more than \$262.5 million, an increase of approximately \$7.9 million in comparison with the prior year. Except for a \$9.2 million decrease reported by the Human Services Levy Fund, the remaining major governmental funds each reported increases, ranging from an increase of \$4.5 million in the Children Services Fund, to increases of approximately \$4.2 million, \$3.8 million and \$2.7 million, in the Alcohol, Drug Addiction and Mental Health Services Board Fund, the Job & Family Services Fund and the General Fund, respectively, while the Other Governmental Funds reported an overall net increase in fund balance by approximately \$1.9 million. Of the combined governmental fund balance, approximately 73% of this total (\$190.4 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$64.2 million); to offset noncurrent loans receivable (\$7.6 million); and to pay debt service (\$.3 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$44,690,606, representing nearly 85.4% of the total fund balance of \$52,324,801. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 37.61 percent of total General Fund expenditures, while total fund balance represents 44.04 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$2.7 million during 2010, which compares favorably to the prior year's \$11.1 million decrease. Key factors contributing to this year's increase include a more than \$4 million increase in overall revenues, with the individual revenue sources of sales tax, fees and charges for services and investment earnings showing the most significant growth from the prior year. Compared to the prior year, overall expenditure reductions also occurred in all functional areas and amounted to more than \$8.6 million. Other financing sources and uses held fairly steady except for a small decrease in net transfers out during the year, primarily to nonmajor governmental recipient funds.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Job & Family Services Funds, which reported unreserved fund balances of \$59,462,074 and \$10,385,310, respectively. The unreserved fund balance in the Human Services Levy Fund represents approximately 40.6 percent of combined 2010 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the unreserved fund balance in the Job & Family Services Fund represents approximately 23.5 percent of its 2010 expenditures. The Alcohol, Drug Addiction and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$13,062,269, or approximately 21.6 percent of its 2010 expenditures. The Children Services Fund reported a total fund balance of approximately \$5.3 million, which was an increase of more than \$4.5 million from the fund balance it reported in the previous year, primarily a result of reductions in reimbursements of shared costs to the Job and Family Services Fund, in addition to decreases in the costs for institutional foster care and group homes.

While reported expenditures increased by approximately \$1.3 million in the Human Services Levy Fund, including costs for public health subsidies, transfers out to recipient funds also grew by more than \$4 million during the year from increased levy allocations, as authorized by the Human Services Levy Council, for a variety of social service programs. The Alcohol, Drug Addiction and Mental Health Services Board Fund grew by approximately \$4 million where an increase in overall revenues, primarily from federal reimbursements, helped to provide for increases in expenditures for contracted social services. In the Job & Family Services Fund, the increase of nearly \$3.8 million during 2010 compared favorably to the prior year's decrease of more than \$4.8 million. This year's increase was primarily attributable to the costs and administration of certain assistance programs, like child daycare, being shifted from the County to the state in light of changes in TANF funding.

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

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Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the Water Fund at the end of the year approximated \$43.2 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$36.6 million, and \$31.3 million, respectively. Total net assets in the Water and Solid Waste Management Funds, increased by about \$1.7 million and \$4.5 million, respectively, while total net assets in the Wastewater Fund decreased by about \$1.6 million. Compared to the prior year, the Water and Solid Waste Management Fund reported increases in operating revenues of about 1% and 6%, respectively. Operating expenses grew by approximately .6% and 5.4% in the Water and Wastewater Funds, respectively, and declined by approximately .9% in the Solid Waste Management Fund. While all of the major enterprise funds reported operating income, only the Water and Solid Waste Management funds experienced an increase, compared to the prior year, while the Wastewater Fund saw a decrease in operating income. The Water and Wastewater funds each reported significant capital contributions during the year. All bonds of the enterprise funds are paid from enterprise revenues. For enterprise fund revenue bonds, revenues are formally pledged to secure this debt and are subjected to bond coverage ratios. A ten-year comparison of bond coverage for these bonds is included in the statistical section of this report.

### **General Fund Budgetary Highlights**

The original revenue estimate for the General Fund was increased during the year by approximately \$1.4 million, most of which pertained to a \$1.2 million increase in fees and charges for services corresponding to an interdepartmental agreement and revenues received into the General Fund from the Job and Family Services Fund for the County's Veteran Services program. The original revenue estimates for most other revenue categories were unchanged during the year, with the exception of a \$.2 million increase in intergovernmental revenues corresponding to increases in state reimbursements for the costs of a special congressional election and some minor decrease adjustments to miscellaneous revenues.

The original appropriation for total expenditures was decreased by nearly \$.6 million during the year. A decrease of approximately \$1.3 million came from reductions in the general government function, primarily from contingency appropriation transfers from this function to transfers out, some of which helped to cover increases in operating subsidies to the Public Works Building Maintenance Fund. The net appropriation decreases in the general government function were offset by a total of \$.7 million in additional appropriations throughout the other functional areas, most of which was for the judicial and law enforcement function and the Juvenile Court, for which total expenditure appropriations were increased by nearly \$.5 million, including \$.4 million in budget control account appropriations for incentive-to-save funds, a rewards program for good budget management.

The County maintains a level of fund reserves pursuant to the General Fund cash reserve policy in the five-year plan. This reserve is intended to help assure financial stability in light of unanticipated operational demands or downward revenue fluctuations. The reserve level, as a percent of budget, was 18.1% at the end of 2010, and remained consistent with the average reserve levels during the preceding years. In addition, during 2010, the County increased the General Fund budget stabilization reserves by \$5.1 million to a total reserve of \$7.1 million.

General Fund actual revenues were short of expectations by nearly \$1 million in all, but were slightly offset by better-than-expected investment earnings receipts by approximately \$.5 million, due to overall growth in the investment portfolio and some final proceeds from expiring, longer-term portfolio items with interest rates above current market rates, and by a \$.5 million positive variance in other taxes, a result of increased property transfer tax collections during 2010 as qualified home buyers took advantage of temporary federal tax credits. Fees and charges for services also exceeded expectations by about \$.1 million. Sales taxes were up from the previous year but still fell short of the current year expectations by more than \$.8 million and property taxes fell short by almost \$.4 million as a result of further property value declines and adjustments since the last reappraisal combined with a decrease in the collection rate. The \$.3 million negative variance in actual intergovernmental revenues primarily reflect further declines in local government revenues which the County received from the state while the \$.4 million negative variance in miscellaneous revenues reflect unexpected drops in various refunds, reimbursements and donations, typical of the fluctuations in this revenue since many of the underlying sources are unstable.

General Fund actual expenditures and encumbrances were below expectations by more than \$4.4 million. The most significant variance, of more than \$1.8 million, occurred in the judicial and law enforcement function and includes more

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

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than \$.5 million in combined cost savings in the areas of salaries and fringe benefits, primarily in the organizational units of the Juvenile Court and Sheriff, while the Juvenile Court's variance also includes more than \$.4 million in budget control account appropriations for incentive-to-save funds. In addition, almost \$.2 million of the variance resulted from less-than-expected costs for public utility services for various buildings used for the courts and other law enforcement purposes. Similar circumstances account for most of the nearly \$1.7 million variance in the in general government function where combined cost savings in the areas of salaries and fringe benefits accounts for almost \$.6 million of the variance and occurred primarily in the organizational units of the Treasurer, where nearly \$.2 million in savings occurred by leaving some budgeted positions unfilled and diverting certain staffing costs to nongeneral funds where possible, as well as in Data Processing, where nearly \$.1 million in savings occurred. The total judicial and law enforcement variance also includes over \$.5 million in budget control account appropriations for incentive-to-save funds, of which the Treasurer and Auditor were the primary recipients. In addition, over \$.1 million of the variance is from less-than-expected costs for public utility services for various buildings used for administration and general government purposes. The \$.7 million variance in the social services function is primarily due to the Veteran Services department, where actual emergency assistance and relief payments to veterans fell short of estimates, based on claims filed and processed. The County closed the year with a fund balance that was higher than what was budgeted by more than \$3.5 million.

### **Capital Assets and Long-term Debt**

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, approximated \$925 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, decreased by approximately \$11 million, or approximately 1.2 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$.6 million. This increase is primarily due to road and bridge project activity of the County Engineer during the year, including the Austin Road project as well as the completion of the North Dixie Drive Phase IV road project and the Alex Road bridge project. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$12 million. This decrease is due to an increase in accumulated depreciation, and a reduction in the amount of capital project activities. Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. The most recent assessment found that 99% of the County roads have a rating of fair or better. For 2010, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$9,518,543 and actual expenditures were \$8,365,685, which represents approximately 88% of the amount budgeted. The \$1,152,858 difference was mostly attributed to the operating supplies category for various supplies, including fuel costs, as well as the construction and improvements category which includes contractor costs for asphalt resurfacing. The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that 96% of the County bridges have a General Appraisal rating of fair or better. For 2010, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,571,489 and actual expenditures were \$1,525,608, which represents approximately 97% of the amount budgeted. The \$45,881 difference was mostly attributed to the operating supplies category of expenditures, which includes various bridge maintenance supplies, as well as the rentals category, which includes rental costs for special equipment. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

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

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Debt: At December 31, 2010, the County had total bonded debt externally outstanding of \$95,698,000. Of this amount, \$37,111,573 represents general obligation bonds applicable for governmental activities and \$1,069,789 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The remaining portion consists of \$26,626,638 of self-supporting general obligation bonds and \$30,890,000 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$59,482,558 in long-term notes, representing Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, payable from business-type activities. The County's total bonded debt decreased by \$11,934,001 during 2010, a result of bond principal payments made during the year exceeding new debt. During the year, the County issued \$24,235,000 in current refunding bonds, which it used to redeem \$23,905,000 of outstanding general obligation bond series from 1999 and 2000. In addition, the County issued \$4,500,000 in solid waste revenue bonds to fund certain solid waste improvements. This 2010 revenue bond was rated Aa2 by Moody's and AA+ by Standard and Poor's. The County's existing revenue bonds carry insured ratings of Aaa by Moody's and AAA by Standard & Poor's and Fitch. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$101,441,524, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note H.

### **Economic Factors and Next Year's General Fund Budget**

Although 2010 brought some economic recovery, the economy continued to be under severe financial strain. Unemployment and home foreclosures remained high. In an effort to stem these problems, the federal government created various stimulus programs to get money flowing into the economy. Due to the trickle down effects of these financial problems and the severe decline in the automobile industry in the State of Ohio and Montgomery County, revenues flowing into the General Fund fell short of budgeted expectations. 2010 also marked the first year of the County's General Fund Five Year Financial Plan, as set forth by the General Fund Financial Planning Committee, for 2010 through 2014. The committee was comprised of local business leaders, community leaders and elected officials. The final report of the committee laid out financial recommendations and strategies to maintain stability of services to the public. The categories include: revenue generation; funding alternatives for County services; efficiency and effectiveness of programs and services; mandated versus non-mandated services; operational efficiencies; economic development and public policy strategies.

As part of the 2011 General Fund budget process, the County was guided by the proposed budget balancing framework and the recommendations of the committee. Priorities were based on the mission of Montgomery County and the mandates established by Ohio law to establish a balanced operating budget. Recognizing that the County's financial challenges are not short-term in nature, a structural reordering of the General Fund budget was imperative in order to successfully provide critical services. However, it is also recognized that long-term financial stability will not be achieved through cost cutting alone and a focused and strategic economic development effort is critical to growing County revenues without raising taxes. It is, therefore, critical that the County continues to play an important role in economic development and that this priority be reflected in the General Fund budget. The development of the 2011 budget reflects the County's continued commitment to financial stability and integrity and has been adjusted to function within the anticipated revenue stream. The 2011 General Fund budget reflects a total decline of 2% from 2010 and a reduction of 28 budgeted staffing positions. This was made possible through the collaboration of elected officials, boards, commissions and County departments. The outlook for the future anticipates a continued path of slow revenue growth for the General Fund from locally generated sources; however, these may be offset by yet to be announced decreases in federal and state funds.

### **Request for Information**

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

MONTGOMERY COUNTY, OHIO

*Statement of Net Assets*

December 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 284,731,911	\$ 97,814,608	\$ 382,546,519	\$ 919,166
Cash and cash equivalents-segregated accounts.....		22,899	22,899	
Collateral on loaned securities.....	11,945,208	8,699,959	20,645,167	
Net receivables:				
Taxes.....	169,135,074		169,135,074	
Accounts.....	5,447,180	25,376,380	30,823,560	153,571
Special assessments.....	2,327,192		2,327,192	
Accrued interest.....	2,160,340	82,933	2,243,273	
Due from other governments.....	67,024,080	403,132	67,427,212	
Internal balances.....	5,688,855	(5,688,855)	0	
Prepaid expenses.....	660,248		660,248	7,013
Inventory of supplies.....	185,632	1,398,488	1,584,120	16,647
<i>Restricted Assets:</i>				
Cash and cash equivalents--segregated accounts.....		26,719,852	26,719,852	
Investments--segregated accounts.....		687,031	687,031	
Unamortized bond issuance costs.....	232,903	594,701	827,604	
Other assets.....		3,130,298	3,130,298	5,888
Capital assets not being depreciated.....	374,644,096	10,754,665	385,398,761	
Capital assets being depreciated.....	161,558,931	377,546,781	539,105,712	482,763
<i>Total Assets</i> .....	<u>1,085,741,650</u>	<u>547,542,872</u>	<u>1,633,284,522</u>	<u>1,585,048</u>
<i>Liabilities:</i>				
Accounts payable.....	14,819,103	2,205,327	17,024,430	1,838
Accrued wages and benefits.....	5,053,434	1,272,364	6,325,798	62,456
Due to other governments.....	2,480,921	6,795,693	9,276,614	
Obligations under securities lending.....	11,945,208	8,699,959	20,645,167	
Accrued interest payable.....	127,597	77,849	205,446	
Other.....			0	22,916
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		219,244	219,244	
Unearned revenue.....	149,478,242	3,130,298	152,608,540	
Long-term liabilities				
Due within one year.....	19,565,739	14,481,862	34,047,601	
Due in more than one year.....	52,785,831	105,641,171	158,427,002	
<i>Total Liabilities</i> .....	<u>256,256,075</u>	<u>142,523,767</u>	<u>398,779,842</u>	<u>87,210</u>
Invested in capital assets, net of related debt.....	497,684,238	271,676,375	769,360,613	482,763
Restricted for:				
Capital projects.....	20,204,717	18,691,836	38,896,553	
Debt service.....	203,236	7,808,772	8,012,008	
Human services levy-supported services.....	92,363,882		92,363,882	
Developmental disabilities levy-supported services.....	2,687,071		2,687,071	
Statutory road-related maintenance and repair.....	9,761,127		9,761,127	
Grant-specific purposes.....	1,194,867		1,194,867	
Unrestricted.....	205,386,437	106,842,122	312,228,559	1,015,075
<i>Total Net Assets</i> .....	<u>\$ 829,485,575</u>	<u>\$ 405,019,105</u>	<u>\$ 1,234,504,680</u>	<u>\$ 1,497,838</u>

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

MONTGOMERY COUNTY, OHIO

*Statement of Activities*

For the Year Ended December 31, 2010

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities:				
General government.....	\$ 47,184,127	\$ 31,702,256	\$ 3,013,015	\$
Judicial and law enforcement.....	165,863,588	23,892,852	40,163,143	156,362
Environment and public works.....	19,558,766	3,351,542	9,876,115	9,638,125
Social services.....	273,398,775	8,474,943	163,809,681	703,442
Community and economic development.....	16,990,933	1,126,691	8,292,968	
Interest and fiscal charges on long-term debt.....	2,028,967			
<b>Total Governmental Activities.....</b>	<b>525,025,156</b>	<b>68,548,284</b>	<b>225,154,922</b>	<b>10,497,929</b>
Business-type Activities:				
Water.....	34,993,326	34,658,803		748,470
Wastewater.....	44,304,731	41,328,277		872,400
Solid Waste Management.....	19,142,578	22,726,383		
Parking Facilities.....	1,393,749	1,683,357		
Stillwater Center.....	16,939,827	13,048,278		
<b>Total Business-type Activities.....</b>	<b>116,774,211</b>	<b>113,445,098</b>	<b>0</b>	<b>1,620,870</b>
<b>Total Primary Government.....</b>	<b>\$ 641,799,367</b>	<b>\$ 181,993,382</b>	<b>\$ 225,154,922</b>	<b>\$ 12,118,799</b>
Component Unit:				
Monco Enterprises, Inc.....	\$ 1,965,866	\$ 1,532,985	\$ 457,842	

General Revenues:

Property taxes levied for:

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

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
\$ (12,468,856)	\$	\$ (12,468,856)	\$
(101,651,231)		(101,651,231)	
3,307,016		3,307,016	
(100,410,709)		(100,410,709)	
(7,571,274)		(7,571,274)	
(2,028,967)		(2,028,967)	
(220,824,021)	0	(220,824,021)	0
	413,947	413,947	
	(2,104,054)	(2,104,054)	
	3,583,805	3,583,805	
	289,608	289,608	
	(3,891,549)	(3,891,549)	
0	(1,708,243)	(1,708,243)	0
(220,824,021)	(1,708,243)	(222,532,264)	
			\$ 24,961
16,139,827		16,139,827	
2,948,209		2,948,209	
111,615,319		111,615,319	
61,439,062		61,439,062	
2,139,472		2,139,472	
2,073,533		2,073,533	
4,182,649		4,182,649	
22,215,732		22,215,732	
122,510	55,614	178,124	456
8,770,936	454,955	9,225,891	48,723
5,158,664	1,192,031	6,350,695	2,339
(3,573,588)	3,573,588	0	
233,232,325	5,276,188	238,508,513	51,518
12,408,304	3,567,945	15,976,249	76,479
817,077,271	401,451,160	1,218,528,431	1,421,359
\$ 829,485,575	\$ 405,019,105	\$ 1,234,504,680	\$ 1,497,838

*Balance Sheet*

*Governmental Funds*

December 31, 2010

	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 34,178,605	\$ 5,223,908	\$ 11,802,480	\$ 12,238,413
Collateral on loaned securities.....	3,076,151			
Net receivables:				
Taxes.....	18,830,953			
Accounts.....	1,210,177	51,796	683,565	87,665
Special assessments.....				
Accrued interest.....	2,044,687			
Due from other funds.....	2,382,091	572,681	61,827	1,151,155
Interfund receivables.....	8,886,845			
Due from other governments.....	26,748,669	5,092,607	2,459,348	101,849
<i>Total Assets</i> .....	<u>\$ 97,358,178</u>	<u>\$ 10,940,992</u>	<u>\$ 15,007,220</u>	<u>\$ 13,579,082</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,596,956	\$ 2,623,041	\$ 1,546,074	\$ 896,796
Deferred revenue.....	37,101,983	2,976,659	155,534	80,526
Due to other funds.....	267,963	56,058	85,240	939,336
Due to other governments.....	334,233	19,238	119,353	146,398
Obligations under securities lending.....	3,076,151			
Accrued wages and benefits.....	1,656,091	1,157	38,750	1,127,673
Interfund payables.....				
<i>Total Liabilities</i> .....	<u>45,033,377</u>	<u>5,676,153</u>	<u>1,944,951</u>	<u>3,190,729</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	82,374	18,784	32,816,423	3,043
Reserved for noncurrent loans receivable.....	7,551,821			
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	44,690,606			
Special Revenue Funds.....		5,246,055	(19,754,154)	10,385,310
Debt Service Funds.....				
Capital Projects Funds.....				
<i>Total Fund Balances</i> .....	<u>52,324,801</u>	<u>5,264,839</u>	<u>13,062,269</u>	<u>10,388,353</u>
<i>Total Liabilities and Fund Balances</i> .....	<u>\$ 97,358,178</u>	<u>\$ 10,940,992</u>	<u>\$ 15,007,220</u>	<u>\$ 13,579,082</u>

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



<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 57,089,821	\$ 124,908,738	\$ 245,441,965
5,138,211	3,730,846	11,945,208
146,589,753	3,714,368	169,135,074
	2,740,739	4,773,942
	2,327,192	2,327,192
	115,653	2,160,340
	478,792	4,646,546
		8,886,845
<u>16,666,098</u>	<u>15,955,509</u>	<u>67,024,080</u>
<u>\$ 225,483,883</u>	<u>\$ 153,971,837</u>	<u>\$ 516,341,192</u>
\$ 241,049	\$ 6,184,470	\$ 14,088,386
160,486,744	12,583,842	213,385,288
884	3,587,871	4,937,352
139,716	1,013,522	1,772,460
5,138,211	3,730,846	11,945,208
7,157	2,180,978	5,011,806
	2,666,213	2,666,213
<u>166,013,761</u>	<u>31,947,742</u>	<u>253,806,713</u>
8,048	31,289,685	64,218,357
	38,862	7,590,683
	293,789	293,789
		44,690,606
59,462,074	70,564,157	125,903,442
	(1,802,000)	(1,802,000)
	<u>21,639,602</u>	<u>21,639,602</u>
<u>59,470,122</u>	<u>122,024,095</u>	<u>262,534,479</u>
<u>\$ 225,483,883</u>	<u>\$ 153,971,837</u>	<u>\$ 516,341,192</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances  
To Net Assets of Governmental Activities  
December 31, 2010**

Total governmental fund balances \$ 262,534,479

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

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

Land	11,569,627	
Construction-in-progress	7,336,642	
Infrastructure	355,737,827	
Land improvements, net of \$1,107,139 accumulated depreciation	2,027,471	
Buildings, structures and improvements, net of \$87,726,973 accumulated depreciation	133,474,923	
Furniture, fixtures and equipment, net of \$40,659,127 accumulated depreciation	<u>25,181,256</u>	
Total capital assets		535,327,746

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

Internal service fund assets	41,976,254	
Internal service fund liabilities	(13,946,059)	
Internal service fund consolidation adjustment	<u>41,406</u>	
Net adjustment for internal service funds		28,071,601

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

Property taxes	18,751,727	
Sales tax	6,684,254	
Fees and charges for services	748,553	
Special assessments	37,044	
Intergovernmental	35,208,821	
Investment earnings	1,805,384	
Miscellaneous	<u>671,263</u>	
Total		63,907,046

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid. 180,720

Unamortized bond issuance costs are not recognized as assets in the funds, where they are recorded as expenditures when paid. 232,903

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (127,597)

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

Special assessment bonds	(1,069,789)	
General obligation bonds, net carrying value	(38,160,570)	
Capital leases	(303,097)	
Compensated absences	<u>(21,107,867)</u>	
Total		<u>(60,641,323)</u>

Net assets of governmental activities \$ 829,485,575

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

MONTGOMERY COUNTY, OHIO

*Statement of Revenues, Expenditures and Changes in Fund Balances*

*Governmental Funds*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>
<i>Revenues:</i>				
Property taxes.....	\$ 14,557,989	\$	\$	\$
Sales tax.....	60,821,919			
Other taxes.....	2,139,472			
Licenses and permits.....	28,192			
Fees and charges for services.....	23,313,444	314,377	696,155	
Fines and forfeitures.....	1,165,944			
Special assessments.....				
Intergovernmental.....	21,902,661	20,872,948	35,708,856	44,210,412
Investment earnings.....	8,843,886			
Miscellaneous.....	1,512,550	233,162	400,502	1,461,652
<b>Total Revenues.....</b>	<b>134,286,057</b>	<b>21,420,487</b>	<b>36,805,513</b>	<b>45,672,064</b>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	20,697,767			
Judicial and law enforcement.....	92,497,678			
Environment and public works.....	467,470			
Social services.....	2,289,269	46,973,709	60,417,195	44,102,524
Community and economic development.....	1,293,785			
Capital outlay.....				
<i>Intergovernmental:</i>				
General government.....	53,300			
Judicial and law enforcement.....	1,171,256			
Environment and public works.....	223,277			
Social services.....				
Community and economic development.....	20,000			
<i>Debt service:</i>				
Principal retirement.....	96,271		1,596	91,134
Interest and fiscal charges.....	8,864		24	4,873
<b>Total Expenditures.....</b>	<b>118,818,937</b>	<b>46,973,709</b>	<b>60,418,815</b>	<b>44,198,531</b>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>15,467,120</i>	<i>(25,553,222)</i>	<i>(23,613,302)</i>	<i>1,473,533</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	60,196			
Inception of capital leases.....				
Refunding bonds issued.....				
Premium on bond issuance.....				
Transfers in.....	4,962,901	30,077,399	27,838,346	3,602,706
Transfers out.....	(17,773,707)			(1,299,976)
<b>Total Other Financing Sources And Uses.....</b>	<b>(12,750,610)</b>	<b>30,077,399</b>	<b>27,838,346</b>	<b>2,302,730</b>
 <i>Net Change in Fund Balances.....</i>	 <i>2,716,510</i>	 <i>4,524,177</i>	 <i>4,225,044</i>	 <i>3,776,263</i>
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>	 <i>49,608,291</i>	 <i>740,662</i>	 <i>8,837,225</i>	 <i>6,612,090</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	 <i>\$ 52,324,801</i>	 <i>\$ 5,264,839</i>	 <i>\$ 13,062,269</i>	 <i>\$ 10,388,353</i>

MONTGOMERY COUNTY, OHIO

*Statement of Revenues, Expenditures and Changes in Fund Balances*

*Governmental Funds (Cont'd.)*

*For the Year Ended December 31, 2010*

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
<i>Revenues:</i>			
Property taxes.....	\$ 109,054,393	\$ 4,213,051	\$ 127,825,433
Sales tax.....			60,821,919
Other taxes.....		6,256,182	8,395,654
Licenses and permits.....		2,754,220	2,782,412
Fees and charges for services.....		26,577,380	50,901,356
Fines and forfeitures.....		1,081,679	2,247,623
Special assessments.....		284,050	284,050
Intergovernmental.....	28,256,649	102,141,702	253,093,228
Investment earnings.....		537,877	9,381,763
Miscellaneous.....	2,454	1,258,034	4,868,354
<b>Total Revenues.....</b>	<b>137,313,496</b>	<b>145,104,175</b>	<b>520,601,792</b>
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		10,422,508	31,120,275
Judicial and law enforcement.....		60,488,663	152,986,341
Environment and public works.....		16,017,370	16,484,840
Social services.....	12,029,737	80,605,708	246,418,142
Community and economic development.....		11,082,251	12,376,036
Capital outlay.....		19,759,213	19,759,213
<i>Intergovernmental:</i>			
General government.....			53,300
Judicial and law enforcement.....			1,171,256
Environment and public works.....			223,277
Social services.....	19,579,071		19,579,071
Community and economic development.....		4,148,179	4,168,179
<i>Debt service:</i>			
Principal retirement.....		13,594,936	13,783,937
Interest and fiscal charges.....		2,215,290	2,229,051
<b>Total Expenditures.....</b>	<b>31,608,808</b>	<b>218,334,118</b>	<b>520,352,918</b>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>105,704,688</i>	<i>(73,229,943)</i>	<i>248,874</i>
<i>Other Financing Sources And Uses</i>			
Sale of capital assets/sundries.....		29,474	89,670
Inception of capital leases.....		48,327	48,327
Refunding bonds issued.....		10,795,000	10,795,000
Premium on bond issuance.....		317,050	317,050
Transfers in.....		71,627,365	138,108,717
Transfers out.....	(114,935,396)	(7,673,226)	(141,682,305)
<b>Total Other Financing Sources And Uses.....</b>	<b>(114,935,396)</b>	<b>75,143,990</b>	<b>7,676,459</b>
 <i>Net Change in Fund Balances.....</i>	 <i>(9,230,708)</i>	 <i>1,914,047</i>	 <i>7,925,333</i>
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>	 <i>68,700,830</i>	 <i>120,110,048</i>	 <i>254,609,146</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	 <i>\$ 59,470,122</i>	 <i>\$ 122,024,095</i>	 <i>\$ 262,534,479</i>

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

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2010**

Net Change in Fund Balances - Total Governmental Funds \$ 7,925,333

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

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

Capital outlay	13,825,074	
Depreciation expense	<u>(12,933,363)</u>	
Total		891,711

Governmental funds report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a determination of gain or (loss) is determined for capital asset disposals. (112,732)

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

Property taxes	2,877,922	
Sales tax	617,143	
Fees and charges for services	(10,303)	
Special assessments	3,237	
Intergovernmental	4,488,068	
Investment earnings	(610,827)	
Miscellaneous	<u>290,309</u>	
Total		7,655,549

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

Inception of capital leases	(48,327)	
Issuance of bonds	(10,795,000)	
Premium and deferred amounts on bonds	(265,700)	
Bond issuance costs	103,696	
Principal repayment for capital leases	201,078	
Principal repayment for bonds	<u>13,582,859</u>	
Total		2,778,606

Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities. 40,256

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

These items include expenses related to the changes in:

Prepaid expenses	(201,753)	
Amortized amounts on general obligation bonds	164,474	
Compensated absences	<u>(361,976)</u>	
Total		(399,255)

The net revenue of certain activities of internal service funds is reported with governmental activities. (6,371,164)

Change in net assets of governmental activities \$ 12,408,304

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

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

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 14,997,489	\$ 14,997,489	\$ 14,620,906	\$ (376,583)
Sales tax.....	61,218,077	61,218,077	60,369,090	(848,987)
Other taxes.....	1,663,006	1,663,006	2,142,710	479,704
Licenses and permits.....	30,000	30,000	28,142	(1,858)
Fees and charges for services.....	21,772,328	23,017,458	23,152,640	135,182
Fines and forfeitures.....	1,294,575	1,294,575	1,169,036	(125,539)
Intergovernmental.....	22,131,159	22,307,578	21,994,570	(313,008)
Investment earnings.....	11,335,820	11,335,820	11,857,499	521,679
Miscellaneous.....	2,180,940	2,121,055	1,676,291	(444,764)
<b>Total Revenues.....</b>	<b>136,623,394</b>	<b>137,985,058</b>	<b>137,010,884</b>	<b>(974,174)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	23,645,878	22,374,434	20,707,946	1,666,488
Judicial and law enforcement.....	96,882,201	97,352,242	95,521,801	1,830,441
Environment and public works.....	555,953	565,318	494,676	70,642
Social services.....	3,004,768	3,052,375	2,325,508	726,867
Community and economic development.....	2,157,950	2,221,891	2,097,028	124,863
<i>Intergovernmental:</i>				
General government.....	53,300	53,300	53,300	0
Judicial and law enforcement.....	1,030,567	1,108,718	1,107,737	981
Environment and public works.....	213,277	223,277	223,277	0
Community and economic development.....		20,000	20,000	0
<b>Total Expenditures.....</b>	<b>127,543,894</b>	<b>126,971,555</b>	<b>122,551,273</b>	<b>4,420,282</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>9,079,500</b>	<b>11,013,503</b>	<b>14,459,611</b>	<b>3,446,108</b>
<i>Other Financing Sources And Uses</i>				
Advances in.....	574,027	574,027	641,532	67,505
Advances out.....		(181,500)	(181,500)	0
Transfers in.....	4,143,108	11,996,726	11,996,258	(468)
Transfers out.....	(14,571,116)	(24,864,795)	(24,864,795)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>(9,853,981)</b>	<b>(12,475,542)</b>	<b>(12,408,505)</b>	<b>67,037</b>
<b>Net Change in Fund Balance.....</b>	<b>(774,481)</b>	<b>(1,462,039)</b>	<b>2,051,106</b>	<b>3,513,145</b>
<i>Fund Balance (Deficit) At</i>				
<b>Beginning Of Year.....</b>	<b>30,234,022</b>	<b>30,234,022</b>	<b>30,234,022</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated.....</b>	<b>774,479</b>	<b>774,479</b>	<b>774,479</b>	<b>0</b>
<i>Fund Balance (Deficit) At</i>				
<b>End Of Year.....</b>	<b>\$ 30,234,020</b>	<b>\$ 29,546,462</b>	<b>\$ 33,059,607</b>	<b>\$ 3,513,145</b>

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

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

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 231,140	\$ 231,140	\$ 380,169	\$ 149,029
Intergovernmental.....	23,004,247	23,078,773	20,940,940	(2,137,833)
Miscellaneous.....	525,009	495,483	391,660	(103,823)
<b>Total Revenues.....</b>	<b>23,760,396</b>	<b>23,805,396</b>	<b>21,712,769</b>	<b>(2,092,627)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	52,660,973	52,705,973	51,321,294	1,384,679
<b>Total Expenditures.....</b>	<b>52,660,973</b>	<b>52,705,973</b>	<b>51,321,294</b>	<b>1,384,679</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>(28,900,577)</b>	<b>(28,900,577)</b>	<b>(29,608,525)</b>	<b>(707,948)</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	26,766,060	26,766,060	30,077,399	3,311,339
<b>Total Other Financing Sources And Uses.....</b>	<b>26,766,060</b>	<b>26,766,060</b>	<b>30,077,399</b>	<b>3,311,339</b>
<b>Net Change in Fund Balance.....</b>	<b>(2,134,517)</b>	<b>(2,134,517)</b>	<b>468,874</b>	<b>2,603,391</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,277,225	2,277,225	2,277,225	0
<i>Prior Year Encumbrances Appropriated.....</i>	627,631	627,631	627,631	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 770,339</b>	<b>\$ 770,339</b>	<b>\$ 3,373,730</b>	<b>\$ 2,603,391</b>

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

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 69,974,944	\$ 47,950,488	\$ 44,109,741	\$ (3,840,747)
Miscellaneous.....	38,573,637	38,575,637	32,052,656	(6,522,981)
<i>Total Revenues.....</i>	<u>108,548,581</u>	<u>86,526,125</u>	<u>76,162,397</u>	<u>(10,363,728)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	112,052,544	87,065,317	81,265,198	5,800,119
<i>Total Expenditures.....</i>	<u>112,052,544</u>	<u>87,065,317</u>	<u>81,265,198</u>	<u>5,800,119</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(3,503,963)</u>	<u>(539,192)</u>	<u>(5,102,801)</u>	<u>(4,563,609)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,817,895	5,635,790	3,602,706	(2,033,084)
Transfers out.....	(1,299,976)	(1,299,976)	(1,299,976)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>1,517,919</u>	<u>4,335,814</u>	<u>2,302,730</u>	<u>(2,033,084)</u>
<i>Net Change in Fund Balance.....</i>	<u>(1,986,044)</u>	<u>3,796,622</u>	<u>(2,800,071)</u>	<u>(6,596,693)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	10,136,985	10,136,985	10,136,985	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,986,042</u>	<u>1,986,042</u>	<u>1,986,042</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 10,136,983</u>	<u>\$ 15,919,649</u>	<u>\$ 9,322,956</u>	<u>\$ (6,596,693)</u>

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



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 111,079,857	\$ 111,079,857	\$ 109,486,438	\$ (1,593,419)
Fees and charges for services.....			5,463	5,463
Intergovernmental.....	24,141,933	24,141,933	28,256,649	4,114,716
Miscellaneous.....			3,440	3,440
<i>Total Revenues.....</i>	<u>135,221,790</u>	<u>135,221,790</u>	<u>137,751,990</u>	<u>2,530,200</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	17,695,447	18,051,316	13,127,990	4,923,326
<i>Intergovernmental:</i>				
Social services.....	19,781,886	19,800,578	19,579,071	221,507
<i>Total Expenditures.....</i>	<u>37,477,333</u>	<u>37,851,894</u>	<u>32,707,061</u>	<u>5,144,833</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	97,744,457	97,369,896	105,044,929	7,675,033
<i>Other Financing Sources And Uses</i>				
Transfers in.....	8,215,000	8,233,692	8,233,692	0
Transfers out.....	(118,929,537)	(124,120,787)	(123,169,088)	951,699
<i>Total Other Financing Sources And Uses.....</i>	<u>(110,714,537)</u>	<u>(115,887,095)</u>	<u>(114,935,396)</u>	<u>951,699</u>
<i>Net Change in Fund Balance.....</i>	(12,970,080)	(18,517,199)	(9,890,467)	8,626,732
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	65,462,258	65,462,258	65,462,258	0
<i>Prior Year Encumbrances Appropriated.....</i>	294,145	294,145	294,145	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 52,786,323</u>	<u>\$ 47,239,204</u>	<u>\$ 55,865,936</u>	<u>\$ 8,626,732</u>

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets  
Proprietary Funds

December 31, 2010

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<b>Assets</b>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 37,497,913	\$ 31,928,705	\$ 27,237,221	\$ 1,150,769	\$ 97,814,608	\$ 39,289,946
Cash and cash equivalents--segregated accounts.....	22,899				22,899	
Collateral on loaned securities.....	3,374,895	2,873,654	2,451,410		8,699,959	
Net receivables:						
Accounts.....	8,096,000	10,856,416	5,399,295	1,024,669	25,376,380	673,238
Accrued interest.....	80,243	527	2,163		82,933	
<b>Total receivables.....</b>	<b>8,176,243</b>	<b>10,856,943</b>	<b>5,401,458</b>	<b>1,024,669</b>	<b>25,459,313</b>	<b>673,238</b>
Due from other funds.....	21,553	18,330	42,171	12,973	95,027	472,629
Due from other governments.....		136,601	266,531		403,132	
Inventory of supplies.....	133,278	1,146,117	63,957	55,136	1,398,488	185,632
Prepaid expenses.....						479,528
<i>Current restricted assets:</i>						
Cash and cash equivalents--segregated accounts.....	7,900,141	5,800,323	13,019,388		26,719,852	
<b>Total current assets.....</b>	<b>57,126,922</b>	<b>52,760,673</b>	<b>48,482,136</b>	<b>2,243,547</b>	<b>160,613,278</b>	<b>41,100,973</b>
<i>Noncurrent assets:</i>						
Investments--segregated accounts.....	687,031				687,031	
Unamortized bond issuance costs.....	267,352	101,158	122,875	103,316	594,701	
Other assets.....	1,819,329	1,310,969			3,130,298	
<i>Capital assets in service:</i>						
Land.....	1,272,801	3,282,015	2,493,735	1,300,000	8,348,551	
Land improvements.....	7,350	424,882	4,622,717		5,054,949	
Utility plant in service.....	189,095,577	297,706,607			486,802,184	
Buildings, structures and improvements.....	13,396,084	106,128,557	57,300,161	36,142,734	212,967,536	
Furniture, fixtures and equipment.....	4,216,926	5,826,861	7,007,185	499,772	17,550,744	2,238,242
Less: Accumulated depreciation.....	(98,173,963)	(210,410,686)	(26,543,928)	(9,700,055)	(344,828,632)	(1,362,961)
Construction-in-progress.....	1,559,098	843,922	3,094		2,406,114	
<b>Total net capital assets.....</b>	<b>111,373,873</b>	<b>203,802,158</b>	<b>44,882,964</b>	<b>28,242,451</b>	<b>388,301,446</b>	<b>875,281</b>
<b>Total noncurrent assets.....</b>	<b>114,147,585</b>	<b>205,214,285</b>	<b>45,005,839</b>	<b>28,345,767</b>	<b>392,713,476</b>	<b>875,281</b>
<b>Total Assets.....</b>	<b>\$ 171,274,507</b>	<b>\$ 257,974,958</b>	<b>\$ 93,487,975</b>	<b>\$ 30,589,314</b>	<b>\$ 553,326,754</b>	<b>\$ 41,976,254</b>

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<b>Liabilities</b>						
<b>Current Liabilities:</b>						
Accounts payable.....	\$ 322,999	\$ 997,215	\$ 574,655	\$ 310,458	\$ 2,205,327	\$ 730,717
Current portion of insurance claims payable.....					0	7,515,310
Due to other funds.....	21,935	29,630	30,910	138,923	221,398	55,452
Due to other governments.....	2,360,282	4,157,829		277,582	6,795,693	708,461
Obligations under securities lending.....	3,374,895	2,873,654	2,451,410		8,699,959	
Accrued wages and benefits.....	234,366	361,331	172,606	504,061	1,272,364	41,628
Current portion of long-term notes.....	423,736	4,533,424			4,957,160	
Current portion of general obligation bonds.....	209,231	1,887,625		898,725	2,995,581	
Accrued interest on general obligation bonds.....	3,481	47,177		27,191	77,849	
Current portion of revenue bonds.....	3,010,000	1,741,073	250,000		5,001,073	
Current portion of capitalized leases.....					0	55,122
Current portion of compensated absences.....	338,282	473,692	248,288	341,786	1,402,048	144,905
Current portion of landfill post-closure costs .....			126,000		126,000	
<b>Current liabilities payable from restricted assets:</b>						
Accrued revenue bond interest.....	157,544	35,653	26,047		219,244	
<b>Total current liabilities.....</b>	<b>10,456,751</b>	<b>17,138,303</b>	<b>3,879,916</b>	<b>2,498,726</b>	<b>33,973,696</b>	<b>9,251,595</b>
<b>Long-term liabilities:</b>						
Unearned revenue.....	1,819,329	1,310,969			3,130,298	
Interfund payables.....		902,296		4,618,782	5,521,078	699,554
Long-term notes, net.....	5,748,688	48,776,710			54,525,398	
Insurance claims payable, net.....					0	3,929,326
Revenue bonds, net.....	21,173,434	11,013,122	4,284,651	11,569,299	25,458,085	
General obligation bonds, net.....	1,233,424	582,372	243,256	306,580	23,815,845	65,584
Compensated absences, net.....	293,754		415,881		1,425,962	
Estimated liability for landfill post-closure costs, net .....					415,881	
<b>Total long-term liabilities.....</b>	<b>30,268,629</b>	<b>62,585,469</b>	<b>4,943,788</b>	<b>16,494,661</b>	<b>114,292,547</b>	<b>4,694,464</b>
<b>Total Liabilities.....</b>	<b>40,725,380</b>	<b>79,723,772</b>	<b>8,823,704</b>	<b>18,993,387</b>	<b>148,266,243</b>	<b>13,946,059</b>
<b>Net Assets</b>						
Invested in capital assets, net of related debt.....	79,575,360	135,850,204	40,348,313	15,902,498	271,676,375	820,159
Restricted for capital purposes.....	3,252,166	2,737,890	12,701,780		18,691,836	
Restricted for debt service.....	4,490,431	3,026,780	291,561		7,808,772	
Unrestricted.....	43,231,170	36,636,312	31,322,617	(4,306,571)	106,883,528	27,210,036
<b>Total Net Assets.....</b>	<b>\$ 130,549,127</b>	<b>\$ 178,251,186</b>	<b>\$ 84,664,271</b>	<b>\$ 11,595,927</b>	<b>405,060,511</b>	<b>\$ 28,030,195</b>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					(41,406)	
<b>Total Net Assets of Business-type Activities.....</b>					<b>\$ 405,019,105</b>	

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

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

*For the Year Ended December 31, 2010*

	<i>Business-type Activities - Enterprise Funds</i>				<i>Totals</i>	<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>		
<i>Operating Revenues:</i>						
Charges for services.....	\$ 34,658,803	\$ 41,328,277	\$ 22,726,383	\$ 14,731,635	\$ 113,445,098	\$ 60,736,570
Other revenue.....	753,086	324,416	27,624	24,905	1,130,031	649,132
<i>Total Operating Revenues.....</i>	<u>35,411,889</u>	<u>41,652,693</u>	<u>22,754,007</u>	<u>14,756,540</u>	<u>114,575,129</u>	<u>61,385,702</u>
<i>Operating Expenses:</i>						
Personal services.....	6,571,976	10,028,949	4,640,723	11,195,792	32,437,440	2,093,343
Materials and supplies.....	979,144	1,081,687	458,298	909,748	3,428,877	4,373,680
Contractual services.....	1,390,015	1,293,748	5,388,721	3,231,555	11,304,039	6,312,678
Utilities.....	18,096,889	14,127,413	4,693,843	394,836	37,312,981	1,016,272
Depreciation.....	4,506,855	8,314,039	2,764,142	944,031	16,529,067	202,772
Insurance claims.....					0	53,298,791
Other expenses.....	1,767,148	6,449,899	492,698	946,727	9,656,472	914,426
<i>Total Operating Expenses.....</i>	<u>33,312,027</u>	<u>41,295,735</u>	<u>18,438,425</u>	<u>17,622,689</u>	<u>110,668,876</u>	<u>68,211,962</u>
<i>Operating Income (Loss).....</i>	<u>2,099,862</u>	<u>356,958</u>	<u>4,315,582</u>	<u>(2,866,149)</u>	<u>3,906,253</u>	<u>(6,826,260)</u>
<i>Nonoperating Revenues (Expenses)</i>						
Investment income.....	406,475	5,545	42,935		454,955	
Interest expense and fiscal charges.....	(1,638,890)	(2,794,231)	(602,074)	(712,494)	(5,747,689)	(4,646)
Gain (loss) from disposal of capital assets..	88,599		55,614		144,213	
Other nonoperating revenue (expense).....			62,000		62,000	13,498
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(1,143,816)</u>	<u>(2,788,686)</u>	<u>(441,525)</u>	<u>(712,494)</u>	<u>(5,086,521)</u>	<u>8,852</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>	<u>956,046</u>	<u>(2,431,728)</u>	<u>3,874,057</u>	<u>(3,578,643)</u>	<u>(1,180,268)</u>	<u>(6,817,408)</u>
Capital contributions.....	748,470	872,400			1,620,870	
Transfers in.....	2,507	511	622,478	3,000,000	3,625,496	
Transfers out.....	(9,533)	(42,375)			(51,908)	
<i>Change in Net Assets.....</i>	<u>1,697,490</u>	<u>(1,601,192)</u>	<u>4,496,535</u>	<u>(578,643)</u>	<u>4,014,190</u>	<u>(6,817,408)</u>
<i>Total Net Assets (Deficit) At</i>						
<i>Beginning Of Year, as Restated.....</i>	<u>128,851,637</u>	<u>179,852,378</u>	<u>80,167,736</u>	<u>12,174,570</u>		<u>34,847,603</u>
<i>Total Net Assets (Deficit) At</i>						
<i>End Of Year.....</i>	<u>\$ 130,549,127</u>	<u>\$ 178,251,186</u>	<u>\$ 84,664,271</u>	<u>\$ 11,595,927</u>		<u>\$ 28,030,195</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					(446,245)	
Change in Net Assets of Business-type Activities.....					<u>\$ 3,567,945</u>	

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

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows  
Proprietary Funds

For the Year Ended December 31, 2010

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds					Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds			
<i>Cash flows from operating activities:</i>							
Cash receipts from customers.....	\$ 33,680,012	\$ 40,367,773	\$ 20,603,419	\$ 14,700,465	\$ 109,351,669	\$ 11,816,961	
Cash receipts from interfund services provided.....	139,369	179,742	168,593	202,653	690,357	54,015,383	
Cash payments to employees for services.....	(5,677,040)	(8,674,461)	(4,002,491)	(9,903,514)	(28,257,506)	(1,776,405)	
Cash payments to suppliers for goods and services.....	(20,705,453)	(21,064,015)	(9,865,192)	(3,559,713)	(55,194,373)	(13,104,941)	
Cash payments for insurance claims.....					0	(53,111,353)	
Cash payments for interfund services used.....	(1,725,870)	(2,574,615)	(1,859,038)	(3,362,447)	(9,521,970)	(821,187)	
Landfill post-closure costs paid.....			(140,020)		(140,020)		
Other operating cash receipts.....	758,978	373,485	28,281	27,842	1,188,586	130,496	
Cash from other sources.....	88,599	106,100	117,614		312,313		
Other cash payments.....	(106,100)				(106,100)	(987)	
<i>Net cash provided by (used for) operating activities.....</i>	<u>6,452,495</u>	<u>8,714,009</u>	<u>5,051,166</u>	<u>(1,894,714)</u>	<u>18,322,956</u>	<u>(2,852,033)</u>	
<i>Cash flows from noncapital financing activities:</i>							
Transfers in from other funds.....	2,507	511	622,478	3,000,000	3,625,496		
Transfers out to other funds.....	(9,533)	(42,375)			(51,908)		
Amounts borrowed on interfund loans .....					0	101,500	
Amounts repaid on interfund loans .....		(35,000)		(400,000)	(435,000)	(224,028)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(7,026)</u>	<u>(76,864)</u>	<u>622,478</u>	<u>2,600,000</u>	<u>3,138,588</u>	<u>(122,528)</u>	
<i>Cash flows from capital and related financing activities:</i>							
Principal paid on capital leases.....					0	(52,306)	
Interest paid on capital leases.....					0	(4,646)	
Proceeds from long-term notes.....		3,653,309			3,653,309		
Principal paid on long-term notes.....	(322,964)	(4,164,638)	(143,000)		(4,630,602)		
Interest paid on long-term notes.....	(116,595)	(1,678,115)			(1,794,710)		
Principal paid on revenue bonds.....	(2,910,000)	(1,810,000)	(6,400,000)		(11,120,000)		
Interest paid on revenue bonds.....	(1,365,113)	(208,320)	(347,560)		(1,920,993)		
Principal paid on general obligation bonds.....	(193,592)	(1,774,125)		(773,425)	(2,741,142)		
Interest paid on general obligation bonds.....	(90,726)	(709,830)		(739,931)	(1,540,487)		
Revenue bonds issued.....			4,500,000		4,500,000		
Refunding bonds issued.....	1,055,000	1,490,000		10,895,000	13,440,000		
Premium on bond issuance.....	31,723	44,826	34,651	307,608	418,808		
Bond issuance costs paid.....	(10,134)	(14,313)	(122,875)	(104,656)	(251,978)		
Redemption of refunded bonds.....	(1,050,000)	(1,480,000)		(10,695,000)	(13,225,000)		
Redemption premium paid on refunded bonds.....				(106,950)	(106,950)		
Capital debt fiscal charges paid.....	(4,623)	(2,791)	(27,129)		(34,543)		
Acquisition and construction of capital assets.....	(996,361)	(1,043,694)	(935,932)	(48,094)	(3,024,081)	(12,650)	
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(5,973,385)</u>	<u>(7,697,691)</u>	<u>(3,441,845)</u>	<u>(1,265,448)</u>	<u>(18,378,369)</u>	<u>(69,602)</u>	
<i>Cash flows from investing activities:</i>							
Sale of investment securities.....	156,301				156,301		
Interest received on investments.....	517,579	5,455	45,808		568,842		
<i>Net cash provided by (used for) investing activities.....</i>	<u>673,880</u>	<u>5,455</u>	<u>45,808</u>	<u>0</u>	<u>725,143</u>	<u>0</u>	
Net increase (decrease) in cash and cash equivalents.....	1,145,964	944,909	2,277,607	(560,162)	3,808,318	(3,044,163)	
Cash and cash equivalents at beginning of year.....	44,274,989	36,784,119	37,979,002	1,710,931	120,749,041	42,334,109	
Cash and cash equivalents at end of year.....	<u>\$ 45,420,953</u>	<u>\$ 37,729,028</u>	<u>\$ 40,256,609</u>	<u>\$ 1,150,769</u>	<u>\$ 124,557,359</u>	<u>\$ 39,289,946</u>	

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2010

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 2,099,862	\$ 356,958	\$ 4,315,582	\$ (2,866,149)	\$ 3,906,253	\$ (6,826,260)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>						
Depreciation.....	4,506,855	8,314,039	2,764,142	944,031	16,529,067	202,772
Miscellaneous nonoperating income (expense).....	(17,501)	106,100	117,614		206,213	(987)
(Increase) decrease in accounts receivable.....	(888,995)	(1,381,722)	(2,231,385)	157,835	(4,344,267)	182,897
(Increase) decrease in due from other funds.....	19,293	35,393	(7,069)	17,100	64,717	4,454,631
(Increase) decrease in due from other governments.....		569,464	284,740		854,204	
(Increase) decrease in inventory of supplies.....	(10,990)	(287,668)	11,782	2,548	(284,328)	2,418
(Increase) decrease in prepaid expenses.....						(107,445)
Increase (decrease) in accounts payable.....	(273,941)	(108,548)	(24,656)	25,263	(381,882)	167,327
Increase (decrease) in due to other funds.....	(70,738)	(159,750)	(104,587)	(4,923)	(339,998)	(46,995)
Increase (decrease) in due to other governments.....	1,059,826	1,328,434		(180,945)	2,207,315	(1,071,914)
Increase (decrease) in accrued wages and benefits.....	41,014	52,138	(28,792)	2,714	67,074	(15,388)
Increase (decrease) in insurance claims payable.....					0	187,438
Increase (decrease) in compensated absences.....	(12,190)	(110,829)	(46,205)	7,812	(161,412)	19,473
<i>Total adjustments.....</i>	<u>4,352,633</u>	<u>8,357,051</u>	<u>735,584</u>	<u>971,435</u>	<u>14,416,703</u>	<u>3,974,227</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 6,452,495</u>	<u>\$ 8,714,009</u>	<u>\$ 5,051,166</u>	<u>\$ (1,894,714)</u>	<u>\$ 18,322,956</u>	<u>\$ (2,852,033)</u>

*Noncash investing, capital and financing activities:*

During 2010, The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$748,470 and \$872,400, respectively.

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

*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*

December 31, 2010

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>	<i>Agency Funds</i>
	<u><i>Unclaimed Funds</i></u>	<u><i>Five Rivers Metroparks</i></u>	
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 3,564,878	\$ 10,933,983	\$ 123,705,648
Cash and cash equivalents-- segregated accounts.....			18,318,188
Collateral on loaned securities.....			9,049,970
Accrued interest receivable.....		45,290	
Taxes levied for other governments.....			664,126,515
<i>Total Assets</i> .....	<u>\$ 3,564,878</u>	<u>\$ 10,979,273</u>	<u>\$ 815,200,321</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	\$ 769,594,443
Obligations under securities lending.....			9,049,970
Other liabilities.....			36,555,908
<i>Total Liabilities</i> .....	<u>0</u>	<u>0</u>	<u>\$ 815,200,321</u>
<i>Net Assets</i>			
Held in trust.....	<u>\$ 3,564,878</u>		
Held in trust for pool participants.....		<u>\$ 10,979,273</u>	

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

*Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds*

*For the Year Ended December 31, 2010*

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>
	<u><i>Unclaimed Funds</i></u>	<u><i>Five Rivers Metroparks</i></u>
<i>Additions:</i>		
Additional unclaimed funds.....	\$ 1,222,519	\$
Investment income.....		240,155
Other income received by fiscal agent.....		25,622,659
<i>Total Additions</i> .....	<u>1,222,519</u>	<u>25,862,814</u>
<i>Deductions:</i>		
Funds claimed.....	2,064,248	
Other payments made by fiscal agent.....		26,228,446
<i>Total Deductions</i> .....	<u>2,064,248</u>	<u>26,228,446</u>
<i>Changes in Net Assets</i> .....	<u>(841,729)</u>	<u>(365,632)</u>
<i>Net Assets Beginning of Year</i> .....	<u>4,406,607</u>	<u>11,344,905</u>
<i>Net Assets End of Year</i> .....	<u>\$ 3,564,878</u>	<u>\$ 10,979,273</u>

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



*Notes to the Basic  
Financial Statements  
December 31, 2010*

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

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

Montgomery County provides a multitude of services to its approximately 535,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

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*Reporting Entity*

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

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

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

*Notes to the Basic  
Financial Statements*

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

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

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

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

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

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

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

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

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

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

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

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

*Notes to the Basic  
Financial Statements*

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

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

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

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

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

*Children Services:* This fund, which the County chose to report as a major fund for 2010, accounts for the operation of the Children Services function within the Job and Family Services Department, including the investigation of all reports of child abuse, neglect or dependency, as well as services which include family counseling, foster care, adoption and clinical care.

*Alcohol, Drug Addiction and Mental Health Services Board:* This fund accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County.

*Job & Family Services:* This fund, which the County chose to report as a major fund for 2010, accounts for the administration of public assistance programs under state and federal regulations.

*Human Services Levy:* This fund accounts for levy proceeds that support various human service organizations which agree to provide services that accommodate unmet needs in the community.

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

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

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

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

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

*Notes to the Basic  
Financial Statements*

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

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

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*Summary of Significant Accounting Policies*

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

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*Measurement Focus and Basis of Accounting*

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

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

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

The Primary Government follows GASB Statement No. 20 in applying GASB guidance to its government-wide and proprietary fund financial statements and Financial Accounting Standards Board statements and interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. The County has elected to follow subsequent GASB guidance, rather than private-sector guidance issued after November 30, 1989.

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*Budgetary Accounting and Control*

The County is required by state law to adopt annual budgets for the General Fund, certain Special Revenue Funds, Debt Service Funds and certain Proprietary Funds. For these funds, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st. Budgets are adopted for each organizational unit by major expenditure/expense category (i.e. personal services, professional services, capital outlays, etc.) which constitutes the legal level of budgetary control.

Each County department, in conjunction with the Office of Management and Budget, prepares an original budget which is approved by the Board of County Commissioners. Throughout the year, the County monitors and maintains the legal level of budgetary control within an organizational unit and fund by not permitting expenditures/expenses and

*Notes to the Basic  
Financial Statements*

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

encumbrances to exceed appropriations for a designated object level two budgetary category (i.e. salaries, fringe benefits, contractual professional services, capital outlays, etc.). While management is permitted discretion in allocating expenditure/expense among specific object level three subcategories, any and all budget modifications involving revisions between object level two categories or to total appropriated amounts must be approved through legal resolution by the Board of County Commissioners. Each final budget includes all modifications that were made throughout the year, including any supplemental appropriations. During the year, several supplementary appropriations were necessary. Unencumbered and unexpended appropriations lapse at year-end. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Alcohol, Drug Addiction and Mental Health Services Board; Community Development Block Grant; Youth Services; Community Programs; Community Corrections; ADAMHS Board Federal Grants; Workforce Investment Act; Other Federal Grants; and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Fund. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, no 2010 budget was adopted for the Country View Manor Special Revenue Fund, which had no cash activity, or change in fund balance, during the year.

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

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

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*Encumbrances*

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

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*Cash and Cash Equivalents and Investments*

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

*Notes to the Basic  
Financial Statements*

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

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

*Inventory of Supplies and Prepaid Expenses*

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

*Restricted Assets*

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

*Other Assets*

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

*Capital Assets*

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

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

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

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

*Long-term Liabilities*

In accordance with GAAP, long-term liabilities are not recognized within Governmental Funds. They are, however,

*Notes to the Basic  
Financial Statements*

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

reported as liabilities of governmental activities in the government-wide financial statements . Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenues of those funds are reported in the applicable Proprietary Fund. The business-type activities column in the government-wide financial statement reflects long-term liabilities pertaining to enterprise funds.

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

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

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*Capitalization of Interest*

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2010, net interest income of \$69,759 was credited to construction-in-progress, in connection with these projects.

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*Special Assessments*

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$37,044 of delinquent amounts outstanding.

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*Deferred Revenue*

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

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*Sales Tax*

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

*Notes to the Basic  
Financial Statements*

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

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*Interfund Transactions*

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are similarly treated when involving other funds of the County. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets.

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*Compensated Absences*

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

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*Insurance*

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

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*Net Assets and Fund Balance Reserves*

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. As of December 31, 2010, \$95,050,953 of the reported restricted net assets were restricted by enabling legislation. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Fund balance reserves represent those portions of fund balances which are legally segregated for a specific future use or which do not represent available resources and, therefore, are not available for appropriation or expenditure.



*Notes to the Basic  
Financial Statements*

**NOTE C - Reconciliation- GAAP Basis to Budget Basis**

A reconciliation of the results of operations for the year ended December 31, 2010 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>				
<i>Description</i>	<i>General</i>	<i>Children Services</i>	<i>Job &amp; Family Services</i>	<i>Human Services Levy</i>
GAAP Basis.....	\$ 2,716,510	\$ 4,524,177	\$ 3,776,263	\$ (9,230,708)
Increase (decrease)				
Due to revenues:				
Property taxes.....	62,917			432,045
Sales tax.....	(452,829)			
Other taxes.....	3,238			
Licenses and permits.....	(50)			
Fees and charges for services.....	(160,804)	65,792		
Fines and forfeitures.....	3,092			5,463
Intergovernmental.....	91,909	67,992	(100,671)	
Investment earnings.....	3,013,613			
Miscellaneous.....	163,741	158,498	30,591,004	986
Due to expenditures:				
Current:				
General government.....	(10,179)			
Judicial and law enforcement.....	(3,024,123)			
Environment and public works.....	(27,206)			
Social services.....	(36,239)	(4,347,585)	(37,162,674)	(1,098,253)
Community and economic development...	(803,243)			
Intergovernmental:				
Judicial and law enforcement.....	63,519			
Debt Service:				
Principal retirement.....	96,271		91,134	
Interest and fiscal charges.....	8,864		4,873	
Due to other financing sources and (uses):				
Sale of capital assets/sundries.....	(60,196)			
Advances in.....	641,532			
Advances out.....	(181,500)			
Transfers in.....	7,033,357			8,233,692
Transfers out.....	(7,091,088)			(8,233,692)
Budgetary basis.....	<u>\$ 2,051,106</u>	<u>\$ 468,874</u>	<u>\$ (2,800,071)</u>	<u>\$ (9,890,467)</u>

*Notes to the Basic  
Financial Statements*

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**NOTE D – Contingencies, Judgments and Claims Litigation**

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

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*Contingencies Under Grant Programs*

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

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*Insurance Claims*

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

*Notes to the Basic  
Financial Statements*

## NOTE E - Cash, Deposits and Investments

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

*Amounts available for deposit or investment are as follows:*

Primary Government:	
(Carrying Amounts)	
Pooled cash and cash equivalents (including the County Treasurer's investment pool):	
Governmental Activities.....	\$284,731,911
Business-type Activities.....	97,814,608
Private Purpose Trust.....	3,564,878
Investment Trust.....	10,933,983
Agency Funds.....	123,705,648
Segregated cash and cash equivalents:	
Business-type Activities.....	26,742,751
Agency Funds.....	18,318,188
Segregated investments:	
Business-type Activities.....	687,031
Reconciling items (net) to arrive at bank balance of deposits.....	6,983,765
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	\$573,482,763

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

*Notes to the Basic  
Financial Statements*

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

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

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Assets. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2010, the fair value of investments was \$4,666,256 above the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$101,166,980 and the bank balance was \$108,150,745. Of the bank balance, \$4,964,021 was covered by federal depository insurance, \$714,352 was comprised of collateralized certificates of deposit and \$102,472,372 was uninsured with collateral held by the pledging depository's agent not in the County's name, based on the criteria described in GASB Statement No. 40.

The County's investments at December 31, 2010 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 25,389,200	5.46%	Aaa	2.83 years
Federal Home Loan Bank	148,492,300	31.91%	Aaa	2.23 years
Federal National Mortgage Assoc.	129,387,145	27.80%	Aaa	3.35 years
Federal Home Loan Mortgage Corp.	40,558,900	8.72%	Aaa	2.59 years
US Central Federal Credit Union	12,244,320	2.63%	A3	1.78 years
Berkshire Hathaway Corp.	10,084,600	2.17%	Aa2	1.09 years
General Electric Capital Corp.	12,312,480	2.65%	Aa2	1.95 years
Bank of America	10,262,100	2.20%	A2	1.45 years
Citigroup	20,375,200	4.38%	A3	3.94 years
JP Morgan Chase	10,284,100	2.21%	Aa3	1.96 years
PNC Funding Corp.	4,379,225	0.94%	A3	1.45 years
Wells Fargo & Company	10,221,200	2.20%	A1	1.46 years
Government National Mortgage Assoc.	639,321	0.14%	Aaa	23.38 years
Municipal Bonds	3,914,000	0.84%	Not Rated	11.52 years
Repurchase Agreement	2,781,527	0.60%	Not Rated	n/a
STAR Ohio	5,370,940	1.15%	AAAm	n/a
Federated Government Obligations Fund	3,294,808	0.71%	Aaa	n/a
PNC Government Money Market Fund	15,340,652	3.30%	AAAm	n/a
<i>Total Investments</i>	<u>\$ 465,332,018</u>	<u>100.00%</u>		

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

*Notes to the Basic  
Financial Statements*

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

of the investment pool as an investment trust fund (a fiduciary fund). At year end, the external portion approximated only 2% of the pool. The County does not allocate specific investments between the external and internal portions of the pool. The County's investment pool is not registered with the SEC as an investment company. The fair value of investments is determined at least monthly and reported in the custodial account statements. The pool does not issue shares and Five Rivers Metroparks is allocated a pro rata share of the investment income that it earns monthly by the County Treasurer. For 2010, the pool experienced average weighted monthly yields which ranged from 1.98% to 2.91%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

**Discretely Presented Component Unit:** At year-end, Monco Enterprises, Inc. had \$919,166 available for deposit. At times, deposits may exceed federally insured limits, but Monco manages credit risk by using high credit quality financial institutions. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

**Securities Lending**

The County complies with the provisions of GASB Statement No. 28 in connection with a securities lending program whereby the County enters into securities lending agreements with recognized United States securities dealers. The County, acting through its custodial bank, participates in a securities lending program with a securities dealer who acts as the County's agent. Through this agent, the County lends securities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. Collateral may include cash and U.S. government securities. Securities loaned during 2010 consisted of U.S. Government securities and corporate debentures. Collateral required from the borrower is at least 102% of the market value of the securities loaned. Cash collaterals are invested in overnight repurchase agreements of U.S. agencies as permitted by the County's investment policy. Since the County has the right to hypothecate security collateral received from the borrower, without default, it is reported in the same manner as is cash collateral, pursuant to GASB Statement No. 28. All loans may be terminated on demand by either the County or the borrower and there are no contractual restrictions on the amounts of loans. The securities lending agent indemnifies the County for any loss occurring from borrower default or for operational error. As of December 31, 2010, there were no violations of legal or contractual provisions, no borrower or lending agent defaults and no losses known to the securities lending agent, nor dividend or coupon payments owing on the securities lent.

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

<u>Securities Lent</u>	<u>Fair Value of Underlying Securities</u>	<u>Cash Collateral Received/ Securities Collateral Value</u>	<u>Cash/Securities Collateral Investment Value</u>
U.S. Government Securities	\$28,894,147	\$29,687,500	\$29,695,137

The collateral for these loans is reported on the balance sheet. Since the County's investment pool represents a consolidation of all funds, a pro-rata allocation of collateral assets and liabilities is made to funds based on their share of the pool. Therefore, the \$29,695,137 collateral is reported in the fund financial statements as collateral on loaned securities, with an offset to obligations under securities lending, based on an allocation method for any fund having at least a 5% share of the pool. Interest revenue from securities lending, as well as borrower rebates and lending transaction costs, are reported only in those funds eligible to be recipient funds, as required by legal or contractual provisions.

*Notes to the Basic  
Financial Statements*

**NOTE F - Interfund Receivables/Payables**

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2010, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 2,382,091	\$ 267,963
Children Services.....	572,681	56,058
Alcohol, Drug Addiction and Mental Health Services Board.....	61,827	85,240
Job & Family Services.....	1,151,155	939,336
Human Services Levy.....	884	884
Other Governmental Funds.....	478,792	3,587,871
	<u>4,646,546</u>	<u>4,937,352</u>
Proprietary Funds:		
Enterprise Funds -		
Water.....	21,553	21,935
Wastewater.....	18,330	29,630
Solid Waste Management.....	42,171	30,910
Nonmajor Enterprise Funds.....	12,973	138,923
	<u>95,027</u>	<u>221,398</u>
Internal Service Funds.....	472,629	55,452
Total.....	<u>\$ 5,214,202</u>	<u>\$ 5,214,202</u>

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

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

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund.....	\$ 8,886,845	\$
Other Governmental Funds.....		2,666,213
Wastewater.....		902,296
Nonmajor Enterprise Funds.....		4,618,782
Internal Service Funds.....		699,554
	<u>\$ 8,886,845</u>	<u>\$ 8,886,845</u>

*Notes to the Basic  
Financial Statements*

### NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2010 was as follows:

#### **Governmental Activities:**

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2010</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 11,569,627	\$	\$	\$ 11,569,627
Construction-in-progress.....	4,047,244	7,288,036	(3,998,638)	7,336,642
Infrastructure.....	349,941,451	7,412,672	(1,616,296)	355,737,827
<i>Total capital assets, not being depreciated.....</i>	<u>365,558,322</u>	<u>14,700,708</u>	<u>(5,614,934)</u>	<u>374,644,096</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,968,136	11,900	(845,426)	3,134,610
Buildings, structures and improvements.....	220,233,483	1,107,128	(138,715)	221,201,896
Furniture, fixtures and equipment.....	65,561,300	3,632,921	(1,115,596)	68,078,625
<i>Total capital assets, being depreciated.....</i>	<u>289,762,919</u>	<u>4,751,949</u>	<u>(2,099,737)</u>	<u>292,415,131</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,808,195	130,659	(831,715)	1,107,139
Buildings, structures and improvements.....	80,704,450	7,122,604	(100,081)	87,726,973
Furniture, fixtures and equipment.....	37,194,425	5,882,872	(1,055,209)	42,022,088
<i>Total accumulated depreciation.....</i>	<u>119,707,070</u>	<u>13,136,135</u>	<u>(1,987,005)</u>	<u>130,856,200</u>
<i>Total Capital Assets, Being Depreciated, Net.....</i>	<u>170,055,849</u>	<u>(8,384,186)</u>	<u>(112,732)</u>	<u>161,558,931</u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u>\$535,614,171</u>	<u>\$ 6,316,522</u>	<u>\$ (5,727,666)</u>	<u>\$ 536,203,027</u>

#### **Business-type Activities:**

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2010</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,348,551	\$	\$	\$ 8,348,551
Construction-in-progress.....	2,948,778	1,530,051	(2,072,715)	2,406,114
<i>Total capital assets, not being depreciated.....</i>	<u>11,297,329</u>	<u>1,530,051</u>	<u>(2,072,715)</u>	<u>10,754,665</u>

*Notes to the Basic  
Financial Statements*

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

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2010</i>
<b>Business-type Activities (Cont'd.):</b>				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 5,054,949	\$	\$	\$ 5,054,949
Utility plant in service.....	483,165,179	3,637,005		486,802,184
Buildings, structures and improvements.....	212,967,536			212,967,536
Furniture, fixtures and equipment.....	16,784,753	1,394,634	(628,643)	17,550,744
<i>Total capital assets, being depreciated.....</i>	<u>717,972,417</u>	<u>5,031,639</u>	<u>(628,643)</u>	<u>722,375,413</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,624,672	254,182		1,878,854
Utility plant in service.....	200,298,421	9,659,340		209,957,761
Buildings, structures and improvements.....	114,589,314	5,132,151		119,721,465
Furniture, fixtures and equipment.....	12,415,801	1,483,394	(628,643)	13,270,552
<i>Total accumulated depreciation.....</i>	<u>328,928,208</u>	<u>16,529,067</u>	<u>(628,643)</u>	<u>344,828,632</u>
<i>Total Capital Assets, Being Depreciated, Net.....</i>	<u>389,044,209</u>	<u>(11,497,428)</u>	<u>0</u>	<u>377,546,781</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$400,341,538</u>	<u>\$ (9,967,377)</u>	<u>\$ (2,072,715)</u>	<u>\$ 388,301,446</u>

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

**Governmental Activities:**

General Government	\$ 2,645,109
Judicial and Law Enforcement	7,478,340
Environment and Public Works	593,102
Social Services	2,095,801
Community and Economic Development	323,783
Total Depreciation Expense - Governmental Activities	<u>\$ 13,136,135</u>

**Business-type Activities:**

Water	\$ 4,506,855
Wastewater	8,314,039
Solid Waste Management	2,764,142
Other Non-major Enterprise	944,031
Total Depreciation Expense - Business-type Activities	<u>\$ 16,529,067</u>



*Notes to the Basic  
Financial Statements*

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

**Construction Commitments**

The County's outstanding construction commitments as of December 31, 2010, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Road and Bridge Projects	\$ 4,104,615
Total	<u>\$ 4,104,615</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 2,269,992
Wastewater Projects	407,796
Solid Waste Management Projects	35,105
Total	<u>\$ 2,712,893</u>

**Discretely Presented Component Unit:**

Monco Enterprises, Inc.:

	<i>Balance January 1, 2010</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2010</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 102,139	\$	\$	\$ 102,139
Furniture, fixtures and equipment.....	908,134	56,314	(4,646)	959,802
<i>Total capital assets, being depreciated.....</i>	<u>1,010,273</u>	<u>56,314</u>	<u>(4,646)</u>	<u>1,061,941</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	51,873	1,587		53,460
Furniture, fixtures and equipment.....	467,746	57,972		525,718
<i>Total accumulated depreciation.....</i>	<u>519,619</u>	<u>59,559</u>	<u>0</u>	<u>579,178</u>
<i>Total Capital Assets.....</i>	<u>\$ 490,654</u>	<u>\$ (3,245)</u>	<u>\$ (4,646)</u>	<u>\$ 482,763</u>

## *Notes to the Basic Financial Statements*

### **NOTE H - Long-term Debt and Other Obligations**

#### ***Primary Government:***

The following is a summary of bond and long-term note obligations of the County as of December 31, 2010:

#### **Business-type Activities:**

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2010</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2010</i>	<i>Amount Due in 2011</i>
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
1992	Yankee St/Sp Valley Wtr Main Ext	5.700%	2012	\$ 149,075	\$	\$ (46,364)	\$ 102,711	\$ 49,714
1992	Byers Rd Wtr Main Ext	5.700%	2012	37,500		(12,000)	25,500	12,000
1999	St Rt 49/I-70 Corr Wtr Improvement	5.000%- 5.750%	2019	1,050,000		(1,050,000)	0	0
2005	North High Water Main 2005 Refunding	4.000%- 5.000%	2016	366,515		(45,228)	321,287	47,517
2010	St Rt 49/I-70 Corr Wtr Impr 2010 Refunding	1.500%- 3.000%	2019		1,055,000	(90,000)	965,000	100,000
	total payable from Water			\$ 1,603,090	\$ 1,055,000	\$ (1,243,592)	\$ 1,414,498	\$ 209,231
<i>Payable from Wastewater:</i>								
1992	Chataqua Sewer Dist	5.700%	2012	\$ 85,000	\$	\$ (25,000)	\$ 60,000	\$ 30,000
1999	St Rt 49/I-70 Corr Swr Improvement	5.000%- 5.750%	2019	1,480,000		(1,480,000)	0	0
2005	Sewer Improve Bonds- 2005 Refunding	4.000%- 5.000%	2016	3,761,175		(464,125)	3,297,050	487,625
2005	Clyo/Spring Valley Swr Project -2005 Refunding	4.000%- 5.000%	2014	420,000		(75,000)	345,000	80,000
2005	Big Three Trunk Swr Project-2005 Refunding	4.000%- 5.000%	2016	2,946,483		(357,399)	2,589,084	377,163
2005	Water Pollution Control Master Plan-2005 Refunding	4.000%- 5.000%	2016	5,998,517		(727,601)	5,270,916	767,837
2010	St Rt 49/I-70 Corr Swr Impr 2010 Refunding	1.500%- 3.000%	2019		1,490,000	(125,000)	1,365,000	145,000
	total payable from Wastewater			\$ 14,691,175	\$ 1,490,000	\$ (3,254,125)	\$ 12,927,050	\$ 1,887,625
<i>Payable from Nonmajor Enterprise funds:</i>								
2000	Parking Garage Facility	5.000%- 5.500%	2020	\$ 2,750,000	\$	\$ (2,750,000)	\$ 0	\$ 0
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	8,460,000		(8,460,000)	0	0
2005	Parking Facilities- 2005 Refunding	4.000%- 5.000%	2016	1,648,515		(203,425)	1,445,090	213,725
2010	Parking Garage Facility 2010 Refunding	1.500%- 3.000%	2020		2,600,000	(10,000)	2,590,000	230,000
2010	Stillwater Center Repl Facility 2010 Refunding	1.500%- 3.000%	2025		8,295,000	(45,000)	8,250,000	455,000
	total payable from Nonmajor Enterprise Funds			\$ 12,858,515	\$ 10,895,000	\$ (11,468,425)	\$ 12,285,090	\$ 898,725
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 29,152,780	\$ 13,440,000	\$ (15,966,142)	\$ 26,626,638	\$ 2,995,581

*Notes to the Basic  
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2010</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2010</i>	<i>Amount Due in 2011</i>
<b>Revenue Bonds Payable From Enterprise Fund Revenues:</b>								
<i>Payable from Water revenues:</i>								
2002	Water Rev Refunding Bonds	3.600%- 5.500%	2017	\$ 27,390,000	\$	\$ (2,910,000)	\$ 24,480,000	\$ 3,010,000
	total payable from Water			\$ 27,390,000	\$ 0	\$ (2,910,000)	\$ 24,480,000	\$ 3,010,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.600%	2011	\$ 3,720,000	\$	\$ (1,810,000)	\$1,910,000	\$ 1,910,000
	total payable from Wastewater			\$ 3,720,000	\$ 0	\$ (1,810,000)	\$1,910,000	\$ 1,910,000
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.125%- 5.350%	2010	\$ 2,960,000	\$	\$ (2,960,000)	\$ 0	\$ 0
1996	Solid Waste Rev Bonds	5.500%	2010	3,440,000		(3,440,000)	0	0
2010	Solid Waste Rev Bonds	2.000%- 3.375%	2025		4,500,000		4,500,000	250,000
	total payable from Solid Waste Management			\$ 6,400,000	\$ 4,500,000	\$ (6,400,000)	\$ 4,500,000	\$ 250,000
<b>Total Revenue Bonds Payable From Enterprise Fund Revenues:</b>				\$ 37,510,000	\$ 4,500,000	\$ (11,120,000)	\$ 30,890,000	\$ 5,170,000

**Pledged Revenues:** In connection with the revenue bonds listed above, the County has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these bonds provided original financing or, in the case of refunding bonds, refinancing of prior bonds, for the construction of water and wastewater capital assets for the utility system or for capital assets of the solid waste management system. The bonds are payable, through their final maturities as listed above, solely from net revenues applicable to these funds. Total interest and principal remaining to be paid on these bonds is as follows for the Water, Wastewater and Solid Waste Management funds, respectively: \$29,909,461; \$2,016,960; and \$5,621,817. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: Water Fund - \$9,997,220, \$4,275,113, 2.34; Wastewater Fund - \$8,677,053, \$2,018,320, 4.30; Solid Waste Management Fund - \$29,192,062, \$6,747,560, 4.33.

*Notes to the Basic  
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2010</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2010</i>	<i>Amount Due in 2011</i>
<b>Long-term Notes Payable From Enterprise Funds:</b>								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 164,250	\$	\$ (27,375)	\$ 136,875	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,190,000		(85,000)	1,105,000	85,000
2003	David Rd Wtr Tank	0%	2021	951,436		(63,429)	888,007	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	188,761		(11,440)	177,321	11,440
2009	Needmore Wtr Main Replacement	0%	2030	600,000		(30,000)	570,000	30,000
2006	Munger Rd Wtr Main Rehab	1.000%	2011	314,237		(16,018)	298,219	16,177
<i>Ohio Water Development Authority Loans:</i>								
2008	Crain's Run Water Line	5.560%	2024	979,184		(43,244)	935,940	45,682
2008	Crain's Run Water System	5.660%	2024	2,107,520		(46,458)	2,061,062	144,633
	total payable from Water			\$ 6,495,388	\$ 0	\$ (322,964)	\$ 6,172,424	\$ 423,736
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 129,205	\$	\$ (36,916)	\$ 92,289	\$ 36,916
1993	Sewer Rehab	0%	2015	234,022		(42,549)	191,473	42,550
1994	Sewer Rehab	0%	2014	230,790		(46,158)	184,632	46,158
1997	Brumbaugh Relief Sewer	0%	2017	359,036		(47,871)	311,165	47,871
2001	Western Regional Screening	0%	2021	858,188		(74,625)	783,563	74,625
2003	Environmental Lab Roof	0%	2024	253,739		(17,499)	236,240	17,499
2005	Manhole Rehab	0%	2021	273,028		(17,064)	255,964	17,065
2006	Uplands Camp Sewer Rehab	0%	2027	477,713		(28,101)	449,612	28,100
2006	Manhole Rehab	0%	2021	349,883		(18,415)	331,468	18,415
2007	Uplands Camp Sewer	0%	2028	272,791		(14,745)	258,046	14,745
2007	Western Regional Roof Repl	0%	2027	379,144		(21,666)	357,478	21,665
2007	Sugarcreek Manhole Rehab	0%	2027	343,726	156,789	(12,512)	488,003	25,026
2007	Manhole Rehab	0%	2027	54,169			54,169	0
2007	Sanitary Sewer Main Rehab	0%	2027	305,137		(17,437)	287,700	17,436
2008	Sugarcreek Manhole Rehab	0%	2028	446,744	22,866	(23,481)	446,129	23,480
2010	Ome Gardens Sanitary Sewer Rehab	0%	2030		281,754	(7,044)	274,710	14,088
2000	Uplands Camp Sewer	3.000%	2020	236,063		(18,409)	217,654	18,967
2001	Manhole Rehab	3.000%	2021	196,023		(14,508)	181,515	14,947
2001	Bayside-Orinoco Sewer	3.000%	2022	114,846		(7,698)	107,148	7,930
2003	Eastown Lift Station	3.000%	2024	125,505		(6,737)	118,768	6,941
2003	Uplands Camp Sewer	3.000%	2024	272,597		(15,259)	257,338	15,719
2003	Manhole Rehab	3.000%	2024	289,001		(15,513)	273,488	15,982
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	219,401		(11,902)	207,499	12,022
2006	Sugarcreek Manhole Rehab	1.000%	2026	478,383		(25,951)	452,432	26,211
2006	Salem Bend Sewer Replacemnt	1.000%	2026	590,718		(31,049)	559,669	31,361

## *Notes to the Basic Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2010</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2010</i>	<i>Amount Due in 2011</i>
<i>Payable from Wastewater: (Cont'd.)</i>								
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	\$ 1,575,180	\$	\$ (176,566)	\$ 1,398,614	\$ 185,836
1995	Relief Sewer Financing	4.180%	2014	515,336		(106,371)	408,965	110,864
1996	Eagle Creek Relief Sewer	4.160%	2016	71,938		(9,854)	62,084	10,268
1996	Lower Moraine Relief Sewer	4.160%	2016	170,299		(21,429)	148,870	22,330
1996	Stillwater Relief Sewer	4.160%	2016	224,693		(30,778)	193,915	32,072
1996	Riverside Relief Sewer	4.160%	2016	1,724,375		(216,979)	1,507,396	226,099
1996	Opposum Creek Sewers	4.350%	2015	305,804		(45,645)	260,159	47,653
1996	Sewer Replacement	4.350%	2016	179,885		(22,502)	157,383	23,491
1997	Lower Holes Creek Relief Swr	4.040%	2016	577,808		(72,977)	504,831	75,955
1997	North System Pump Station	4.120%	2017	524,390		(61,006)	463,384	63,545
1997	Upper Moraine Relief Sewer	4.120%	2016	1,123,603		(141,559)	982,044	147,451
1997	Lower Holes Creek Relief Swr	4.120%	2017	1,498,594		(161,700)	1,336,894	168,431
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,305,323		(115,905)	1,189,418	120,481
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	2,203,691		(195,675)	2,008,016	203,401
1999	Equalization Basins	3.790%	2020	7,976,586		(631,528)	7,345,058	655,689
2000	Northwest EQ Basin	4.640%	2021	4,227,637		(285,646)	3,941,991	299,054
2000	Northridge Relief Sewers	4.640%	2021	4,985,902		(336,880)	4,649,022	352,692
2001	WRRSP Projects	0.200%	2022	844,525		(73,202)	771,323	64,277
2001	Central/South Holes Creek	0.200%	2022	4,252,377		(338,672)	3,913,705	326,142
2003	East Holes Creek Relief Sewer	3.500%	2023	2,196,537		(124,000)	2,072,537	128,379
2004	Fort McKinley Relief Sewer	3.760%	2024	1,993,763		(105,649)	1,888,114	109,658
2005	East Holes Creek Swr-Supplement	3.350%	2023	830,460		(11,392)	819,068	51,222
2006	Southeast Holes Creek Sewer	3.150%	2023	3,868,024		(174,801)	3,693,223	217,248
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023	2,233,175		(90,887)	2,142,288	94,484
2008	Eastern Regional Trickling Filter	3.250%	2028	921,706		(39,926)	881,780	48,988
2010	Western Regional Tertiary Filters	3.250%	2031		1,902,707		1,902,707	90,605
2010	Western Regional Sludge Thk Improv	3.250%	2031		1,289,193		1,289,193	61,390
total payable from Wastewater				\$ 53,821,463	\$ 3,653,309	\$ (4,164,638)	\$ 53,310,134	\$ 4,533,424
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 143,000	\$	\$ (143,000)	\$ 0	\$ 0
total payable from Solid Waste Management				\$ 143,000	\$ 0	\$ (143,000)	\$ 0	\$ 0
Total Long-term Notes Payable From Enterprise Funds:				\$ 60,459,851	\$ 3,653,309	\$ (4,630,602)	\$ 59,482,558	\$ 4,957,160

**Pledged Revenues:** In connection with the Ohio Water Development Authority Loans included in the preceding table, the County has also pledged future customer revenues of the Water and Wastewater Funds, net of specified operating expenses and net of debt service requirements on the applicable 1993 and 2002 Revenue Refunding bonds (both of which have first priority and a lien on net income available for debt service), to repay these loans. Proceeds of these loans provided for various construction or upgrades of water and wastewater capital assets for the utility system, as indicated in the purpose/description of the loan. The loans are payable, through their final maturities, as listed in the preceding table, from net revenues applicable to the Water and Wastewater Funds. Total interest and principal remaining to be paid on these loans is as follows for the Water and Wastewater Funds, respectively: \$4,436,238 and \$56,053,818. For the current year, net revenue available for these loans and principal and interest paid is as follows: Water Fund - \$5,722,107, \$203,195; Wastewater Fund - \$6,658,733, \$5,220,491.

## *Notes to the Basic Financial Statements*

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

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

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary funds. These concepts also apply, on a government-wide basis, to both governmental activities, as well as business-type activities. Further guidance is also set by Accounting Principles Board (APB) Opinion No. 21. As such, bond premiums and discounts, as well as issuance costs and deferred amounts on refundings are capitalized and amortized as a component of interest expense, using the straight-line method, over the life of the applicable debt. Unamortized bond issuance costs are reported as an asset on the government-wide and proprietary statements of net assets, while bond premiums, discounts and deferred amounts are reported as a direct adjustment to the face amount of the debt. Following is a detailed summary of unamortized amounts and the net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2010:

	Unamortized Issuance Costs	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Unamortized Deferred Amounts on Refundings	Net Carrying Value of Bonds
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
2005 Reibold Renovation Refunding Bonds	\$ (2,821)	\$ 1,193,953	\$ 16,030	\$	\$ 1,209,983
2005 Facility Improvement Refunding Bonds	(18,350)	7,772,620	104,371		7,876,991
2005 Juvenile Detention Center Bonds	(123,332)	18,395,000	702,090		19,097,090
2010 Children Services Bldg Refunding Bonds	(43,034)	4,575,000	110,294		4,685,294
2010 Reibold Renovation Refunding Bonds	(45,366)	5,175,000	162,894	(46,682)	5,291,212
total	<u>\$ (232,903)</u>	<u>\$ 37,111,573</u>	<u>\$ 1,095,679</u>	<u>\$ (46,682)</u>	<u>\$ 38,160,570</u>
<b>Business-type Activities:</b>					
<b>Enterprise Funds-</b>					
<b>Revenue Bonds:</b>					
<b>Water Fund:</b>					
2002 Water Rev. Refunding Bonds	\$ (256,915)	\$ 24,480,000	\$ 986,283	\$ (1,282,849)	\$ 24,183,434
total	<u>\$ (256,915)</u>	<u>\$ 24,480,000</u>	<u>\$ 986,283</u>	<u>\$ (1,282,849)</u>	<u>\$ 24,183,434</u>
<b>Wastewater Fund:</b>					
1993 Sewer Sys. Rev. Refunding Bonds	\$ (27,263)	\$ 1,910,000	\$ (7,858)	\$ (161,069)	\$ 1,741,073
total	<u>\$ (27,263)</u>	<u>\$ 1,910,000</u>	<u>\$ (7,858)</u>	<u>\$ (161,069)</u>	<u>\$ 1,741,073</u>
<b>Solid Waste Management fund:</b>					
2010 Solid Waste Revenue Bonds	\$ (122,875)	\$ 4,500,000	\$ 34,651		\$ 4,534,651
total	<u>\$ (122,875)</u>	<u>\$ 4,500,000</u>	<u>\$ 34,651</u>	<u>\$ 0</u>	<u>\$ 4,534,651</u>
Total Enterprise Funds:	<u>\$ (407,053)</u>	<u>\$ 30,890,000</u>	<u>\$ 1,013,076</u>	<u>\$ (1,443,918)</u>	<u>\$ 30,459,158</u>
<b>Self-Supporting General Obligation Bonds:</b>					
<b>Water fund:</b>					
2005 Water Refunding Bonds	\$ (1,316)	\$ 321,287	\$ 3,886	\$ (4,280)	\$ 320,893
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds	(9,121)	965,000	28,551		993,551
Other Water Bonds		128,211			128,211
total	<u>\$ (10,437)</u>	<u>\$ 1,414,498</u>	<u>\$ 32,437</u>	<u>\$ (4,280)</u>	<u>\$ 1,442,655</u>
<b>Wastewater fund:</b>					
2005 Wastewater Refunding Bonds	\$ (61,013)	\$ 11,502,050	\$ 310,657	\$ (377,303)	\$ 11,435,404
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds	(12,882)	1,365,000	40,343		1,405,343
Other Wastewater Bonds		60,000			60,000
total	<u>\$ (73,895)</u>	<u>\$ 12,927,050</u>	<u>\$ 351,000</u>	<u>\$ (377,303)</u>	<u>\$ 12,900,747</u>
<b>Nonmajor Enterprise Funds:</b>					
2005 Parking Fac. Refunding Bonds	\$ (5,910)	\$ 1,445,090	\$ 17,466	\$ (20,830)	\$ 1,441,726
2010 Parking Garage Fac. Refunding Bonds	(22,705)	2,590,000	81,545	(23,318)	2,648,227
2010 Stillwater Center Repl Fac. Refunding Bonds	(74,701)	8,250,000	204,290	(76,219)	8,378,071
total Nonmajor Enterprise Funds	<u>\$ (103,316)</u>	<u>\$ 12,285,090</u>	<u>\$ 303,301</u>	<u>\$ (120,367)</u>	<u>\$ 12,468,024</u>
Total Enterprise Funds:	<u>\$ (187,648)</u>	<u>\$ 26,626,638</u>	<u>\$ 686,738</u>	<u>\$ (501,950)</u>	<u>\$ 26,811,426</u>

## *Notes to the Basic Financial Statements*

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

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

#### Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2010</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2010</i>	<i>Amount Due in 2011</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2002	Shafer-Karr Ditch	3.750%	2010	\$ 5,000	\$	\$ (5,000)	\$ 0	\$ 0
	total payable from road assessments			\$ 5,000	\$ 0	\$ (5,000)	\$ 0	\$ 0
<i>Payable from water/sewer assessments:</i>								
1991	Centerville Terr Swr Assmt Series B-Issue I	6.850%- 6.900%	2011	\$ 15,000	\$	\$ (10,000)	\$ 5,000	\$ 5,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.850%- 6.900%	2011	5,000		(2,000)	3,000	3,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	73,425		(22,836)	50,589	24,486
1992	Byers Road Water Main Ext	5.700%	2012	87,500		(28,000)	59,500	28,000
1992	Sheehan Rd Water Main Ext	5.700%	2012	2,500		(800)	1,700	800
1994	Wilmington Pike Swr Project	6.100%- 6.200%	2014	27,000		(5,000)	22,000	5,000
1996	Wolf Creek Pike Water Main	5.600%	2016	20,000		(2,000)	18,000	3,000
1999	Post Town Road Water Main	5.000%- 5.750%	2019	115,000		(10,000)	105,000	10,000
2002	Blackburn Lane Trunk Sewer	3.750%- 4.500%	2022	855,000		(50,000)	805,000	50,000
	total payable from water/sewer assessments			\$ 1,200,425	\$ 0	\$ (130,636)	\$ 1,069,789	\$ 129,286
	Total Special Assessment Bonds:			\$ 1,205,425	\$ 0	\$ (135,636)	\$ 1,069,789	\$ 129,286

*Notes to the Basic  
Financial Statements*

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

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2010</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2010</i>	<i>Amount Due in 2011</i>
<b>Governmental Activities:</b>								
1999	Children Services Building	5.000%- 5.500%	2014	\$ 5,545,000	\$	\$ (5,545,000)	\$ 0	\$ 0
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	5,500,000		(5,500,000)	0	0
2005	Reibold Renovation	4.000%-						
	2005 Refunding	5.000%	2016	1,362,026		(168,073)	1,193,953	176,582
2005	Facility Improvements-	4.000%-						
	2005 Refunding	5.000%	2016	8,866,770		(1,094,150)	7,772,620	1,149,550
2005	Juvenile Detention Center	4.000%- 5.000%	2024	18,490,000		(95,000)	18,395,000	90,000
2010	Children Services Bldg	1.500%-						
	2010 Refunding	2.000%	2014		5,600,000	(1,025,000)	4,575,000	1,125,000
2010	Reibold Bldg Renovation	1.500%-						
	2010 Refunding	3.000%	2020		5,195,000	(20,000)	5,175,000	465,000
<b>Total General Obligation Bonds:</b>				<b>\$ 39,763,796</b>	<b>\$ 10,795,000</b>	<b>\$ (13,447,223)</b>	<b>\$ 37,111,573</b>	<b>\$ 3,006,132</b>

*Current Refunding*

On September 10, 2010, the County issued \$24,235,000 in Various Purpose General Obligation Refunding Bonds with interest rates ranging from 1.50% to 3.00% to currently refund \$23,905,000 of outstanding general obligation bond series from 1999 and 2000. All proceeds of the new issue were received by the County and used to redeem the prior bonds. Overall, as a result of this refunding, the County decreased its total debt service over the next 15 years by \$4,615,523 and obtained an economic gain (difference between the present values of the debt service on the old and new debt) of \$4,080,735. The following is a breakdown of the refunding, allocated by Governmental and Business-type activities:

	Governmental Activities	Business-type Activities - Enterprise Funds			Total
		Water	Wastewater	Non-Major Enterprise Funds	
Net carrying amount of refunded bonds:					
Old bonds outstanding:	\$ 10,680,000	\$ 1,050,000	\$ 1,480,000	\$ 10,695,000	\$ 23,905,000
Refunding (new) bonds:	10,795,000	1,055,000	1,490,000	10,895,000	24,235,000
Adjusted reduction in aggregate debt service:					
	(1,530,160)	(199,268)	(278,444)	(2,607,651)	(4,615,523)
Economic Gain:	1,418,885	181,990	257,019	2,222,841	4,080,735



## *Notes to the Basic Financial Statements*

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

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2010 are as follows:

Business-type Activities Enterprise Funds									
Self-Supporting General Obligation Bonds									
Year Ending December 31	Water		Wastewater		Nonmajor Enterprise Funds		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2011	\$ 209,231	\$ 41,777	\$ 1,887,625	\$ 566,119	\$ 898,725	\$ 326,288	\$ 2,995,581	\$ 934,184	
2012	216,419	34,384	1,977,300	476,603	924,540	305,326	3,118,259	816,313	
2013	152,327	26,596	2,046,975	382,428	960,355	283,599	3,159,657	692,623	
2014	164,960	22,480	2,154,000	285,154	977,200	260,957	3,296,160	568,591	
2015	162,136	18,082	2,146,325	201,994	1,006,985	236,469	3,315,446	456,545	
2016-2020	509,425	32,096	2,714,825	145,192	4,342,285	827,739	7,566,535	1,005,027	
2021-2025					3,175,000	292,500	3,175,000	292,500	
Total	\$ 1,414,498	\$ 175,415	\$ 12,927,050	\$ 2,057,490	\$ 12,285,090	\$ 2,532,878	\$ 26,626,638	\$ 4,765,783	

Revenue Bonds									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2011	\$ 3,010,000	\$ 1,260,353	\$ 1,910,000	\$ 106,960	\$ 250,000	\$ 126,230	\$ 5,170,000	\$ 1,493,543	
2012	3,165,000	1,109,853			260,000	115,219	3,425,000	1,225,072	
2013	3,285,000	988,000			265,000	110,019	3,550,000	1,098,019	
2014	3,465,000	807,325			270,000	104,719	3,735,000	912,044	
2015	3,650,000	621,081			275,000	99,319	3,925,000	720,400	
2016-2020	7,905,000	642,849			1,470,000	397,294	9,375,000	1,040,143	
2021-2025					1,710,000	169,017	1,710,000	169,017	
Total	\$ 24,480,000	\$ 5,429,461	\$ 1,910,000	\$ 106,960	\$ 4,500,000	\$ 1,121,817	\$ 30,890,000	\$ 6,658,238	

Long-term Note Obligations						
Year Ending December 31	Water		Wastewater		Total Enterprise Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$ 423,736	\$ 228,023	\$ 4,533,424	\$ 1,654,660	\$ 4,957,160	\$ 1,882,683
2012	385,573	160,086	4,694,866	1,506,061	\$ 5,080,439	\$ 1,666,147
2013	394,328	151,331	4,816,502	1,351,811	\$ 5,210,830	\$ 1,503,142
2014	403,571	142,088	4,853,814	1,191,648	\$ 5,257,385	\$ 1,333,736
2015	413,328	132,331	4,870,912	1,029,387	\$ 5,284,240	\$ 1,161,718
2016-2020	2,096,272	495,148	20,114,458	2,872,201	\$ 22,210,730	\$ 3,367,349
2021-2025	1,892,130	156,565	7,128,549	712,141	\$ 9,020,679	\$ 868,706
2026-2030	163,486	474	2,145,613	139,870	\$ 2,309,099	\$ 140,344
2031			151,996	4,939	\$ 151,996	\$ 4,939
Total	\$ 6,172,424	\$ 1,466,046	\$ 53,310,134	\$ 10,462,718	\$ 59,482,558	\$ 11,928,764

*Notes to the Basic  
Financial Statements*

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

Annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2010 (Cont'd.)

Year Ending December 31	Governmental Activities			
	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2011	\$ 129,286	\$ 50,293	\$ 3,006,133	\$ 1,480,870
2012	131,503	43,678	3,088,238	1,386,213
2013	74,000	37,114	3,185,344	1,288,151
2013	79,000	33,824	3,273,840	1,186,109
2015	73,000	30,334	2,274,555	1,088,256
2016-2020	418,000	95,453	12,608,465	4,066,773
2021-2024	165,000	11,248	9,674,998	1,239,000
Total	\$ 1,069,789	\$ 301,944	\$ 37,111,573	\$ 11,735,372

Other long-term liabilities are accounted for as follows:

	January 1, 2010	Additions	(Reductions)	December 31, 2010	Amount Due in 2011
<b>Governmental Activities:</b>					
Compensated absences:					
Sick leave.....	\$ 9,218,156	\$ 5,772,892	\$ (5,664,866)	\$ 9,326,182	
Vacation.....	11,690,638	12,460,536	(12,218,980)	11,932,194	
Other.....	28,113	29,990	1,877	59,980	
Total compensated absences.....	\$ 20,936,907	\$ 18,263,418	\$ (17,881,969)	\$ 21,318,356	\$ 8,706,415
Capital lease obligations.....	\$ 563,276	\$ 48,327	\$ (253,384)	\$ 358,219	\$ 208,596
<b>Business-type Activities:</b>					
Compensated absences:					
Sick leave.....	\$ 1,587,783	\$ 678,206	\$ (779,992)	\$ 1,485,997	
Vacation.....	1,401,639	1,555,104	(1,614,730)	1,342,013	
Total compensated absences.....	\$ 2,989,422	\$ 2,233,310	\$ (2,394,722)	\$ 2,828,010	\$ 1,402,048

*Compensated Absences:* Employees earn 15 days of sick leave per year. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable at the employee's current wage rate. The year-end liabilities for sick leave and vacation time consists of approximately 438,000 converted, vested sick hours and 567,500 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 3,100 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic  
Financial Statements*

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

*Capital Lease Obligations:* The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$1,284,769 are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the government-wide Statement of Net Assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	Governmental Activities		
	Lease Payments		Total Minimum Lease Payments
	Principal	Interest	
2011.....	\$ 208,596	\$ 8,711	\$ 217,307
2012.....	88,638	2,959	91,597
2013.....	53,685	797	54,482
2014.....	7,300	489	7,789
	\$ 358,219	\$ 12,956	\$ 371,175

*Notes to the Basic  
Financial Statements*

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

*Operating Leases:* At December 31, 2010 the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to ten years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2010 were \$2,297,607; for 2011 through 2020, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2011.....	\$ 2,377,827
2012.....	2,328,333
2013.....	1,324,305
2014.....	458,994
2015.....	458,994
2016-2020.....	<u>1,469,735</u>
Total minimum lease payments.....	<u>\$8,418,188</u>

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

*Postclosure Care Cost:*

Pursuant to State and federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 2010 amounted to \$140,020. The \$541,881 reported as the total estimated liability for landfill postclosure costs at December 31, 2010 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$126,000 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2011, leaving \$415,881 of the liability to be reported as the long-term portion. These amounts are based on what it would cost to perform all postclosure care in 2010. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2010, the changes in the estimated liability for landfill postclosure costs are as follows:

*Business-type Activities:*

*Enterprise Funds:*

Payable from the Solid Waste Management Fund:

<u>January 1, 2010</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2010</u>	<u>Amount Due in 2011</u>
\$566,883	\$115,018	(\$140,020)	\$541,881	\$126,000

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

*Conduit Debt Obligations:*

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

As of December 31, 2010 there were six series of Industrial Development Bonds, twenty-eight series of Hospital Revenue Bonds and nine series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$19.5 million, \$1.3 billion and \$52.1 million, respectively.

*Notes to the Basic  
Financial Statements*

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

*Risk Management*

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

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

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. During 2010, the County's Workers' Compensation Risk Management Internal Service Fund funded current year losses from excess catastrophic loss reserves. In all of the risk management funds, claims liabilities reported at December 31, 2010 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Basic  
Financial Statements*

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

*Risk Management (Cont'd.)*

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

Governmental Activities:	2010	2009
Internal Service Funds-		
Healthcare Self-insurance:		
Claims liability at January 1	\$ 5,567,295	\$ 5,316,841
Current year claims and estimates	51,236,778	49,529,700
Claim payments	<u>(51,326,546)</u>	<u>(49,279,246)</u>
Claims liability at December 31	\$ 5,477,527	\$ 5,567,295
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 868,381	\$ 1,117,369
Change in provision for prior years' claims	(402,783)	(299,556)
Current year claims and estimates	500,000	500,000
Claim payments	<u>(312,289)</u>	<u>(449,432)</u>
Claims liability at December 31	\$ 653,309	\$ 868,381
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 4,821,522	\$ 4,116,842
Change in provision for prior years' claims		92,772
Current year claims and estimates	1,964,796	2,232,554
Claim payments	<u>(1,472,518)</u>	<u>(1,620,646)</u>
Claims liability at December 31	\$ 5,313,800	\$ 4,821,522
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 11,444,636</u>	<u>\$ 11,257,198</u>
Internal Service Funds		

At December 31, 2010, the \$11,444,636 total claims liability is comprised of \$7,515,310 in estimated insurance claims due within one year and \$3,929,326 in estimated long-term claims.

## *Notes to the Basic Financial Statements*

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

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

OPERS: The County contributes to three separate pension plans under the Ohio Public Employees Retirement System (OPERS). The Traditional Pension Plan - a cost-sharing multiple-employer defined benefit pension plan. The Member-Directed Plan - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings. The Combined Plan - a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan. The 2010 member contribution rates were 10.00% for members in state and local classifications. Public safety and law enforcement members contributed 10.50% and 11.10%, respectively.

The 2010 employer contribution rate for local government employer units was 14.00% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2010 was 17.87%. The County's contributions to OPERS for the years ended December 31, 2010, 2009, and 2008, were, \$27,644,312, \$27,561,991, and \$28,096,445, respectively, equal to the required contributions for each year.

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, local government employers units contributed at 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 17.87%. The Ohio Revised code currently limits the employer contribution to a rate not to exceed 14.00% of covered payroll for state and local employer units and 18.10% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

## *Notes to the Basic Financial Statements*

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

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Tradition Plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits coverage by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The rates stated in the paragraph above are contractually required contribution rates for OPERS. The portion of employer contributions used to fund post employment benefits for the years ended December 31, 2010, 2009, and 2008, were 9,839,271, \$11,340,629, and \$13,791,823, respectively, representing 100% of the required contributions for each year.

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

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

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

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



## *Notes to the Basic Financial Statements*

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

become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

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

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

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

A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for a survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

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

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2010, were 10.0% of covered payroll for members and 14.0% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2010, 2009, and 2008 were \$349,134, \$407,768, and \$470,158, respectively, equal to the required contributions for each year. Member and employer contributions actually made for Defined Contribution and Combined Plan participants will be provided upon written request.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2008 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, by calling toll-free 1-888-227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

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

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

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 1.0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2010, 2009, and 2008. The 14.0% employer contribution rate is the maximum rate established under Ohio law. The County's contributions for health care for the years ended December 31, 2010, 2009, and 2008, were \$24,927, \$26,123, and \$32,966, respectively, equal to the required contributions for each year.

*Notes to the Basic  
Financial Statements*

**NOTE J - Property Tax Revenues**

Property taxes include amounts levied against all real, public utility and tangible personal property (used in connection with telephone and inter-exchange telecommunication companies) located in the County. Real property taxes collected during 2010 were levied after October 1, 2009 on the assessed value as of January 1, 2009, the lien date. Public utility property taxes collected in 2010 attached as a lien on December 31, 2008 and were levied after October 31, 2009. Taxpayers were required to pay one half of real property taxes by February 19, 2010 with the remaining half due July 16, 2010. Due to the continued phase out which began in 2005, Ohio no longer has a general tax on tangible personal property used in business. The tax temporarily applies to, and is assessed on, the following percentages of true value of tangible personal property of telephone and inter-exchange telecommunications companies: 5% for 2010; and zero for 2011. After 2011, tangible personal property, exclusive of public utility tangible personal property, will not be subject to tax. Public utility tangible personal property taxes are assessed at true value, based on cost, and established by the State. The tangible personal property taxes collected in 2010 were levied after October 1, 2009 on the value listed as of December 31, 2009. Taxpayers were required to pay personal property taxes by September 20, 2010. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2008 and a statistical update was completed in 2005. The assessed value by property classification, upon which the 2010 tax levy was based, follows:

Real property .....	\$ 9,893,884,440
Public utility real property.....	2,094,930
Tangible personal property.....	6,931,130
Public utility tangible personal property.....	<u>287,561,460</u>
Total.....	\$10,190,471,960

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

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a)</i>	<i>R/A</i>	<i>C/I</i>
Human Services A	2007	7.21	7.21	7.04	2014
Human Services B	2010	6.03	5.52	5.63	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.27</u>	<u>0.42</u>	cont.
<i>Total</i>		14.24	13.00	13.09	

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2010. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2011 were recorded as 2010 revenue in the governmental fund financial statements, with the total delinquent amount recorded as revenue in the government-wide statements. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2010 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is offset by a credit to deferred revenue.

## *Notes to the Basic Financial Statements*

### NOTE K - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>									<i>TOTAL</i>
	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Water</i>	<i>Wastewater Management</i>	<i>Solid Waste</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$	\$ 2,629,001	\$ 14,519,210	2,507	\$ 511	\$ 622,478	\$	\$ 17,773,707
Job & Family Services					1,299,976					1,299,976
Human Services Levy	4,350,771	30,077,399	27,838,346	973,705	48,695,175				3,000,000	114,935,396
Nonmajor Governmental Funds	571,034				7,102,192					7,673,226
Water					9,533					9,533
Wastewater	41,096				1,279					42,375
<b>TOTAL</b>	<b>\$ 4,962,901</b>	<b>\$ 30,077,399</b>	<b>\$ 27,838,346</b>	<b>\$ 3,602,706</b>	<b>\$ 71,627,365</b>	<b>\$ 2,507</b>	<b>\$ 511</b>	<b>\$ 622,478</b>	<b>\$ 3,000,000</b>	<b>\$ 141,734,213</b>

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

### NOTE L – Individual Fund Deficits

*Other Governmental Funds:*

*Workforce Investment Act*

This Special Revenue Fund deficit of \$728,618 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

*Other Federal Grants*

This Special Revenue Fund deficit of \$1,227,992 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

*Road Assessment Debt Service*

This Debt Service Fund deficit of \$57,463 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

*Water and Sewer Assessment Debt Service*

This Debt Service Fund deficit of \$436,865 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

*Regional Dispatch Center Debt Service*

This Debt Service Fund deficit of \$1,802,000 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future transfers into this fund and from intergovernmental revenues.

*Water and Sewer Assessment Projects*

This Capital Projects Fund deficit of \$47,392 is due to an interfund payable reported in this fund. This deficit will be eliminated through the future issuance of special assessment bonds.

*Notes to the Basic  
Financial Statements*

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

*Internal Service Funds:*

*Printing Services*

This Internal Service Fund deficit of \$513,252 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

*Stockroom*

This Internal Service Fund deficit of \$32,808 resulted from a current year operating loss. This deficit will be eliminated through future user charges.

*Service Depot*

This Internal Service Fund deficit of \$14,101 resulted from a current year operating loss. This deficit will be eliminated through future user charges.

**NOTE M - Miscellaneous Revenues**

For the year ended December 31, 2010, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>
Reimbursements and refunds.....	\$ 628,411	\$ 233,162	\$ 400,502	\$ 1,459,652	\$ 2,454	\$ 1,033,468
Proceeds of unclaimed funds.....	510,303					
Donations and contributions.....	373,836			2,000		224,566
	<u>\$ 1,512,550</u>	<u>\$ 233,162</u>	<u>\$ 400,502</u>	<u>\$ 1,461,652</u>	<u>\$ 2,454</u>	<u>\$ 1,258,034</u>

**NOTE N - Related Party Transactions**

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$457,842, was recorded as operating revenues and expenses by Monco in its 2010 financial statements.

**NOTE O – Change in Accounting Principle, Prior Period Adjustments and Restatements**

For fiscal year 2010, the County has implemented GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets". The cumulative effect from applying this GASB Statement to prior periods has been reported as a restatement of net assets of the County as previously reported at December 31, 2009.

For Governmental Activities, the beginning balance of the furniture, fixtures and equipment account has been increased by \$4,665,146 to reflect the prior period capitalization of software and intangible assets related to information processing equipment.

*Notes to the Basic  
Financial Statements*

**NOTE O – Change in Accounting Principle, Prior Period Adjustments and Restatements (Cont’d.)**

and related accumulated depreciation has been increased by \$1,313,097. The beginning balance of the land account has been increased by \$3,734,266 to reflect the prior period capitalization of permanent easements related to the County Engineer. Of the total GASB Statement No. 51 adjustment for Governmental Activities, \$7,042,501 represents the portion which pertains to assets used in the operation of governmental funds and \$43,814 represents the portion which pertains to assets of Internal Service Funds, since Internal Service Funds are consolidated with Governmental Activities for purposes of government-wide reporting. For Business-type Activities, the beginning balance of the furniture, fixtures and equipment account has been increased by \$434,980 to reflect the prior period capitalization of software and intangible assets related to information processing equipment and related accumulated depreciation has been increased by \$200,538. The beginning balance of the land account has been increased by \$803,459 to reflect the prior period capitalization of permanent easements related to the County’s Environmental Services Department. Within the Enterprise Funds, this net prior period adjustment increased the beginning net assets of the Water and Wastewater funds, by \$43,531 and \$994,370, respectively.

In addition, within the nonmajor governmental funds, corrections were made to increase the deferred revenue accounts in the Road Assessment and Water and Sewer Assessment Debt Service Funds by \$66,000 and \$761,551, respectively, in connection with certain previously recorded interfund payables in those funds. Finally, the beginning net assets of governmental activities was also increased by \$7,324,654, which is comprised of \$5,999,516, from a prior period adjustment in the Workers’ Compensation Risk Management Internal Service Fund to reduce the previously reported long-term insurance claims payable in that fund in connection with a third party claims administrator’s updated review and analysis of outstanding, probable claims resulting from the County’s participation in State Bureau of Workers’ Compensation retrospective claims program, as well as \$1,325,138 from a prior period adjustment in the Property/Casualty Risk Management Internal Service Fund to reduce the previously reported long-term insurance claims payable in that fund in connection with a reduction in the estimate of probable prior period claims outstanding. The bases for these items requiring restatement were determined to be preexisting to 2009 and the adjustments have no material impact on the operating activity of the prior year, as previously reported. The financial statements contained herein, along with any comparative disclosures, show the full effect for these matters and corresponding adjustments have been made to the applicable balances, where necessary, to incorporate the retroactive application of these adjustments while also retaining the integrity of the current period’s reporting.

The following summarizes the restatements for governmental and business-type activities:

	Nonmajor Governmental Funds	Internal Service Funds	Total Governmental Activities
Beginning net assets, as previously reported	\$	\$	\$ 803,493,853
Adjustment for GASB Statement No. 51 for:			
Assets used in the operation of governmental funds			7,042,501
Assets of internal services funds		43,814	43,814
Adjustment to deferred revenue	(827,551)		(827,551)
Adjustment to insurance claims payable		7,324,654	7,324,654
Beginning net assets, as restated			<u>\$ 817,077,271</u>
	Water Fund	Wastewater Fund	Total Business-type Activities
Beginning net assets, as previously reported	\$	\$	\$ 400,413,259
Adjustment for GASB Statement No. 51	43,531	994,370	1,037,901
Beginning net assets, as restated			<u>\$ 401,451,160</u>

*Required Supplementary Information*  
 Condition Assessments of the County's Infrastructure  
 Reported Using the Modified Approach  
 As of and For the Year Ended December 31, 2010

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

### County Roads

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

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

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

It is the policy of the County Engineer that 95% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed annually.

The following summarizes the County Engineer's condition assessment of County roads as of December 31, 2010, 2009, 2008, 2007 and 2006:

	2010		2009		2008		2007		2006	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	318	99%	318	99%	318	99%	317	99%	312	98%
Condition Assessment of Less than Fair	2	1%	2	1%	2	1%	3	1%	8	2%

*Required Supplementary Information (Cont'd.)*  
 Condition Assessments of the County's Infrastructure  
 Reported Using the Modified Approach  
 As of and For the Year Ended December 31, 2010

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2006	\$8,053,665	\$7,639,614	\$414,051
2007	\$8,160,553	\$7,701,928	\$458,625
2008	\$9,300,930	\$8,743,295	\$557,635
2009	\$9,308,387	\$8,265,331	\$1,043,056
2010	\$9,518,543	\$8,365,685	\$1,152,858

### County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2010, 2009, 2008, 2007 and 2006:

	2010		2009		2008		2007		2006	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	373	96%	364	96%	367	97%	366	97%	364	98%
Condition Assessment of Less than Fair	14	4%	16	4%	11	3%	11	3%	9	2%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2006	\$1,352,871	\$1,287,515	\$65,356
2007	\$1,525,326	\$1,375,236	\$150,090
2008	\$2,047,572	\$1,557,552	\$490,020
2009	\$1,565,668	\$1,524,746	\$40,922
2010	\$ 1,571,489	\$ 1,525,608	\$45,881

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*Combining Financial Statements  
and Individual Fund Schedules*

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**Other Governmental Funds:**

The following are the County's nonmajor governmental funds:

**Special Revenue Funds:** *These are funds used to account for specific revenues (other than major capital projects) that are legally restricted to expenditure for particular purposes.*

<b>Board of Developmental Disabilities Services</b>	This fund manages and operates programs for the developmentally disabled who reside in Montgomery County. Three separately-budgeted subfunds, used internally, are included in this fund.	<i>Annually Budgeted</i>
<b>Country View Manor</b>	This fund accounts for a former residential care facility, previously operated by the County, which served low income senior County residents who required a protective level environment. The fund is being phased-out following the closing of the facility and placement of residents elsewhere.	<i>Non-annually Budgeted</i>
<b>Road, Auto and Gas</b>	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. For gaap reporting purposes, this fund also includes a Ditch Maintenance Fund, which is used internally and encompasses twenty-eight small separately-budgeted subfunds.	<i>Annually Budgeted</i>
<b>Real Estate Assessment</b>	This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
<b>Community Development Block Grant</b>	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis.	<i>Non-annually Budgeted</i>
<b>Child Support Enforcement</b>	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program.	<i>Annually Budgeted</i>
<b>Youth Services</b>	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions. These programs include a summer work program, foster care programs and others.	<i>Non-annually Budgeted</i>
<b>Community Programs</b>	This fund accounts for economic development resources in connection with the administration of various programs, including: the ED/GE Program; Affordable Housing; and Community Development Regional Initiatives.	<i>Non-annually Budgeted</i>
<b>Community Corrections</b>	To account for the administration of the community corrections program (MonDay). MonDay is a male/female facility which is operated in cooperation with the City of Dayton.	<i>Non-annually Budgeted</i>
<b>ADAMHS Board Federal Grants</b>	This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
<b>Workforce Investment Act</b>	This fund accounts for the administration of federal grants related to the Workforce Investment Act. Programs include Dislocated Workers, Adult Services, Rapid Response, Youth Services and others.	<i>Non-annually Budgeted</i>
<b>Anthem Demutualization Settlement</b>	This fund accounts for proceeds, previously received by the County, from the sale of stock in connection with the demutualization of a health insurance provider.	<i>Annually Budgeted</i>
<b>Sheriff Contracts</b>	This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Twelve separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<b>Job Center</b>	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient.	<i>Annually Budgeted</i>
<b>Certificate of Title Administration</b>	This fund accounts for the Clerk of Courts operation of its Auto Title Department, which consists of one main office and four branch offices throughout the County.	<i>Annually Budgeted</i>
<b>Public Works Building Maintenance</b>	This fund accounts for the Public Works Department costs of maintaining certain buildings that are subsequently recovered through contractual agreement with the benefiting County agencies. Five separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<b>Other Federal Grants</b>	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>

<b>Other State &amp; Local Grants</b>	This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
<b>Other</b>	<p>This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include:</p> <ul style="list-style-type: none"> <li>-Dog and Kennel</li> <li>-Caring Program</li> <li>-Animal Control Contracts</li> <li>-Coroner's Special Lab</li> <li>-Forensic Crime Lab</li> <li>-Crime Lab-AFIS Fees</li> <li>-Victims of Domestic Violence</li> <li>-County Municipal Court Probation Services</li> <li>-Common Pleas Probation Services</li> <li>-Prosecutor's Pretrial Diversion Program</li> <li>-Prosecutor Victim Witness</li> <li>-Prosecutor's Seminar Account</li> <li>-Indigent Guardianship</li> <li>-Alternative Dispute Resolution</li> <li>-Multi-Service Centers</li> <li>-Cultural Facilities</li> <li>-Hotel/Motel Tax Administration</li> <li>-Building Regulations</li> <li>-Plat and Site Review</li> <li>-Housing Bond Fees</li> <li>-Business First</li> <li>-Homeless Solutions Administration</li> <li>-DDS HSL Contract Admin</li> <li>-JFS-Frail &amp; Elderly Services</li> <li>-Jail Commissary</li> <li>-Sheriff's Concealed Handgun License</li> <li>-Emergency Management Operating</li> <li>-Emergency Operations Center</li> <li>-Sheriff's Seized Assets</li> <li>-800 MHz Operating</li> <li>-County Recorder Equipment Needs</li> <li>-HB 592 District Planning Fee</li> <li>-Auditor License Bureau</li> <li>-Domestic Relations Legal Research Fees</li> <li>-Domestic Relations Automation Fees</li> <li>-Domestic Relations Special Project Fees</li> <li>-Probate Court Legal Research Fees</li> <li>-Probate Court Automation Fees</li> <li>-Probate Court Dispute Resolution</li> <li>-OPOTA Professional Training Program</li> <li>-Development Fee</li> <li>-Common Pleas Court Automation Fees</li> <li>-Common Pleas Special Project Fees</li> <li>-Criminal Justice Information System</li> <li>-Juvenile Court Education Programs</li> <li>-Juvenile HSL Contracts</li> <li>-Juvenile Court Probation IV-E</li> <li>-Juvenile Court Court Automation Fees</li> <li>-Juvenile Court Court Special Project Fees</li> <li>-County Municipal Court Legal Research Fees</li> <li>-County Municipal Court Automation Fees</li> <li>-County Municipal Court Special Projects</li> <li>-DETAC-Prosecutor</li> <li>-DETAC-Treasurer</li> <li>-Treasurer's Prepayment Interest</li> <li>-Treasurer's Tax Certificate Administration</li> <li>-Parks Donations</li> <li>-Keep Montgomery County Beautiful</li> <li>-Internet Auction Administration</li> <li>-Economic Development Initiatives</li> <li>-Recorder Registered Land Surveyor</li> <li>-County Law Library Resources</li> </ul>	<i>Annually Budgeted</i>

**Debt Service Funds :** *These are funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds are annually budgeted by the County.*

<b>Road Assessment Debt Service</b>	To account for the accumulation of Road Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds, including certain debt self-acquired by the County Treasurer, which, as an internal borrowing, is reported as an interfund payable, offset by a General Fund interfund receivable. Seven separately-budgeted subfunds, used internally, comprise this fund.
<b>Water and Sewer Assessment Debt Service</b>	To account for the accumulation of Water and Sewer Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds, including certain debt self-acquired by the County Treasurer, which, as an internal borrowing, is reported as an interfund payable, offset by a General Fund interfund receivable. Seventeen separately-budgeted subfunds, used internally, comprise this fund.
<b>Various Purpose Facility Improvement Debt Service</b>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements.
<b>Reibold Building Debt Service</b>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements. Three separately-budgeted subfunds, used internally, comprise this fund.
<b>Children Services Building Debt Service</b>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Children Services Building. Two separately-budgeted subfunds, used internally, comprise this fund.
<b>Juvenile Detention Center Debt Service</b>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Juvenile Detention Center.
<b>Regional Dispatch Center Debt Service</b>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a Regional Dispatch Center. Since this debt was self-acquired by the County Treasurer, it represents an internal borrowing and is reported as an interfund payable, offset by a General Fund interfund receivable.

*Other Governmental Funds (Cont'd.):*

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

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<i>Public Works Capital</i>	This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.
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<i>Capital Improvement</i>	The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.
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<i>Board of DDS Capital</i>	This fund, pursuant to state law, accounts for ongoing, significant capital needs of the Board of Developmental Disabilities Services, which also provides its funding.
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<i>Road Assessment Projects</i>	This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.
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<i>Water and Sewer Assessment Projects</i>	To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.
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<i>Road A&amp;G Projects</i>	This fund accounts for a variety of ongoing road and bridge engineering contracts and construction projects which are partially funded from the Road Auto & Gas Fund and administered by the County Engineer's department.
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<i>County Engineer Issue 2 Projects</i>	To account for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.
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<i>County Engineer Federal Aid Projects</i>	To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.
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<i>Data Processing Capital</i>	This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.
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*Combining Balance Sheet*  
*Nonmajor Governmental Funds*

December 31, 2010

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 88,642,459	\$ 1,051,759	\$ 35,214,520	\$ 124,908,738
Collateral on loaned securities.....	3,730,846			3,730,846
Net receivables:				
Taxes.....	3,714,368			3,714,368
Accounts.....	2,740,739			2,740,739
Special assessments.....		2,327,192		2,327,192
Accrued interest.....	115,653			115,653
Due from other funds.....	478,792			478,792
Due from other governments.....	15,160,515		794,994	15,955,509
<i>Total Assets</i> .....	<u>\$ 114,583,372</u>	<u>\$ 3,378,951</u>	<u>\$ 36,009,514</u>	<u>\$ 153,971,837</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 5,150,053		\$ 1,034,417	\$ 6,184,470
Deferred revenue.....	10,080,624	2,327,192	176,026	12,583,842
Due to other funds.....	3,586,840		1,031	3,587,871
Due to other governments.....	1,004,402		9,120	1,013,522
Obligations under securities lending.....	3,730,846			3,730,846
Accrued wages and benefits.....	2,179,644		1,334	2,180,978
Interfund payables.....	26,243	2,559,970	80,000	2,666,213
<i>Total Liabilities</i> .....	<u>25,758,652</u>	<u>4,887,162</u>	<u>1,301,928</u>	<u>31,947,742</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	18,260,563		13,029,122	31,289,685
Reserved for noncurrent loans receivable.....			38,862	38,862
Reserved for debt service.....		293,789		293,789
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	70,564,157			70,564,157
Debt Service Funds.....		(1,802,000)		(1,802,000)
Capital Projects Funds.....			21,639,602	21,639,602
<i>Total Fund Balances</i> .....	<u>88,824,720</u>	<u>(1,508,211)</u>	<u>34,707,586</u>	<u>122,024,095</u>
<i>Total Liabilities and Fund Balances</i> .....	<u>\$ 114,583,372</u>	<u>\$ 3,378,951</u>	<u>\$ 36,009,514</u>	<u>\$ 153,971,837</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Special Revenue Governmental Funds*

December 31, 2010

	<i>Board of Developmental Disabilities Services</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 13,598,596	\$ 658,416	\$ 6,385,471	\$ 3,576,001	\$ 543,439	\$ 2,516,489
Collateral on loaned securities.....						
<i>Net receivables</i>						
Taxes.....	3,714,368					
Accounts.....	1,159,819		19,082		25,040	155,455
Accrued interest.....			65,417			
Due from other funds.....	142,106		33,116			
Due from other governments.....	6,313,586		3,612,038		1,025,283	
<b>Total Assets.....</b>	<b>\$ 24,928,475</b>	<b>\$ 658,416</b>	<b>\$ 10,115,124</b>	<b>\$ 3,576,001</b>	<b>\$ 1,593,762</b>	<b>\$ 2,671,944</b>
<i>Liabilities</i>						
Accounts payable.....	\$ 825,603	\$	\$ 125,980	\$ 67,093	\$ 1,134,840	\$ 45,120
Deferred revenue.....	6,287,808		1,638,691		355,759	
Due to other funds.....	65,301		4,158	1,425	5,016	958,102
Due to other governments.....	83,535		5,646		90,165	
Obligations under securities lending....						
Accrued wages and benefits.....	808,311		218,213	33,233	7,982	270,360
Interfund payables.....						
<b>Total Liabilities.....</b>	<b>8,070,558</b>	<b>0</b>	<b>1,992,688</b>	<b>101,751</b>	<b>1,593,762</b>	<b>1,273,582</b>
<i>Fund Balances</i>						
Reserved for encumbrances.....	1,292,720		3,718		10,387,888	9,081
Unreserved/undesignated.....	15,565,197	658,416	8,118,718	3,474,250	(10,387,888)	1,389,281
<b>Total Fund Balances.....</b>	<b>16,857,917</b>	<b>658,416</b>	<b>8,122,436</b>	<b>3,474,250</b>	<b>0</b>	<b>1,398,362</b>
<b>Total Liabilities And Fund Balances.....</b>	<b>\$ 24,928,475</b>	<b>\$ 658,416</b>	<b>\$ 10,115,124</b>	<b>\$ 3,576,001</b>	<b>\$ 1,593,762</b>	<b>\$ 2,671,944</b>

(Cont'd.)

			ADAMHS					
			Board	Workforce	Anthem			
Youth	Community	Community	Federal	Investment	Demutualization	Sheriff	Job	
Services	Programs	Corrections	Grants	Act	Settlement	Contracts	Center	
\$ 1,180,716	\$ 12,568,874	\$ 268,267	\$ 249,613	\$ 299,643	\$ 333,571	\$ 1,082,541	\$ 480,824	
963							508	
16,747		7,758	978,205			29,267	31,193	
\$ 1,198,426	\$ 12,568,874	\$ 328,598	\$ 1,227,818	\$ 299,643	\$ 333,571	\$ 1,618,986	\$ 512,525	
\$ 79,344	\$	\$ 59,275	\$ 335,978	\$ 289,778	\$	\$ 18,625	\$ 26,879	
3,227						154,783		
6,240		3,242		724,479		46,063	606	
10,682	180,002	43,267	82,870	14,004		319,222		
91,176		99,425				261,824	2,771	
						26,243		
190,669	180,002	205,209	418,848	1,028,261	0	826,760	30,256	
290,258	961,987	131,984	2,948,144	741,019				
717,499	11,426,885	(8,595)	(2,139,174)	(1,469,637)	333,571	792,226	482,269	
1,007,757	12,388,872	123,389	808,970	(728,618)	333,571	792,226	482,269	
\$ 1,198,426	\$ 12,568,874	\$ 328,598	\$ 1,227,818	\$ 299,643	\$ 333,571	\$ 1,618,986	\$ 512,525	

MONTGOMERY COUNTY, OHIO

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

December 31, 2010

	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State &amp; Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 2,112,818	\$ 759,516	\$	\$ 574,846	\$ 41,452,818	\$ 88,642,459
Collateral on loaned securities.....					3,730,846	3,730,846
<i>Net receivables</i>						
Taxes.....						3,714,368
Accounts.....	226,395	44,150			1,109,327	2,740,739
Accrued interest.....					50,236	115,653
Due from other funds.....		72,170		83,562	79,620	478,792
Due from other governments.....			1,329,861	150,597	1,174,447	15,160,515
<b>Total Assets.....</b>	<b>\$ 2,339,213</b>	<b>\$ 875,836</b>	<b>\$ 1,329,861</b>	<b>\$ 809,005</b>	<b>\$ 47,597,294</b>	<b>\$ 114,583,372</b>
<i>Liabilities</i>						
Accounts payable.....	\$ 16,614	\$ 68,362	\$ 209,185	\$ 8,897	\$ 1,838,480	\$ 5,150,053
Deferred revenue.....		36,518	753,524	17,272	833,042	10,080,624
Due to other funds.....	2,704	18,609	1,577,082	61,927	111,886	3,586,840
Due to other governments.....	4,289	9,090	6,994	122,085	32,551	1,004,402
Obligations under securities lending....					3,730,846	3,730,846
Accrued wages and benefits.....	22,590	57,203	11,068	34,870	260,618	2,179,644
Interfund payables.....						26,243
<b>Total Liabilities.....</b>	<b>46,197</b>	<b>189,782</b>	<b>2,557,853</b>	<b>245,051</b>	<b>6,807,423</b>	<b>25,758,652</b>
<i>Fund Balances</i>						
Reserved for encumbrances.....		745	1,092,450	358,933	41,636	18,260,563
Unreserved/undesignated.....	2,293,016	685,309	(2,320,442)	205,021	40,748,235	70,564,157
<b>Total Fund Balances.....</b>	<b>2,293,016</b>	<b>686,054</b>	<b>(1,227,992)</b>	<b>563,954</b>	<b>40,789,871</b>	<b>88,824,720</b>
<b>Total Liabilities And Fund Balances.....</b>	<b>\$ 2,339,213</b>	<b>\$ 875,836</b>	<b>\$ 1,329,861</b>	<b>\$ 809,005</b>	<b>\$ 47,597,294</b>	<b>\$ 114,583,372</b>



*Combining Balance Sheet  
Nonmajor Debt Service Governmental Funds*

December 31, 2010

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Regional Dispatch Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>								
Equity in pooled cash and cash equivalents.....	\$ 39,417	\$ 224,225	\$ 2	\$ 644,977	\$ 143,138	\$	\$	\$ 1,051,759
Special assessments receivable.....	<u>118,681</u>	<u>2,208,511</u>	<u>2</u>	<u>644,977</u>	<u>143,138</u>	<u>0</u>	<u>0</u>	<u>2,327,192</u>
<i>Total Assets</i> .....	<u>\$ 158,098</u>	<u>\$ 2,432,736</u>	<u>\$ 2</u>	<u>\$ 644,977</u>	<u>\$ 143,138</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,378,951</u>
<i>Liabilities</i>								
Deferred revenue.....	\$ 118,681	\$ 2,208,511	\$	\$	\$	\$	\$	\$ 2,327,192
Interfund payables.....	<u>96,880</u>	<u>661,090</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,802,000</u>	<u>2,559,970</u>
<i>Total Liabilities</i> .....	<u>215,561</u>	<u>2,869,601</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,802,000</u>	<u>4,887,162</u>
<i>Fund Balances</i>								
Reserved for debt service.....	(57,463)	(436,865)	2	644,977	143,138	0	0	293,789
Unreserved/undesignated.....	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>(1,802,000)</u>	<u>(1,802,000)</u>
<i>Total Fund Balances</i> .....	<u>(57,463)</u>	<u>(436,865)</u>	<u>2</u>	<u>644,977</u>	<u>143,138</u>	<u>0</u>	<u>(1,802,000)</u>	<u>(1,508,211)</u>
<i>Total Liabilities And Fund Balances</i> .....	<u>\$ 158,098</u>	<u>\$ 2,432,736</u>	<u>\$ 2</u>	<u>\$ 644,977</u>	<u>\$ 143,138</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,378,951</u>

*Combining Balance Sheet  
Nonmajor Capital Projects Governmental Funds*

December 31, 2010

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 6,863,914	\$ 3,722,146	\$ 14,202,756	\$ 386,583	\$ 51,474
Due from other governments.....	29,959	61,593	703,442		
<b>Total Assets.....</b>	<b>\$ 6,893,873</b>	<b>\$ 3,783,739</b>	<b>\$ 14,906,198</b>	<b>\$ 386,583</b>	<b>\$ 51,474</b>
<i>Liabilities</i>					
Accounts payable.....	\$ 268,745	\$ 290,754	\$ 51,277	\$ 894	\$ 18,866
Deferred revenue.....			176,026		
Due to other funds.....	1,031				
Due to other governments.....	3,720	5,400			
Accrued wages and benefits.....	1,334				
Interfund payables.....					80,000
<b>Total Liabilities.....</b>	<b>274,830</b>	<b>296,154</b>	<b>227,303</b>	<b>894</b>	<b>98,866</b>
<i>Fund Balances</i>					
Reserved for encumbrances.....	927,705	1,105,657	3,992,653		17,542
Reserved for noncurrent loans receivable.....		38,862			
Unreserved/undesignated.....	5,691,338	2,343,066	10,686,242	385,689	(64,934)
<b>Total Fund Balances.....</b>	<b>6,619,043</b>	<b>3,487,585</b>	<b>14,678,895</b>	<b>385,689</b>	<b>(47,392)</b>
<b>Total Liabilities And Fund Balances.....</b>	<b>\$ 6,893,873</b>	<b>\$ 3,783,739</b>	<b>\$ 14,906,198</b>	<b>\$ 386,583</b>	<b>\$ 51,474</b>

<i>Road, A&amp;G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$ 8,029,795	\$	\$	\$ 1,957,852	\$ 35,214,520
				794,994
<u>\$ 8,029,795</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,957,852</u>	<u>\$ 36,009,514</u>
\$ 335,257	\$	\$	\$ 68,624	\$ 1,034,417
				176,026
				1,031
				9,120
				1,334
				80,000
<u>335,257</u>	<u>0</u>	<u>0</u>	<u>68,624</u>	<u>1,301,928</u>
1,947,978	1,487,485	3,471,000	79,102	13,029,122
				38,862
<u>5,746,560</u>	<u>(1,487,485)</u>	<u>(3,471,000)</u>	<u>1,810,126</u>	<u>21,639,602</u>
<u>7,694,538</u>	<u>0</u>	<u>0</u>	<u>1,889,228</u>	<u>34,707,586</u>
<u>\$ 8,029,795</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,957,852</u>	<u>\$ 36,009,514</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2010

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 4,213,051	\$	\$	\$ 4,213,051
Other taxes.....	6,256,182			6,256,182
Licenses and permits.....	2,754,220			2,754,220
Fees and charges for services.....	26,566,685		10,695	26,577,380
Fines and forfeitures.....	1,081,679			1,081,679
Special assessments.....		243,842	40,208	284,050
Intergovernmental.....	91,373,460		10,768,242	102,141,702
Investment earnings.....	529,099		8,778	537,877
Miscellaneous.....	1,038,065		219,969	1,258,034
<b>Total Revenues.....</b>	<b>133,812,441</b>	<b>243,842</b>	<b>11,047,892</b>	<b>145,104,175</b>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	10,422,508			10,422,508
Judicial and law enforcement.....	60,488,663			60,488,663
Environment and public works.....	16,017,370			16,017,370
Social services.....	80,605,708			80,605,708
Community and economic development.....	11,082,251			11,082,251
Capital outlay.....			19,759,213	19,759,213
<i>Intergovernmental:</i>				
Community and economic development.....	4,148,179			4,148,179
<i>Debt service:</i>				
Principal retirement.....	12,077	13,582,859		13,594,936
Interest and fiscal charges.....	843	2,214,447		2,215,290
<b>Total Expenditures.....</b>	<b>182,777,599</b>	<b>15,797,306</b>	<b>19,759,213</b>	<b>218,334,118</b>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>(48,965,158)</i>	<i>(15,553,464)</i>	<i>(8,711,321)</i>	<i>(73,229,943)</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	29,474			29,474
Inception of capital leases.....	48,327			48,327
Refunding bonds issued.....		10,795,000		10,795,000
Premium on bond issuance.....		317,050		317,050
Transfers in.....	60,618,492	4,966,711	6,042,162	71,627,365
Transfers out.....	(7,102,192)	(127,412)	(443,622)	(7,673,226)
<b>Total Other Financing Sources And Uses.....</b>	<b>53,594,101</b>	<b>15,951,349</b>	<b>5,598,540</b>	<b>75,143,990</b>
<i>Net Change in Fund Balances.....</i>	<i>4,628,943</i>	<i>397,885</i>	<i>(3,112,781)</i>	<i>1,914,047</i>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<i>84,195,777</i>	<i>(1,906,096)</i>	<i>37,820,367</i>	<i>120,110,048</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<i>\$ 88,824,720</i>	<i>\$ (1,508,211)</i>	<i>\$ 34,707,586</i>	<i>\$ 122,024,095</i>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Board of Developmental Disabilities Services</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>
<i>Revenues:</i>					
Property taxes.....	\$ 2,889,920	\$	\$	\$	\$
Other taxes.....			4,182,649		
Licenses and permits.....					
Fees and charges for services.....	4,519,061		143,341	3,063,872	
Fines and forfeitures.....			311,787		
Intergovernmental.....	17,772,012		9,659,670	131,031	8,033,930
Investment earnings.....			357,996		
Miscellaneous.....	187,221		7,999	10	65,007
<b>Total Revenues.....</b>	<b>25,368,214</b>	<b>0</b>	<b>14,663,442</b>	<b>3,194,913</b>	<b>8,098,937</b>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....				2,892,673	
Judicial and law enforcement.....					
Environment and public works.....			13,740,867		
Social services.....	49,665,200				327,804
Community and economic development.....					7,982,394
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....					
Interest and fiscal charges.....					
<b>Total Expenditures.....</b>	<b>49,665,200</b>	<b>0</b>	<b>13,740,867</b>	<b>2,892,673</b>	<b>8,310,198</b>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(24,296,986)</i>	<i>0</i>	<i>922,575</i>	<i>302,240</i>	<i>(211,261)</i>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....			23,458		
Inception of capital leases.....					
Transfers in.....	32,186,586				
Transfers out.....	(5,925,410)				
<b>Total Other Financing Sources And Uses.....</b>	<b>26,261,176</b>	<b>0</b>	<b>23,458</b>	<b>0</b>	<b>0</b>
<i>Net Change in Fund Balances.....</i>	<i>1,964,190</i>	<i>0</i>	<i>946,033</i>	<i>302,240</i>	<i>(211,261)</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<i>14,893,727</i>	<i>658,416</i>	<i>7,176,403</i>	<i>3,172,010</i>	<i>211,261</i>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 16,857,917</i>	<i>\$ 658,416</i>	<i>\$ 8,122,436</i>	<i>\$ 3,474,250</i>	<i>\$ 0</i>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2010

	<i>Child Support Enforcement</i>	<i>Youth Services</i>	<i>Community Programs</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Workforce Investment Act</i>
<i>Revenues:</i>						
Property taxes.....	\$	\$	\$	\$	\$	\$
Other taxes.....						
Licenses and permits.....						
Fees and charges for services.....	1,779,446			3,658		
Fines and forfeitures.....						
Intergovernmental.....	10,624,286	4,974,416		5,679,266	4,062,439	7,577,461
Investment earnings.....						
Miscellaneous.....	51,537	1,752	13,000	42		
<b>Total Revenues.....</b>	<b>12,455,269</b>	<b>4,976,168</b>	<b>13,000</b>	<b>5,682,966</b>	<b>4,062,439</b>	<b>7,577,461</b>
<i>Expenditures:</i>						
<i>Current:</i>						
General government.....						
Judicial and law enforcement.....	14,893,713	4,878,095		5,779,469		
Environment and public works.....						
Social services.....					3,652,821	7,749,043
Community and economic development..			49,500			
<i>Intergovernmental:</i>						
Community and economic development..			4,148,179			
<i>Debt Service:</i>						
Principal retirement.....						
Interest and fiscal charges.....						
<b>Total Expenditures.....</b>	<b>14,893,713</b>	<b>4,878,095</b>	<b>4,197,679</b>	<b>5,779,469</b>	<b>3,652,821</b>	<b>7,749,043</b>
<i>Excess (Deficiency) Of</i>						
<i>Revenues Over Expenditures.....</i>	<i>(2,438,444)</i>	<i>98,073</i>	<i>(4,184,679)</i>	<i>(96,503)</i>	<i>409,618</i>	<i>(171,582)</i>
<i>Other Financing Sources And Uses</i>						
Sale of capital assets/sundries.....				5,008		
Inception of capital leases.....						
Transfers in.....	110,777		5,581,469			
Transfers out.....						
<b>Total Other Financing Sources And Uses....</b>	<b>110,777</b>	<b>0</b>	<b>5,581,469</b>	<b>5,008</b>	<b>0</b>	<b>0</b>
<i>Net Change in Fund Balances.....</i>	<i>(2,327,667)</i>	<i>98,073</i>	<i>1,396,790</i>	<i>(91,495)</i>	<i>409,618</i>	<i>(171,582)</i>
<i>Fund Balance (Deficit) At</i>						
<i>Beginning Of Year.....</i>	<i>3,726,029</i>	<i>909,684</i>	<i>10,992,082</i>	<i>214,884</i>	<i>399,352</i>	<i>(557,036)</i>
<i>Fund Balance (Deficit) At</i>						
<i>End Of Year.....</i>	<i>\$ 1,398,362</i>	<i>\$ 1,007,757</i>	<i>\$ 12,388,872</i>	<i>\$ 123,389</i>	<i>\$ 808,970</i>	<i>\$ (728,618)</i>

<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>Certificate of Title Administration</i>	<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State &amp; Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$	\$	\$	\$	\$
							1,323,131	4,213,051
							2,073,533	6,256,182
							2,754,220	2,754,220
		1,857,374	3,252,185	2,756,120		464,815	8,726,813	26,566,685
							769,892	1,081,679
	11,267,669			658,569	4,331,035	1,906,553	4,695,123	91,373,460
							171,103	529,099
	12,889	508		6,092		43,559	648,449	1,038,065
0	11,280,558	1,857,882	3,252,185	3,420,781	4,331,035	2,414,927	21,162,264	133,812,441
916,202				2,442,576	1,976,373	40,000	2,154,684	10,422,508
	13,879,780		1,624,343	1,650,341	1,664,580	1,775,814	14,342,528	60,488,663
					19,245	157,405	2,099,853	16,017,370
		2,222,216			1,349,010	1,095,135	14,544,479	80,605,708
							3,050,357	11,082,251
								4,148,179
							12,077	12,077
							843	843
916,202	13,879,780	2,222,216	1,624,343	4,092,917	5,009,208	3,068,354	36,204,821	182,777,599
(916,202)	(2,599,222)	(364,334)	1,627,842	(672,136)	(678,173)	(653,427)	(15,042,557)	(48,965,158)
							1,008	29,474
							48,327	48,327
	2,011,822	500,000		1,565,762		764,813	17,897,263	60,618,492
	(497,569)			(658,570)		(20,643)		(7,102,192)
0	1,514,253	500,000	0	907,192	0	744,170	17,946,598	53,594,101
(916,202)	(1,084,969)	135,666	1,627,842	235,056	(678,173)	90,743	2,904,041	4,628,943
1,249,773	1,877,195	346,603	665,174	450,998	(549,819)	473,211	37,885,830	84,195,777
\$ 333,571	\$ 792,226	\$ 482,269	\$ 2,293,016	\$ 686,054	\$ (1,227,992)	\$ 563,954	\$ 40,789,871	\$ 88,824,720

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

*For the Year Ended December 31, 2010*

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Revenues:</i>								
Special assessments.....	\$ 14,123	\$ 229,719	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 243,842
<b>Total Revenues.....</b>	<b>14,123</b>	<b>229,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>243,842</b>
<i>Expenditures:</i>								
<i>Debt service:</i>								
Principal retirement.....	5,000	130,636	1,094,150	5,688,073	6,570,000	95,000		13,582,859
Interest and fiscal charges.....	187	56,847	416,221	483,720	373,972	883,500		2,214,447
<b>Total Expenditures.....</b>	<b>5,187</b>	<b>187,483</b>	<b>1,510,371</b>	<b>6,171,793</b>	<b>6,943,972</b>	<b>978,500</b>	<b>0</b>	<b>15,797,306</b>
<i>Excess (Deficiency) Of Revenues</i>								
<b>Over Expenditures.....</b>	<b>8,936</b>	<b>42,236</b>	<b>(1,510,371)</b>	<b>(6,171,793)</b>	<b>(6,943,972)</b>	<b>(978,500)</b>	<b>0</b>	<b>(15,553,464)</b>
<i>Other Financing Sources And Uses</i>								
Refunding bonds issued.....				5,195,000	5,600,000			10,795,000
Premium on bond issuance.....				179,183	137,867			317,050
Transfers in.....		10,812	1,510,371	658,570	1,310,889	978,500	497,569	4,966,711
Transfers out.....	(4,495)	(32,348)					(90,569)	(127,412)
<b>Total Other Financing Sources And Uses.....</b>	<b>(4,495)</b>	<b>(21,536)</b>	<b>1,510,371</b>	<b>6,032,753</b>	<b>7,048,756</b>	<b>978,500</b>	<b>407,000</b>	<b>15,951,349</b>
<i>Net Change in Fund Balances.....</i>	<i>4,441</i>	<i>20,700</i>	<i>0</i>	<i>(139,040)</i>	<i>104,784</i>	<i>0</i>	<i>407,000</i>	<i>397,885</i>
<i>Fund Balance (Deficit)</i>								
<i>At Beginning Of Year.....</i>	<i>(61,904)</i>	<i>(457,565)</i>	<i>2</i>	<i>784,017</i>	<i>38,354</i>	<i>0</i>	<i>(2,209,000)</i>	<i>(1,906,096)</i>
<i>Fund Balance (Deficit)</i>								
<i>At End Of Year.....</i>	<i>\$ (57,463)</i>	<i>\$ (436,865)</i>	<i>\$ 2</i>	<i>\$ 644,977</i>	<i>\$ 143,138</i>	<i>\$ 0</i>	<i>\$ (1,802,000)</i>	<i>\$ (1,508,211)</i>



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

For the Year Ended December 31, 2010

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 170	\$	\$ 10,525	\$	\$
Special assessments.....				40,208	
Intergovernmental.....	116,218		1,261,042	971	
Investment earnings.....		8,778			
Miscellaneous.....	106,766	30	54,589		
<b>Total Revenues.....</b>	<b>223,154</b>	<b>8,808</b>	<b>1,326,156</b>	<b>41,179</b>	<b>0</b>
<i>Expenditures:</i>					
Capital outlay.....	1,978,726	980,689	5,054,584	129,856	254,613
<b>Total Expenditures.....</b>	<b>1,978,726</b>	<b>980,689</b>	<b>5,054,584</b>	<b>129,856</b>	<b>254,613</b>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	(1,755,572)	(971,881)	(3,728,428)	(88,677)	(254,613)
<i>Other Financing Sources And Uses</i>					
Transfers in.....	330,500	32,195	5,679,467		
Transfers out.....		(443,622)			
<b>Total Other Financing Sources And Uses.....</b>	<b>330,500</b>	<b>(411,427)</b>	<b>5,679,467</b>	<b>0</b>	<b>0</b>
<i>Net Change in Fund Balances.....</i>	(1,425,072)	(1,383,308)	1,951,039	(88,677)	(254,613)
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	8,044,115	4,870,893	12,727,856	474,366	207,221
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	\$ <u>6,619,043</u>	\$ <u>3,487,585</u>	\$ <u>14,678,895</u>	\$ <u>385,689</u>	\$ <u>(47,392)</u>

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

*For the Year Ended December 31, 2010*

	<i>Road, A&amp;G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$	\$	\$	\$	\$ 10,695
Special assessments.....					40,208
Intergovernmental.....	1,473,494	1,866,852	6,009,521	40,144	10,768,242
Investment earnings.....					8,778
Miscellaneous.....	38,584			20,000	219,969
<b>Total Revenues.....</b>	<b>1,512,078</b>	<b>1,866,852</b>	<b>6,009,521</b>	<b>60,144</b>	<b>11,047,892</b>
<i>Expenditures:</i>					
Capital outlay.....	3,227,502	1,866,852	6,009,521	256,870	19,759,213
<b>Total Expenditures.....</b>	<b>3,227,502</b>	<b>1,866,852</b>	<b>6,009,521</b>	<b>256,870</b>	<b>19,759,213</b>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	(1,715,424)	0	0	(196,726)	(8,711,321)
<i>Other Financing Sources And Uses</i>					
Transfers in.....					6,042,162
Transfers out.....					(443,622)
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,598,540</b>
<i>Net Change in Fund Balances.....</i>	(1,715,424)	0	0	(196,726)	(3,112,781)
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	9,409,962	0	0	2,085,954	37,820,367
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 7,694,538</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,889,228</u>	<u>\$ 34,707,586</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 14,997,489	\$ 14,997,489	\$ 14,620,906	\$ (376,583)
Sales tax.....	61,218,077	61,218,077	60,369,090	(848,987)
Other taxes.....	1,663,006	1,663,006	2,142,710	479,704
Licenses and permits.....	30,000	30,000	28,142	(1,858)
Fees and charges for services.....	21,772,328	23,017,458	23,152,640	135,182
Fines and forfeitures.....	1,294,575	1,294,575	1,169,036	(125,539)
Intergovernmental.....	22,131,159	22,307,578	21,994,570	(313,008)
Investment earnings.....	11,335,820	11,335,820	11,857,499	521,679
Miscellaneous.....	2,180,940	2,121,055	1,676,291	(444,764)
<i>Total Revenues.....</i>	<i>\$ 136,623,394</i>	<i>\$ 137,985,058</i>	<i>\$ 137,010,884</i>	<i>\$ (974,174)</i>
<i>Expenditures:</i>				
<i>General Government</i>				
<i>Board of County Commissioners</i>				
Statutory salaries.....	\$ 261,225	\$ 261,225	\$ 261,225	\$ 0
Salaries.....	324,127	325,412	325,136	276
Fringe benefits.....	159,003	159,003	158,449	554
Special fringe benefits.....		16	16	0
Operating supplies.....	10,250	10,101	8,408	1,693
Routine business.....	6,100	5,815	5,815	0
Board approved travel.....	11,048	9,458	6,331	3,127
Staff training and development.....	2,500	2,500	1,548	952
Contractual professional services.....	1,000	1,000	733	267
Maintenance and repair services.....	500	633	622	11
Communications.....	15,789	15,789	15,164	625
Rentals.....	2,600	2,600	2,453	147
Capital outlays.....		590	588	2
Budget control account.....		7,133		7,133
<i>Total Board of County Commissioners.....</i>	<i>794,142</i>	<i>801,275</i>	<i>786,488</i>	<i>14,787</i>
<i>County Administrator</i>				
Salaries.....	165,058	163,558	142,113	21,445
Fringe benefits.....	25,153	26,653	24,408	2,245
Special fringe benefits.....	1,100	1,100	1,084	16
Operating supplies.....	4,385	4,385	4,161	224
Routine business.....	2,600	1,570	1,394	176
Board approved travel.....	260	1,690	1,304	386
Staff training and development.....	2,900	2,900	1,830	1,070
Contractual professional services.....	1,400	1,400	394	1,006
Communications.....	9,265	9,265	7,959	1,306
Rentals.....	1,700	2,400	2,340	60
Capital outlays.....		1,000	985	15
Budget control account.....		708		708
<i>Total County Administrator.....</i>	<i>213,821</i>	<i>216,629</i>	<i>187,972</i>	<i>28,657</i>
<i>Clerk of Commission</i>				
Salaries.....	94,698	116,323	116,295	28
Fringe benefits.....	32,170	34,639	34,629	10
Operating supplies.....	8,279	6,479	6,449	30
Routine business.....	700	700	641	59
Staff training and development.....	1,500	300	282	18
Contractual professional services.....	8,600	1,056	975	81
Maintenance and repair services.....	1,000	1,434	1,253	181
Communications.....	8,000	6,290	5,880	410
Rentals.....	4,900	4,900	4,562	338
Capital outlays.....		4,010	3,962	48
Budget control account.....		1,649		1,649
<i>Total Clerk of the Commission.....</i>	<i>159,847</i>	<i>177,780</i>	<i>174,928</i>	<i>2,852</i>

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Office of Management and Budget</i>				
Salaries.....	\$ 534,700	\$ 528,200	\$ 492,069	\$ 36,131
Fringe benefits.....	146,779	153,279	152,093	1,186
Special fringe benefits.....	400	280		280
Pre-employment services.....		120	45	75
Operating supplies.....	6,665	6,665	2,008	4,657
Routine business.....	1,500	1,500	167	1,333
Staff training and development.....	6,900	6,900	1,699	5,201
Contractual professional services.....	69,500	69,500	64,467	5,033
Maintenance and repair services.....	1,000	1,000	49	951
Communications.....	12,400	12,400	10,262	2,138
Rentals.....	4,000	4,000	3,336	664
Budget control account.....		81,131		81,131
<i>Total Office of Management and Budget.....</i>	<i>783,844</i>	<i>864,975</i>	<i>726,195</i>	<i>138,780</i>
<i>Administrative Services Director</i>				
Salaries.....	170,707	192,357	173,359	18,998
Fringe benefits.....	48,426	49,626	49,592	34
Special fringe benefits.....	900	1,000	951	49
Post-employment services.....		100		100
Operating supplies.....	600	600	404	196
Routine business.....	400	50		50
Staff training and development.....	850	1,200	1,117	83
Contractual professional services.....	275	475	311	164
Communications.....	3,384	3,384	3,068	316
Public utility services.....	700	700	236	464
<i>Total Administrative Services Director.....</i>	<i>226,242</i>	<i>249,492</i>	<i>229,038</i>	<i>20,454</i>
<i>Organizational Development and Training</i>				
Salaries.....	106,551	105,051	96,557	8,494
Fringe benefits.....	43,113	44,663	44,316	347
Special fringe benefits.....	14,112	14,112	6,702	7,410
Operating supplies.....	16,979	16,979	5,256	11,723
Routine business.....	1,916	1,916	479	1,437
Board approved travel.....	3,000	3,000	525	2,475
Staff training and development.....	1,898	1,898	871	1,027
Contractual professional services.....	20,638	20,638	6,100	14,538
Communications.....	5,542	5,542	405	5,137
Rentals.....	5,624	5,624	2,884	2,740
Capital outlays.....	4,376	4,376	4,376	0
<i>Total Organizational Development and Training.....</i>	<i>223,749</i>	<i>223,799</i>	<i>168,471</i>	<i>55,328</i>
<i>Purchasing</i>				
Salaries.....	222,000	224,045	224,043	2
Fringe benefits.....	51,550	54,180	54,170	10
Special fringe benefits.....	4,393	4,843	2,196	2,647
Operating supplies.....	15,418	10,453	6,059	4,394
Routine business.....	1,349	1,349	670	679
Board approved travel.....	10,000	5,855	1,797	4,058
Staff training and development.....	3,028	4,028	1,809	2,219
Contractual professional services.....	2,343	2,343	686	1,657
Maintenance and repair services.....	18,120	18,120	3,528	14,592
Communications.....	16,709	16,709	12,661	4,048
Rentals.....	4,500	4,500	3,110	1,390
Capital outlays.....	8,325	11,310	11,310	0
<i>Total Purchasing.....</i>	<i>357,735</i>	<i>357,735</i>	<i>322,039</i>	<i>35,696</i>
<i>Communications</i>				
Salaries.....	69,565	69,565	38,894	30,671
Fringe benefits.....	9,686	9,836	9,812	24
Special fringe benefits.....	100	300	272	28
Operating supplies.....	1,350	1,200		1,200
Routine business.....	1,150	150		150
Staff training and development.....	1,250	850	381	469
Contractual professional services.....	10,102	11,302	8,339	2,963
Communications.....	3,365	3,365	2,969	396
<i>Total Communications.....</i>	<i>96,568</i>	<i>96,568</i>	<i>60,667</i>	<i>35,901</i>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Financial and Customer Services</i>				
Salaries.....	\$ 237,622	\$ 236,116	\$ 228,497	\$ 7,619
Fringe benefits.....	71,003	72,789	72,689	100
Special fringe benefits.....	6,000	5,800	294	5,506
Operating supplies.....	792	792	101	691
Board approved travel.....	2,500	2,500		2,500
Staff training and development.....	446	446		446
Contractual professional services.....	6,013	5,862	2,345	3,517
Maintenance and repair services.....	129,105	10,775	32	10,743
Communications.....	989	989	672	317
Insurance.....		151		151
Public utility services.....	129,577	53,077		53,077
Miscellaneous.....	9,700	9,700	8,999	701
Budget control account.....	50,000	50,000		50,000
<i>Total Financial and Customer Services.....</i>	<u>643,747</u>	<u>448,997</u>	<u>313,629</u>	<u>135,368</u>
<i>Building Eng. &amp; Maintenance Services</i>				
Salaries.....	457,275	548,987	548,838	149
Fringe benefits.....	172,063	187,725	187,574	151
Special fringe benefits.....	2,716	2,816	2,258	558
Operating supplies.....	14,410	17,466	16,348	1,118
Routine business.....	4,234	2,127	788	1,339
Board approved travel.....		8,457	6,321	2,136
Staff training and development.....	7,800	4,400	4,352	48
Contractual professional services.....	24,043	17,687	4,133	13,554
Maintenance and repair services.....	9,478	9,478	8,286	1,192
Communications.....	18,792	7,722	7,699	23
Rentals.....	4,200	4,500	4,429	71
Miscellaneous.....	300	250	235	15
Capital outlays.....		1,500	1,380	120
<i>Total Building Eng. &amp; Maintenance Services.....</i>	<u>715,311</u>	<u>813,115</u>	<u>792,641</u>	<u>20,474</u>
<i>Administrative Services Kronos System</i>				
Maintenance and repair services.....	73,956	73,956	73,956	0
<i>Total Administrative Services Kronos System.....</i>	<u>73,956</u>	<u>73,956</u>	<u>73,956</u>	<u>0</u>
<i>Human Resources Administration</i>				
Salaries.....	390,930	390,930	335,094	55,836
Fringe benefits.....	121,781	121,731	106,742	14,989
Special fringe benefits.....	1,800	1,800	1,293	507
Operating supplies.....	37,687	37,687	13,884	23,803
Routine business.....	3,500	3,500	2,584	916
Board approved travel.....	2,249	2,249		2,249
Staff training and development.....	4,400	4,400	4,314	86
Contractual professional services.....	36,900	36,900	16,781	20,119
Maintenance and repair services.....	20,350	20,350	18,000	2,350
Communications.....	16,550	16,550	13,912	2,638
Rentals.....	5,000	5,000	4,581	419
Capital outlays.....	8,004	8,004	8,004	0
<i>Total Human Resources Administration.....</i>	<u>649,151</u>	<u>649,101</u>	<u>525,189</u>	<u>123,912</u>
<i>Building Maintenance-Administration Building</i>				
Salaries.....	505,478	441,659	438,260	3,399
Fringe benefits.....	193,315	169,555	169,538	17
Special fringe benefits.....	4,566	3,078	568	2,510
Post-employment services.....		650	650	0
Pre-employment services.....	245	245		245
Operating supplies.....	108,455	108,455	92,269	16,186
Contractual professional services.....	2,090	2,090	2,000	90
Maintenance and repair services.....	289,445	263,070	249,907	13,163
Communications.....	6,068	6,568	5,512	1,056
Public utility services.....	395,135	480,160	425,600	54,560
Miscellaneous.....	39,973	39,473	37,481	1,992
<i>Total Building Maintenance-Administration Building.....</i>	<u>1,544,770</u>	<u>1,515,003</u>	<u>1,421,785</u>	<u>93,218</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Building Maintenance-All Other Buildings</i>				
Salaries.....	\$ 231,118	\$ 248,002	\$ 248,002	\$ 0
Fringe benefits.....	79,132	95,182	93,538	1,644
Special fringe benefits.....	1,000	1,115	1,115	0
Pre-employment services.....	119	119		119
Operating supplies.....	45,014	52,014	46,980	5,034
Routine business.....	350	235	20	215
Contractual professional services.....	25,586	30,586	24,046	6,540
Maintenance and repair services.....	161,791	143,791	130,633	13,158
Communications.....	5,158	9,358	9,221	137
Public utility services.....	325,931	328,056	316,401	11,655
Miscellaneous.....	5,149	949	781	168
<i>Total Building Maintenance-All Other Buildings.....</i>	<u>880,348</u>	<u>909,407</u>	<u>870,737</u>	<u>38,670</u>
<i>Building Maintenance-Child Care Center</i>				
Special fringe benefits.....	40	40		40
Pre-employment services.....	100	100		100
Operating supplies.....	19,902	10,902	8,402	2,500
Contractual professional services.....	120	120		120
Maintenance and repair services.....	17,882	20,822	20,373	449
Communications.....	180	180		180
Public utility services.....	23,055	27,030	22,871	4,159
Miscellaneous.....	9,491	9,551	9,544	7
<i>Total Building Maintenance-Child Care Center.....</i>	<u>70,770</u>	<u>68,745</u>	<u>61,190</u>	<u>7,555</u>
<i>Non-Departmental-Agricultural Society</i>				
Intergovernmental.....	53,300	53,300	53,300	0
<i>Total Non-Departmental Agricultural Society.....</i>	<u>53,300</u>	<u>53,300</u>	<u>53,300</u>	<u>0</u>
<i>Non-Departmental-Audit Services</i>				
Contractual professional services.....	129,950	126,404	126,404	0
Communications.....	1,000	843	843	0
<i>Total Non-Departmental-Audit Services.....</i>	<u>130,950</u>	<u>127,247</u>	<u>127,247</u>	<u>0</u>
<i>Non-Departmental-Contingencies</i>				
Miscellaneous.....	1,200,000			0
<i>Total Non-Departmental-Contingencies.....</i>	<u>1,200,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Non-Departmental-Insurance</i>				
Insurance.....	725,000	471,389	471,389	0
<i>Total Non-Departmental Insurance.....</i>	<u>725,000</u>	<u>471,389</u>	<u>471,389</u>	<u>0</u>
<i>Non-Departmental-Miscellaneous</i>				
Operating supplies.....	5,000	4,970	4,970	0
Routine business.....		136	136	0
Staff training and development.....	30,000	24,011	24,011	0
Contractual professional services.....	252,191	69,165	34,510	34,655
<i>Total Non-Departmental-Miscellaneous.....</i>	<u>287,191</u>	<u>98,282</u>	<u>63,627</u>	<u>34,655</u>
<i>Non-Departmental-Miscellaneous Sponsors</i>				
Routine business.....	20,000	6,820	6,820	0
<i>Total Non-Departmental-Miscellaneous Sponsors.....</i>	<u>20,000</u>	<u>6,820</u>	<u>6,820</u>	<u>0</u>
<i>Non-Departmental-Personal Services Cost</i>				
Salaries.....	259,853			0
Fringe benefits.....	420,348	409,586	409,586	0
Special fringe benefits.....	126,000	89,863	89,863	0
<i>Total Non-Departmental-Personal Services Cost.....</i>	<u>806,201</u>	<u>499,449</u>	<u>499,449</u>	<u>0</u>
<i>Non-Departmental-Poll Worker Pilot Program</i>				
Salaries.....	168,417	105,438	105,438	0
Fringe benefits.....	31,583	26,553	26,553	0
<i>Total Non-Departmental-Poll Worker Pilot Program.....</i>	<u>200,000</u>	<u>131,991</u>	<u>131,991</u>	<u>0</u>
<i>Non-Departmental-Joint Office of Citizen Complaints</i>				
Contractual professional services.....	89,431	89,431	89,431	0
<i>Total Non-Joint Office of Citizen Complaints.....</i>	<u>89,431</u>	<u>89,431</u>	<u>89,431</u>	<u>0</u>

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Data Processing</i>				
Salaries.....	\$ 1,606,132	\$ 1,631,857	\$ 1,554,422	\$ 77,435
Fringe benefits.....	528,835	533,402	522,047	11,355
Special fringe benefits.....		660	660	0
Operating supplies.....	23,355	22,530	16,191	6,339
Staff training and development.....		25	25	0
Contractual professional services.....	75,024	69,517	69,282	235
Maintenance and repair services.....	497,772	505,864	500,432	5,432
Communications.....	47,993	47,333	37,700	9,633
Rentals.....	2,000	2,000	1,953	47
Capital outlays.....		22,303	22,284	19
Budget control account.....		55,073		55,073
<i>Total Data Processing</i> .....	<u>2,781,111</u>	<u>2,890,564</u>	<u>2,724,996</u>	<u>165,568</u>
<i>Auditor</i>				
Statutory salaries.....	91,248	91,248	91,248	0
Salaries.....	1,923,069	1,955,340	1,955,339	1
Fringe benefits.....	645,138	645,138	622,193	22,945
Special fringe benefits.....	4,835	3,925	3,925	0
Operating supplies.....	61,302	49,406	46,872	2,534
Routine business.....	4,098	3,419	1,807	1,612
Board approved travel.....		5,530	3,803	1,727
Staff training and development.....	21,312	18,455	12,555	5,900
Contractual professional services.....	83,350	68,879	39,455	29,424
Maintenance and repair services.....	25,781	27,448	23,302	4,146
Communications.....	186,544	185,818	164,417	21,401
Rentals.....		185	176	9
Capital outlays.....	3,582	21,237	21,194	43
Budget control account.....		109,880		109,880
<i>Total Auditor</i> .....	<u>3,050,259</u>	<u>3,185,908</u>	<u>2,986,286</u>	<u>199,622</u>
<i>Treasurer</i>				
Statutory salaries.....	73,294	73,294	73,294	0
Salaries.....	808,825	808,825	629,831	178,994
Fringe benefits.....	292,502	292,502	281,809	10,693
Special fringe benefits.....	3,434	3,434	2,726	708
Operating supplies.....	13,178	23,228	21,533	1,695
Routine business.....	1,162	1,162	866	296
Board approved travel.....	6,200	2,150	1,370	780
Staff training and development.....	5,237	6,737	6,702	35
Contractual professional services.....	256,476	247,976	237,344	10,632
Maintenance and repair services.....	1,455	1,455	417	1,038
Communications.....	127,120	132,120	130,323	1,797
Rentals.....	6,700	2,700	1,904	796
Miscellaneous.....	242	242	83	159
Budget control account.....		223,513		223,513
<i>Total Treasurer</i> .....	<u>1,595,825</u>	<u>1,819,338</u>	<u>1,388,202</u>	<u>431,136</u>
<i>Recorder</i>				
Statutory salaries.....	71,287	71,287	71,287	0
Salaries.....	704,893	714,590	698,512	16,078
Fringe benefits.....	314,443	314,540	307,343	7,197
Special fringe benefits.....	1,000	1,000	550	450
Operating supplies.....	6,459	6,459	716	5,743
Routine business.....	1,339	1,339	1,333	6
Board approved travel.....	5,300	5,300	3,921	1,379
Staff training and development.....	3,989	3,989	2,852	1,137
Contractual professional services.....	9,749	9,749	5,663	4,086
Communications.....	14,375	14,375	8,341	6,034
Miscellaneous.....	3,395	3,395	264	3,131
<i>Total Recorder</i> .....	<u>1,136,229</u>	<u>1,146,023</u>	<u>1,100,782</u>	<u>45,241</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Board of Elections</i>				
Statutory salaries.....	\$ 76,012	\$ 72,112	\$ 72,112	\$ 0
Salaries.....	2,159,499	2,089,603	2,089,603	0
Fringe benefits.....	580,368	659,913	659,913	0
Special fringe benefits.....	6,800	5,960	5,960	0
Operating supplies.....	139,344	137,402	136,819	583
Outside agency board approved travel.....	14,500	17,721	17,721	0
Routine business.....	13,248	12,030	12,030	0
Staff training and development.....	5,488	5,280	5,280	0
Contractual professional services.....	118,942	136,442	136,251	191
Maintenance and repair services.....	78,222	189,964	189,964	0
Communications.....	119,347	226,840	223,350	3,490
Rentals.....	45,799	48,009	48,009	0
Capital outlays.....	9,882	9,930	9,930	0
<i>Total Board of Elections.....</i>	<u>3,367,451</u>	<u>3,611,206</u>	<u>3,606,942</u>	<u>4,264</u>
<i>Record Center</i>				
Salaries.....	196,379	196,379	183,654	12,725
Fringe benefits.....	86,768	87,060	87,060	0
Contractual professional services.....	617			0
Maintenance and repair services.....	1,034	1,008	1,008	0
Communications.....	4,859	4,041	3,995	46
Rentals.....	1,261	1,664	1,664	0
Budget control account.....		7,980		7,980
<i>Total Record Center.....</i>	<u>290,918</u>	<u>298,132</u>	<u>277,381</u>	<u>20,751</u>
<i>Microfilm Center</i>				
Salaries.....	273,822	273,787	262,318	11,469
Fringe benefits.....	100,351	102,686	102,684	2
Special fringe benefits.....	1,220	1,226	800	426
Operating supplies.....	49,132	44,457	44,457	0
Routine business.....	1,000	1,400	969	431
Board approved travel.....		2,324	1,508	816
Staff training and development.....	8,100	2,172	2,172	0
Contractual professional services.....	51,413	58,061	58,061	0
Maintenance and repair services.....	40,872	40,855	40,826	29
Communications.....	5,401	5,109	4,683	426
<i>Total Microfilm Center.....</i>	<u>531,311</u>	<u>532,077</u>	<u>518,478</u>	<u>13,599</u>
<i>Total General Government.....</i>	<u>23,699,178</u>	<u>22,427,734</u>	<u>20,761,246</u>	<u>1,666,488</u>
<i>Judicial and Law Enforcement</i>				
<i>Administrative Services-Criminal Justice Council</i>				
Salaries.....	72,585	67,343	65,333	2,010
Fringe benefits.....	23,754	22,979	21,467	1,512
Operating supplies.....	500	500	153	347
Routine business.....	4,650	4,650	2,663	1,987
Staff training and development.....	1,360	1,360	270	1,090
Contractual professional services.....	4,000	4,000	902	3,098
Communications.....	2,450	2,450	455	1,995
Rentals.....	400	400	200	200
Capital outlays.....		6,167	6,166	1
<i>Total Administrative Services-Criminal Justice Council.....</i>	<u>109,699</u>	<u>109,849</u>	<u>97,609</u>	<u>12,240</u>
<i>Building Maintenance-Common Pleas Court Bldg</i>				
Salaries.....	191,652	294,729	294,729	0
Fringe benefits.....	78,092	131,949	131,949	0
Special fringe benefits.....	800	2,800	2,238	562
Post-employment services.....	200	200	114	86
Operating supplies.....	53,809	46,809	43,543	3,266
Staff training and development.....	100	100		100
Contractual professional services.....	2,316	2,316	2,053	263
Maintenance and repair services.....	95,328	105,128	92,343	12,785
Communications.....	6,570	8,170	7,188	982
Public utility services.....	247,952	287,692	273,040	14,652
Miscellaneous.....	49,448	49,048	46,476	2,572
<i>Total Building Maintenance-Common Pleas Court Bldg.....</i>	<u>726,267</u>	<u>928,941</u>	<u>893,673</u>	<u>35,268</u>



*Schedule of Revenues, Expenditures  
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(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Building Maintenance-Jail Building</i>				
Salaries.....	\$ 461,040	\$ 416,315	\$ 416,315	\$ 0
Fringe benefits.....	172,822	145,768	145,768	0
Special fringe benefits.....	6,249	12,257	7,559	4,698
Post-employment services.....		250	114	136
Pre-employment services.....	250			0
Operating supplies.....	7,413	17,413	16,775	638
Staff training and development.....	105	105		105
Contractual professional services.....	2,627	2,627	2,073	554
Maintenance and repair services.....	96,385	106,385	103,698	2,687
Communications.....	6,430	6,430	3,984	2,446
Public utility services.....	694,613	700,478	695,195	5,283
Miscellaneous.....	59,879	59,879	59,623	256
<i>Total Building Maintenance-Jail Building.....</i>	<u>1,507,813</u>	<u>1,467,907</u>	<u>1,451,104</u>	<u>16,803</u>
<i>Building Maintenance-Sheriff's Administration Bldg</i>				
Operating supplies.....	10,944	944	30	914
Maintenance and repair services.....	24,239	14,239	8,947	5,292
Public utility services.....	38,322	50,212	49,786	426
Miscellaneous.....	9,508	3,508	3,122	386
<i>Total Building Maintenance-Sheriff's Administration Bldg.....</i>	<u>83,013</u>	<u>68,903</u>	<u>61,885</u>	<u>7,018</u>
<i>Building Maintenance-Juvenile Justice Center</i>				
Salaries.....	331,503	369,500	369,500	0
Fringe benefits.....	123,594	123,608	123,608	0
Special fringe benefits.....	469	2,769	2,389	380
Operating supplies.....	71,851	72,331	61,965	10,366
Staff training and development.....	200	100		100
Contractual professional services.....	2,104	2,224	1,663	561
Maintenance and repair services.....	184,270	182,656	179,483	3,173
Communications.....	5,600	5,500	3,261	2,239
Public utility services.....	662,053	487,138	374,121	113,017
Miscellaneous.....		3,206	3,125	81
<i>Total Building Maintenance-Juvenile Justice Center.....</i>	<u>1,381,644</u>	<u>1,249,032</u>	<u>1,119,115</u>	<u>129,917</u>
<i>Building Maintenance-Court Services Building</i>				
Maintenance and repair services.....		10,000	8,370	1,630
Public utility services.....		100,095	75,582	24,513
Miscellaneous.....		17,000	16,781	219
<i>Total Building Maintenance-Court Services Building.....</i>	<u>0</u>	<u>127,095</u>	<u>100,733</u>	<u>26,362</u>
<i>Non-Departmental-Board and Care of Prisoners</i>				
Contractual professional services.....	394,085	462,085	459,448	2,637
Communications.....	1,000	1,844	1,844	0
<i>Total Non-Departmental-Board and Care of Prisoners.....</i>	<u>395,085</u>	<u>463,929</u>	<u>461,292</u>	<u>2,637</u>
<i>Non-Departmental-Common Pleas Court</i>				
Law enforcement services.....	1,700,720	990,087	990,087	0
Intergovernmental.....	14,080	53,688	53,688	0
<i>Total Non-Departmental-Common Pleas Court.....</i>	<u>1,714,800</u>	<u>1,043,775</u>	<u>1,043,775</u>	<u>0</u>
<i>Non-Departmental-Court of Appeals</i>				
Law enforcement services.....	173,398	222,815	222,815	0
<i>Total Non-Departmental-Court of Appeals.....</i>	<u>173,398</u>	<u>222,815</u>	<u>222,815</u>	<u>0</u>
<i>Non-Departmental-Domestic Relations</i>				
Law enforcement services.....	2,560	10,286	10,286	0
<i>Total Non-Departmental-Domestic Relations.....</i>	<u>2,560</u>	<u>10,286</u>	<u>10,286</u>	<u>0</u>
<i>Non-Departmental-District Court Area 1</i>				
Law enforcement services.....	42,800	40,655	40,655	0
<i>Total Non-Departmental-District Court Area 1.....</i>	<u>42,800</u>	<u>40,655</u>	<u>40,655</u>	<u>0</u>
<i>Non-Departmental-District Court Area 2</i>				
Law enforcement services.....	9,140	26,110	26,110	0
<i>Total Non-Departmental-District Court Area 2.....</i>	<u>9,140</u>	<u>26,110</u>	<u>26,110</u>	<u>0</u>

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For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Non-Departmental-Juvenile Court</i>				
Operating supplies.....	\$ 749	\$ 749	\$ 749	\$ 749
Law enforcement services.....	1,321,620	1,273,955	1,273,955	0
Maintenance and repair services.....	6,531	6,531	5,020	1,511
Public utility services.....	641	641	298	343
Miscellaneous.....	4,400	4,400		0
<i>Total Non-Departmental-Juvenile Court.....</i>	<u>1,333,941</u>	<u>1,286,276</u>	<u>1,279,273</u>	<u>2,603</u>
<i>Non-Departmental-Guardianship Services</i>				
Contractual professional services.....	54,165	54,165	54,165	0
<i>Total Non-Departmental-Guardianship Services.....</i>	<u>54,165</u>	<u>54,165</u>	<u>54,165</u>	<u>0</u>
<i>Prosecutor</i>				
Statutory salaries.....	118,513	118,513	118,513	0
Salaries.....	7,217,430	7,439,947	7,439,947	0
Fringe benefits.....	2,480,380	2,547,302	2,547,302	0
Special fringe benefits.....	11,053	16,739	16,739	0
Operating supplies.....	157,007	92,858	92,858	0
Routine business.....	43,078	20,593	20,593	0
Board approved travel.....	2,500	2,368	2,368	0
Staff training and development.....	10,230	10,766	10,766	0
Contractual professional services.....	132,375	54,302	54,302	0
Maintenance and repair services.....	60,987	49,330	49,330	0
Communications.....	101,786	90,369	90,369	0
Insurance.....	600			0
Public utility services.....	3,255	3,334	3,334	0
Rentals.....	30,281	30,781	30,781	0
Miscellaneous.....	59,257	59,256	59,256	0
Budget control account.....		15,861		15,861
<i>Total Prosecutor.....</i>	<u>10,428,732</u>	<u>10,552,319</u>	<u>10,536,458</u>	<u>15,861</u>
<i>Sheriff-Administration</i>				
Statutory salaries.....	100,339	100,339	100,339	0
Salaries.....	769,709	919,709	904,755	14,954
Fringe benefits.....	361,917	351,634	351,634	0
Special fringe benefits.....	38,846	33,704	28,711	4,993
Post-employment services.....	12,000	7,000	3,302	3,698
Operating supplies.....	22,642	23,057	22,917	140
Routine business.....	3,113	5,113	4,379	734
Staff training and development.....	2,362	6,437	5,283	1,154
Contractual professional services.....	106,756	79,275	79,275	0
Maintenance and repair services.....	2,787	2,787	2,753	34
Communications.....	28,464	23,464	22,859	605
Rentals.....	1,171	8,413	8,334	79
Miscellaneous.....	150,170	144,595	44,595	100,000
<i>Total Sheriff-Administration.....</i>	<u>1,600,276</u>	<u>1,705,527</u>	<u>1,579,136</u>	<u>126,391</u>
<i>Sheriff-Support Services Operations</i>				
Salaries.....	1,675,532	1,762,854	1,762,854	0
Fringe benefits.....	660,401	656,600	656,600	0
Special fringe benefits.....	116,178	96,178	70,774	25,404
Operating supplies.....	519,547	504,546	398,087	106,459
Board approved travel.....		12,000	8,407	3,593
Staff training and development.....	8,948	6,948	4,895	2,053
Contractual professional services.....	35,643	45,643	40,733	4,910
Maintenance and repair services.....	504,333	476,955	473,540	3,415
Communications.....	140,416	150,416	148,685	1,731
Rentals.....	20,642	20,642	14,611	6,031
Miscellaneous.....	1,555	1,555	1,298	257
Cost recovery.....		2,000	2,000	0
Capital outlays.....		3,000	2,581	419
<i>Total Sheriff-Support Services Operations.....</i>	<u>3,683,195</u>	<u>3,739,337</u>	<u>3,585,065</u>	<u>154,272</u>

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(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Sheriff-Radio Repair</i>				
Salaries.....	\$ 104,719	\$ 108,719	\$ 107,191	\$ 1,528
Fringe benefits.....	45,173	46,536	46,536	0
Special fringe benefits.....	1,113	1,113	1,110	3
Operating supplies.....	60,118	55,617	40,930	14,687
Routine business.....	1,590	1,590		1,590
Staff training and development.....	835	585	276	309
Contractual professional services.....	5,511	1,320	142	1,178
Maintenance and repair services.....	14,857	12,857	9,000	3,857
Communications.....	4,048	7,048	4,348	2,700
Rentals.....	15,035	22,976	19,168	3,808
Miscellaneous.....	779	779		779
<i>Total Sheriff-Radio Repair.....</i>	<u>253,778</u>	<u>259,140</u>	<u>228,701</u>	<u>30,439</u>
<i>Sheriff-Road Patrol Operations</i>				
Salaries.....	2,264,349	2,236,130	2,190,127	46,003
Fringe benefits.....	819,912	812,045	812,045	0
Operating supplies.....	33,530	20,740	17,945	2,795
Board approved travel.....		156	155	1
Staff training and development.....	10,522	2,782	2,782	0
Contractual professional services.....	17,525	5,070	5,069	1
Maintenance and repair services.....	9,638	185	185	0
Communications.....	65,067	107,849	106,709	1,140
Rentals.....	12,000	12,000	11,252	748
Miscellaneous.....	246	246	157	89
<i>Total Sheriff-Road Patrol Operations.....</i>	<u>3,232,789</u>	<u>3,197,203</u>	<u>3,146,426</u>	<u>50,777</u>
<i>Sheriff-Jail Operations</i>				
Salaries.....	8,220,731	8,070,731	8,011,384	59,347
Fringe benefits.....	3,214,023	3,183,863	3,183,863	0
Operating supplies.....	251,564	67,766	66,390	1,376
Routine business.....		4,000	3,736	264
Board approved travel.....		867	867	0
Staff training and development.....	10,708	5,308	5,300	8
Contractual professional services.....	4,210,282	4,478,435	4,474,767	3,668
Maintenance and repair services.....	92,739	59,656	55,655	4,001
Communications.....	72,455	69,475	64,222	5,253
Public utility services.....	4,284			0
Rentals.....	15,000	15,000	13,786	1,214
Miscellaneous.....	3,008	3,008	28	2,980
Capital outlays.....		11,000	10,581	419
<i>Total Sheriff-Jail Operations.....</i>	<u>16,094,794</u>	<u>15,969,109</u>	<u>15,890,579</u>	<u>78,530</u>
<i>Sheriff-Facility Management</i>				
Special fringe benefits.....	1,034	1,034		1,034
Operating supplies.....	224,944	265,742	243,485	22,257
Maintenance and repair services.....	36,530	36,530	28,428	8,102
<i>Total Sheriff-Facility Management.....</i>	<u>262,508</u>	<u>303,306</u>	<u>271,913</u>	<u>31,393</u>
<i>Sheriff-Inmate Work Program</i>				
Salaries.....	104,096	108,096	105,438	2,658
Fringe benefits.....	47,151	48,641	48,641	0
<i>Total Sheriff-Inmate Work Program.....</i>	<u>151,247</u>	<u>156,737</u>	<u>154,079</u>	<u>2,658</u>
<i>Sheriff-Security General Fund</i>				
Salaries.....	2,184,822	2,089,501	2,047,794	41,707
Fringe benefits.....	817,114	889,931	889,930	1
Operating supplies.....	11,911	2,462	1,262	1,200
Contractual professional services.....	368,670	333,670	332,943	727
Maintenance and repair services.....	14,835	5,769	5,769	0
Communications.....	27,163	37,163	34,600	2,563
Rentals.....		2,000	1,912	88
<i>Total Sheriff-Security General Fund.....</i>	<u>3,424,515</u>	<u>3,360,496</u>	<u>3,314,210</u>	<u>46,286</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Coroner</i>				
Statutory salaries.....	\$ 118,513	\$ 118,513	\$ 118,513	\$ 0
Salaries.....	2,218,090	2,209,704	2,208,758	946
Fringe benefits.....	724,315	740,885	740,885	0
Special fringe benefits.....	2,770	2,736	2,736	0
Post-employment services.....	485			0
Operating supplies.....	28,175	29,146	28,675	471
Routine business.....	50	41	41	0
Board approved travel.....		3,041	3,041	0
Staff training and development.....	8,000	10,568	10,568	0
Contractual professional services.....	5,000	7,316	7,316	0
Maintenance and repair services.....	54,747	38,021	35,980	2,041
Communications.....	25,278	31,126	31,126	0
Rentals.....		514	514	0
Capital outlays.....		4,062	4,062	0
<i>Total Coroner.....</i>	<u>3,185,423</u>	<u>3,195,673</u>	<u>3,192,215</u>	<u>3,458</u>
<i>Clerk of Courts-Legal/Child Support</i>				
Statutory salaries.....	44,893	44,893	44,893	0
Salaries.....	1,307,576	1,314,996	1,310,015	4,981
Fringe benefits.....	607,329	607,437	598,409	9,028
Special fringe benefits.....	3,743	3,743	3,714	29
Operating supplies.....	31,056	25,369	23,605	1,764
Routine business.....	564	464	321	143
Board approved travel.....	178	9,498	9,220	278
Staff training and development.....	7,862	4,289	2,795	1,494
Contractual professional services.....	30,353	27,593	26,616	977
Maintenance and repair services.....	4,000	4,000	2,722	1,278
Communications.....	338,503	423,870	423,845	25
Public utility services.....		500	477	23
Capital outlays.....		15,950	15,950	0
Debt service.....	12,065	10,765	8,892	1,873
<i>Total Clerk of Courts-Legal/Child Support.....</i>	<u>2,388,122</u>	<u>2,493,367</u>	<u>2,471,474</u>	<u>21,893</u>
<i>Clerk of Courts-County Municipal Court One</i>				
Statutory salaries.....	8,246	8,246	8,246	0
Salaries.....	383,999	382,181	377,894	4,287
Fringe benefits.....	200,429	202,895	202,894	1
Operating supplies.....	35,034	32,637	32,574	63
Routine business.....	3,807	2,809	2,809	0
Board approved travel.....	1,600	1,442	1,441	1
Staff training and development.....	976	976	760	216
Contractual professional services.....	15,568	25,727	25,727	0
Maintenance and repair services.....	6,570	5,474	4,424	1,050
Communications.....	8,600	7,980	7,938	42
Rentals.....	226,526	237,519	237,519	0
<i>Total Clerk of Courts-County Municipal Court One.....</i>	<u>891,355</u>	<u>907,886</u>	<u>902,226</u>	<u>5,660</u>
<i>Clerk of Courts-County Municipal Court Two</i>				
Statutory salaries.....	10,078	10,078	10,078	0
Salaries.....	355,708	358,246	358,246	0
Fringe benefits.....	165,074	162,820	162,032	788
Operating supplies.....	31,341	31,680	31,131	549
Routine business.....	3,110	2,260	2,158	102
Board approved travel.....	1,800	1,461	1,461	0
Staff training and development.....	275	275	275	0
Contractual professional services.....	15,456	15,456	15,456	0
Maintenance and repair services.....	400	400	400	0
Communications.....	6,480	5,680	5,555	125
Rentals.....	203,967	195,312	195,235	77
<i>Total Clerk of Courts-County Municipal Court Two.....</i>	<u>793,689</u>	<u>783,668</u>	<u>782,027</u>	<u>1,641</u>

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Common Pleas Court-Judicial</i>				
Statutory salaries.....	\$ 154,000	\$ 154,000	\$ 154,000	\$ 0
Salaries.....	1,579,088	1,713,191	1,713,190	1
Fringe benefits.....	760,497	747,169	747,167	2
Special fringe benefits.....	1,116	1,937	1,937	0
Operating supplies.....	66,734	30,720	30,701	19
Routine business.....	1,395	531	530	1
Board approved travel.....	29,266	20,413	20,163	250
Staff training and development.....	16,694	12,883	12,883	0
Contractual professional services.....	63,875	123,457	123,172	285
Law enforcement services.....	75,820	55,874	54,454	1,420
Maintenance and repair services.....	15,168	17,168	16,994	174
Communications.....	44,640	54,823	54,823	0
Rentals.....	6,907	16,182	15,785	397
Capital outlays.....		106,686	106,686	0
Budget control account.....	481,094			0
<i>Total Common Pleas Court-Judicial.....</i>	<u>3,296,294</u>	<u>3,055,034</u>	<u>3,052,485</u>	<u>2,549</u>
<i>Common Pleas Court-Court Services</i>				
Salaries.....	1,906,510	2,334,729	2,334,729	0
Fringe benefits.....	822,457	964,593	964,592	1
Special fringe benefits.....	1,297	1,231	1,191	40
Operating supplies.....	22,041	24,207	24,206	1
Routine business.....	11,160	12,688	12,687	1
Staff training and development.....	1,546	125	125	0
Contractual professional services.....	129,634	142,634	136,406	6,228
Law enforcement services.....	234,392	251,956	251,956	0
Maintenance and repair services.....	6,650	6,920	6,919	1
Communications.....	32,773	47,926	47,925	1
Rentals.....	13,309	17,127	16,279	848
<i>Total Common Pleas Court-Court Services.....</i>	<u>3,181,769</u>	<u>3,804,136</u>	<u>3,797,015</u>	<u>7,121</u>
<i>Common Pleas Court-Criminal Justice Services</i>				
Salaries.....	1,747,691	1,623,423	1,623,422	1
Fringe benefits.....	593,211	652,382	652,382	0
Special fringe benefits.....	1,487	1,443	1,442	1
Operating supplies.....	51,725	29,128	29,128	0
Routine business.....	8,735	12,229	12,228	1
Staff training and development.....	1,561	1,520	1,520	0
Contractual professional services.....	92,079	93,768	92,409	1,359
Maintenance and repair services.....	27,267	32,287	32,286	1
Communications.....	48,587	45,874	45,866	8
Insurance.....		878	878	0
Rentals.....	39,271	59,366	58,300	1,066
Miscellaneous.....	930	913	912	1
<i>Total Common Pleas Court-Criminal Justice Services.....</i>	<u>2,612,544</u>	<u>2,553,211</u>	<u>2,550,773</u>	<u>2,438</u>
<i>Common Pleas Court-STOP Program</i>				
Salaries.....	368,168	360,575	360,574	1
Fringe benefits.....	129,432	139,860	139,860	0
Special fringe benefits.....	93			0
Operating supplies.....	108,412	109,276	109,253	23
Routine business.....	139	131	130	1
Staff training and development.....	279	146	145	1
Contractual professional services.....	374,208	374,088	374,042	46
Maintenance and repair services.....	4,650	9,891	9,890	1
Communications.....	13,299	10,268	10,268	0
Rentals.....	1,767	1,624	1,624	0
<i>Total Common Pleas Court-STOP Program.....</i>	<u>1,000,447</u>	<u>1,005,859</u>	<u>1,005,786</u>	<u>73</u>
<i>Common Pleas Court-Administrator's Office</i>				
Salaries.....	1,055,475	856,509	856,508	1
Fringe benefits.....	466,615	335,409	335,408	1
Special fringe benefits.....	9,248	7,220	7,096	124
Operating supplies.....	21,297	9,626	9,625	1
Routine business.....	5,813			0
Staff training and development.....	2,325	2,178	2,177	1
Contractual professional services.....	24,648	17,516	17,515	1
Maintenance and repair services.....	214,789	214,777	214,777	0
Communications.....	68,526	74,133	74,133	0
Public utility services.....		2,418	2,418	0
Rentals.....	7,582	20,741	20,673	68
<i>Total Common Pleas Court-Administrator's Office.....</i>	<u>1,876,318</u>	<u>1,540,527</u>	<u>1,540,330</u>	<u>197</u>

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Juvenile Court-Administration</i>				
Salaries.....	\$ 730,434	\$ 832,556	\$ 831,107	\$ 1,449
Fringe benefits.....	264,781	354,981	336,167	18,814
Special fringe benefits.....	1,940	10,940	9,601	1,339
Operating supplies.....	81,167	63,593	45,686	17,907
Routine business.....	8,676	10,176	9,262	914
Board approved travel.....	7,747	11,747	7,998	3,749
Staff training and development.....	4,706	1,706	1,652	54
Contractual professional services.....	44,483	21,333	17,617	3,716
Maintenance and repair services.....	132,388	132,388	127,561	4,827
Communications.....	131,370	97,957	76,429	21,528
Insurance.....		3,424	3,424	0
Public utility services.....	1,339	339	28	311
Rentals.....	10,000	19,150	18,664	486
Miscellaneous.....	910	410	259	151
Capital outlays.....		3,000	2,198	802
Budget control account.....		408,764		408,764
<i>Total Juvenile Court-Administration.....</i>	<u>1,419,941</u>	<u>1,972,464</u>	<u>1,487,653</u>	<u>484,811</u>
<i>Juvenile Court-Clerk</i>				
Salaries.....	604,501	620,501	620,452	49
Fringe benefits.....	282,899	297,899	293,295	4,604
Special fringe benefits.....		800	76	724
Operating supplies.....	18,426	27,501	27,193	308
Board approved travel.....	3,572	1,572	1,366	206
Contractual professional services.....	19,298	11,948	11,907	41
Maintenance and repair services.....	1,123	648	423	225
Communications.....	135,276	170,080	170,058	22
Rentals.....	4,234	4,234	3,685	549
<i>Total Juvenile Court-Clerk.....</i>	<u>1,069,329</u>	<u>1,135,183</u>	<u>1,128,455</u>	<u>6,728</u>
<i>Juvenile Court-Intervention Center</i>				
Salaries.....	1,240,199	1,330,850	1,324,923	5,927
Fringe benefits.....	460,045	482,214	481,915	299
Special fringe benefits.....	485	2,485	1,915	570
Operating supplies.....	6,174	8,181	8,043	138
Routine business.....	970	463	183	280
Board approved travel.....	540	705	517	188
Staff training and development.....	1,939	969	230	739
Contractual professional services.....	3,813	3,813	3,527	286
Maintenance and repair services.....	2,464	360	247	113
Communications.....	27,070	26,184	25,780	404
Rentals.....	4,600	7,190	6,823	367
Other social services.....	590			0
Miscellaneous.....	291	86	86	0
<i>Total Juvenile Court-Intervention Center.....</i>	<u>1,749,180</u>	<u>1,863,500</u>	<u>1,854,189</u>	<u>9,311</u>
<i>Juvenile Court-Nicholas Residential Treatment Center</i>				
Salaries.....	861,563	919,563	917,470	2,093
Fringe benefits.....	324,795	353,795	350,370	3,425
Special fringe benefits.....	101	701	495	206
Operating supplies.....	110,171	97,985	92,645	5,340
Routine business.....	2,702	3,202	3,045	157
Staff training and development.....	1,624	1,624	988	636
Contractual professional services.....	7,963	7,963	5,420	2,543
Social services contractual services.....	2,939	5,625	4,500	1,125
Maintenance and repair services.....	24,822	33,903	33,366	537
Communications.....	17,333	12,733	10,661	2,072
Insurance.....	57	57		57
Public utility services.....	9,694	8,694	6,636	2,058
Rentals.....	8,641	7,721	3,906	3,815
Miscellaneous.....	1,870	1,870	1,312	558
Capital outlays.....		1,839	1,838	1
<i>Total Juvenile Court-Nicholas Residential Treatment Center.....</i>	<u>1,374,275</u>	<u>1,457,275</u>	<u>1,432,652</u>	<u>24,623</u>

*Schedule of Revenues, Expenditures  
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General Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Juvenile Court-Legal</i>				
Statutory salaries.....	\$ 28,000	\$ 28,000	\$ 28,000	\$ 0
Salaries.....	933,819	883,819	843,246	40,573
Fringe benefits.....	350,152	326,314	320,748	5,566
Special fringe benefits.....		600	238	362
Operating supplies.....	12,828	15,378	15,015	363
Routine business.....	1,185	1,185	856	329
Board approved travel.....	2,000	2,838	2,791	47
Staff training and development.....	6,588	2,688	1,800	888
Contractual professional services.....	18,064	11,764	7,919	3,845
Law enforcement services.....	364			0
Maintenance and repair services.....		564	458	106
Communications.....	2,950	3,550	3,235	315
Rentals.....	7,500	9,900	9,478	422
Capital outlays.....		1,850	1,838	12
<i>Total Juvenile Court-Legal.....</i>	<u>1,363,450</u>	<u>1,288,450</u>	<u>1,235,622</u>	<u>52,828</u>
<i>Juvenile Court-Court Support Services</i>				
Salaries.....	189,259	158,559	150,455	8,104
Fringe benefits.....	65,188	71,288	70,664	624
Special fringe benefits.....		400	220	180
Rentals.....	6,000	1,500	1,116	384
<i>Total Juvenile Court-Court Support Services.....</i>	<u>260,447</u>	<u>231,747</u>	<u>222,455</u>	<u>9,292</u>
<i>Juvenile Court-Child Support</i>				
Salaries.....	1,125,041	1,146,278	1,143,646	2,632
Fringe benefits.....	459,103	466,011	457,068	8,943
Special fringe benefits.....		500	132	368
Operating supplies.....	17,586	17,586	8,856	8,730
Routine business.....	1,000	1,000	823	177
Board approved travel.....	6,000	6,000	2,288	
Staff training and development.....	5,867	5,867	1,750	4,117
Contractual professional services.....	9,760	9,760	3,190	6,570
Maintenance and repair services.....	2,086	2,086	1,542	544
Communications.....	44,796	22,195	19,003	3,192
Rentals.....	9,400	9,400	4,813	4,587
Miscellaneous.....	271	271		271
<i>Total Juvenile Court-Child Support.....</i>	<u>1,680,910</u>	<u>1,686,954</u>	<u>1,643,111</u>	<u>40,131</u>
<i>Juvenile Court-Probation</i>				
Salaries.....	2,030,519	2,109,374	2,098,181	11,193
Fringe benefits.....	859,183	859,457	840,081	19,376
Special fringe benefits.....	388	12,388	11,206	1,182
Operating supplies.....	5,016	5,016	4,562	454
Routine business.....	32,161	17,161	10,751	6,410
Board approved travel.....	1,650	1,650	924	726
Staff training and development.....	3,332	3,332	725	2,607
Contractual professional services.....	122,532	122,032	99,955	22,077
Social services contractual services.....	1,189,012	1,102,999	1,102,999	0
Maintenance and repair services.....	15,948	15,948	5,140	10,808
Communications.....	28,699	28,699	28,685	14
Insurance.....		500		500
Public utility services.....	500	500		500
Rentals.....	9,179	9,179	6,863	2,316
Other social services.....	2,131	2,131		2,131
Miscellaneous.....	1,455	1,455	682	773
Cost recovery.....		74,013	74,013	0
Capital outlays.....	345	345		345
<i>Total Juvenile Court-Probation.....</i>	<u>4,302,050</u>	<u>4,366,179</u>	<u>4,284,767</u>	<u>81,412</u>
<i>Juvenile Court-Detention Center Operations</i>				
Salaries.....	4,184,010	3,984,825	3,897,469	87,356
Fringe benefits.....	1,940,257	1,866,790	1,830,709	36,081
Special fringe benefits.....		1,100	538	562
Operating supplies.....	203,426	185,226	171,245	13,981
Routine business.....	677	677	160	517
Board approved travel.....	4,000	4,000	1,090	2,910
Staff training and development.....	2,807	2,807	1,748	1,059
Contractual professional services.....	345,962	347,962	319,217	28,745
Maintenance and repair services.....	20,790	20,790	6,818	13,972
Communications.....	40,505	39,905	37,662	2,243
Public utility services.....	1,786	1,786	1,512	274
Rentals.....	7,556	7,556	3,124	4,432
Miscellaneous.....	279	279	268	11
<i>Total Juvenile Court-Detention Center Operations.....</i>	<u>6,752,055</u>	<u>6,463,703</u>	<u>6,271,560</u>	<u>192,143</u>

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*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Domestic Relations Court-Child Support</i>				
Salaries.....	\$ 2,148,806	\$ 2,156,009	\$ 2,155,925	\$ 84
Fringe benefits.....	835,948	829,231	792,474	36,757
Special fringe benefits.....	10,848	8,058	8,010	48
Operating supplies.....	35,800	38,420	38,356	64
Routine business.....	5,800	5,800	3,676	2,124
Board approved travel.....		2,676	2,183	493
Staff training and development.....	17,460	9,510	7,494	2,016
Contractual professional services.....	31,460	24,410	24,316	94
Maintenance and repair services.....	15,719	14,561	14,505	56
Communications.....	46,560	50,060	50,005	55
Capital outlays.....		16,926	16,877	49
Debt service.....	36,000	29,304	29,304	0
<i>Total Domestic Relations Court-Child Support.....</i>	<u>3,184,401</u>	<u>3,184,965</u>	<u>3,143,125</u>	<u>41,840</u>
<i>Domestic Relations Court-Judicial</i>				
Statutory salaries.....	28,000	28,000	28,000	0
Salaries.....	198,949	220,733	220,733	0
Fringe benefits.....	103,258	103,707	100,810	2,897
Operating supplies.....	3,500	1,880	1,827	53
Routine business.....		71	71	0
Board approved travel.....		1,344	1,318	26
Staff training and development.....	2,445	1,774	1,710	64
Contractual professional services.....	1,745	995	960	35
Law enforcement services.....	2,700	650	623	27
Maintenance and repair services.....	647	325	325	0
Communications.....	2,440	2,440	2,440	0
<i>Total Domestic Relations Court-Judicial.....</i>	<u>343,684</u>	<u>361,919</u>	<u>358,817</u>	<u>3,102</u>
<i>Domestic Relations Court-Parent Education</i>				
Contractual professional services.....	23,626	27,776	27,757	19
<i>Total Domestic Relations Court-Parent Education.....</i>	<u>23,626</u>	<u>27,776</u>	<u>27,757</u>	<u>19</u>
<i>Probate Court</i>				
Statutory salaries.....	14,000	14,000	14,000	0
Salaries.....	1,079,542	1,153,801	1,153,801	0
Fringe benefits.....	426,922	437,138	437,138	0
Special fringe benefits.....	1,000	975	975	0
Pre-employment services.....	400	77	77	0
Operating supplies.....	18,015	15,081	14,986	95
Routine business.....	450	340	340	0
Board approved travel.....	6,300	1,154	1,154	0
Staff training and development.....	8,000	7,700	7,700	0
Contractual professional services.....	83,923	62,594	60,859	1,735
Law enforcement services.....	104			0
Maintenance and repair services.....	14,262	10,860	10,860	0
Communications.....	41,796	36,371	36,371	0
Public utility services.....		334	334	0
Rentals.....	6,549	6,549	6,549	0
Miscellaneous.....		4,604	4,604	0
Capital outlays.....		10,487	10,487	0
<i>Total Probate Court.....</i>	<u>1,701,263</u>	<u>1,762,065</u>	<u>1,760,235</u>	<u>1,830</u>
<i>County Municipal Court-Judicial</i>				
Statutory salaries.....	159,392	171,897	171,897	0
Salaries.....	221,010	212,105	211,216	889
Fringe benefits.....	131,999	139,201	137,575	1,626
Special fringe benefits.....	1,034	1,034	1,018	16
Operating supplies.....	3,392	3,365	2,460	905
Routine business.....	1,314	1,470	1,470	0
Staff training and development.....	2,174	2,295	2,295	0
Contractual professional services.....	13,712	12,143	12,057	86
Law enforcement services.....	10,601	10,601	9,967	634
Maintenance and repair services.....	1,940	137	136	1
Communications.....	6,301	7,746	7,735	11
Budget control account.....		10,111		10,111
<i>Total County Municipal Court-Judicial.....</i>	<u>552,869</u>	<u>572,105</u>	<u>557,826</u>	<u>14,279</u>
<i>County Municipal Court-GF Probation</i>				
Salaries.....	192,399	188,799	188,525	274
Fringe benefits.....	88,488	91,907	90,573	1,334
Special fringe benefits.....	485	485		485
Contractual professional services.....	1,097	1,097	975	122
Communications.....	3,645			0
<i>Total County Municipal Court-GF Probation.....</i>	<u>286,114</u>	<u>282,288</u>	<u>280,073</u>	<u>2,215</u>



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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Municipal Courts-Dayton</i>				
Salaries.....	\$ 40,000	\$ 35,039	\$ 27,798	\$ 7,241
Fringe benefits.....	6,180	6,180	4,295	1,885
Law enforcement services.....	14,733	57,678	56,248	1,430
Intergovernmental.....	300,000	307,758	307,758	0
<i>Total Municipal Courts-Dayton</i> .....	<u>360,913</u>	<u>406,655</u>	<u>396,099</u>	<u>10,556</u>
<i>Municipal Courts-Vandalia</i>				
Salaries.....	13,000	14,000	13,397	603
Fringe benefits.....	2,009	2,164	2,070	94
Law enforcement services.....	20,000	27,443	23,973	3,470
Intergovernmental.....	189,500	184,611	184,611	0
<i>Total Municipal Courts-Vandalia</i> .....	<u>224,509</u>	<u>228,218</u>	<u>224,051</u>	<u>4,167</u>
<i>Municipal Courts-Oakwood</i>				
Law enforcement services.....	1,400	850	359	491
Intergovernmental.....	48,600	50,647	50,647	0
<i>Total Municipal Courts-Oakwood</i> .....	<u>50,000</u>	<u>51,497</u>	<u>51,006</u>	<u>491</u>
<i>Municipal Courts-Kettering</i>				
Salaries.....	40,000	40,000	39,617	383
Fringe benefits.....	6,180	6,180	6,121	59
Law enforcement services.....	15,700	19,250	19,153	97
Intergovernmental.....	174,000	180,074	179,093	981
<i>Total Municipal Courts-Kettering</i> .....	<u>235,880</u>	<u>245,504</u>	<u>243,984</u>	<u>1,520</u>
<i>Municipal Courts-Miamisburg</i>				
Law enforcement services.....	35,000	45,875	45,834	41
Intergovernmental.....	192,500	220,053	220,053	0
<i>Total Municipal Courts-Miamisburg</i> .....	<u>227,500</u>	<u>265,928</u>	<u>265,887</u>	<u>41</u>
<i>Municipal Courts-Prosecution Costs</i>				
Intergovernmental.....	111,887	111,887	111,887	0
<i>Total Municipal Courts-Prosecution Costs</i> .....	<u>111,887</u>	<u>111,887</u>	<u>111,887</u>	<u>0</u>
<i>Court of Appeals</i>				
Salaries.....	13,396	13,396	9,902	3,494
Fringe benefits.....	2,228	2,228	1,827	401
Special fringe benefits.....	2,150	1,055	1,052	3
Operating supplies.....	64,520	61,320	50,582	10,738
Routine business.....	3,314	5,139	4,575	564
Board approved travel.....	800	800	711	89
Staff training and development.....	11,177	11,977	11,472	505
Contractual professional services.....	4,120	6,215	5,996	219
Law enforcement services.....	1,236	1,936	1,700	236
Maintenance and repair services.....	8,038	6,319	3,640	2,679
Communications.....	27,259	27,259	26,601	658
Rentals.....	5,974	5,974	5,684	290
Capital outlays.....		4,269	3,963	306
Budget control account.....		7,304		7,304
<i>Total Court of Appeals</i> .....	<u>144,212</u>	<u>155,191</u>	<u>127,705</u>	<u>27,486</u>
<i>Public Defender</i>				
Salaries.....	3,226,105	3,289,014	3,289,014	0
Fringe benefits.....	1,152,229	1,137,507	1,137,507	0
Special fringe benefits.....	2,970	4,842	4,842	0
Operating supplies.....	34,916	33,842	33,842	0
Routine business.....	27,536	24,649	24,649	0
Staff training and development.....	30,057	12,852	12,852	0
Contractual professional services.....	63,883	64,040	64,040	0
Maintenance and repair services.....	6,082	4,332	4,332	0
Communications.....	55,857	42,297	42,297	0
Rentals.....	2,518	2,517	2,517	0
Capital outlays.....		41,342	41,342	0
<i>Total Public Defender</i> .....	<u>4,602,153</u>	<u>4,657,234</u>	<u>4,657,234</u>	<u>0</u>
<i>Total Judicial and Law Enforcement</i> .....	<u>97,912,768</u>	<u>98,460,960</u>	<u>96,629,538</u>	<u>1,823,310</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Environment &amp; Public Works</b>				
<i>Non-Departmental-Apiary Inspection</i>				
Contractual professional services.....	\$ 2,000	\$ 643	\$ 643	\$ 0
<i>Total Non-Departmental-Apiary Inspection.....</i>	<u>2,000</u>	<u>643</u>	<u>643</u>	<u>0</u>
<i>Non-Departmental-Soil &amp; Water Conservation Subsidy</i>				
Intergovernmental.....	213,277	223,277	223,277	0
<i>Total Non-Soil &amp; Water Conservation Subsidy.....</i>	<u>213,277</u>	<u>223,277</u>	<u>223,277</u>	<u>0</u>
<i>Non-Departmental-Emergency Management Authority</i>				
Contractual professional services.....	112,000	111,812	111,812	0
<i>Total Non-Departmental-Emergency Management Authority.....</i>	<u>112,000</u>	<u>111,812</u>	<u>111,812</u>	<u>0</u>
<i>Non-Departmental-Hazardous Materials Response Team</i>				
Contractual professional services.....	15,500	15,438	15,438	0
<i>Total Non-Departmental-Hazardous Materials Response Team.....</i>	<u>15,500</u>	<u>15,438</u>	<u>15,438</u>	<u>0</u>
<i>County Engineer-Maps Division</i>				
Salaries.....	191,006	176,006	150,915	25,091
Fringe benefits.....	66,539	66,539	53,434	13,105
Special fringe benefits.....		585	113	472
Contractual professional services.....		15,000	15,000	0
Maintenance and repair services.....	5,000	5,000	3,528	1,472
<i>Total County Engineer-Maps Division.....</i>	<u>262,545</u>	<u>263,130</u>	<u>222,990</u>	<u>40,140</u>
<i>County Engineer-Office Expenses</i>				
Operating supplies.....	66,423	66,423	42,398	24,025
Routine business.....	495	495		495
Contractual professional services.....	3,000	7,000	4,053	2,947
Maintenance and repair services.....	53,525	49,525	48,933	592
Communications.....	28,860	28,275	26,412	1,863
Construction and improvements.....	896	11,868	11,863	5
Debt service.....	5,709	5,709	5,317	392
<i>Total County Engineer-Office Expenses.....</i>	<u>158,908</u>	<u>169,295</u>	<u>138,976</u>	<u>30,319</u>
<i>County Engineer-General Fund Ditch Maintenance</i>				
Construction and improvements.....	5,000	5,000	4,817	183
<i>Total County Engineer-General Fund Ditch Maintenance.....</i>	<u>5,000</u>	<u>5,000</u>	<u>4,817</u>	<u>183</u>
<i>Total Environment &amp; Public Works.....</i>	<u>769,230</u>	<u>788,595</u>	<u>717,953</u>	<u>70,642</u>
<b>Social Services</b>				
<i>Non-Departmental-Registration of Vital Statistics</i>				
Miscellaneous.....	5,000	3,582	3,582	0
<i>Total Non-Departmental-Registration of Vital Statistics.....</i>	<u>5,000</u>	<u>3,582</u>	<u>3,582</u>	<u>0</u>
<i>Non-Departmental-Cooperative Extension Service</i>				
Contractual professional services.....	201,838	201,838	201,838	0
<i>Total Non-Departmental-Cooperative Extension Service.....</i>	<u>201,838</u>	<u>201,838</u>	<u>201,838</u>	<u>0</u>
<i>Non-Departmental-Memorial Day Allowance</i>				
Miscellaneous.....	22,650	22,650	22,650	0
<i>Total Non-Departmental-Memorial Day Allowance.....</i>	<u>22,650</u>	<u>22,650</u>	<u>22,650</u>	<u>0</u>
<i>Non-Departmental-Grave Markers</i>				
Social services contractual services.....	14,900	14,900	14,900	0
<i>Total Non-Departmental-Grave Markers.....</i>	<u>14,900</u>	<u>14,900</u>	<u>14,900</u>	<u>0</u>
<i>Veteran Services</i>				
Statutory salaries.....	96,052	96,052	95,046	1,006
Salaries.....	646,943	646,943	626,004	20,939
Fringe benefits.....	194,246	194,246	190,018	4,228
Special fringe benefits.....	3,150	3,150	2,455	695
Operating supplies.....	20,006	21,006	18,780	2,226
Routine business.....	8,273	7,273	2,892	4,381
Board approved travel.....	13,190	20,690	10,603	10,087
Staff training and development.....	4,600	4,600	2,920	1,680
Contractual professional services.....	6,500	12,500	9,856	2,644
Maintenance and repair services.....	950	4,050	3,394	656
Communications.....	37,350	35,850	8,451	27,399
Public utility services.....	1,590	1,590	1,354	236
Rentals.....	123,934	123,934	123,111	823
Other social services.....	1,599,661	1,599,661	987,262	612,399
Capital outlays.....	3,935	2,435	392	2,043
Budget control account.....		35,425		35,425
<i>Total Veteran Services.....</i>	<u>2,760,380</u>	<u>2,809,405</u>	<u>2,082,538</u>	<u>726,867</u>
<i>Total Social Services.....</i>	<u>3,004,768</u>	<u>3,052,375</u>	<u>2,325,508</u>	<u>726,867</u>

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<b>Community and Economic Development</b>				
<i>Administrative Services-Parks &amp; Grounds Maintenance</i>				
Salaries.....	\$ 246,228	\$ 241,131	\$ 241,131	\$ 0
Fringe benefits.....	71,122	83,234	83,234	0
Special fringe benefits.....	2,500	2,550	2,291	259
Post-employment services.....	450	450	60	390
Pre-employment services.....	600	600	404	196
Operating supplies.....	88,407	83,858	68,278	15,580
Routine business.....	60	60	37	23
Staff training and development.....	1,700	1,700	398	1,302
Contractual professional services.....	203,683	172,698	145,139	27,559
Maintenance and repair services.....	54,852	39,852	30,034	9,818
Communications.....	12,900	12,900	6,645	6,255
Public utility services.....	74,590	74,590	60,318	14,272
Rentals.....	2,400	4,450	3,831	619
Miscellaneous.....	4,500	4,450	3,737	713
Capital outlays.....	6,399	54,883	54,883	0
<i>Total Administrative Services-Parks &amp; Grounds Maintenance.....</i>	<u>770,391</u>	<u>777,406</u>	<u>700,420</u>	<u>76,986</u>
<i>Community/Economic Development-Director</i>				
Salaries.....	335,467	330,467	329,922	545
Fringe benefits.....	105,273	112,158	111,444	714
Special fringe benefits.....	5,591	5,591	4,328	1,263
Pre-employment services.....	194	194		194
Operating supplies.....	7,937	7,937	3,169	4,768
Routine business.....	7,762	7,762	5,908	1,854
Board approved travel.....		1,425	842	583
Staff training and development.....	11,964	9,264	7,714	1,550
Contractual professional services.....	290,168	263,643	253,012	10,631
Maintenance and repair services.....	1,302	1,302	166	1,136
Communications.....	13,831	13,831	11,017	2,814
Rentals.....		4,700	4,523	177
Intergovernmental.....		20,000	20,000	0
Capital outlays.....	6,077	8,777	8,757	20
<i>Total Community/Economic Development-Director.....</i>	<u>785,566</u>	<u>787,051</u>	<u>760,802</u>	<u>26,249</u>
<i>Community/Economic Development-Planning</i>				
Salaries.....	101,387	181,210	171,792	9,418
Fringe benefits.....	32,210	32,925	32,558	367
Operating supplies.....	6,044	5,544	4,495	1,049
Routine business.....	2,518	2,518	442	2,076
Staff training and development.....	4,067	3,367	1,883	1,484
Contractual professional services.....	4,414	4,414	1,327	3,087
Maintenance and repair services.....	1,978	1,978	180	1,798
Communications.....	10,375	9,875	7,526	2,349
<i>Total Community/Economic Development-Planning.....</i>	<u>162,993</u>	<u>241,831</u>	<u>220,203</u>	<u>21,628</u>
<i>Non-Departmental-MVRPC Annual Dues</i>				
Staff training and development.....	19,000	18,002	18,002	0
<i>Total Non-Departmental-MVRPC Annual Dues.....</i>	<u>19,000</u>	<u>18,002</u>	<u>18,002</u>	<u>0</u>
<i>Non-Departmental-Conservancy District Assessments</i>				
Miscellaneous.....	420,000	417,601	417,601	0
<i>Total Non-Departmental-Conservancy District Assessments.....</i>	<u>420,000</u>	<u>417,601</u>	<u>417,601</u>	<u>0</u>
<i>Total Community and Economic Development.....</i>	<u>2,157,950</u>	<u>2,241,891</u>	<u>2,117,028</u>	<u>124,863</u>
<b>Totals</b>				
<i>Total Expenditures.....</i>	<u>\$ 127,543,894</u>	<u>\$ 126,971,555</u>	<u>\$ 122,551,273</u>	<u>\$ 4,412,170</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>9,079,500</u>	<u>11,013,503</u>	<u>14,459,611</u>	<u>3,446,108</u>
<i>Other Financing Sources And Uses</i>				
Advances in.....	574,027	574,027	641,532	67,505
Advances out.....		(181,500)	(181,500)	0
Transfers in.....	4,143,108	5,931,726	5,931,726	0
Transfers out.....	(14,571,116)	(23,364,795)	(23,364,795)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>(9,853,981)</u>	<u>(17,040,542)</u>	<u>(16,973,037)</u>	<u>67,505</u>
<i>Net Change in Fund Balance.....</i>	<u>(774,481)</u>	<u>(6,027,039)</u>	<u>(2,513,426)</u>	<u>3,513,613</u>
<i>Fund Balance at Beginning of Year.....</i>	<u>26,734,022</u>	<u>26,734,022</u>	<u>26,734,022</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>774,479</u>	<u>774,479</u>	<u>774,479</u>	<u>0</u>
<i>Fund Balance at End of Year.....</i>	<u>\$ 26,734,020</u>	<u>\$ 21,481,462</u>	<u>\$ 24,995,075</u>	<u>\$ 3,513,613</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Incentive-to-Save Program - General Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....		965,000	964,532	(468)
Transfers out.....		(1,500,000)	(1,500,000)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(535,000)</u>	<u>(535,468)</u>	<u>(468)</u>
<i>Net Change in Fund Balance.....</i>	0	(535,000)	(535,468)	(468)
<i>Fund Balance at Beginning of Year.....</i>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
<i>Fund Balance at End of Year.....</i>	<u>\$ 1,500,000</u>	<u>\$ 965,000</u>	<u>\$ 964,532</u>	<u>\$ (468)</u>

MONTGOMERY COUNTY, OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....		5,100,000	5,100,000	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>5,100,000</u>	<u>5,100,000</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	0	5,100,000	5,100,000	0
<i>Fund Balance at Beginning of Year.....</i>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
<i>Fund Balance at End of Year.....</i>	<u>\$ 2,000,000</u>	<u>\$ 7,100,000</u>	<u>\$ 7,100,000</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 231,140	\$ 231,140	\$ 380,169	\$ 149,029
Intergovernmental.....	23,004,247	23,078,773	20,940,940	(2,137,833)
Miscellaneous.....	525,009	495,483	391,660	(103,823)
<b>Total Revenues.....</b>	<b>23,760,396</b>	<b>23,805,396</b>	<b>21,712,769</b>	<b>(2,092,627)</b>
<i>Expenditures:</i>				
<i>Current: Social Services</i>				
<i>Direct Services</i>				
Operating supplies.....	21,502	21,502	8,977	12,525
Board approved travel.....		1,500		1,500
Contractual professional services.....	221,862	296,862	266,457	30,405
Social services contractual services.....	19,254,152	18,335,152	18,015,963	319,189
Communications.....	25,116	27,116	2,265	24,851
Other social services.....	4,365,792	5,067,792	4,704,268	363,524
Miscellaneous.....	593,266	733,266	731,506	1,760
Interfund agreements.....	963,999	963,999	809,389	154,610
Cost recovery.....	26,821,555	26,821,555	26,462,215	359,340
<b>Total Direct Services.....</b>	<b>52,267,244</b>	<b>52,268,744</b>	<b>51,001,040</b>	<b>1,267,704</b>
<i>Independent Living</i>				
Operating supplies.....		4,000	2,428	1,572
Routine business.....	6,834	6,834	1,883	4,951
Board approved travel.....	3,925	3,925	359	3,566
Staff training and development.....	670	670		670
Contractual professional services.....	39,991	39,991	17,816	22,175
Communications.....	930	930	166	764
Other social services.....	149,654	148,654	114,904	33,750
Miscellaneous.....	89,625	86,625	72,150	14,475
<b>Total Independent Living.....</b>	<b>291,629</b>	<b>291,629</b>	<b>209,706</b>	<b>81,923</b>
<i>Multi-Ethnic Placement</i>				
Communications.....	362	362		362
<b>Total Multi-Ethnic Placement.....</b>	<b>362</b>	<b>362</b>	<b>0</b>	<b>362</b>
<i>Wendy's Wonderful Kids</i>				
Salaries.....	52,675	53,675	53,127	548
Fringe benefits.....	20,022	20,066	20,028	38
Routine business.....	2,800	3,800	904	2,896
Board approved travel.....	1,401	1,401		1,401
Communications.....	189	889	389	500
Other social services.....	24,651	21,907	15,773	6,134
<b>Total Wendy's Wonderful Kids.....</b>	<b>101,738</b>	<b>101,738</b>	<b>90,221</b>	<b>11,517</b>
<i>Alternative Response</i>				
Special fringe benefits.....		500	43	457
Operating supplies.....		1,500		1,500
Routine business.....		500	255	245
Board approved travel.....		13,700	7,605	6,095
Contractual professional services.....		9,000		9,000
Other social services.....		15,300	10,142	5,158
Capital outlays.....		3,000	2,282	718
<b>Total Alternative Response.....</b>	<b>0</b>	<b>43,500</b>	<b>20,327</b>	<b>23,173</b>
<b>Total Expenditures.....</b>	<b>52,660,973</b>	<b>52,705,973</b>	<b>51,321,294</b>	<b>1,384,679</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>(28,900,577)</b>	<b>(28,900,577)</b>	<b>(29,608,525)</b>	<b>(707,948)</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	26,766,060	26,766,060	30,077,399	3,311,339
<b>Total Other Financing Sources And Uses.....</b>	<b>26,766,060</b>	<b>26,766,060</b>	<b>30,077,399</b>	<b>3,311,339</b>
<b>Net Change in Fund Balance.....</b>	<b>(2,134,517)</b>	<b>(2,134,517)</b>	<b>468,874</b>	<b>2,603,391</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,277,225	2,277,225	2,277,225	0
<i>Prior Year Encumbrances Appropriated.....</i>	627,631	627,631	627,631	0
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 770,339</b>	<b>\$ 770,339</b>	<b>\$ 3,373,730</b>	<b>\$ 2,603,391</b>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 69,974,944	\$ 47,950,488	\$ 44,109,741	\$ (3,840,747)
Miscellaneous.....	38,573,637	38,575,637	32,052,656	(6,522,981)
<b>Total Revenues.....</b>	<b>108,548,581</b>	<b>86,526,125</b>	<b>76,162,397</b>	<b>(10,363,728)</b>
<i>Expenditures:</i>				
<i>Current: Social Services</i>				
<i>Executive Director</i>				
Salaries.....	581,690	581,690	444,380	137,310
Fringe benefits.....	120,500	108,189	70,834	37,355
Special fringe benefits.....	46,574	46,189	12,939	33,250
Operating supplies.....	449	449	48	401
Routine business.....	2,494	14,094	664	13,430
Board approved travel.....	1,013	4,013	2,078	1,935
Staff training and development.....	27,043	25,043	13,529	11,514
Contractual professional services.....	735	735	420	315
Communications.....	4,972	4,972	1,044	3,928
<b>Total Executive Director.....</b>	<b>785,470</b>	<b>785,374</b>	<b>545,936</b>	<b>239,438</b>
<i>Children Services</i>				
Salaries.....	17,244,461	16,719,461	15,600,472	1,118,989
Fringe benefits.....	5,917,893	5,917,893	5,574,036	343,857
Special fringe benefits.....	155,219	155,219	84,718	70,501
Operating supplies.....	200,354	155,354	111,289	44,065
Routine business.....	595,278	562,791	557,685	5,106
Staff training and development.....	67,170	21,945	17,593	4,352
Contractual professional services.....	767,981	857,880	627,665	230,215
Social services contractual services.....	27,957	27,358	21,990	5,368
Maintenance and repair services.....	153,183	149,183	140,181	9,002
Communications.....	98,881	98,881	83,690	15,191
Insurance.....	102,860			0
Public utility services.....	336,454	319,154	297,143	22,011
Rentals.....	19,427	9,000	9,000	0
Other social services.....	2,857	1,063	972	91
Interfund agreements.....	433,044	571,369	552,769	18,600
Capital outlays.....	127,283	78,683	74,709	3,974
Construction and improvements.....	9,611	14,611	13,284	1,327
Debt service.....	222	109,490	108,059	1,431
<b>Total Children Services.....</b>	<b>26,260,135</b>	<b>25,769,335</b>	<b>23,875,255</b>	<b>1,894,080</b>
<i>PA Shared Cost Pool</i>				
Salaries.....	1,340,652	1,240,652	1,130,549	110,103
Fringe benefits.....	496,465	496,465	406,921	89,544
Special fringe benefits.....	134,816	129,420	104,510	24,910
Operating supplies.....	512,147	412,147	293,158	118,989
Routine business.....	7,362	7,362	4,313	3,049
Board approved travel.....	24,570	24,570	9,425	15,145
Staff training and development.....	15,000	15,000	760	14,240
Contractual professional services.....	333,124	333,124	284,978	48,146
Maintenance and repair services.....	612,870	512,870	417,088	95,782
Communications.....	229,650	229,650	199,562	30,088
Insurance.....	700	700		700
Public utility services.....	6,045	6,045	1,827	4,218
Rentals.....	2,695,582	2,295,582	2,282,494	13,088
Miscellaneous.....	1,797,838	1,337,838	1,336,798	1,040
Interfund agreements.....	75,000	75,000	75,000	0
Capital outlays.....	772,180	165,364	95,368	69,996
Debt service.....	522	522	275	247
<b>Total PA Shared Cost Pool.....</b>	<b>9,054,523</b>	<b>7,282,311</b>	<b>6,643,026</b>	<b>639,285</b>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>PCSA Shared Cost Pool</i>				
Salaries.....	\$ 1,605,578	\$ 1,605,578	\$ 1,538,711	\$ 66,867
Fringe benefits.....	517,229	517,229	514,054	3,175
Special fringe benefits.....	10,064	13,664	13,334	330
Operating supplies.....	39,033	49,033	39,029	10,004
Routine business.....	15,678	8,178	5,027	3,151
Board approved travel.....	15,066	14,066	10,486	3,580
Staff training and development.....	2,655	2,655	15	2,640
Contractual professional services.....	47,500	35,900	22,605	13,295
Maintenance and repair services.....	13,048	3,548	2,592	956
Communications.....	26,747	12,447	8,646	3,801
Cost recovery.....		3,000	3,000	0
Capital outlays.....	5,480	5,980	5,491	489
<i>Total PCSA Shared Cost Pool.....</i>	<u>2,298,078</u>	<u>2,271,278</u>	<u>2,162,990</u>	<u>108,288</u>
<i>Human Resources Administration</i>				
Salaries.....	395,505	390,405	366,052	24,353
Fringe benefits.....	130,364	135,464	129,939	5,525
Special fringe benefits.....	4,975	4,308	867	3,441
Pre-employment services.....	1,867	1,867		1,867
Operating supplies.....	39,079	39,079	2,756	36,323
Routine business.....	1,252	1,252	1,212	40
Board approved travel.....	8,616	8,616	304	8,312
Staff training and development.....	4,554	4,554	4,453	101
Contractual professional services.....	58,384	58,384	13,987	44,397
Communications.....	2,946	2,946	503	2,443
<i>Total Human Resources Administration.....</i>	<u>647,542</u>	<u>646,875</u>	<u>520,073</u>	<u>126,802</u>
<i>Workforce Development Administration</i>				
Salaries.....	1,053,201	1,053,201	887,282	165,919
Fringe benefits.....	341,039	341,039	252,479	88,560
Special fringe benefits.....	4,872	3,083	1,695	1,388
Operating supplies.....		4,845	4,845	0
Routine business.....	5,079	5,079	637	4,442
Board approved travel.....	15,000	14,520	4,820	9,700
Staff training and development.....	326	806	495	311
Contractual professional services.....	531	531	86	445
Maintenance and repair services.....		7,700	7,700	0
Communications.....	2,000	2,000	1,414	586
Capital outlays.....		6,816	6,816	0
<i>Total Workforce Development Administration.....</i>	<u>1,422,048</u>	<u>1,439,620</u>	<u>1,168,269</u>	<u>271,351</u>
<i>WIA &amp; Career Administrator</i>				
Salaries.....	1,057,258	1,057,258	906,682	150,576
Fringe benefits.....	391,740	391,740	342,724	49,016
Special fringe benefits.....	9,888	9,288	220	9,068
Operating supplies.....		519	315	204
Routine business.....	16,551	17,626	15,935	1,691
Board approved travel.....	11,839	11,820	6,440	5,380
Staff training and development.....	284	284	35	249
Maintenance and repair services.....	92,286	92,286	4,512	87,774
Communications.....	445	445	432	13
<i>Total WIA &amp; Career Administrator.....</i>	<u>1,580,291</u>	<u>1,581,266</u>	<u>1,277,295</u>	<u>303,971</u>
<i>Non-Reimbursable</i>				
Special fringe benefits.....	11,707	11,707	6,987	4,720
Social services contractual services.....	32,298	32,298	1,960	30,338
Other social services.....	50,000	50,000	11,901	38,099
Miscellaneous.....	15,000	35,000	31,637	3,363
Interfund agreements.....		1,126,895	1,126,221	674
<i>Total Non-Reimbursable.....</i>	<u>109,005</u>	<u>1,255,900</u>	<u>1,178,706</u>	<u>77,194</u>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Human Resources Administration CSD</i>				
Salaries.....	\$ 437,916	\$ 437,916	\$ 349,285	\$ 88,631
Fringe benefits.....	167,759	164,759	136,047	28,712
Special fringe benefits.....	6,221	6,221	2,366	3,855
Post-employment services.....		3,000	2,575	425
Pre-employment services.....	2,978	2,978	1,612	1,366
Operating supplies.....	721	721	111	610
Routine business.....	2,505	7,580	2,539	5,041
Board approved travel.....	8,716	8,716	3,628	5,088
Staff training and development.....	21,822	21,822	20,618	1,204
Contractual professional services.....	28,159	8,159	3,727	4,432
Communications.....	5,075			0
<i>Total Human Resources Administration CSD.....</i>	<u>681,872</u>	<u>661,872</u>	<u>522,508</u>	<u>139,364</u>
<i>Workforce Development Administration</i>				
Salaries.....	826,581	819,077	731,256	87,821
Fringe benefits.....	277,039	277,039	254,474	22,565
Special fringe benefits.....	1,545	5,873	5,870	3
Operating supplies.....	1,500	1,500	364	1,136
Routine business.....	5,470	5,470	2,711	2,759
Board approved travel.....	15,603	15,101	2,440	12,661
Staff training and development.....	5,356	5,356	487	4,869
Contractual professional services.....	234,091	233,091	125,184	107,907
Maintenance and repair services.....		502	502	0
Communications.....	7,266	7,266	824	6,442
Rentals.....	2,192	2,192	260	1,932
Other social services.....	1,584	3,484	1,772	1,712
Capital outlays.....	12,323	12,323	12,323	0
<i>Total Workforce Development Administration.....</i>	<u>1,390,550</u>	<u>1,388,274</u>	<u>1,138,467</u>	<u>249,807</u>
<i>Community Development Administration</i>				
Salaries.....	568,551	622,591	620,775	1,816
Fringe benefits.....	202,592	212,375	211,340	1,035
Special fringe benefits.....	4,944	7,072	6,543	529
Operating supplies.....		200	78	122
Routine business.....	2,458	4,458	2,626	1,832
Board approved travel.....	7,792	15,792	10,249	5,543
Staff training and development.....	1,737	1,737	735	1,002
Contractual professional services.....	1,545	1,345	86	1,259
Communications.....	1,545	1,545	1,272	273
<i>Total Community Development Administration.....</i>	<u>791,164</u>	<u>867,115</u>	<u>853,704</u>	<u>13,411</u>
<i>Medicaid Hospital Outpost</i>				
Salaries.....	270,795	358,123	358,124	(1)
Fringe benefits.....	92,884	115,673	111,194	4,479
Special fringe benefits.....	721	721		721
Routine business.....	1,210	766		766
Staff training and development.....		35	35	0
Contractual professional services.....		409	337	72
Communications.....	536	536	520	16
<i>Total Medicaid Hospital Outpost.....</i>	<u>366,146</u>	<u>476,263</u>	<u>470,210</u>	<u>6,053</u>



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

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Social Services &amp; Income Division</i>				
Salaries.....	\$ 11,846,032	\$ 11,415,100	\$ 11,411,750	\$ 3,350
Fringe benefits.....	4,441,461	4,274,863	4,109,152	165,711
Special fringe benefits.....	51,415	58,499	58,495	4
Operating supplies.....	3,592	8,498	7,672	826
Routine business.....	28,374	28,374	24,133	4,241
Board approved travel.....	27,737	27,737	11,229	16,508
Staff training and development.....	18,783	18,783	3,491	15,292
Contractual professional services.....	229,847	127,941	83,842	44,099
Social services contractual services.....	5,000	5,000		5,000
Maintenance and repair services.....	59,369	65,069	54,520	10,549
Communications.....	288,943	311,943	295,689	16,254
Public utility services.....	240,038	240,038	173,036	67,002
Rentals.....	132,756	201,196	200,189	1,007
Other social services.....	21,308	21,308	20,940	368
Miscellaneous.....	41,200	41,200	38,191	3,009
Interfund agreements.....	66,517	85,841	85,777	64
Capital outlays.....	74,130	70,056	28,371	41,685
<i>Total Social Services &amp; Income Division.....</i>	<u>17,576,502</u>	<u>17,001,446</u>	<u>16,606,477</u>	<u>394,969</u>
<i>Adult Protective Services</i>				
Operating supplies.....		2,006	1,971	35
Routine business.....		2,496	2,495	1
Contractual professional services.....		3,393	3,368	25
Communications.....		1,092	1,092	0
Rentals.....		1,013	1,013	0
<i>Total Adult Protective Services.....</i>	<u>0</u>	<u>10,000</u>	<u>9,939</u>	<u>61</u>
<i>TANF PRC Direct Client Services</i>				
Other social services.....	<u>376,000</u>	<u>376,000</u>	<u>241,077</u>	<u>134,923</u>
<i>Total TANF PRC Direct Client Services.....</i>	<u>376,000</u>	<u>376,000</u>	<u>241,077</u>	<u>134,923</u>
<i>Child Care Services</i>				
Social services contractual services.....	<u>38,760,390</u>	<u>13,049,609</u>	<u>13,041,852</u>	<u>7,757</u>
<i>Total Child Care Services.....</i>	<u>38,760,390</u>	<u>13,049,609</u>	<u>13,041,852</u>	<u>7,757</u>
<i>Disability Assistance &amp; SSI</i>				
Contractual professional services.....	154,016	154,016	51,899	102,117
Miscellaneous.....	60,000	60,000	40,033	19,967
<i>Total Disability Assistance &amp; SSI.....</i>	<u>214,016</u>	<u>214,016</u>	<u>91,932</u>	<u>122,084</u>
<i>TANF Summer Youth</i>				
Contractual professional services.....	275,000	272,615	194,120	78,495
Social services contractual services.....	60,000	66,000	66,000	0
Communications.....		885		885
Rentals.....		1,900	1,735	165
Miscellaneous.....	1,465,000	1,265,000	1,218,894	46,106
<i>Total TANF Summer Youth.....</i>	<u>1,800,000</u>	<u>1,606,400</u>	<u>1,480,749</u>	<u>125,651</u>
<i>TANF OWF PRC Contracts</i>				
Contractual professional services.....	115,359	350,759	189,182	161,577
Social services contractual services.....	4,147,801	5,450,516	5,133,366	317,150
Other social services.....		535,300	278,122	257,178
Interfund agreements.....	1,179,777	1,219,056	1,215,777	3,279
<i>Total TANF OWF PRC Contracts.....</i>	<u>5,442,937</u>	<u>7,555,631</u>	<u>6,816,447</u>	<u>739,184</u>
<i>Enhanced Medicaid Transportation</i>				
Social services contractual services.....	<u>1,574,317</u>	<u>1,749,817</u>	<u>1,683,788</u>	<u>66,029</u>
<i>Total Enhanced Medicaid Transportation.....</i>	<u>1,574,317</u>	<u>1,749,817</u>	<u>1,683,788</u>	<u>66,029</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Refugee Assistance Program</i>				
Social services contractual services.....	\$ 210,458	\$ 361,351	\$ 312,800	\$ 48,551
<i>Total Refugee Assistance Program</i> .....	210,458	361,351	312,800	48,551
<i>TANF FCFC Awards for JFS</i>				
Interfund agreements.....	51,206	51,206		51,206
<i>Total TANF FCFC Awards for JFS</i> .....	51,206	51,206	0	51,206
<i>Day Care Quality</i>				
Social services contractual services.....	121,652	121,652	98,093	23,559
<i>Total Day Care Quality</i> .....	121,652	121,652	98,093	23,559
<i>Title XX Purchased Service Contracts</i>				
Contractual professional services.....	7,714	7,714	5,985	1,729
Social services contractual services.....	530,528	534,992	519,620	15,372
<i>Total Title XX Purchased Service Contracts</i> .....	538,242	542,706	525,605	17,101
<i>Total Expenditures</i> .....	112,052,544	87,065,317	81,265,198	5,800,119
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(3,503,963)	(539,192)	(5,102,801)	(4,563,609)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,817,895	5,635,790	3,602,706	(2,033,084)
Transfers out.....	(1,299,976)	(1,299,976)	(1,299,976)	0
<i>Total Other Financing Sources And Uses</i> .....	1,517,919	4,335,814	2,302,730	(2,033,084)
<i>Net Change in Fund Balance</i> .....	(1,986,044)	3,796,622	(2,800,071)	(6,596,693)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	10,136,985	10,136,985	10,136,985	0
<i>Prior Year Encumbrances Appropriated</i> .....	1,986,042	1,986,042	1,986,042	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 10,136,983	\$ 15,919,649	\$ 9,322,956	\$ (6,596,693)

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 62,983,048	\$ 62,983,048	\$ 61,635,996	\$ (1,347,052)
Fees and charges for services.....			5,463	5,463
Intergovernmental.....	13,619,166	13,619,166	14,711,743	1,092,577
<b>Total Revenues.....</b>	<b>76,602,214</b>	<b>76,602,214</b>	<b>76,353,202</b>	<b>(249,012)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Sheriff Prisoner Care</i>				
Social services contractual services.....	109,500	109,500	88,332	21,168
<b>Total Sheriff Prisoner Care .....</b>	<b>109,500</b>	<b>109,500</b>	<b>88,332</b>	<b>21,168</b>
<i>Supported Services</i>				
Social services contractual services.....	3,920,642	3,676,646	2,465,955	1,210,691
Interfund Agreements.....		115,034	115,034	0
<b>Total Supported Services .....</b>	<b>3,920,642</b>	<b>3,791,680</b>	<b>2,580,989</b>	<b>1,210,691</b>
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>City of Oakwood</i>				
Social services contractual services.....	129,210	129,210	129,210	0
<b>Total City of Oakwood .....</b>	<b>129,210</b>	<b>129,210</b>	<b>129,210</b>	<b>0</b>
<i>Public Health Dayton &amp; Mont Co</i>				
Interfund Agreements.....	18,927,676	18,946,368	18,724,861	221,507
<b>Total Public Health Dayton &amp; Mont Co .....</b>	<b>18,927,676</b>	<b>18,946,368</b>	<b>18,724,861</b>	<b>221,507</b>
<i>Family &amp; Children First</i>				
Interfund Agreements.....	725,000	725,000	725,000	0
<b>Total Family &amp; Children First .....</b>	<b>725,000</b>	<b>725,000</b>	<b>725,000</b>	<b>0</b>
<b>Total Expenditures.....</b>	<b>23,812,028</b>	<b>23,701,758</b>	<b>22,248,392</b>	<b>1,453,366</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>52,790,186</b>	<b>52,900,456</b>	<b>54,104,810</b>	<b>1,204,354</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		18,692	18,692	0
Transfers out.....	(56,667,420)	(56,796,382)	(56,754,059)	42,323
<b>Total Other Financing Sources And Uses.....</b>	<b>(56,667,420)</b>	<b>(56,777,690)</b>	<b>(56,735,367)</b>	<b>42,323</b>
<b>Net Change in Fund Balance.....</b>	<b>(3,877,234)</b>	<b>(3,877,234)</b>	<b>(2,630,557)</b>	<b>1,246,677</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	46,104,200	46,104,200	46,104,200	0
<i>Prior Year Encumbrances Appropriated.....</i>	119,392	119,392	119,392	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 42,346,358</b>	<b>\$ 42,346,358</b>	<b>\$ 43,593,035</b>	<b>\$ 1,246,677</b>

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

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 48,096,809	\$ 48,096,809	\$ 47,850,442	\$ (246,367)
Intergovernmental.....	10,348,707	10,348,707	13,373,398	3,024,691
Miscellaneous.....			2,280	2,280
<b>Total Revenues.....</b>	<b>58,445,516</b>	<b>58,445,516</b>	<b>61,226,120</b>	<b>2,780,604</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>FCFC Community Initiatives</i>				
Contractual professional services.....	1,516,118	1,342,458	240,212	1,102,246
<b>Total FCFC Community Initiatives .....</b>	<b>1,516,118</b>	<b>1,342,458</b>	<b>240,212</b>	<b>1,102,246</b>
<i>Contingency Fund</i>				
Social services contractual services.....	100,000	100,000		100,000
<b>Total Contingency Fund .....</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<i>Handicapped Children</i>				
Social services contractual services.....	1,100,509	1,100,509	1,100,000	509
<b>Total Handicapped Children.....</b>	<b>1,100,509</b>	<b>1,100,509</b>	<b>1,100,000</b>	<b>509</b>
<i>Healthcare Safety Net</i>				
Contractual professional services.....	2,000,000			0
Social services contractual services.....		2,000,000	640,000	1,360,000
<b>Total Healthcare Safety Net.....</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>640,000</b>	<b>1,360,000</b>
<i>Levy Safe Neighborhood Outcome Team</i>				
Contractual professional services.....	150,000	220,000	70,000	150,000
<b>Total Levy Safe Neighborhood Outcome Team .....</b>	<b>150,000</b>	<b>220,000</b>	<b>70,000</b>	<b>150,000</b>
<i>Levy Young People Succeeding Outcome Team</i>				
Contractual professional services.....	487,200	487,200	258,796	228,404
<b>Total Levy Young People Succeeding Outcome Team.....</b>	<b>487,200</b>	<b>487,200</b>	<b>258,796</b>	<b>228,404</b>
<i>Levy Supportive Neighborhood Outcome Team</i>				
Salaries.....		34,961	34,936	25
Fringe benefits.....		12,032	10,154	1,878
Pre-employment services.....		500	270	230
Operating supplies.....		2,300	539	1,761
Routine business.....		2,215	1,255	960
Contractual professional services.....	4,000	257,238	64,390	192,848
Communications.....		2,200	1,066	1,134
Rentals.....		10,368	6,912	3,456
Capital outlays.....		1,695	1,694	1
<b>Total Levy Supportive Neighborhood Outcome Team.....</b>	<b>4,000</b>	<b>323,509</b>	<b>121,216</b>	<b>202,293</b>
<i>Levy Supportive &amp; Engaged Outcome Team</i>				
Contractual professional services.....	11,938	12,138	12,138	0
<b>Total Levy Supportive &amp; Engaged Outcome Team .....</b>	<b>11,938</b>	<b>12,138</b>	<b>12,138</b>	<b>0</b>
<i>Levy PLSP Outcome Team</i>				
Contractual professional services.....	510	125,881	54,865	71,016
<b>Total Levy PLSP Outcome Team .....</b>	<b>510</b>	<b>125,881</b>	<b>54,865</b>	<b>71,016</b>
<b>Total Expenditures.....</b>	<b>5,370,275</b>	<b>5,711,695</b>	<b>2,497,227</b>	<b>3,214,468</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>53,075,241</b>	<b>52,733,821</b>	<b>58,728,893</b>	<b>5,995,072</b>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(62,088,057)	(67,147,006)	(66,237,630)	909,376
<b>Total Other Financing Sources And Uses.....</b>	<b>(62,088,057)</b>	<b>(67,147,006)</b>	<b>(66,237,630)</b>	<b>909,376</b>
<b>Net Change in Fund Balance.....</b>	<b>(9,012,816)</b>	<b>(14,413,185)</b>	<b>(7,508,737)</b>	<b>6,904,448</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	18,627,551	18,627,551	18,627,551	0
<i>Prior Year Encumbrances Appropriated.....</i>	170,275	170,275	170,275	0
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 9,785,010</b>	<b>\$ 4,384,641</b>	<b>\$ 11,289,089</b>	<b>\$ 6,904,448</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 174,060	\$ 174,060	\$ 171,508	\$ (2,552)
Miscellaneous.....			1,160	1,160
<i>Total Revenues</i> .....	<u>174,060</u>	<u>174,060</u>	<u>172,668</u>	<u>(1,392)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Levy Administration</i>				
Salaries.....	313,564	310,551	284,086	26,465
Fringe benefits.....	93,774	93,774	84,795	8,979
Special fringe benefits.....	1,450	1,963	1,596	367
Pre-employment services.....	50	50	12	38
Operating supplies.....	5,000	5,000	2,485	2,515
Routine business.....	9,700	9,700	5,526	4,174
Board approved travel.....	5,000	5,000		5,000
Staff training and development.....	2,700	2,700	642	2,058
Contractual professional services.....	21,000	21,000	8,209	12,791
Maintenance and repair services.....	7,438	7,438		7,438
Communications.....	12,600	11,600	4,199	7,401
Insurance.....	225	225	185	40
Rentals.....	46,500	50,000	43,153	6,847
<i>Total Levy Administration</i> .....	<u>519,001</u>	<u>519,001</u>	<u>434,888</u>	<u>84,113</u>
<i>Total Expenditures</i> .....	<u>519,001</u>	<u>519,001</u>	<u>434,888</u>	<u>84,113</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(344,941)	(344,941)	(262,220)	82,721
<i>Other Financing Sources And Uses</i>				
Transfers in.....	515,000	515,000	515,000	0
Transfers out.....	<u>(174,060)</u>	<u>(177,399)</u>	<u>(177,399)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>340,940</u>	<u>337,601</u>	<u>337,601</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(4,001)	(7,340)	75,381	82,721
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	499,579	499,579	499,579	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>4,437</u>	<u>4,437</u>	<u>4,437</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 500,015</u>	<u>\$ 496,676</u>	<u>\$ 579,397</u>	<u>\$ 82,721</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Indigent Ill Hospital Payments</i>				
Social services contractual services.....	7,500,041	7,500,041	7,500,000	41
<i>Total Indigent Ill Hospital Payments</i> .....	<u>7,500,041</u>	<u>7,500,041</u>	<u>7,500,000</u>	<u>41</u>
<i>Total Expenditures</i> .....	7,500,041	7,500,041	7,500,000	41
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(7,500,041)	(7,500,041)	(7,500,000)	41
<i>Other Financing Sources And Uses</i>				
Transfers in.....	7,500,000	7,500,000	7,500,000	0
<i>Total Other Financing Sources And Uses</i> .....	<u>7,500,000</u>	<u>7,500,000</u>	<u>7,500,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(41)	(41)	0	41
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	65	65	65	0
<i>Prior Year Encumbrances Appropriated</i> .....	41	41	41	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 65</u>	<u>\$ 65</u>	<u>\$ 106</u>	<u>\$ 41</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Levy Community Education</i>				
Salaries.....	20,704	21,429	21,215	214
Fringe benefits.....	5,284	5,284	5,133	151
Special fringe benefits.....		162	149	13
Contractual professional services.....	250,000	392,524	57	392,467
<i>Total Levy Community Education</i> .....	<u>275,988</u>	<u>419,399</u>	<u>26,554</u>	<u>392,845</u>
<i>Total Expenditures</i> .....	275,988	419,399	26,554	392,845
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(275,988)	(419,399)	(26,554)	392,845
<i>Other Financing Sources And Uses</i>				
Transfers in.....	200,000	200,000	200,000	0
<i>Total Other Financing Sources And Uses</i> .....	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(75,988)	(219,399)	173,446	392,845
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	230,863	230,863	230,863	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 154,875</u>	<u>\$ 11,464</u>	<u>\$ 404,309</u>	<u>\$ 392,845</u>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 3,202,255	\$ 3,202,255	\$ 2,906,102	\$ (296,153)
Fees and charges for services.....	4,578,770	4,578,770	4,513,976	(64,794)
Intergovernmental.....	15,315,917	15,315,917	14,515,372	(800,545)
Miscellaneous.....	276,630	276,630	159,544	(117,086)
<i>Total Revenues.....</i>	<i>23,373,572</i>	<i>23,373,572</i>	<i>22,094,994</i>	<i>(1,278,578)</i>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>F.O.C. - MR/DD</i>				
Salaries.....	51,091	51,241	51,213	28
Fringe benefits.....	12,850	12,950	12,938	12
Special fringe benefits.....		50	50	0
Operating supplies.....	251,361	251,361	174,622	76,739
Contractual professional services.....	697,203	648,203	521,995	126,208
Maintenance and repair services.....	253,336	387,336	378,286	9,050
Communications.....	1,800	1,800	1,784	16
Public utility services.....	640,005	640,005	592,812	47,193
Rentals.....	285,614	306,175	300,152	6,023
Miscellaneous.....	22,800	55,786	31,184	24,602
Capital outlays.....	5,253	5,253	5,253	0
<i>Total F.O.C. - MR/DD.....</i>	<i>2,221,313</i>	<i>2,360,160</i>	<i>2,070,289</i>	<i>289,871</i>
<i>Administration</i>				
Salaries.....	3,045,034	3,045,034	2,840,133	204,901
Fringe benefits.....	2,132,337	2,257,337	2,223,710	33,627
Special fringe benefits.....	28,003	12,703	11,376	1,327
Post-employment services.....	1,000	1,000	235	765
Pre-employment services.....	8,200	13,200	13,173	27
Operating supplies.....	133,398	133,398	116,431	16,967
Outside agency board approved travel.....	28,090	28,090	19,007	9,083
Routine business.....	35,525	35,525	31,244	4,281
Staff training and development.....	95,782	98,782	76,570	22,212
Contractual professional services.....	519,073	538,073	359,788	178,285
Maintenance and repair services.....	237,180	237,180	84,016	153,164
Communications.....	44,884	44,709	33,946	10,763
Insurance.....	72,000	72,000	41,903	30,097
Public utility services.....	42,476	42,476	25,209	17,267
Rentals.....	3,435	3,435	800	2,635
Miscellaneous.....	325,028	111,027	59,264	51,763
Capital outlays.....	359,707	408,707	406,001	2,706
<i>Total Administration.....</i>	<i>7,111,152</i>	<i>7,082,676</i>	<i>6,342,806</i>	<i>739,870</i>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Recreation Services</i>				
Salaries.....	\$ 308,019	\$ 308,019	\$ 236,837	\$ 71,182
Fringe benefits.....	74,785	74,785	51,602	23,183
Special fringe benefits.....	500	500	75	425
Operating supplies.....	27,623	27,223	27,202	21
Outside agency board approved travel.....		350	308	42
Routine business.....	4,400	4,300		4,300
Staff training and development.....		500	500	0
Contractual professional services.....	11,200	11,200	5,262	5,938
Social services contractual services.....	40,955	40,605	31,427	9,178
Communications.....	999	999	808	191
Public utility services.....	340	340	92	248
Rentals.....	8,145	8,045	745	7,300
Miscellaneous.....		100		100
<i>Total Recreation Services.....</i>	<u>476,966</u>	<u>476,966</u>	<u>354,858</u>	<u>122,108</u>
<i>Transportation</i>				
Salaries.....	2,798,085	2,868,085	2,864,116	3,969
Fringe benefits.....	1,332,070	1,332,070	1,294,620	37,450
Special fringe benefits.....	4,400	6,250	5,505	745
Post-employment services.....	1,000	1,000	94	906
Pre-employment services.....	1,500	1,500	700	800
Operating supplies.....	1,345,459	1,344,559	890,388	454,171
Outside agency board approved travel.....	1,290	1,290	776	514
Routine business.....	550	550	214	336
Staff training and development.....	620	2,120	1,900	220
Contractual professional services.....	13,805	13,805	12,491	1,314
Maintenance and repair services.....	68,857	68,857	66,094	2,763
Communications.....	39,027	39,027	36,622	2,405
Insurance.....	90,000	90,000	71,032	18,968
Public utility services.....	7,678	7,678	3,828	3,850
Rentals.....	300	300		300
Miscellaneous.....	82,100	82,100	80,571	1,529
<i>Total Transportation.....</i>	<u>5,786,741</u>	<u>5,859,191</u>	<u>5,328,951</u>	<u>530,240</u>
<i>Investigative</i>				
Salaries.....	396,148	396,148	356,727	39,421
Fringe benefits.....	128,169	128,169	121,309	6,860
Operating supplies.....	2,200	2,200	431	1,769
Outside agency board approved travel.....	2,940	2,940	1,381	1,559
Routine business.....	4,300	4,300	2,254	2,046
Contractual professional services.....	1,700	1,700	1,236	464
Communications.....	1,258	1,258	1,031	227
Public utility services.....	960	960	433	527
<i>Total Investigative.....</i>	<u>537,675</u>	<u>537,675</u>	<u>484,802</u>	<u>52,873</u>



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

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Service and Support</i>				
Salaries.....	\$ 3,071,505	\$ 3,071,505	\$ 2,974,385	\$ 97,120
Fringe benefits.....	1,107,119	1,107,119	1,078,371	28,748
Special fringe benefits.....	3,500	11,510	11,251	259
Operating supplies.....	18,386	19,132	9,508	9,624
Outside agency board approved travel.....	8,080	8,080	5,578	2,502
Routine business.....	55,100	55,100	42,243	12,857
Contractual professional services.....	2,075	2,075	1,056	1,019
Maintenance and repair services.....	50	50		50
Communications.....	7,334	7,335	6,434	901
Insurance.....	3,234	3,234	2,474	760
Public utility services.....	4,700	4,700	3,742	958
Rentals.....		550	546	4
<i>Total Service and Support.....</i>	<u>4,281,083</u>	<u>4,290,390</u>	<u>4,135,588</u>	<u>154,802</u>
<i>Adult Services</i>				
Salaries.....	9,248,539	9,248,539	9,025,701	222,838
Fringe benefits.....	3,693,649	3,693,649	3,609,134	84,515
Special fringe benefits.....	16,034	21,934	21,899	35
Operating supplies.....	105,360	155,175	114,584	40,591
Outside agency board approved travel.....	16,496	30,900	30,860	40
Routine business.....	60,914	60,664	52,228	8,436
Staff training and development.....	3,903	3,903	1,686	2,217
Contractual professional services.....	1,767,384	1,675,384	1,540,824	134,560
Social services contractual services.....	269,556	331,756	274,867	56,889
Maintenance and repair services.....	4,062	4,062	2,673	1,389
Communications.....	10,337	10,388	10,364	24
Public utility services.....	44,769	44,769	31,377	13,392
Rentals.....	56,682	18,696	6,106	12,590
Miscellaneous.....	141,642	175,634	135,364	40,270
Capital outlays.....	7,069	115,211	114,647	564
Construction and improvements.....	72,453	72,453	60,213	12,240
<i>Total Adult Services.....</i>	<u>15,518,849</u>	<u>15,663,117</u>	<u>15,032,527</u>	<u>630,590</u>
<i>Waiver Department</i>				
Salaries.....	1,206,214	1,206,214	1,173,865	32,349
Fringe benefits.....	438,515	438,515	417,017	21,498
Special fringe benefits.....	2,500	2,250	576	1,674
Operating supplies.....	10,488	10,488	4,322	6,166
Outside agency board approved travel.....	875	2,875	2,458	417
Routine business.....	9,350	8,650	6,178	2,472
Contractual professional services.....	1,000	900		900
Maintenance and repair services.....	6,000	6,100	6,048	52
Communications.....	1,171	1,171	534	637
Insurance.....	2,515	2,515	1,159	1,356
Public utility services.....	2,300	2,300	1,434	866
Miscellaneous.....	50	50		50
<i>Total Waiver Department.....</i>	<u>1,680,978</u>	<u>1,682,028</u>	<u>1,613,591</u>	<u>68,437</u>

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

For the Year Ended December 31, 2010

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Children's Program and Services Director</i>				
Salaries.....	\$ 6,270,905	\$ 6,055,755	\$ 5,711,426	\$ 344,329
Fringe benefits.....	2,308,353	2,259,969	2,137,407	122,562
Special fringe benefits.....	6,000	5,040	5,033	7
Operating supplies.....	198,542	187,458	167,991	19,467
Outside agency board approved travel.....	24,077	24,077	16,761	7,316
Routine business.....	81,532	81,532	48,618	32,914
Staff training and development.....	3,130	3,130	657	2,473
Contractual professional services.....	117,426	320,010	257,733	62,277
Social services contractual services.....	24,068	26,568	20,935	5,633
Maintenance and repair services.....		644	593	51
Communications.....	5,149	5,274	5,253	21
Public utility services.....	27,265	27,265	20,146	7,119
Rentals.....	1,208	9,536	8,328	1,208
Miscellaneous.....	337	337	113	224
Capital outlays.....	9,538	9,538	5,598	3,940
<i>Total Children's Program and Services Director....</i>	<u>9,077,530</u>	<u>9,016,133</u>	<u>8,406,592</u>	<u>609,541</u>
<i>Intergovernmental:</i>				
<i>Transportation</i>				
Intergovernmental.....	230,000	230,000	215,537	14,463
<i>Total Transportation.....</i>	<u>230,000</u>	<u>230,000</u>	<u>215,537</u>	<u>14,463</u>
<i>Service and Support</i>				
Intergovernmental.....	370,000	393,000	392,033	967
<i>Total Service and Support.....</i>	<u>370,000</u>	<u>393,000</u>	<u>392,033</u>	<u>967</u>
<i>Adult Services</i>				
Intergovernmental.....	855,273	976,281	878,520	97,761
<i>Total Adult Services.....</i>	<u>855,273</u>	<u>976,281</u>	<u>878,520</u>	<u>97,761</u>
<i>Total Expenditures.....</i>	<u>48,147,560</u>	<u>48,567,617</u>	<u>45,256,094</u>	<u>3,311,523</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(24,773,988)</u>	<u>(25,194,045)</u>	<u>(23,161,100)</u>	<u>2,032,945</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	28,475,943	28,475,943	28,476,586	643
Transfers out.....	(7,416,000)	(7,445,943)	(7,425,410)	20,533
<i>Total Other Financing Sources And Uses.....</i>	<u>21,059,943</u>	<u>21,030,000</u>	<u>21,051,176</u>	<u>21,176</u>
<i>Net Change in Fund Balance.....</i>	<u>(3,714,045)</u>	<u>(4,164,045)</u>	<u>(2,109,924)</u>	<u>2,054,121</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	5,895,200	5,895,200	5,895,200	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,519,612</u>	<u>1,519,612</u>	<u>1,519,612</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,700,767</u>	<u>\$ 3,250,767</u>	<u>\$ 5,304,888</u>	<u>\$ 2,054,121</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 303,730	\$ 303,730	\$ 300,864	\$ (2,866)
Miscellaneous.....			344	344
<i>Total Revenues</i> .....	<u>303,730</u>	<u>303,730</u>	<u>301,208</u>	<u>(2,522)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Family Home Services</i>				
Social services contractual services.....	588,131	568,131	446,982	121,149
Interfund agreements.....		20,000	20,000	0
<i>Total Family Home Services</i> .....	<u>588,131</u>	<u>588,131</u>	<u>466,982</u>	<u>121,149</u>
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Family Home Services</i>				
Intergovernmental.....	303,730	303,730	300,864	2,866
<i>Total Family Home Services</i> .....	<u>303,730</u>	<u>303,730</u>	<u>300,864</u>	<u>2,866</u>
<i>Total Expenditures</i> .....	<u>891,861</u>	<u>891,861</u>	<u>767,846</u>	<u>124,015</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>(588,131)</u>	<u>(588,131)</u>	<u>(466,638)</u>	<u>121,493</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>282,469</u>	<u>282,469</u>	<u>279,813</u>	<u>(2,656)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>282,469</u>	<u>282,469</u>	<u>279,813</u>	<u>(2,656)</u>
<i>Net Change in Fund Balance</i> .....	<u>(305,662)</u>	<u>(305,662)</u>	<u>(186,825)</u>	<u>118,837</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	1,979,164	1,979,164	1,979,164	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>55,662</u>	<u>55,662</u>	<u>55,662</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 1,729,164</u>	<u>\$ 1,729,164</u>	<u>\$ 1,848,001</u>	<u>\$ 118,837</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 2,773	\$ 2,773
Intergovernmental.....	1,976,601	1,976,601	1,927,369	(49,232)
Miscellaneous.....	18,000	18,000	37,433	19,433
<i>Total Revenues</i> .....	<u>1,994,601</u>	<u>1,994,601</u>	<u>1,967,575</u>	<u>(27,026)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Residential Services</i>				
Social services contractual services.....	1,747,709	1,809,709	1,632,590	177,119
Miscellaneous.....	400,000	446,000	445,840	160
Cost recovery.....		43,500	41,391	2,109
<i>Total Residential Services</i> .....	<u>2,147,709</u>	<u>2,299,209</u>	<u>2,119,821</u>	<u>179,388</u>
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Residential Services</i>				
Intergovernmental.....	4,935,000	5,386,000	5,129,913	256,087
<i>Total Residential Services</i> .....	<u>4,935,000</u>	<u>5,386,000</u>	<u>5,129,913</u>	<u>256,087</u>
<i>Total Expenditures</i> .....	<u>7,082,709</u>	<u>7,685,209</u>	<u>7,249,734</u>	<u>435,475</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>(5,088,108)</u>	<u>(5,690,608)</u>	<u>(5,282,159)</u>	<u>408,449</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,710,000	3,710,000	3,710,000	0
Transfers out.....	(282,469)	(279,969)	(279,813)	156
<i>Total Other Financing Sources And Uses</i> .....	<u>3,427,531</u>	<u>3,430,031</u>	<u>3,430,187</u>	<u>156</u>
<i>Net Change in Fund Balance</i> .....	<u>(1,660,577)</u>	<u>(2,260,577)</u>	<u>(1,851,972)</u>	<u>408,605</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	2,026,454	2,026,454	2,026,454	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>1,237,709</u>	<u>1,237,709</u>	<u>1,237,709</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 1,603,586</u>	<u>\$ 1,003,586</u>	<u>\$ 1,412,191</u>	<u>\$ 408,605</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2010

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,300,000	\$ 4,300,000	\$ 4,187,666	\$ (112,334)
Fees and charges for services.....	70,000	70,000	84,583	14,583
Fines and forfeitures.....	393,000	393,000	317,428	(75,572)
Intergovernmental.....	11,060,000	11,060,000	9,620,337	(1,439,663)
Investment earnings.....	400,000	400,000	377,351	(22,649)
Miscellaneous.....	94,000	94,000	42,720	(51,280)
<b>Total Revenues.....</b>	<b>16,317,000</b>	<b>16,317,000</b>	<b>14,630,085</b>	<b>(1,686,915)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Engineering</i>				
Statutory salaries.....	104,230	104,230	104,230	0
Salaries.....	2,712,553	2,769,553	2,767,873	1,680
Fringe benefits.....	958,292	961,292	960,160	1,132
Special fringe benefits.....	16,924	22,424	19,790	2,634
Operating supplies.....	39,473	35,973	22,791	13,182
Routine business.....	7,000	7,000	6,858	142
Board approved travel.....	12,855	10,855	3,184	7,671
Staff training and development.....	40,773	40,773	37,467	3,306
Contractual professional services.....	237,176	337,176	148,746	188,430
Maintenance and repair services.....	60,649	60,649	30,704	29,945
Communications.....	2,000	2,000	137	1,863
Insurance.....	300,000	300,000	149,578	150,422
Public utility services.....	109,627	109,627	107,581	2,046
Miscellaneous.....	22,000	30,000	25,313	4,687
Debt service.....	6,824	6,824	2,161	4,663
<b>Total Engineering.....</b>	<b>4,630,376</b>	<b>4,798,376</b>	<b>4,386,573</b>	<b>411,803</b>
<i>Roads</i>				
Salaries.....	2,115,588	2,045,588	2,027,605	17,983
Fringe benefits.....	786,989	786,989	748,853	38,136
Special fringe benefits.....	52,644	52,644	41,460	11,184
Post-employment services.....	7,722	7,722	3,277	4,445
Pre-employment services.....	3,718	3,718	1,088	2,630
Operating supplies.....	2,321,678	2,321,678	1,845,536	476,142
Contractual professional services.....	36,923	36,923	14,173	22,750
Maintenance and repair services.....	118,946	118,946	87,225	31,721
Communications.....	168,836	168,836	60,577	108,259
Public utility services.....	55,057	55,057	38,064	16,993
Rentals.....	24,227	24,227	18,066	6,161
Interfund agreements.....	70,000	70,000	70,000	0
Capital outlays.....	487,968	487,968	455,756	32,212
Construction and improvements.....	3,468,247	3,338,247	2,954,005	384,242
<b>Total Roads.....</b>	<b>9,718,543</b>	<b>9,518,543</b>	<b>8,365,685</b>	<b>1,152,858</b>
<i>Bridges</i>				
Salaries.....	973,630	1,013,630	1,009,580	4,050
Fringe benefits.....	377,718	399,718	398,910	808
Special fringe benefits.....	3,000	3,000	2,834	166
Operating supplies.....	152,412	130,412	109,848	20,564
Communications.....	2,000	2,000		2,000
Rentals.....	22,729	22,729	4,435	18,294
<b>Total Bridges.....</b>	<b>1,531,489</b>	<b>1,571,489</b>	<b>1,525,607</b>	<b>45,882</b>
<i>Intergovernmental:</i>				
<i>Environment &amp; Public Works</i>				
<i>Engineering</i>				
Intergovernmental.....	100,000	92,000	59,958	32,042
<b>Total Engineering.....</b>	<b>100,000</b>	<b>92,000</b>	<b>59,958</b>	<b>32,042</b>
<b>Total Expenditures.....</b>	<b>15,980,408</b>	<b>15,980,408</b>	<b>14,337,823</b>	<b>1,642,585</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	336,592	336,592	292,262	(44,330)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,896,064	4,896,064	4,896,064	0
<i>Prior Year Encumbrances Appropriated.....</i>	526,810	526,810	526,810	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<b>\$ 5,759,466</b>	<b>\$ 5,759,466</b>	<b>\$ 5,715,136</b>	<b>\$ (44,330)</b>

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

*For the Year Ended December 31, 2010*

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

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Fees and charges for services.....</i>	\$ 0	\$ 0	\$ 1,103	\$ 1,103
<i>Total Revenues.....</i>	0	0	1,103	1,103
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
<i>Construction and improvements.....</i>	2,642	2,642	0	2,642
<i>Total Expenditures.....</i>	2,642	2,642	0	2,642
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(2,642)	(2,642)	1,103	3,745
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,642	2,642	2,642	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 0	\$ 0	\$ 3,745	\$ 3,745

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

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 1,502	\$ 1,502
<b>Total Revenues.....</b>	<b>0</b>	<b>0</b>	<b>1,502</b>	<b>1,502</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	5,860	5,860		5,860
<b>Total Expenditures.....</b>	<b>5,860</b>	<b>5,860</b>	<b>0</b>	<b>5,860</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(5,860)	(5,860)	1,502	7,362
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	5,861	5,861	5,861	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 7,363</u>	<u>\$ 7,362</u>

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

*For the Year Ended December 31, 2010*

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

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

*For the Year Ended December 31, 2010*

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

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 870	\$ 870	\$ 877	\$ 7
<i>Total Revenues.....</i>	<u>870</u>	<u>870</u>	<u>877</u>	<u>7</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	870	870	823	47
<i>Total Expenditures.....</i>	<u>870</u>	<u>870</u>	<u>823</u>	<u>47</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	54	54
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>3,334</u>	<u>3,334</u>	<u>3,334</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,334</u>	<u>\$ 3,334</u>	<u>\$ 3,388</u>	<u>\$ 54</u>



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

*For the Year Ended December 31, 2010*

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

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,670	\$ 3,670	\$ 3,679	\$ 9
<i>Total Revenues.....</i>	<u>3,670</u>	<u>3,670</u>	<u>3,679</u>	<u>9</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	3,670	5,042	5,042	0
<i>Total Expenditures.....</i>	<u>3,670</u>	<u>5,042</u>	<u>5,042</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(1,372)	(1,363)	9
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>3,694</u>	<u>3,694</u>	<u>3,694</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,694</u>	<u>\$ 2,322</u>	<u>\$ 2,331</u>	<u>\$ 9</u>

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

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 830	\$ 830	\$ 834	\$ 4
<u>Total Revenues.....</u>	<u>830</u>	<u>830</u>	<u>834</u>	<u>4</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	830	830	432	398
<u>Total Expenditures.....</u>	<u>830</u>	<u>830</u>	<u>432</u>	<u>398</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	402	402
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	638	638	638	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 638</u>	<u>\$ 638</u>	<u>\$ 1,040</u>	<u>\$ 402</u>

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

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,635	\$ 1,635	\$ 1,762	\$ 127
<u>Total Revenues.....</u>	<u>1,635</u>	<u>1,635</u>	<u>1,762</u>	<u>127</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	690	690	594	96
<u>Total Expenditures.....</u>	<u>690</u>	<u>690</u>	<u>594</u>	<u>96</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	945	945	1,168	223
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	11,097	11,097	11,097	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 12,042</u>	<u>\$ 12,042</u>	<u>\$ 12,265</u>	<u>\$ 223</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	500	500	500	0
<i>Total Expenditures.....</i>	500	500	500	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(500)	(500)	(500)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	500	500	500	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,620	\$ 2,620	\$ 2,566	\$ (54)
<i>Total Revenues.....</i>	2,620	2,620	2,566	(54)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,620	2,620	2,536	84
<i>Total Expenditures.....</i>	2,620	2,620	2,536	84
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	30	30
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	6,887	6,887	6,887	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 6,887</u>	<u>\$ 6,887</u>	<u>\$ 6,917</u>	<u>\$ 30</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,140	\$ 2,140	\$ 2,144	\$ 4
<i>Total Revenues</i> .....	<u>2,140</u>	<u>2,140</u>	<u>2,144</u>	<u>4</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	1,600	2,100	2,097	3
<i>Total Expenditures</i> .....	<u>1,600</u>	<u>2,100</u>	<u>2,097</u>	<u>3</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	540	40	47	7
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>5,935</u>	<u>5,935</u>	<u>5,935</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 6,475</u>	<u>\$ 5,975</u>	<u>\$ 5,982</u>	<u>\$ 7</u>

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

*For the Year Ended December 31, 2010*

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

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 7,926	\$ 7,926	\$ 7,924	\$ (2)
<u>Total Revenues.....</u>	<u>7,926</u>	<u>7,926</u>	<u>7,924</u>	<u>(2)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,910	6,399	6,399	0
<u>Total Expenditures.....</u>	<u>2,910</u>	<u>6,399</u>	<u>6,399</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	5,016	1,527	1,525	(2)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>16,515</u>	<u>16,515</u>	<u>16,515</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 21,531</u>	<u>\$ 18,042</u>	<u>\$ 18,040</u>	<u>\$ (2)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,668	\$ 3,668	\$ 3,527	\$ (141)
<u>Total Revenues.....</u>	<u>3,668</u>	<u>3,668</u>	<u>3,527</u>	<u>(141)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,650	7,140	7,137	3
<u>Total Expenditures.....</u>	<u>2,650</u>	<u>7,140</u>	<u>7,137</u>	<u>3</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,018	(3,472)	(3,610)	(138)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>11,139</u>	<u>11,139</u>	<u>11,139</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 12,157</u>	<u>\$ 7,667</u>	<u>\$ 7,529</u>	<u>\$ (138)</u>

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

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 12,940	\$ 12,940	\$ 12,812	\$ (128)
<b>Total Revenues.....</b>	<b>12,940</b>	<b>12,940</b>	<b>12,812</b>	<b>(128)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	5,230	9,338	9,338	0
<b>Total Expenditures.....</b>	<b>5,230</b>	<b>9,338</b>	<b>9,338</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	7,710	3,602	3,474	(128)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	49,466	49,466	49,466	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 57,176</u>	<u>\$ 53,068</u>	<u>\$ 52,940</u>	<u>\$ (128)</u>

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

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 655	\$ 655	\$ 684	\$ 29
<b>Total Revenues.....</b>	<b>655</b>	<b>655</b>	<b>684</b>	<b>29</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	800	800	369	431
<b>Total Expenditures.....</b>	<b>800</b>	<b>800</b>	<b>369</b>	<b>431</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(145)	(145)	315	460
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	13,611	13,611	13,611	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 13,466</u>	<u>\$ 13,466</u>	<u>\$ 13,926</u>	<u>\$ 460</u>

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

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 85	\$ 85	\$ 85	\$ 0
<i>Total Revenues</i> .....	85	85	85	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	40	80	77	3
<i>Total Expenditures</i> .....	40	80	77	3
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	45	5	8	3
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	871	871	871	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 916	\$ 876	\$ 879	\$ 3

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

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,993	\$ 1,993	\$ 1,990	\$ (3)
<i>Total Revenues</i> .....	1,993	1,993	1,990	(3)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	200	565	563	2
<i>Total Expenditures</i> .....	200	565	563	2
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	1,793	1,428	1,427	(1)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	4,179	4,179	4,179	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 5,972	\$ 5,607	\$ 5,606	\$ (1)

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

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 851	\$ 851	\$ 851	\$ 0
<b>Total Revenues.....</b>	<b>851</b>	<b>851</b>	<b>851</b>	<b>0</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	580	580	412	168
<b>Total Expenditures.....</b>	<b>580</b>	<b>580</b>	<b>412</b>	<b>168</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	271	271	439	168
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,570	3,570	3,570	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,841</u>	<u>\$ 3,841</u>	<u>\$ 4,009</u>	<u>\$ 168</u>

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

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 930	\$ 930	\$ 930	\$ 0
<b>Total Revenues.....</b>	<b>930</b>	<b>930</b>	<b>930</b>	<b>0</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	930	930	406	524
<b>Total Expenditures.....</b>	<b>930</b>	<b>930</b>	<b>406</b>	<b>524</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	524	524
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,116	3,116	3,116	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,116</u>	<u>\$ 3,116</u>	<u>\$ 3,640</u>	<u>\$ 524</u>



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

*Ditch Maintenance-Wolf Creek North Tile-Road, Auto and Gas-Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,913	\$ 1,913	\$ 1,933	\$ 20
<b>Total Revenues.....</b>	<b>1,913</b>	<b>1,913</b>	<b>1,933</b>	<b>20</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	80	220	219	1
<b>Total Expenditures.....</b>	<b>80</b>	<b>220</b>	<b>219</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,833	1,693	1,714	21
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,634	4,634	4,634	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 6,467	\$ 6,327	\$ 6,348	\$ 21

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

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,959	\$ 2,959	\$ 2,923	\$ (36)
<b>Total Revenues.....</b>	<b>2,959</b>	<b>2,959</b>	<b>2,923</b>	<b>(36)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	80	380	377	3
<b>Total Expenditures.....</b>	<b>80</b>	<b>380</b>	<b>377</b>	<b>3</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	2,879	2,579	2,546	(33)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	9,537	9,537	9,537	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 12,416	\$ 12,116	\$ 12,083	\$ (33)

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

*Ditch Maintenance-Keenland Drive Group-Road, Auto and Gas-Special Revenue Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....		840	836	4
<i>Total Expenditures.....</i>	0	840	836	4
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(840)	(836)	4
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,000	2,000	2,000	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 2,000	\$ 1,160	\$ 1,164	\$ 4

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

*Ditch Maintenance-Hardin West-Road, Auto and Gas-Special Revenue Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,672	\$ 2,672	\$ 2,740	\$ 68
<i>Total Revenues.....</i>	2,672	2,672	2,740	68
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	680	1,574	1,573	1
<i>Total Expenditures.....</i>	680	1,574	1,573	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,992	1,098	1,167	69
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	232	232	232	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 2,224	\$ 1,330	\$ 1,399	\$ 69

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

*Ditch Maintenance-Manning Road Group-Road, Auto and Gas-Special Revenue Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 992	\$ 992	\$ 995	\$ 3
<b>Total Revenues.....</b>	<b>992</b>	<b>992</b>	<b>995</b>	<b>3</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment &amp; Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	800	800	175	625
<b>Total Expenditures.....</b>	<b>800</b>	<b>800</b>	<b>175</b>	<b>625</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	192	192	820	628
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,468	2,468	2,468	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,660</u>	<u>\$ 2,660</u>	<u>\$ 3,288</u>	<u>\$ 628</u>

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

*Ditch Maintenance-Tom's Run West Group Drain-Road, Auto and Gas-Special Revenue Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

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

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,100,000	\$ 5,100,000	\$ 3,063,872	\$ (2,036,128)
Intergovernmental.....			131,031	131,031
Miscellaneous.....			10	10
<i>Total Revenues</i> .....	<u>5,100,000</u>	<u>5,100,000</u>	<u>3,194,913</u>	<u>(1,905,087)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor-Real Estate Assessment</i>				
Salaries.....	1,731,162	1,731,469	1,515,621	215,848
Fringe benefits.....	677,137	677,137	533,826	143,311
Special fringe benefits.....	5,000	5,000		5,000
Operating supplies.....	77,808	77,276	48,090	29,186
Routine business.....	1,950	1,950	585	1,365
Board approved travel.....	29,700	29,700	5,595	24,105
Staff training and development.....	18,150	7,350	6,207	1,143
Contractual professional services.....	2,023,243	1,858,243	530,711	1,327,532
Maintenance and repair services.....	310,838	310,838	126,405	184,433
Communications.....	126,453	276,453	191,647	84,806
Insurance.....	11,000	11,000	2,524	8,476
Rentals.....	66,160	66,385	66,310	75
Cost recovery.....	70,000	70,000		70,000
Capital outlays.....	3,978	29,778	23,064	6,714
<i>Total Expenditures</i> .....	<u>5,152,579</u>	<u>5,152,579</u>	<u>3,050,585</u>	<u>2,101,994</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(52,579)	(52,579)	144,328	196,907
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	3,236,600	3,236,600	3,236,600	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>78,420</u>	<u>78,420</u>	<u>78,420</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 3,262,441</u>	<u>\$ 3,262,441</u>	<u>\$ 3,459,348</u>	<u>\$ 196,907</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,860,000	\$ 1,860,000	\$ 1,794,607	\$ (65,393)
Intergovernmental.....	11,761,110	12,315,510	10,624,286	(1,691,224)
Miscellaneous.....	2,060	2,060	54,272	52,212
<b>Total Revenues.....</b>	<b>13,623,170</b>	<b>14,177,570</b>	<b>12,473,165</b>	<b>(1,704,405)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Child Support</i>				
Salaries.....	6,769,093	6,267,043	6,263,388	3,655
Fringe benefits.....	2,573,714	2,518,714	2,504,528	14,186
Special fringe benefits.....	41,640	43,690	43,682	8
Operating supplies.....	58,434	53,434	49,653	3,781
Routine business.....	14,421	12,821	4,519	8,302
Board approved travel.....	32,000	32,000	12,953	19,047
Staff training and development.....	24,720	21,610	21,220	390
Contractual professional services.....	631,480	1,055,923	551,282	504,641
Maintenance and repair services.....	9,768	9,768	2,080	7,688
Communications.....	170,172	185,672	180,787	4,885
Rentals.....	53,000	63,000	59,497	3,503
Miscellaneous.....	30,900	23,500	18,772	4,728
Interfund agreements.....	120,208	129,047	129,032	15
Capital outlays.....	64,025	64,025	52,053	11,972
Construction and improvements.....	105,000	27,990		27,990
<b>Total Child Support.....</b>	<b>10,698,575</b>	<b>10,508,237</b>	<b>9,893,446</b>	<b>614,791</b>
<i>CSEA Non-Reimbursable</i>				
Special fringe benefits.....	2,060	2,060	573	1,487
Interfund agreements.....	3,617,198	3,992,536	3,947,385	45,151
Cost recovery.....	3,438,175	2,936,175	2,395,538	540,637
<b>Total CSEA Non-Reimbursable.....</b>	<b>7,057,433</b>	<b>6,930,771</b>	<b>6,343,496</b>	<b>587,275</b>
<b>Total Expenditures.....</b>	<b>17,756,008</b>	<b>17,439,008</b>	<b>16,236,942</b>	<b>1,202,066</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>(4,132,838)</b>	<b>(3,261,438)</b>	<b>(3,763,777)</b>	<b>(502,339)</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,028,890	3,028,890		(3,028,890)
<b>Total Other Financing Sources And Uses.....</b>	<b>3,028,890</b>	<b>3,028,890</b>	<b>0</b>	<b>(3,028,890)</b>
<b>Net Change in Fund Balance.....</b>	<b>(1,103,948)</b>	<b>(232,548)</b>	<b>(3,763,777)</b>	<b>(3,531,229)</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,029,781	4,029,781	4,029,781	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,103,948	1,103,948	1,103,948	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 4,029,781</b>	<b>\$ 4,901,181</b>	<b>\$ 1,369,952</b>	<b>\$ (3,531,229)</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
<i>Social services contractual services.....</i>		<u>916,202</u>	<u>916,202</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>0</u>	<u>916,202</u>	<u>916,202</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(916,202)	(916,202)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,249,773</u>	<u>1,249,773</u>	<u>1,249,773</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ <u><u>1,249,773</u></u>	\$ <u><u>333,571</u></u>	\$ <u><u>333,571</u></u>	\$ <u><u>0</u></u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 4,620,789	\$ 4,378,359	\$ 4,326,304	\$ (52,055)
<b>Total Revenues.....</b>	<b>4,620,789</b>	<b>4,378,359</b>	<b>4,326,304</b>	<b>(52,055)</b>
<b>Expenditures:</b>				
Current:				
Judicial and Law Enforcement				
Harrison Township				
Salaries.....	2,731,544	2,676,544	2,653,569	22,975
Fringe benefits.....	1,264,132	1,089,132	1,050,096	39,036
Special fringe benefits.....	21,500	21,500	6,085	15,415
Operating supplies.....	20,000	20,000	15,439	4,561
Contractual professional services.....	429,449	429,449	351,183	78,266
Communications.....	54,164	30,734	30,733	1
Insurance.....	100,000	110,000	109,429	571
Cost recovery.....		1,000	1,000	0
<b>Total Expenditures.....</b>	<b>4,620,789</b>	<b>4,378,359</b>	<b>4,217,534</b>	<b>160,825</b>
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	0	0	108,770	108,770
<b>Fund Balance (Deficit) At</b>				
Beginning Of Year.....	53,696	53,696	53,696	0
<b>Fund Balance (Deficit) At</b>				
End Of Year.....	\$ 53,696	\$ 53,696	\$ 162,466	\$ 108,770

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 3,579,078	\$ 3,283,078	\$ 3,193,350	\$ (89,728)
<b>Total Revenues.....</b>	<b>3,579,078</b>	<b>3,283,078</b>	<b>3,193,350</b>	<b>(89,728)</b>
<b>Expenditures:</b>				
Current:				
Judicial and Law Enforcement				
Washington Township				
Salaries.....	2,132,589	2,147,589	2,129,255	18,334
Fringe benefits.....	1,063,174	878,174	779,356	98,818
Special fringe benefits.....	11,000	11,000	10,260	740
Operating supplies.....	12,500	12,500	8,072	4,428
Contractual professional services.....	168,045	168,045	137,401	30,644
Communications.....	91,770	23,770	23,643	127
Insurance.....	100,000	42,000	40,257	1,743
<b>Total Expenditures.....</b>	<b>3,579,078</b>	<b>3,283,078</b>	<b>3,128,244</b>	<b>154,834</b>
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	0	0	65,106	65,106
<b>Fund Balance (Deficit) At</b>				
Beginning Of Year.....	91,650	91,650	91,650	0
<b>Fund Balance (Deficit) At</b>				
End Of Year.....	\$ 91,650	\$ 91,650	\$ 156,756	\$ 65,106

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 614,083	\$ 631,588	\$ 622,046	\$ (9,542)
Miscellaneous.....			12,820	12,820
<b>Total Revenues.....</b>	<b>614,083</b>	<b>631,588</b>	<b>634,866</b>	<b>3,278</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Jefferson Township</b>				
Salaries.....	341,091	328,958	327,433	1,525
Fringe benefits.....	125,375	137,508	136,654	854
Special fringe benefits.....	2,500	2,500		2,500
Operating supplies.....	32,000	32,000	16,113	15,887
Contractual professional services.....	94,617	94,617	74,809	19,808
Maintenance and repair services.....	3,000	3,000	1,631	1,369
Communications.....	5,500	5,500	3,152	2,348
Insurance.....	10,000	10,000	1,983	8,017
<b>Total Expenditures.....</b>	<b>614,083</b>	<b>614,083</b>	<b>561,775</b>	<b>52,308</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>17,505</b>	<b>73,091</b>	<b>55,586</b>
<b>Other Financing Sources And Uses</b>				
Advances out.....		(17,505)	(17,505)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>(17,505)</b>	<b>(17,505)</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>0</b>	<b>0</b>	<b>55,586</b>	<b>55,586</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 55,586</b>	<b>\$ 55,586</b>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 199,855	\$ 199,855	\$ 186,415	\$ (13,440)
<b>Total Revenues.....</b>	<b>199,855</b>	<b>199,855</b>	<b>186,415</b>	<b>(13,440)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Children Services Security</b>				
Salaries.....	136,679	137,679	136,851	828
Fringe benefits.....	60,534	59,534	48,834	10,700
Special fringe benefits.....	850	850		850
Communications.....	792	792	655	137
Insurance.....	1,000	1,000	75	925
<b>Total Expenditures.....</b>	<b>199,855</b>	<b>199,855</b>	<b>186,415</b>	<b>13,440</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>18,114</b>	<b>18,114</b>	<b>18,114</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 18,114</b>	<b>\$ 18,114</b>	<b>\$ 18,114</b>	<b>\$ 0</b>



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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 100,401	\$ 88,169	\$ 82,043	\$ (6,126)
<b>Total Revenues.....</b>	<b>100,401</b>	<b>88,169</b>	<b>82,043</b>	<b>(6,126)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Salaries.....	68,340	59,920	59,820	100
Fringe benefits.....	30,265	25,901	25,901	0
Special fringe benefits.....	850			0
Operating supplies.....				0
Contractual professional services.....				0
Communications.....	446			0
Insurance.....	500	2,348	2,347	1
<b>Total Expenditures.....</b>	<b>100,401</b>	<b>88,169</b>	<b>88,068</b>	<b>101</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(6,025)	(6,025)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	6,135	6,135	6,135	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 6,135	\$ 6,135	\$ 110	\$ (6,025)

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 100,401	\$ 100,401	\$ 89,213	\$ (11,188)
<b>Total Revenues.....</b>	<b>100,401</b>	<b>100,401</b>	<b>89,213</b>	<b>(11,188)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial and Law Enforcement</i>				
<i>Child Support Security</i>				
Salaries.....	68,340	63,340	59,761	3,579
Fringe benefits.....	30,265	30,265	29,417	848
Special fringe benefits.....	850	850		850
Operating supplies.....				0
Contractual professional services.....				0
Communications.....	446	446		446
Insurance.....	500	500	35	465
<b>Total Expenditures.....</b>	<b>100,401</b>	<b>95,401</b>	<b>89,213</b>	<b>6,188</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	5,000	0	(5,000)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	9,050	9,050	9,050	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 9,050	\$ 14,050	\$ 9,050	\$ (5,000)

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 207,094	\$ 108,094	\$ 101,610	\$ (6,484)
<b>Total Revenues.....</b>	<b>207,094</b>	<b>108,094</b>	<b>101,610</b>	<b>(6,484)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Overtime Reimbursement</i>				
Salaries.....	170,000	90,000	82,087	7,913
Fringe benefits.....	37,094	18,094	16,092	2,002
<b>Total Expenditures.....</b>	<b>207,094</b>	<b>108,094</b>	<b>98,179</b>	<b>9,915</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	3,431	3,431
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>7,114</u>	<u>7,114</u>	<u>7,114</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 7,114</u>	<u>\$ 7,114</u>	<u>\$ 10,545</u>	<u>\$ 3,431</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 100,401	\$ 87,401	\$ 79,639	\$ (7,762)
<b>Total Revenues.....</b>	<b>100,401</b>	<b>87,401</b>	<b>79,639</b>	<b>(7,762)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial and Law Enforcement</i>				
<i>Public Health Security</i>				
Salaries.....	68,340	63,340	57,460	5,880
Fringe benefits.....	30,265	25,265	19,172	6,093
Special fringe benefits.....	850	850		850
Operating supplies.....				0
Contractual professional services.....				0
Communications.....	446	446		446
Insurance.....	500	500	33	467
<b>Total Expenditures.....</b>	<b>100,401</b>	<b>90,401</b>	<b>76,665</b>	<b>13,736</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(3,000)	2,974	5,974
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>8,062</u>	<u>8,062</u>	<u>8,062</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 8,062</u>	<u>\$ 5,062</u>	<u>\$ 11,036</u>	<u>\$ 5,974</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 5,888,167	\$ 3,555,978	\$ 2,775,504	\$ (780,474)
Miscellaneous.....			60	60
<b>Total Revenues.....</b>	<b>5,888,167</b>	<b>3,555,978</b>	<b>2,775,564</b>	<b>(780,414)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Regional Dispatching</b>				
Salaries.....	4,043,443	3,499,718	3,450,483	49,235
Fringe benefits.....	1,520,057	1,311,923	1,257,456	54,467
Special fringe benefits.....	24,576	15,576		15,576
Operating supplies.....	27,648	39,848	27,140	12,708
Board approved travel.....		5,900	4,840	1,060
Staff training and development.....	13,312	10,812	10,510	302
Contractual professional services.....	25,580	41,880	36,971	4,909
Maintenance and repair services.....	324,832	309,632	309,548	84
Communications.....	111,072	164,160	163,263	897
Insurance.....	13,460	15,460	15,385	75
Public utility services.....	179,904	145,722	135,128	10,594
Rentals.....	288,708	280,302	280,302	0
Miscellaneous.....		2,500	2,500	0
<b>Total Regional Dispatching.....</b>	<b>6,572,592</b>	<b>5,843,433</b>	<b>5,693,526</b>	<b>149,907</b>
<b>Intergovernmental:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Regional Dispatching</b>				
Intergovernmental.....		10,654	10,654	0
<b>Total Regional Dispatching.....</b>	<b>0</b>	<b>10,654</b>	<b>10,654</b>	<b>0</b>
<b>Total Expenditures.....</b>	<b>6,572,592</b>	<b>5,854,087</b>	<b>5,704,180</b>	<b>149,907</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>(684,425)</b>	<b>(2,298,109)</b>	<b>(2,928,616)</b>	<b>(630,507)</b>
<b>Other Financing Sources And Uses</b>				
Transfers in.....	1,552,000	2,011,822	2,011,822	0
Transfers out.....	(809,747)	(671,903)	(671,903)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>742,253</b>	<b>1,339,919</b>	<b>1,339,919</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>57,828</b>	<b>(958,190)</b>	<b>(1,588,697)</b>	<b>(630,507)</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>1,736,591</b>	<b>1,736,591</b>	<b>1,736,591</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated.....</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 1,796,469</b>	<b>\$ 780,451</b>	<b>\$ 149,944</b>	<b>\$ (630,507)</b>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$ 205,662	\$ 205,662	\$ 156,790	\$ (48,872)
<b>Total Revenues.....</b>	<b>205,662</b>	<b>205,662</b>	<b>156,790</b>	<b>(48,872)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Northland Village</b>				
Salaries.....	141,281	129,281	121,787	7,494
Fringe benefits.....	62,181	47,181	37,884	9,297
Insurance.....	2,200	2,200	29	2,171
<b>Total Expenditures.....</b>	<b>205,662</b>	<b>178,662</b>	<b>159,700</b>	<b>18,962</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>27,000</b>	<b>(2,910)</b>	<b>(29,910)</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>21,896</b>	<b>21,896</b>	<b>21,896</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 21,896</b>	<b>\$ 48,896</b>	<b>\$ 18,986</b>	<b>\$ (29,910)</b>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 100,401	\$ 100,401	\$ 81,703	\$ (18,698)
<b>Total Revenues.....</b>	<b>100,401</b>	<b>100,401</b>	<b>81,703</b>	<b>(18,698)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job Center Security</i>				
Salaries.....	68,340	59,084	59,084	0
Fringe benefits.....	30,265	22,586	22,586	0
Special fringe benefits.....	850			0
Communications.....	446			0
Insurance.....	500	500	33	467
<b>Total Expenditures.....</b>	<b>100,401</b>	<b>82,170</b>	<b>81,703</b>	<b>467</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	18,231	0	(18,231)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>9,527</u>	<u>9,527</u>	<u>9,527</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 9,527</u>	<u>\$ 27,758</u>	<u>\$ 9,527</u>	<u>\$ (18,231)</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 0	\$ 41,602	\$ 41,748	\$ 146
<b>Total Revenues.....</b>	<b>0</b>	<b>41,602</b>	<b>41,748</b>	<b>146</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Vogel Center Security</i>				
Salaries.....		30,647	14,913	15,734
Fringe benefits.....		10,946	5,583	5,363
Insurance.....		9	9	0
<b>Total Expenditures.....</b>	<b>0</b>	<b>41,602</b>	<b>20,505</b>	<b>21,097</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	21,243	21,243
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,243</u>	<u>\$ 21,243</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,741,890	\$ 1,741,890	\$ 1,856,559	\$ 114,669
<b>Total Revenues.....</b>	<b>1,741,890</b>	<b>1,741,890</b>	<b>1,856,559</b>	<b>114,669</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center-Director's Office</i>				
Salaries.....	155,964	176,776	176,763	13
Fringe benefits.....	42,781	41,365	34,759	6,606
Special fringe benefits.....	3,400	3,475	1,588	1,887
Pre-employment services.....		75	70	5
Operating supplies.....	3,416	2,716	2,421	295
Routine business.....	416	616	576	40
Board approved travel.....	4,576	4,576	38	4,538
Staff training and development.....	1,021	1,021	75	946
Contractual professional services.....	6,343	2,891	1,914	977
Maintenance and repair services.....		2,502	2,502	0
Communications.....	1,545	2,095	2,065	30
Rentals.....		900	788	112
<b>Total Job Center-Director's Office.....</b>	<b>219,462</b>	<b>239,008</b>	<b>223,559</b>	<b>15,449</b>
<i>Job Center-Building Operations</i>				
Special fringe benefits.....	2,000	2,000		2,000
Contractual professional services.....	49,713	49,713	1,919	47,794
Communications.....	41,005	5		5
Insurance.....	3,000	3,000	2,335	665
Public utility services.....	276,750	317,750	303,369	14,381
Rentals.....	1,689,000	1,689,000	1,688,559	441
<b>Total Job Center-Building Operations.....</b>	<b>2,061,468</b>	<b>2,061,468</b>	<b>1,996,182</b>	<b>65,286</b>
<b>Total Expenditures.....</b>	<b>2,280,930</b>	<b>2,300,476</b>	<b>2,219,741</b>	<b>80,735</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>(539,040)</b>	<b>(558,586)</b>	<b>(363,182)</b>	<b>195,404</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	500,000	500,000	500,000	0
<b>Total Other Financing Sources And Uses.....</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>(39,040)</b>	<b>(58,586)</b>	<b>136,818</b>	<b>195,404</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	343,971	343,971	343,971	0
<i>Prior Year Encumbrances Appropriated.....</i>	35	35	35	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 304,966</b>	<b>\$ 285,420</b>	<b>\$ 480,824</b>	<b>\$ 195,404</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,064,118	\$ 2,064,118	\$ 3,243,767	\$ 1,179,649
<i>Total Revenues</i> .....	<u>2,064,118</u>	<u>2,064,118</u>	<u>3,243,767</u>	<u>1,179,649</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts-Auto Title</i>				
Statutory salaries.....	28,401	28,401	28,401	0
Salaries.....	1,078,017	1,078,017	1,028,802	49,215
Fringe benefits.....	451,976	469,900	469,900	0
Special fringe benefits.....	14,912	5,100	3,745	1,355
Operating supplies.....	25,950	38,370	37,085	1,285
Routine business.....	3,350	3,350	579	2,771
Board approved travel.....		1,060	1,057	3
Staff training and development.....	11,100	4,200	2,542	1,658
Contractual professional services.....	85,193	64,273	55,633	8,640
Maintenance and repair services.....	24,729	19,901	15,671	4,230
Communications.....	29,465	29,465	22,750	6,715
Insurance.....	7,807	7,807	4,852	2,955
Public utility services.....	19,070	21,870	21,819	51
Rentals.....	75,472	76,728	76,479	249
Capital outlays.....		7,000	6,904	96
Debt service.....	2,824	2,824	2,509	315
<i>Total Expenditures</i> .....	<u>1,858,266</u>	<u>1,858,266</u>	<u>1,778,728</u>	<u>79,538</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	205,852	205,852	1,465,039	1,259,187
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	631,326	631,326	631,326	0
<i>Prior Year Encumbrances Appropriated</i> .....	4,702	4,702	4,702	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 841,880</u>	<u>\$ 841,880</u>	<u>\$ 2,101,067</u>	<u>\$ 1,259,187</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 710,651	\$ 710,651	\$ 712,282	\$ 1,631
Miscellaneous.....			25	25
<i>Total Revenues</i> .....	<u>710,651</u>	<u>710,651</u>	<u>712,307</u>	<u>1,656</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Building Maintenance-DayMont Courts Building</i>				
Salaries.....	410,409	446,409	444,720	1,689
Fringe benefits.....	160,187	136,065	134,628	1,437
Special fringe benefits.....	5,189	2,528	1,290	1,238
Post-employment services.....	808			0
Operating supplies.....	59,449	66,659	65,470	1,189
Staff training and development.....	500	500		500
Contractual professional services.....	2,579	1,994	1,060	934
Maintenance and repair services.....	76,478	87,678	74,491	13,187
Communications.....	4,366	4,366	2,572	1,794
Public utility services.....	184,313	187,613	186,261	1,352
Miscellaneous.....	649,836	551,554	547,860	3,694
Budget control account.....	42,146			0
<i>Total Expenditures</i> .....	<u>1,596,260</u>	<u>1,485,366</u>	<u>1,458,352</u>	<u>27,014</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>(885,609)</u>	<u>(774,715)</u>	<u>(746,045)</u>	<u>28,670</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>869,172</u>	<u>869,172</u>	<u>748,993</u>	<u>(120,179)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>869,172</u>	<u>869,172</u>	<u>748,993</u>	<u>(120,179)</u>
<i>Net Change in Fund Balance</i> .....	<u>(16,437)</u>	<u>94,457</u>	<u>2,948</u>	<u>(91,509)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	113,288	113,288	113,288	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>16,437</u>	<u>16,437</u>	<u>16,437</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 113,288</u>	<u>\$ 224,182</u>	<u>\$ 132,673</u>	<u>\$ (91,509)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,359,940	\$ 1,359,940	\$ 1,428,658	\$ 68,718
Intergovernmental.....	890,577	658,569	658,568	(1)
Miscellaneous.....			5,752	5,752
<i>Total Revenues</i> .....	<u>2,250,517</u>	<u>2,018,509</u>	<u>2,092,978</u>	<u>74,469</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Building Maintenance-Reibold Building</i>				
Salaries.....	630,455	706,901	706,901	0
Fringe benefits.....	226,265	297,286	297,286	0
Special fringe benefits.....	5,940	3,416	1,244	2,172
Post-employment services.....	400	474	474	0
Pre-employment services.....	300			0
Operating supplies.....	121,410	109,804	103,202	6,602
Contractual professional services.....	7,782	3,951	2,123	1,828
Maintenance and repair services.....	212,014	181,736	177,660	4,076
Communications.....	8,150	7,991	7,991	0
Insurance.....		20,695	20,695	0
Public utility services.....	464,109	588,250	587,341	909
Miscellaneous.....	12,727	11,454	11,454	0
Budget control account.....	100,000			0
<i>Total Expenditures</i> .....	<u>1,789,552</u>	<u>1,931,958</u>	<u>1,916,371</u>	<u>15,587</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	460,965	86,551	176,607	90,056
<i>Other Financing Sources And Uses</i>				
Transfers in.....	175,185	358,349	534,849	176,500
Transfers out.....	(658,659)	(658,570)	(658,570)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(483,474)</u>	<u>(300,221)</u>	<u>(123,721)</u>	<u>176,500</u>
<i>Net Change in Fund Balance</i> .....	(22,509)	(213,670)	52,886	266,556
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	280,516	280,516	280,516	0
<i>Prior Year Encumbrances Appropriated</i> .....	22,509	22,509	22,509	0
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 280,516</u>	<u>\$ 89,355</u>	<u>\$ 355,911</u>	<u>\$ 266,556</u>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Building Maintenance-Coroner/Crime Lab</i>				
Salaries.....	90,052	105,145	104,506	639
Fringe benefits.....	28,464	28,464	26,398	2,066
Special fringe benefits.....	342			0
Operating supplies.....	19,653	14,383	12,677	1,706
Contractual professional services.....	720	486	350	136
Maintenance and repair services.....	42,798	55,004	52,643	2,361
Communications.....	953	469	435	34
Insurance.....		1,283	1,283	0
Public utility services.....	112,477	153,607	143,172	10,435
Miscellaneous.....	8,152	434	434	0
Budget control account.....	17,185			0
<i>Total Expenditures</i> .....	<u>320,796</u>	<u>359,275</u>	<u>341,898</u>	<u>17,377</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(320,796)	(359,275)	(341,898)	17,377
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>317,905</u>	<u>317,905</u>	<u>281,920</u>	<u>(35,985)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>317,905</u>	<u>317,905</u>	<u>281,920</u>	<u>(35,985)</u>
<i>Net Change in Fund Balance</i> .....	(2,891)	(41,370)	(59,978)	(18,608)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	79,564	79,564	79,564	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>10,424</u>	<u>10,424</u>	<u>10,424</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 87,097</u>	<u>\$ 48,618</u>	<u>\$ 30,010</u>	<u>\$ (18,608)</u>

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

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 433,019	\$ 422,019	\$ 333,636	\$ (88,383)
<b>Total Revenues.....</b>	<b>433,019</b>	<b>422,019</b>	<b>333,636</b>	<b>(88,383)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Building Maintenance-Children Services</i>				
Salaries.....	252,657	241,510	205,592	35,918
Fringe benefits.....	98,177	98,177	92,342	5,835
Operating supplies.....	22,890	27,890	26,691	1,199
Contractual professional services.....	346	146		146
Maintenance and repair services.....	68,450	57,636	50,794	6,842
Communications.....	650	670	576	94
Insurance.....		147	147	
Public utility services.....	6,401	6,201	5,508	693
Miscellaneous.....	800	6,994	6,939	55
<b>Total Expenditures.....</b>	<b>450,371</b>	<b>439,371</b>	<b>388,589</b>	<b>50,782</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(17,352)</i>	<i>(17,352)</i>	<i>(54,953)</i>	<i>(37,601)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>88,898</i>	<i>88,898</i>	<i>88,898</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>17,352</i>	<i>17,352</i>	<i>17,352</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 88,898</i>	<i>\$ 88,898</i>	<i>\$ 51,297</i>	<i>\$ (37,601)</i>

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

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 111,660	\$ 288,514	\$ 232,333	\$ (56,181)
<b>Total Revenues.....</b>	<b>111,660</b>	<b>288,514</b>	<b>232,333</b>	<b>(56,181)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Building Maintenance-Dora Tate</i>				
Salaries.....	9,316	35,666	35,635	31
Fringe benefits.....	3,163	7,142	7,114	28
Operating supplies.....	20,584	23,317	23,093	224
Contractual professional services.....	15,097	2,839	2,742	97
Maintenance and repair services.....	21,248	42,249	40,877	1,372
Communications.....	1,000	2,515	1,568	947
Insurance.....	2,050	667	667	0
Public utility services.....	21,884	81,884	40,123	41,761
Miscellaneous.....	8,500	1,292	1,292	0
Construction and improvements.....	28,412	150,412	137,510	12,902
Budget control account.....	4,721			0
<b>Total Expenditures.....</b>	<b>135,975</b>	<b>347,983</b>	<b>290,621</b>	<b>57,362</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(24,315)</i>	<i>(59,469)</i>	<i>(58,288)</i>	<i>1,181</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>181,413</i>	<i>181,413</i>	<i>181,413</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>30,360</i>	<i>30,360</i>	<i>30,360</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 187,458</i>	<i>\$ 152,304</i>	<i>\$ 153,485</i>	<i>\$ 1,181</i>

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

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,329,600	\$ 1,329,600	\$ 1,501,674	\$ 172,074
Fees and charges for services.....	210,500	210,500	236,639	26,139
Fines and forfeitures.....	12,300	12,300	17,558	5,258
Miscellaneous.....	35,000	35,000	47,432	12,432
<b>Total Revenues.....</b>	<b>1,587,400</b>	<b>1,587,400</b>	<b>1,803,303</b>	<b>215,903</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Rescue</i>				
Salaries.....	496,512	523,817	523,803	14
Fringe benefits.....	183,852	200,552	200,542	10
Special fringe benefits.....	3,359	3,289	3,139	150
Post-employment services.....		330	323	7
Operating supplies.....	1,471	1,156	1,011	145
Routine business.....	500	800	538	262
Contractual professional services.....	700	2,367	2,367	0
Maintenance and repair services.....	55,000	63,151	63,151	0
Communications.....	17,000	7,931	7,931	0
Insurance.....	18,000	13,048	12,969	79
Miscellaneous.....	100			0
Capital outlays.....	1,219	1,219	1,219	0
<b>Total Animal Rescue.....</b>	<b>777,713</b>	<b>817,660</b>	<b>816,993</b>	<b>667</b>
<i>Animal Shelter</i>				
Salaries.....	674,636	691,479	691,435	44
Fringe benefits.....	256,159	259,609	259,599	10
Special fringe benefits.....	6,987	6,639	6,327	312
Post-employment services.....		110	103	7
Pre-employment services.....		65	65	0
Operating supplies.....	50,957	54,102	47,913	6,189
Agricultural supplies.....	74,941	82,641	71,516	11,125
Routine business.....	100	749	506	243
Staff training and development.....	800	1,050	514	536
Contractual professional services.....	7,200	26,025	26,025	0
Maintenance and repair services.....	45,809	41,486	35,090	6,396
Communications.....	22,229	33,360	33,332	28
Insurance.....	100	100		100
Public utility services.....	227,436	156,543	153,574	2,969
Rentals.....	2,000	2,570	2,538	32
Miscellaneous.....	8,200	10,631	10,499	132
Capital outlays.....		1,300	1,289	11
<b>Total Animal Shelter.....</b>	<b>1,377,554</b>	<b>1,368,459</b>	<b>1,340,325</b>	<b>28,134</b>
<i>Animal Licensing</i>				
Salaries.....	35,272	36,972	36,972	0
Fringe benefits.....	21,450	19,750	19,310	440
Operating supplies.....		1,601	1,601	0
Agricultural supplies.....	13,200	13,817	13,787	30
Contractual professional services.....		234	234	0
Communications.....	10,795	10,796	10,788	8
<b>Total Animal Licensing.....</b>	<b>80,717</b>	<b>83,170</b>	<b>82,692</b>	<b>478</b>
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Licensing</i>				
Intergovernmental.....	7,400	7,472	7,472	0
<b>Total Animal Licensing.....</b>	<b>7,400</b>	<b>7,472</b>	<b>7,472</b>	<b>0</b>
<b>Total Expenditures.....</b>	<b>2,243,384</b>	<b>2,276,761</b>	<b>2,247,482</b>	<b>29,279</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>(655,984)</b>	<b>(689,361)</b>	<b>(444,179)</b>	<b>245,182</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	600,626	600,626	600,626	0
<b>Total Other Financing Sources And Uses.....</b>	<b>600,626</b>	<b>600,626</b>	<b>600,626</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>(55,358)</b>	<b>(88,735)</b>	<b>156,447</b>	<b>245,182</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	493,427	493,427	493,427	0
<i>Prior Year Encumbrances Appropriated.....</i>	36,303	36,303	36,303	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 474,372</b>	<b>\$ 440,995</b>	<b>\$ 686,177</b>	<b>\$ 245,182</b>

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 60,100	\$ 61,100	\$ 66,872	\$ 5,772
<b>Total Revenues.....</b>	<b>60,100</b>	<b>61,100</b>	<b>66,872</b>	<b>5,772</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control-Caring Program</i>				
Salaries.....	28,237	25,437	8,354	17,083
Fringe benefits.....	14,218	14,218	3,434	10,784
Operating supplies.....	10,562	9,742	6,403	3,339
Routine business.....	500	200	25	175
Board approved travel.....	4,050	7,300	2,816	4,484
Staff training and development.....	8,700	10,000	9,871	129
Contractual professional services.....	4,100	3,450	3,407	43
Insurance.....	100	120	118	2
Construction and improvements.....		14,000	14,000	0
<b>Total Expenditures.....</b>	<b>70,467</b>	<b>84,467</b>	<b>48,428</b>	<b>36,039</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(10,367)</i>	<i>(23,367)</i>	<i>18,444</i>	<i>41,811</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>101,559</i>	<i>101,559</i>	<i>101,559</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>62</i>	<i>62</i>	<i>62</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 91,254</i>	<i>\$ 78,254</i>	<i>\$ 120,065</i>	<i>\$ 41,811</i>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Animal Control Contracts-Other Special Revenue Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,000	\$ 1,000	\$ 914	\$ (86)
Fees and charges for services.....	105,000	110,000	122,477	12,477
<b>Total Revenues.....</b>	<b>106,000</b>	<b>111,000</b>	<b>123,391</b>	<b>12,391</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control Contracts</i>				
Salaries.....	28,252	33,452	33,199	253
Fringe benefits.....	10,294	44,484	44,320	164
Agricultural supplies.....	45,196	43,666	33,309	10,357
Contractual professional services.....	200	200	112	88
Communications.....	2,000	2,000	695	1,305
Insurance.....		330	330	0
<b>Total Expenditures.....</b>	<b>85,942</b>	<b>124,132</b>	<b>111,965</b>	<b>12,167</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>20,058</i>	<i>(13,132)</i>	<i>11,426</i>	<i>24,558</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>59,411</i>	<i>59,411</i>	<i>59,411</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>5,196</i>	<i>5,196</i>	<i>5,196</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 84,665</i>	<i>\$ 51,475</i>	<i>\$ 76,033</i>	<i>\$ 24,558</i>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,000,000	\$ 1,000,000	\$ 1,063,338	\$ 63,338
<i>Total Revenues</i> .....	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,063,338</u>	<u>63,338</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner Special Lab Fee</i>				
Salaries.....	309,670	372,600	346,386	26,214
Fringe benefits.....	85,703	91,111	84,447	6,664
Operating supplies.....	277,415	262,465	224,091	38,374
Contractual professional services.....	231,752	231,752	222,508	9,244
Maintenance and repair services.....	104,459	87,170	83,870	3,300
Communications.....		3,000	3,000	0
Insurance.....		1,058	1,058	0
Interfund agreements.....		56,200		56,200
Capital outlays.....	<u>30,047</u>	<u>79,502</u>	<u>79,471</u>	<u>31</u>
<i>Total Expenditures</i> .....	<u>1,039,046</u>	<u>1,184,858</u>	<u>1,044,831</u>	<u>140,027</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(39,046)	(184,858)	18,507	203,365
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	1,283,148	1,283,148	1,283,148	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>41,477</u>	<u>41,477</u>	<u>41,477</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 1,285,579</u>	<u>\$ 1,139,767</u>	<u>\$ 1,343,132</u>	<u>\$ 203,365</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 70,000	\$ 73,750	\$ 117,689	\$ 43,939
Intergovernmental.....	1,577,508	1,393,933	1,404,300	10,367
<i>Total Revenues</i> .....	<u>1,647,508</u>	<u>1,467,683</u>	<u>1,521,989</u>	<u>54,306</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Crime Lab General Operating</i>				
Salaries.....	1,344,343	1,344,343	1,319,243	25,100
Fringe benefits.....	428,756	433,574	433,407	167
Operating supplies.....	248,546	251,671	212,059	39,612
Board approved travel.....	8,950	1,784	1,784	0
Staff training and development.....	2,000	1,350	1,350	0
Contractual professional services.....	37,100	60,097	60,097	0
Maintenance and repair services.....	41,916	39,291	35,542	3,749
Communications.....	11,242	15,054	10,162	4,892
Insurance.....	3,000	14,639	14,639	0
Rentals.....	318,163	4,334	4,291	43
Miscellaneous.....		398,901	398,901	0
Capital outlays.....	3,922	16,871	15,182	1,689
<i>Total Crime Lab General Operating</i> .....	<u>2,447,938</u>	<u>2,581,909</u>	<u>2,506,657</u>	<u>75,252</u>
<i>Crime Lab Training Classes</i>				
Contractual professional services.....		1,500	938	562
<i>Total Crime Lab Training Classes</i> .....	<u>0</u>	<u>1,500</u>	<u>938</u>	<u>562</u>
<i>Total Expenditures</i> .....	<u>2,447,938</u>	<u>2,583,409</u>	<u>2,507,595</u>	<u>75,814</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(800,430)	(1,115,726)	(985,606)	130,120
<i>Other Financing Sources And Uses</i>				
Transfers in.....	717,606	1,035,152	1,035,152	0
<i>Total Other Financing Sources And Uses</i> .....	<u>717,606</u>	<u>1,035,152</u>	<u>1,035,152</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(82,824)	(80,574)	49,546	130,120
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	557,804	557,804	557,804	0
<i>Prior Year Encumbrances Appropriated</i> .....	38,209	38,209	38,209	0
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 513,189</u>	<u>\$ 515,439</u>	<u>\$ 645,559</u>	<u>\$ 130,120</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 100,000	\$ 100,000	\$ 81,127	\$ (18,873)
Intergovernmental.....	325,429	325,429	289,750	(35,679)
<b>Total Revenues.....</b>	<b>425,429</b>	<b>425,429</b>	<b>370,877</b>	<b>(54,552)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>AFIS Operating</i>				
Salaries.....	198,930	230,930	187,570	43,360
Fringe benefits.....	78,514	78,514	73,509	5,005
Operating supplies.....	5,200	5,177	3,870	1,307
Law enforcement services.....	89,868	57,868	40,388	17,480
Maintenance and repair services.....	63,500	63,376	56,280	7,096
Insurance.....		147	147	0
Capital outlays.....		206,000	164,198	41,802
<b>Total Expenditures.....</b>	<b>436,012</b>	<b>642,012</b>	<b>525,962</b>	<b>116,050</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(10,583)</i>	<i>(216,583)</i>	<i>(155,085)</i>	<i>61,498</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>497,942</i>	<i>497,942</i>	<i>497,942</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>20,868</i>	<i>20,868</i>	<i>20,868</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<b>\$ 508,227</b>	<b>\$ 302,227</b>	<b>\$ 363,725</b>	<b>\$ 61,498</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 118,900	\$ 118,900	\$ 116,814	\$ (2,086)
<b>Total Revenues.....</b>	<b>118,900</b>	<b>118,900</b>	<b>116,814</b>	<b>(2,086)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Victims of Domestic Violence</i>				
Social services contractual services.....	118,900	119,000	118,958	42
<b>Total Expenditures.....</b>	<b>118,900</b>	<b>119,000</b>	<b>118,958</b>	<b>42</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>0</i>	<i>(100)</i>	<i>(2,144)</i>	<i>(2,044)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>61,975</i>	<i>61,975</i>	<i>61,975</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<b>\$ 61,975</b>	<b>\$ 61,875</b>	<b>\$ 59,831</b>	<b>\$ (2,044)</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 91,487	\$ 91,487	\$ 90,769	\$ (718)
<b>Total Revenues.....</b>	<b>91,487</b>	<b>91,487</b>	<b>90,769</b>	<b>(718)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probation Services</i>				
Salaries.....	58,128	58,228	58,129	99
Fringe benefits.....	30,259	32,259	30,639	1,620
Board approved travel.....	2,000			0
Staff training and development.....	1,000	929	407	522
Insurance.....	100	71	71	0
<b>Total Expenditures.....</b>	<b>91,487</b>	<b>91,487</b>	<b>89,246</b>	<b>2,241</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	1,523	1,523
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	80,325	80,325	80,325	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 80,325</u>	<u>\$ 80,325</u>	<u>\$ 81,848</u>	<u>\$ 1,523</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 96,100	\$ 96,100	\$ 83,100	\$ (13,000)
<b>Total Revenues.....</b>	<b>96,100</b>	<b>96,100</b>	<b>83,100</b>	<b>(13,000)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probation Services</i>				
Operating supplies.....		17,312	15,451	1,861
Board approved travel.....		5,000	2,594	2,406
Contractual professional services.....	1,368	23,868	20,792	3,076
Insurance.....		1,188	1,188	
Capital outlays.....	3,513	45,013	43,730	1,283
<b>Total Expenditures.....</b>	<b>4,881</b>	<b>92,381</b>	<b>83,755</b>	<b>8,626</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	91,219	3,719	(655)	(4,374)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	61,017	61,017	61,017	0
<i>Prior Year Encumbrances Appropriated.....</i>	4,881	4,881	4,881	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 157,117</u>	<u>\$ 69,617</u>	<u>\$ 65,243</u>	<u>\$ (4,374)</u>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees and charges for services.....	\$ 35,000	\$ 35,000	\$ 31,573	\$ (3,427)
<b>Total Revenues.....</b>	<b>35,000</b>	<b>35,000</b>	<b>31,573</b>	<b>(3,427)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Prosecutor's Pretrial Diversion Program</b>				
Special fringe benefits.....		400	198	202
Operating supplies.....	7,900	7,500	3,905	3,595
Contractual professional services.....	15,600	15,550	8,551	6,999
Communications.....	5,000	5,000	3,615	1,385
Rentals.....	6,539	6,539	5,340	1,199
Miscellaneous.....		50	50	0
<b>Total Expenditures.....</b>	<b>35,039</b>	<b>35,039</b>	<b>21,659</b>	<b>13,380</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>(39)</b>	<b>(39)</b>	<b>9,914</b>	<b>9,953</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>114,803</b>	<b>114,803</b>	<b>114,803</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated.....</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 114,803</b>	<b>\$ 114,803</b>	<b>\$ 124,756</b>	<b>\$ 9,953</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Miscellaneous.....	\$ 0	\$ 0	\$ 411	\$ 411
<b>Total Revenues.....</b>	<b>0</b>	<b>0</b>	<b>411</b>	<b>411</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Victim Witness Administration</b>				
Operating supplies.....	800	800	118	682
<b>Total Expenditures.....</b>	<b>800</b>	<b>800</b>	<b>118</b>	<b>682</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>(800)</b>	<b>(800)</b>	<b>293</b>	<b>1,093</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>8,463</b>	<b>8,463</b>	<b>8,463</b>	<b>0</b>
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 7,663</b>	<b>\$ 7,663</b>	<b>\$ 8,756</b>	<b>\$ 1,093</b>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2010

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 70,000	\$ 70,000	\$ 66,946	\$ (3,054)
<b>Total Revenues.....</b>	<b>70,000</b>	<b>70,000</b>	<b>66,946</b>	<b>(3,054)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court Indigent Guardianship</i>				
Routine business.....	500	500		500
Contractual professional services.....	15,980	15,980	6,539	9,441
Interfund agreements.....	50,000	50,000	50,000	0
<b>Total Expenditures.....</b>	<b>66,480</b>	<b>66,480</b>	<b>56,539</b>	<b>9,941</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	3,520	3,520	10,407	6,887
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	179,883	179,883	179,883	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 183,403	\$ 183,403	\$ 190,290	\$ 6,887

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 500,000	\$ 500,000	\$ 464,601	\$ (35,399)
<b>Total Revenues.....</b>	<b>500,000</b>	<b>500,000</b>	<b>464,601</b>	<b>(35,399)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Mediation/Alternative Dispute Resolution</i>				
Salaries.....	351,499	352,514	352,477	37
Fringe benefits.....	94,336	101,765	101,764	1
Operating supplies.....	1,000	1,000	995	5
Board approved travel.....	5,589	1,505	1,371	134
Law enforcement services.....	36,000	400	400	0
Maintenance and repair services.....		20,000	20,000	0
Communications.....	3,600	1,543	1,543	0
Insurance.....		215	215	0
Rentals.....	3,240			0
Capital outlays.....	44,178	41,715	41,714	1
<b>Total Mediation/Alternative Dispute Resolution..</b>	<b>539,442</b>	<b>520,657</b>	<b>520,479</b>	<b>178</b>
<i>Mediation Services</i>				
Law enforcement services.....	34,000	53,000	53,000	0
<b>Total Mediation Services.....</b>	<b>34,000</b>	<b>53,000</b>	<b>53,000</b>	<b>0</b>
<b>Total Expenditures.....</b>	<b>573,442</b>	<b>573,657</b>	<b>573,479</b>	<b>178</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(73,442)</i>	<i>(73,657)</i>	<i>(108,878)</i>	<i>(35,221)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>123,346</i>	<i>123,346</i>	<i>123,346</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>14,367</i>	<i>14,367</i>	<i>14,367</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 64,271</i>	<i>\$ 64,056</i>	<i>\$ 28,835</i>	<i>\$ (35,221)</i>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 67,732	\$ 67,732	\$ 51,352	\$ (16,380)
Intergovernmental.....	2,600	3,250	650	(2,600)
Miscellaneous.....	240,000	240,000	206,826	(33,174)
<b>Total Revenues.....</b>	<b>310,332</b>	<b>310,982</b>	<b>258,828</b>	<b>(52,154)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Sunrise Center - Building Costs</i>				
Salaries.....	23,079	23,704	23,501	203
Fringe benefits.....	7,871	7,871	7,158	713
Special fringe benefits.....		108	50	58
Operating supplies.....	7,146	6,138	6,102	36
Contractual professional services.....	42,118	44,155	43,831	324
Maintenance and repair services.....	30,075	30,650	30,437	213
Communications.....		1,300		1,300
Insurance.....	6,309	6,309	826	5,483
Public utility services.....	48,294	48,069	41,945	6,124
Rentals.....		1,713	1,650	63
Miscellaneous.....		300	247	53
Capital outlays.....	8,499	8,499	8,499	0
<b>Total Sunrise Center - Building Costs.....</b>	<b>173,391</b>	<b>178,816</b>	<b>164,246</b>	<b>14,570</b>
<i>Sunrise Center - Program Costs</i>				
Salaries.....	326,776	311,151	305,783	5,368
Fringe benefits.....	114,235	114,235	105,712	8,523
Special fringe benefits.....		450	445	5
Operating supplies.....	13,161	11,461	8,501	2,960
Routine business.....	4,600	4,600	4,022	578
Board approved travel.....	1,946	3,296	2,877	419
Staff training and development.....	1,002	1,002	963	39
Contractual professional services.....	73,813	92,203	90,522	1,681
Communications.....	12,680	12,680	11,563	1,117
Public utility services.....	1,010	1,010	990	20
<b>Total Sunrise Center - Program Costs.....</b>	<b>549,223</b>	<b>552,088</b>	<b>531,378</b>	<b>20,710</b>
<i>Sunrise Center - Weed &amp; Seed Allocation</i>				
Operating supplies.....		295	295	0
Routine business.....		1,300	1,291	9
Contractual professional services.....	2,600	1,645	1,637	8
Miscellaneous.....		10	10	0
<b>Total Sunrise Center - Weed &amp; Seed Allocation.....</b>	<b>2,600</b>	<b>3,250</b>	<b>3,233</b>	<b>17</b>
<b>Total Expenditures.....</b>	<b>725,214</b>	<b>734,154</b>	<b>698,857</b>	<b>35,297</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>(414,882)</b>	<b>(423,172)</b>	<b>(440,029)</b>	<b>(16,857)</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	415,481	415,481	402,231	(13,250)
<b>Total Other Financing Sources And Uses.....</b>	<b>415,481</b>	<b>415,481</b>	<b>402,231</b>	<b>(13,250)</b>
<b>Net Change in Fund Balance.....</b>	<b>599</b>	<b>(7,691)</b>	<b>(37,798)</b>	<b>(30,107)</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	423,171	423,171	423,171	0
<i>Prior Year Encumbrances Appropriated.....</i>	12,661	12,661	12,661	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 436,431</b>	<b>\$ 428,141</b>	<b>\$ 398,034</b>	<b>\$ (30,107)</b>

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

For the Year Ended December 31, 2010

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Licenses and permits.....	\$	\$	\$ 3,825	\$ 3,825
Miscellaneous.....			211	211
<b>Total Revenues.....</b>	<b>0</b>	<b>0</b>	<b>4,036</b>	<b>4,036</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Courthouse Square</i>				
Operating supplies.....		7,800	4,202	3,598
Contractual professional services.....		27,693	27,200	493
Maintenance and repair services.....		51,712	40,066	11,646
Insurance.....		1,325	237	1,088
Public utility services.....		34,683	22,272	12,411
Rentals.....		1,000		1,000
Miscellaneous.....		3,338	265	3,073
<b>Total Courthouse Square.....</b>	<b>0</b>	<b>127,551</b>	<b>94,242</b>	<b>33,309</b>
<i>Memorial Hall</i>				
Salaries.....	25,697	8,397	8,397	0
Fringe benefits.....	48,998	31,014	22,906	8,108
Operating supplies.....	5,397	5,397	548	4,849
Contractual professional services.....	2,635	635	372	263
Maintenance and repair services.....	36,000	24,084	3,820	20,264
Communications.....	1,460	1,460	1,403	57
Insurance.....	3,500	3,500	2,389	1,111
Public utility services.....	25,656	26,656	25,913	743
Rentals.....		500	130	370
Miscellaneous.....	11,800	8,600	8,500	100
<b>Total Memorial Hall.....</b>	<b>161,143</b>	<b>110,243</b>	<b>74,378</b>	<b>35,865</b>
<i>Courthouse Square</i>				
Salaries.....	18,310	11,761	11,761	0
Fringe benefits.....	66,491	2,178	2,178	0
Special fringe benefits.....	192	192	183	9
Operating supplies.....	8,530	1,164	134	1,030
Contractual professional services.....	7,500	7,500		7,500
Maintenance and repair services.....	18,550	17,024	16,777	247
Insurance.....	9,325			0
Public utility services.....	683			0
Rentals.....	635	635		635
Miscellaneous.....	2,000	1,910	1,910	0
<b>Total Courthouse Square.....</b>	<b>132,216</b>	<b>42,364</b>	<b>32,943</b>	<b>9,421</b>
<i>Old Courthouse</i>				
Operating supplies.....	4,534	4,534		4,534
Contractual professional services.....	1,255	1,255	216	1,039
Maintenance and repair services.....	24,706	24,706	170	24,536
Communications.....	2,500	2,500	1,169	1,331
Insurance.....	1,500	20,200		20,200
Public utility services.....	39,000	20,300	12,106	8,194
Miscellaneous.....	3,900	3,900	76	3,824
<b>Total Old Courthouse.....</b>	<b>77,395</b>	<b>77,395</b>	<b>13,737</b>	<b>63,658</b>
<i>Shared Resources</i>				
Salaries.....		57,200	57,200	0
Contractual professional services.....		340,000	340,000	0
Insurance.....		20,170	20,170	0
<b>Total Shared Resources.....</b>	<b>0</b>	<b>417,370</b>	<b>417,370</b>	<b>0</b>
<b>Total Expenditures.....</b>	<b>370,754</b>	<b>774,923</b>	<b>632,670</b>	<b>142,253</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(370,754)</i>	<i>(774,923)</i>	<i>(628,634)</i>	<i>146,289</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	541,272	541,272	582,068	40,796
<b>Total Other Financing Sources And Uses.....</b>	<b>541,272</b>	<b>541,272</b>	<b>582,068</b>	<b>40,796</b>
<b>Net Change in Fund Balance.....</b>	<b>170,518</b>	<b>(233,651)</b>	<b>(46,566)</b>	<b>187,085</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>332,703</i>	<i>332,703</i>	<i>332,703</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>25,065</i>	<i>25,065</i>	<i>25,065</i>	<i>0</i>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 528,286</b>	<b>\$ 124,117</b>	<b>\$ 311,202</b>	<b>\$ 187,085</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 2,103,561	\$ 2,103,561	\$ 2,091,798	\$ (11,763)
<b>Total Revenues.....</b>	<b>2,103,561</b>	<b>2,103,561</b>	<b>2,091,798</b>	<b>(11,763)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>OMB Hotel/Motel Tax Administration</i>				
Salaries.....	222,725	115,579	114,156	1,423
Fringe benefits.....	28,446	18,446	16,881	1,565
Special fringe benefits.....	250	95	94	1
Pre-employment services.....		71	71	0
Operating supplies.....	3,973	220	140	80
Routine business.....	1,316	34	34	0
Board approved travel.....	16,303			0
Contractual professional services.....	4,020	801	800	1
Maintenance and repair services.....	115			0
Communications.....	9,754	414	329	85
Insurance.....		2,145	2,145	0
Miscellaneous.....	1,275,387	1,383,688	1,365,756	17,932
<b>Total Expenditures.....</b>	<b>1,562,289</b>	<b>1,521,493</b>	<b>1,500,406</b>	<b>21,087</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>541,272</i>	<i>582,068</i>	<i>591,392</i>	<i>9,324</i>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(541,272)	(582,068)	(582,068)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>(541,272)</b>	<b>(582,068)</b>	<b>(582,068)</b>	<b>0</b>
<i>Net Change in Fund Balance.....</i>	<i>0</i>	<i>0</i>	<i>9,324</i>	<i>9,324</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>134,975</i>	<i>134,975</i>	<i>134,975</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 134,975</i>	<i>\$ 134,975</i>	<i>\$ 144,299</i>	<i>\$ 9,324</i>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 902,501	\$ 914,501	\$ 1,115,928	\$ 201,427
Fees and charges for services.....	1,886	1,796	1,756	(40)
Intergovernmental.....	40,000	40,000	40,000	0
<b>Total Revenues.....</b>	<b>944,387</b>	<b>956,297</b>	<b>1,157,684</b>	<b>201,387</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Salaries.....	738,180	738,180	718,464	19,716
Fringe benefits.....	243,947	243,947	227,942	16,005
Special fringe benefits.....	6,611	6,611	4,579	2,032
Post-employment services.....	225	225	211	14
Pre-employment services.....	109	109		109
Operating supplies.....	7,110	5,212	2,683	2,529
Routine business.....	400	400	301	99
Staff training and development.....	3,900	3,900	3,321	579
Contractual professional services.....	56,220	68,220	30,444	37,776
Maintenance and repair services.....	110,261	110,261	100,465	9,796
Communications.....	18,020	18,020	15,340	2,680
Insurance.....		1,898	1,898	0
Miscellaneous.....	1,700	1,700	380	1,320
<b>Total Expenditures.....</b>	<b>1,186,683</b>	<b>1,198,683</b>	<b>1,106,028</b>	<b>92,655</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(242,296)</i>	<i>(242,386)</i>	<i>51,656</i>	<i>294,042</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>294,416</i>	<i>294,416</i>	<i>294,416</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>39,581</i>	<i>39,581</i>	<i>39,581</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u><u>\$ 91,701</u></u>	<u><u>\$ 91,611</u></u>	<u><u>\$ 385,653</u></u>	<u><u>\$ 294,042</u></u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees and charges for services.....	\$ 5,100	\$ 5,100	\$ 4,620	\$ (480)
<b>Total Revenues.....</b>	<b>5,100</b>	<b>5,100</b>	<b>4,620</b>	<b>(480)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Community and Economic Development</i>				
<i>Planning Commission</i>				
Contractual professional services.....	1,500	1,500		1,500
<b>Total Expenditures.....</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	3,600	3,600	4,620	1,020
<b>Fund Balance (Deficit) At Beginning Of Year.....</b>	<b>23,714</b>	<b>23,714</b>	<b>23,714</b>	<b>0</b>
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 27,314</b>	<b>\$ 27,314</b>	<b>\$ 28,334</b>	<b>\$ 1,020</b>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees and charges for services.....	\$ 48,000	\$ 48,000	\$	\$ (48,000)
<b>Total Revenues.....</b>	<b>48,000</b>	<b>48,000</b>	<b>0</b>	<b>(48,000)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Social Services</i>				
<i>Gateway Shelter Capital Reserve</i>				
Construction and improvements.....		17,500	17,500	0
<b>Total Expenditures.....</b>	<b>0</b>	<b>17,500</b>	<b>17,500</b>	<b>0</b>
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	48,000	30,500	(17,500)	(48,000)
<b>Fund Balance (Deficit) At Beginning Of Year.....</b>	<b>70,428</b>	<b>70,428</b>	<b>70,428</b>	<b>0</b>
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 118,428</b>	<b>\$ 100,928</b>	<b>\$ 52,928</b>	<b>\$ (48,000)</b>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$ 4,810	\$ 5,008	\$ 198
Intergovernmental.....	42,000	42,000	46,250	4,250
<i>Total Revenues</i> .....	<u>42,000</u>	<u>46,810</u>	<u>51,258</u>	<u>4,448</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Business Retention</i>				
Special fringe benefits.....	456	456		456
Operating supplies.....	725	725		725
Routine business.....	4,940	4,940	1,174	3,766
Board approved travel.....	3,350	3,350		3,350
Contractual professional services.....	59,490	60,450	26,043	34,407
Maintenance and repair services.....	2,000	2,000	445	1,555
Communications.....	4,500	4,500	533	3,967
Miscellaneous.....		<u>1,500</u>	<u>1,500</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>75,461</u>	<u>77,921</u>	<u>29,695</u>	<u>48,226</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(33,461)	(31,111)	21,563	52,674
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	57,681	57,681	57,681	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>33,461</u>	<u>33,461</u>	<u>33,461</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 57,681</u>	<u>\$ 60,031</u>	<u>\$ 112,705</u>	<u>\$ 52,674</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 44,202	\$ 44,202
Intergovernmental.....			57,878	57,878
Miscellaneous.....	97,411	97,411	5,370	(92,041)
<i>Total Revenues</i> .....	<u>97,411</u>	<u>97,411</u>	<u>107,450</u>	<u>10,039</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Homeless Administration</i>				
Salaries.....	173,149	173,149	160,591	12,558
Fringe benefits.....	62,687	62,687	43,856	18,831
Special fringe benefits.....		540	436	104
Operating supplies.....	4,500	4,488	2,134	2,354
Routine business.....	8,300	11,300	8,055	3,245
Board approved travel.....	9,000	9,000	1,492	7,508
Staff training and development.....	2,200	1,600	1,473	127
Contractual professional services.....	23,500	220,100	119,498	100,602
Maintenance and repair services.....	2,500	5,900	5,645	255
Communications.....	13,100	9,560	6,059	3,501
Insurance.....	225	837	837	0
Rentals.....	2,000	2,000	243	1,757
Interfund agreements.....		36,000	17,396	18,604
Capital outlays.....	3,200	3,200	1,591	1,609
<i>Total Homeless Administration</i> .....	<u>304,361</u>	<u>540,361</u>	<u>369,306</u>	<u>171,055</u>
<i>Emergency Shelters</i>				
Social services contractual services.....	1,075,289	1,085,289	1,085,289	0
Capital outlays.....	52,735	52,735	52,735	0
<i>Total Emergency Shelters</i> .....	<u>1,128,024</u>	<u>1,138,024</u>	<u>1,138,024</u>	<u>0</u>
<i>Program Shelters</i>				
Capital outlays.....	499,039	499,039	499,039	0
<i>Total Program Shelters</i> .....	<u>499,039</u>	<u>499,039</u>	<u>499,039</u>	<u>0</u>
<i>Transitional Housing</i>				
Social services contractual services.....	108,006	108,006	108,006	0
<i>Total Transitional Housing</i> .....	<u>108,006</u>	<u>108,006</u>	<u>108,006</u>	<u>0</u>
<i>Permanent Supportive Housing</i>				
Social services contractual services.....	353,512	353,512	348,040	5,472
<i>Total Permanent Supportive Housing</i> .....	<u>353,512</u>	<u>353,512</u>	<u>348,040</u>	<u>5,472</u>
<i>Total Expenditures</i> .....	<u>2,392,942</u>	<u>2,638,942</u>	<u>2,462,415</u>	<u>176,527</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(2,295,531)	(2,541,531)	(2,354,965)	186,566
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,116,887	2,116,887	2,116,887	0
<i>Total Other Financing Sources And Uses</i> .....	<u>2,116,887</u>	<u>2,116,887</u>	<u>2,116,887</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(178,644)	(424,644)	(238,078)	186,566
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	731,240	731,240	731,240	0
<i>Prior Year Encumbrances Appropriated</i> .....	231,694	231,694	231,694	0
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 784,290</u>	<u>\$ 538,290</u>	<u>\$ 724,856</u>	<u>\$ 186,566</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>HSL-URS Adult Daycare</i>				
Contractual professional services.....	151,366	162,366	162,366	0
<i>Total HSL-URS Adult Daycare</i> .....	151,366	162,366	162,366	0
<i>HSL-URS Attendant Care</i>				
Contractual professional services.....	92,120	104,120	104,120	0
<i>Total HSL-URS Attendant Care</i> .....	92,120	104,120	104,120	0
<i>HSL-Art Works</i>				
Contractual professional services.....	30,000	42,712	42,710	2
<i>Total HSL-Art Works</i> .....	30,000	42,712	42,710	2
<i>HSL - Hearing Assessments</i>				
Contractual professional services.....		5,463	5,463	0
<i>Total HSL - Hearing Assessments</i> .....	0	5,463	5,463	0
<i>HSL-URS Pediatric Care</i>				
Contractual professional services.....		46,000	46,000	0
<i>Total HSL-URS Pediatric Care</i> .....	0	46,000	46,000	0
<i>Total Expenditures</i> .....	273,486	360,661	360,659	2
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(273,486)	(360,661)	(360,659)	2
<i>Other Financing Sources And Uses</i>				
Transfers in.....	246,000	327,712	327,712	0
<i>Total Other Financing Sources And Uses</i> .....	246,000	327,712	327,712	0
<i>Net Change in Fund Balance</i> .....	(27,486)	(32,949)	(32,947)	2
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	5,463	5,463	5,463	0
<i>Prior Year Encumbrances Appropriated</i> .....	27,486	27,486	27,486	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 5,463	\$ 0	\$ 2	\$ 2

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$	\$	\$ 37	\$
<b>Total Revenues.....</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Frail &amp; Elderly Services</i>				
Salaries.....	105,550	109,004	109,004	0
Fringe benefits.....	38,643	39,647	39,641	6
Special fringe benefits.....		540	495	45
Operating supplies.....	1,000	1,000	609	391
Routine business.....	2,405	1,865	450	1,415
Board approved travel.....	4,000	4,000	521	3,479
Staff training and development.....	3,000	3,000	505	2,495
Contractual professional services.....	500	500	291	209
Social services contractual services.....	12,228,807	12,220,282	12,086,173	134,109
Communications.....	200	200	72	128
Insurance.....		4,067	4,067	0
Capital outlays.....	1,168	1,168	1,168	0
<b>Total Expenditures.....</b>	<b>12,385,273</b>	<b>12,385,273</b>	<b>12,242,996</b>	<b>142,277</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>(12,385,273)</b>	<b>(12,385,273)</b>	<b>(12,242,959)</b>	<b>142,277</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	12,000,000	12,000,000	12,000,000	0
<b>Total Other Financing Sources And Uses.....</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>(385,273)</b>	<b>(385,273)</b>	<b>(242,959)</b>	<b>142,277</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,439,130	1,439,130	1,439,130	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,071,807	1,071,807	1,071,807	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 2,125,664</b>	<b>\$ 2,125,664</b>	<b>\$ 2,267,978</b>	<b>\$ 142,277</b>

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

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Fees and charges for services.....	\$ 147,500	\$ 147,500	\$ 375,851	\$ 228,351
Miscellaneous.....			7,723	7,723
<b>Total Revenues.....</b>	<b>147,500</b>	<b>147,500</b>	<b>383,574</b>	<b>236,074</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial and Law Enforcement</i>				
<i>Jail Operations</i>				
Operating supplies.....	94,563	99,563	92,807	6,756
Routine business.....		6,000		6,000
Contractual professional services.....	37,131	67,731	29,248	38,483
Public utility services.....	8,880	8,880	5,105	3,775
Capital outlays.....	38,735	32,735	14,850	17,885
<b>Total Expenditures.....</b>	<b>179,309</b>	<b>214,909</b>	<b>142,010</b>	<b>72,899</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(31,809)	(67,409)	241,564	308,973
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	409,954	409,954	409,954	0
Prior Year Encumbrances Appropriated.....	31,809	31,809	31,809	0
<b>Fund Balance (Deficit) At</b>				
End Of Year.....	\$ <u>409,954</u>	\$ <u>374,354</u>	\$ <u>683,327</u>	\$ <u>308,973</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Sheriff's Concealed Handgun License-Other Special Revenue Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Licenses and permits.....	\$ 134,042	\$ 134,042	\$ 157,297	\$ 23,255
<b>Total Revenues.....</b>	<b>134,042</b>	<b>134,042</b>	<b>157,297</b>	<b>23,255</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Concealed Handgun License</i>				
Salaries.....	61,636	61,736	61,642	94
Fringe benefits.....	28,406	28,306	20,411	7,895
Operating supplies.....	10,000	10,000	3,678	6,322
Contractual professional services.....	30,000	60,000	54,798	5,202
Maintenance and repair services.....	1,500	1,500		1,500
Communications.....	500	500	478	22
Rentals.....	2,000	2,000		2,000
<b>Total Expenditures.....</b>	<b>134,042</b>	<b>164,042</b>	<b>141,007</b>	<b>23,035</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(30,000)	16,290	46,290
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	252,032	252,032	252,032	0
<b>Fund Balance (Deficit) At</b>				
End Of Year.....	\$ <u>252,032</u>	\$ <u>222,032</u>	\$ <u>268,322</u>	\$ <u>46,290</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 115,166	\$ 115,166	\$ 111,812	\$ (3,354)
Intergovernmental.....	285,698	285,698	278,565	(7,133)
Miscellaneous.....			5,549	5,549
<i>Total Revenues</i> .....	<u>400,864</u>	<u>400,864</u>	<u>395,926</u>	<u>(4,938)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Emergency Management Director</i>				
Salaries.....	185,370	193,770	193,743	27
Fringe benefits.....	71,144	73,500	73,478	22
Special fringe benefits.....	5,424	4,071	1,728	2,343
Pre-employment services.....	798	798	25	773
Operating supplies.....	10,000	10,000	8,811	1,189
Routine business.....	4,550	4,550	2,015	2,535
Board approved travel.....	1,400	1,400	665	735
Staff training and development.....	1,800	1,800	1,120	680
Contractual professional services.....	45,814	19,314	16,438	2,876
Maintenance and repair services.....	6,304	23,401	20,256	3,145
Communications.....	14,900	14,900	10,736	4,164
Insurance.....	2,500	2,500	444	2,056
Rentals.....	47,035	47,035	42,600	4,435
Miscellaneous.....	3,000	3,000	411	2,589
Capital outlays.....	1,000	1,000	628	372
<i>Total Expenditures</i> .....	<u>401,039</u>	<u>401,039</u>	<u>373,098</u>	<u>27,941</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(175)	(175)	22,828	23,003
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	282,694	282,694	282,694	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>175</u>	<u>175</u>	<u>175</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 282,694</u>	<u>\$ 282,694</u>	<u>\$ 305,697</u>	<u>\$ 23,003</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Miscellaneous.....	\$ _____	\$ _____	\$ 137	\$ 137
<b>Total Revenues.....</b>	<b>0</b>	<b>0</b>	<b>137</b>	<b>137</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government</b>				
<b>Emergency Operations Center</b>				
Salaries.....		205	137	68
Operating supplies.....	2,629	3,513	1,762	1,751
Contractual professional services.....		400	375	25
Maintenance and repair services.....	20,167	26,230	24,021	2,209
Communications.....	15,600	15,494	15,494	0
Insurance.....		18	18	0
Public utility services.....	4,400	4,382	2,780	1,602
Capital outlays.....		3,079		3,079
<b>Total Expenditures.....</b>	<b>42,796</b>	<b>53,321</b>	<b>44,587</b>	<b>8,734</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>(42,796)</b>	<b>(53,321)</b>	<b>(44,450)</b>	<b>8,871</b>
<b>Other Financing Sources And Uses</b>				
Transfers in.....	30,000	30,000	30,000	0
<b>Total Other Financing Sources And Uses.....</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>(12,796)</b>	<b>(23,321)</b>	<b>(14,450)</b>	<b>8,871</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>32,675</b>	<b>32,675</b>	<b>32,675</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated.....</b>	<b>12,796</b>	<b>12,796</b>	<b>12,796</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 32,675</b>	<b>\$ 22,150</b>	<b>\$ 31,021</b>	<b>\$ 8,871</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fines and forfeitures.....	\$	\$	\$ 15,640	\$ 15,640
Intergovernmental.....	270,000	270,000	204,627	(65,373)
Miscellaneous.....			1,008	1,008
<i>Total Revenues.....</i>	<u>270,000</u>	<u>270,000</u>	<u>221,275</u>	<u>(48,725)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Seized Assets - Federal Seizures</i>				
Salaries.....		127,282	3,883	123,399
Fringe benefits.....		57,727	748	56,979
Operating supplies.....		4,000	2,848	1,152
Miscellaneous.....		35,000	25,000	10,000
Interfund agreements.....		28,612	28,494	118
Capital outlays.....	150,000	125,000	17,334	107,666
<i>Total Seized Assets - Federal Seizures.....</i>	<u>150,000</u>	<u>377,621</u>	<u>78,307</u>	<u>299,314</u>
<i>Seized Assets - State Seizures</i>				
Operating supplies.....	15,000	17,000	15,584	1,416
Board approved travel.....	5,000			0
Staff training and development.....	5,000			0
Contractual professional services.....		25,000	25,000	0
Capital outlays.....	20,000	20,000	16,687	3,313
<i>Total Seized Assets - State Seizures.....</i>	<u>45,000</u>	<u>62,000</u>	<u>57,271</u>	<u>4,729</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating supplies.....		9,000	8,733	267
<i>Total Seized Assets - Mandatory Drug Fines.....</i>	<u>0</u>	<u>9,000</u>	<u>8,733</u>	<u>267</u>
<i>Total Expenditures.....</i>	<u>195,000</u>	<u>448,621</u>	<u>144,311</u>	<u>304,310</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	75,000	(178,621)	76,964	255,585
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>978,680</u>	<u>978,680</u>	<u>978,680</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,053,680</u>	<u>\$ 800,059</u>	<u>\$ 1,055,644</u>	<u>\$ 255,585</u>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 645,190	\$ 645,190	\$ 585,715	\$ (59,475)
Intergovernmental.....		80,000	81,017	1,017
<i>Total Revenues</i> .....	<u>645,190</u>	<u>725,190</u>	<u>666,732</u>	<u>(58,458)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>800 MHz Radio</i>				
Salaries.....	69,992	69,992	69,992	0
Fringe benefits.....	15,112	15,112	15,044	68
Operating supplies.....	23,288	22,984	1,900	21,084
Board approved travel.....	7,500	7,500	4,216	3,284
Maintenance and repair services.....	366,970	416,970	396,145	20,825
Communications.....	12,353	17,453	16,307	1,146
Insurance.....		304	304	0
Public utility services.....	29,425	29,425	17,191	12,234
Rentals.....	377,100	322,000	317,946	4,054
Capital outlays.....	13,000	13,000		13,000
<i>Total 800 MHz Radio</i> .....	<u>914,740</u>	<u>914,740</u>	<u>839,045</u>	<u>75,695</u>
<i>Rebanding Project</i>				
Capital outlays.....	118,883	248,883	121,190	127,693
<i>Total Rebanding Project</i> .....	<u>118,883</u>	<u>248,883</u>	<u>121,190</u>	<u>127,693</u>
<i>Total Expenditures</i> .....	<u>1,033,623</u>	<u>1,163,623</u>	<u>960,235</u>	<u>203,388</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>(388,433)</u>	<u>(438,433)</u>	<u>(293,503)</u>	<u>144,930</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	227,843	227,843	227,843	0
<i>Total Other Financing Sources And Uses</i> .....	<u>227,843</u>	<u>227,843</u>	<u>227,843</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	<u>(160,590)</u>	<u>(210,590)</u>	<u>(65,660)</u>	<u>144,930</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	450,443	450,443	450,443	0
<i>Prior Year Encumbrances Appropriated</i> .....	137,924	137,924	137,924	0
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 427,777</u>	<u>\$ 377,777</u>	<u>\$ 522,707</u>	<u>\$ 144,930</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder Set-Aside</i>				
Operating supplies.....	70,021	48,951	27,133	21,818
Contractual professional services.....	6,992	13,992	7,389	6,603
Maintenance and repair services.....	104,826	107,888	102,506	5,382
Communications.....	18,473	18,473	9,629	8,844
Rentals.....	3,000	3,000	1,548	1,452
Miscellaneous.....	336,448	329,448	202,060	127,388
Capital outlays.....	650,000	668,008	18,820	649,188
<i>Total Expenditures</i> .....	<u>1,189,760</u>	<u>1,189,760</u>	<u>369,085</u>	<u>820,675</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(1,189,760)	(1,189,760)	(369,085)	820,675
<i>Other Financing Sources And Uses</i>				
Transfers in.....	320,000	320,000	279,374	(40,626)
Transfers out.....		<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>320,000</u>	<u>270,000</u>	<u>229,374</u>	<u>(40,626)</u>
<i>Net Change in Fund Balance</i> .....	(869,760)	(919,760)	(139,711)	780,049
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	986,586	986,586	986,586	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>49,447</u>	<u>49,447</u>	<u>49,447</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 166,273</u>	<u>\$ 116,273</u>	<u>\$ 896,322</u>	<u>\$ 780,049</u>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,644,800	\$ 2,644,800	\$ 2,798,044	\$ 153,244
Miscellaneous.....			17,385	17,385
<i>Total Revenues</i> .....	<u>2,644,800</u>	<u>2,644,800</u>	<u>2,815,429</u>	<u>170,629</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>McMRF</i>				
Salaries.....	228,366	228,741	219,597	9,144
Fringe benefits.....	89,998	98,198	96,812	1,386
Special fringe benefits.....	2,867	2,967		2,967
Post-employment services.....	400	400	136	264
Operating supplies.....	6,700	6,700	4,821	1,879
Routine business.....	900	900		900
Board approved travel.....	720	720		720
Staff training and development.....	1,278	636		636
Contractual professional services.....	8,507	8,507	4,821	3,686
Maintenance and repair services.....	6,294	3,794	1,142	2,652
Communications.....	6,500	6,500	2,697	3,803
Insurance.....	520	1,162	1,162	0
Public utility services.....	1,031	1,031		1,031
Rentals.....	3,010	10		10
Capital outlays.....	<u>35,000</u>	<u>32,300</u>	<u>32,233</u>	<u>67</u>
<i>Total McMRF</i> .....	<u>392,091</u>	<u>392,566</u>	<u>363,421</u>	<u>29,145</u>
<i>Recycling &amp; Education Programs</i>				
Salaries.....	306,834	305,603	287,146	18,457
Fringe benefits.....	149,034	149,034	119,088	29,946
Special fringe benefits.....	1,600	2,100	2,017	83
Post-employment services.....	100			0
Pre-employment services.....	500	500		500
Operating supplies.....	113,001	102,301	53,870	48,431
Routine business.....	5,921	5,921	5,447	474
Board approved travel.....	5,190	5,190	1,410	3,780
Staff training and development.....	5,970	5,970	3,532	2,438
Contractual professional services.....	587,650	587,650	538,082	49,568
Maintenance and repair services.....	16,605	16,605	3,500	13,105
Communications.....	125,261	125,261	101,532	23,729
Insurance.....	1,020	1,220	1,186	34
Public utility services.....	106,733	106,733	72,870	33,863
Rentals.....	10,264	10,264	8,541	1,723
Miscellaneous.....	111,570	111,570	98,430	
Capital outlays.....	<u>121,166</u>	<u>131,166</u>	<u>104,652</u>	<u>26,514</u>
<i>Total Recycling &amp; Education Programs</i> .....	<u>1,668,419</u>	<u>1,667,088</u>	<u>1,401,303</u>	<u>252,645</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Keep Montgomery County Beautiful</i>				
Salaries.....	\$ 41,642	\$ 43,729	\$ 42,872	\$ 857
Fringe benefits.....	18,203	18,203	17,645	558
Operating supplies.....	25,799	24,326	18,603	5,723
Routine business.....	2,826	3,026	1,848	1,178
Board approved travel.....	2,200	2,200		2,200
Staff training and development.....	850	850	725	125
Contractual professional services.....	11,500	11,500	233	11,267
Communications.....	35,500	35,500	26,654	8,846
Insurance.....		42	42	0
Public utility services.....	60,000	60,000	55,385	4,615
Interfund agreements.....	100,000	100,000	82,044	17,956
<i>Total Keep Montgomery County Beautiful.....</i>	<u>298,520</u>	<u>299,376</u>	<u>246,051</u>	<u>53,325</u>
<i>Intergovernmental:</i>				
<i>Environment and Public Works</i>				
<i>Recycling &amp; Education Programs</i>				
Intergovernmental.....	157,657	157,657	144,223	13,434
<i>Total Recycling &amp; Education Programs.....</i>	<u>157,657</u>	<u>157,657</u>	<u>144,223</u>	<u>13,434</u>
<i>Total Expenditures.....</i>	<u>2,516,687</u>	<u>2,516,687</u>	<u>2,154,998</u>	<u>348,549</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	128,113	128,113	660,431	532,318
<i>Other Financing Sources and Uses</i>				
Transfers out.....	(250,000)	(250,000)		250,000
<i>Total Other Financing Sources and Uses.....</i>	<u>(250,000)</u>	<u>(250,000)</u>	<u>0</u>	<u>250,000</u>
<i>Net Change in Fund Balance.....</i>	(121,887)	(121,887)	660,431	782,318
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,250,001	3,250,001	3,250,001	0
<i>Prior Year Encumbrances Appropriated.....</i>	89,152	89,152	89,152	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 3,217,266</u>	<u>\$ 3,217,266</u>	<u>\$ 3,999,584</u>	<u>\$ 782,318</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 150,000	\$ 150,000	\$ 148,103	\$ (1,897)
<i>Total Revenues</i> .....	<u>150,000</u>	<u>150,000</u>	<u>148,103</u>	<u>(1,897)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor License Bureau</i>				
Salaries.....	87,682	87,988	87,988	0
Fringe benefits.....	46,172	45,866	34,865	11,001
Pre-employment services.....	175	395	320	75
Operating supplies.....	500	280	165	115
Staff training and development.....		165	95	70
Contractual professional services.....	300	2,728	2,673	55
Communications.....	800	800		800
Insurance.....	200	200	43	157
Rentals.....	12,664	12,664	12,664	0
Construction and improvements.....		4,384	4,384	0
<i>Total Expenditures</i> .....	<u>148,493</u>	<u>155,470</u>	<u>143,197</u>	<u>12,273</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	1,507	(5,470)	4,906	10,376
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>61,478</u>	<u>61,478</u>	<u>61,478</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 62,985</u>	<u>\$ 56,008</u>	<u>\$ 66,384</u>	<u>\$ 10,376</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 7,500	\$ 7,500	\$ 6,811	\$ (689)
<b>Total Revenues.....</b>	<b>7,500</b>	<b>7,500</b>	<b>6,811</b>	<b>(689)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Legal Research</i>				
Contractual professional services.....	6,000	6,000		6,000
<b>Total Expenditures.....</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	1,500	1,500	6,811	5,311
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	45,485	45,485	45,485	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 46,985	\$ 46,985	\$ 52,296	\$ 5,311

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 32,100	\$ 33,300	\$ 29,763	\$ (3,537)
<b>Total Revenues.....</b>	<b>32,100</b>	<b>33,300</b>	<b>29,763</b>	<b>(3,537)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Automation Fees</i>				
Salaries.....	5,850	5,828	5,716	112
Fringe benefits.....	3,000	3,022	3,022	0
Operating supplies.....	2,700	2,700	1,698	1,002
Board approved travel.....	500	700	595	105
Staff training and development.....	200	350		350
Maintenance and repair services.....	13,000	13,850	12,790	1,060
Capital outlays.....	200	200	200	0
Debt service.....	5,461	5,461	4,737	724
<b>Total Expenditures.....</b>	<b>30,911</b>	<b>32,111</b>	<b>28,758</b>	<b>3,353</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	1,189	1,189	1,005	(184)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	45,010	45,010	45,010	0
Prior Year Encumbrances Appropriated.....	261	261	261	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 46,460	\$ 46,460	\$ 46,276	\$ (184)

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 78,839	\$ 78,839	\$ 74,522	\$ (4,317)
<b>Total Revenues.....</b>	<b>78,839</b>	<b>78,839</b>	<b>74,522</b>	<b>(4,317)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Special Project Fees</i>				
Salaries.....	37,877	99,052	99,051	1
Fringe benefits.....	11,425	32,937	32,936	1
<b>Total Expenditures.....</b>	<b>49,302</b>	<b>131,989</b>	<b>131,987</b>	<b>2</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	29,537	(53,150)	(57,465)	(4,315)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	171,648	171,648	171,648	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 201,185	\$ 118,498	\$ 114,183	\$ (4,315)

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 51,000	\$ 51,000	\$ 50,337	\$ (663)
Miscellaneous.....			191	191
<b>Total Revenues.....</b>	<b>51,000</b>	<b>51,000</b>	<b>50,528</b>	<b>(472)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court-Legal Research</i>				
Salaries.....	27,971	28,721	28,719	2
Fringe benefits.....	5,917	5,933	5,925	8
Operating supplies.....	10,140	9,374	9,330	44
<b>Total Expenditures.....</b>	<b>44,028</b>	<b>44,028</b>	<b>43,974</b>	<b>54</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	6,972	6,972	6,554	(418)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	392,189	392,189	392,189	0
<i>Prior Year Encumbrances Appropriated.....</i>	15	15	15	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 399,176	\$ 399,176	\$ 398,758	\$ (418)

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 170,000	\$ 170,000	\$ 167,810	\$ (2,190)
<b>Total Revenues.....</b>	<b>170,000</b>	<b>170,000</b>	<b>167,810</b>	<b>(2,190)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court-Automation</i>				
Salaries.....	51,012	51,512	51,512	0
Fringe benefits.....	13,692	13,692	13,657	35
Special fringe benefits.....	2,400	2,400		2,400
Operating supplies.....	21,334	21,014	19,267	1,747
Staff training and development.....	2,000			0
Contractual professional services.....	57,065	91,815	91,815	0
Maintenance and repair services.....		8,920	8,920	0
Capital outlays.....		37,275	37,275	0
<b>Total Expenditures.....</b>	<b>147,503</b>	<b>226,628</b>	<b>222,446</b>	<b>4,182</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	22,497	(56,628)	(54,636)	1,992
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	498,190	498,190	498,190	0
Prior Year Encumbrances Appropriated.....	334	334	334	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 521,021</b>	<b>\$ 441,896</b>	<b>\$ 443,888</b>	<b>\$ 1,992</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 24,000	\$ 24,000	\$ 24,270	\$ 270
<b>Total Revenues.....</b>	<b>24,000</b>	<b>24,000</b>	<b>24,270</b>	<b>270</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Dispute Resolution</i>				
Contractual professional services.....	2,500	2,500	595	1,905
<b>Total Expenditures.....</b>	<b>2,500</b>	<b>2,500</b>	<b>595</b>	<b>1,905</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	21,500	21,500	23,675	2,175
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	120,290	120,290	120,290	0
<b>Fund Balance (Deficit) At End Of Year.....</b>	<b>\$ 141,790</b>	<b>\$ 141,790</b>	<b>\$ 143,965</b>	<b>\$ 2,175</b>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$	\$ 4,860	\$ 4,860	\$ 0
<b>Total Revenues.....</b>	<b>0</b>	<b>4,860</b>	<b>4,860</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff-OPOTA Professional Training Program</i>				
Board approved travel.....		17,255	13,252	4,003
Staff training and development.....		2,000	210	1,790
<b>Total Expenditures.....</b>	<b>0</b>	<b>19,255</b>	<b>13,462</b>	<b>5,793</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>(14,395)</b>	<b>(8,602)</b>	<b>5,793</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>14,395</b>	<b>14,395</b>	<b>14,395</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 14,395</b>	<b>\$ 0</b>	<b>\$ 5,793</b>	<b>\$ 5,793</b>

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<b>Total Revenues.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration-Development</i>				
Contractual professional services.....	244,972	244,972	203,412	41,560
<b>Total Expenditures.....</b>	<b>244,972</b>	<b>244,972</b>	<b>203,412</b>	<b>41,560</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>(244,972)</b>	<b>(244,972)</b>	<b>(203,412)</b>	<b>41,560</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>5,113,108</b>	<b>5,113,108</b>	<b>5,113,108</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated.....</b>	<b>44,972</b>	<b>44,972</b>	<b>44,972</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 4,913,108</b>	<b>\$ 4,913,108</b>	<b>\$ 4,954,668</b>	<b>\$ 41,560</b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 202,000	\$ 202,000	\$ 196,621	\$ (5,379)
<b>Total Revenues.....</b>	<b>202,000</b>	<b>202,000</b>	<b>196,621</b>	<b>(5,379)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court-Automation</i>				
Salaries.....	71,150	71,150	70,885	265
Fringe benefits.....	26,200	26,200	25,684	516
Operating supplies.....	17,900	16,550	11,196	5,354
Board approved travel.....	3,000	5,500	3,979	1,521
Staff training and development.....	1,300	5,150	2,550	2,600
Maintenance and repair services.....	87,300	82,300	78,057	4,243
Capital outlays.....	1,600	1,600	1,509	91
Debt service.....	33,950	33,950	31,700	2,250
<b>Total Common Pleas Court-Automation.....</b>	<b>242,400</b>	<b>242,400</b>	<b>225,560</b>	<b>16,840</b>
<i>General Division E-Filing Automation</i>				
Contractual professional services.....	55,500	55,500	29,561	25,939
Capital outlays.....	11,500	11,500	9,030	2,470
<b>Total General Division E-Filing Automation.....</b>	<b>67,000</b>	<b>67,000</b>	<b>38,591</b>	<b>28,409</b>
<b>Total Expenditures.....</b>	<b>309,400</b>	<b>309,400</b>	<b>264,151</b>	<b>45,249</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(107,400)</i>	<i>(107,400)</i>	<i>(67,530)</i>	<i>39,870</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>359,702</i>	<i>359,702</i>	<i>359,702</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>7,250</i>	<i>7,250</i>	<i>7,250</i>	<i>0</i>
<b><i>Fund Balance (Deficit) At End Of Year.....</i></b>	<b><i>\$ 259,552</i></b>	<b><i>\$ 259,552</i></b>	<b><i>\$ 299,422</i></b>	<b><i>\$ 39,870</i></b>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 404,000	\$ 404,000	\$ 632,308	\$ 228,308
Miscellaneous.....			1,500	1,500
<i>Total Revenues</i> .....	<u>404,000</u>	<u>404,000</u>	<u>633,808</u>	<u>229,808</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas-Special Project Fees E Filing</i>				
Salaries.....	107,000	107,000	102,643	4,357
Fringe benefits.....	23,000	23,000	19,314	3,686
Operating supplies.....	46,251	37,251	10,837	26,414
Board approved travel.....	20,000	20,500	12,245	8,255
Staff training and development.....		2,500	2,495	5
Contractual professional services.....	276,600	276,600	191,633	84,967
Maintenance and repair services.....	33,600	33,600	11,550	22,050
Capital outlays.....	113,797	113,797	111,082	2,715
Debt service.....	16,800	22,800	16,800	6,000
<i>Total Expenditures</i> .....	<u>637,048</u>	<u>637,048</u>	<u>478,599</u>	<u>158,449</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(233,048)	(233,048)	155,209	388,257
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	523,597	523,597	523,597	0
<i>Prior Year Encumbrances Appropriated</i> .....	38,748	38,748	38,748	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 329,297</u>	<u>\$ 329,297</u>	<u>\$ 717,554</u>	<u>\$ 388,257</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 153,092	\$ 153,092	\$ 151,475	\$ (1,617)
Intergovernmental.....	30,000	30,000	33,333	3,333
<i>Total Revenues</i> .....	<u>183,092</u>	<u>183,092</u>	<u>184,808</u>	<u>1,716</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Criminal Justice Needs Assessment</i>				
Salaries.....	246,751	246,751	236,523	10,228
Fringe benefits.....	69,799	69,799	62,382	7,417
Operating supplies.....	3,400	2,600	1,216	1,384
Routine business.....	1,000	1,000	150	850
Staff training and development.....	3,000	1,000		1,000
Contractual professional services.....	40,651	30,651	28,819	1,832
Maintenance and repair services.....	26,660	39,460	38,568	892
Communications.....	11,384	11,229	9,473	1,756
Insurance.....		155	155	0
Capital outlays.....	1,000	1,000	253	747
<i>Total Expenditures</i> .....	<u>403,645</u>	<u>403,645</u>	<u>377,539</u>	<u>26,106</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(220,553)	(220,553)	(192,731)	27,822
<i>Other Financing Sources And Uses</i>				
Transfers in.....	225,393	225,393	225,393	0
<i>Total Other Financing Sources And Uses</i> .....	<u>225,393</u>	<u>225,393</u>	<u>225,393</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	4,840	4,840	32,662	27,822
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	24,532	24,532	24,532	0
<i>Prior Year Encumbrances Appropriated</i> .....	2,205	2,205	2,205	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 31,577</u>	<u>\$ 31,577</u>	<u>\$ 59,399</u>	<u>\$ 27,822</u>

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

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 2,098,800	\$ 2,118,800	\$ 1,249,554	\$ (869,246)
Miscellaneous.....	30,000	30,000	9,472	(20,528)
<i>Total Revenues.....</i>	<u>2,128,800</u>	<u>2,148,800</u>	<u>1,259,026</u>	<u>(889,774)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Detention School</i>				
Salaries.....	756,264	722,264	569,542	152,722
Fringe benefits.....	364,372	343,812	228,046	115,766
Special fringe benefits.....	1,500	3,560	3,560	0
Operating supplies.....	17,462	15,062	12,581	2,481
Routine business.....	500	500	366	134
Staff training and development.....	225	225	102	123
Contractual professional services.....	3,500	1,000	320	680
Maintenance and repair services.....	3,424	3,342		3,342
Communications.....	1,030	2,030		2,030
Insurance.....	500	582	582	0
Rentals.....	6,000	6,000	3,906	2,094
<i>Total Detention School.....</i>	<u>1,154,777</u>	<u>1,098,377</u>	<u>819,005</u>	<u>279,372</u>
<i>CAS School</i>				
Salaries.....	208,888	208,888	192,720	16,168
Fringe benefits.....	75,306	85,306	77,461	7,845
Special fringe benefits.....		1,075	521	554
Operating supplies.....	12,000	13,339	12,887	452
Routine business.....	500	500	92	408
Staff training and development.....		200	130	70
Contractual professional services.....	312,375	305,975	296,532	9,443
Maintenance and repair services.....	3,200	1,300	1,300	0
Insurance.....		3,850		3,850
Rentals.....	2,500	2,102	2,101	1
Miscellaneous.....	500	334	334	0
<i>Total CAS School.....</i>	<u>615,269</u>	<u>622,869</u>	<u>584,078</u>	<u>38,791</u>
<i>Nicholas School</i>				
Salaries.....	188,885	222,885	176,601	46,284
Fringe benefits.....	73,749	85,274	79,576	5,698
Special fringe benefits.....		1,125	1,125	0
Operating supplies.....	10,500	8,235	8,122	113
Routine business.....		1,140	649	491
Staff training and development.....	500	3,775	197	3,578
<i>Total Nicholas School.....</i>	<u>273,634</u>	<u>322,434</u>	<u>266,270</u>	<u>56,164</u>
<i>CAS Federal School Lunch Program</i>				
Operating supplies.....		20,000		20,000
<i>Total CAS Federal School Lunch Program.....</i>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Total Expenditures.....</i>	<u>2,043,680</u>	<u>2,063,680</u>	<u>1,669,353</u>	<u>394,327</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	85,120	85,120	(410,327)	(495,447)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	817,859	817,859	817,859	0
<i>Prior Year Encumbrances Appropriated.....</i>	154,087	154,087	154,087	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 1,057,066</u>	<u>\$ 1,057,066</u>	<u>\$ 561,619</u>	<u>\$ (495,447)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$	\$	\$ 160,762	\$ 160,762
<i>Total Revenues</i> .....		0	160,762	160,762
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Reclaiming Futures</i>				
Salaries.....	188,865	188,865	129,486	59,379
Fringe benefits.....	89,627	89,627	38,842	50,785
Special fringe benefits.....		500	158	342
Operating supplies.....	4,000	9,000	7,599	1,401
Routine business.....	1,000	3,000	1,523	1,477
Board approved travel.....	5,000	4,500	1,989	2,511
Staff training and development.....	400	400	123	277
Contractual professional services.....	12,768	4,768	2,452	2,316
Maintenance and repair services.....		500	72	428
Communications.....	2,500	2,500	199	2,301
Miscellaneous.....		500		500
<i>Total Reclaiming Futures</i> .....	304,160	304,160	182,443	121,717
<i>Assessment and Counseling</i>				
Contractual professional services.....	161,575	161,575	88,567	73,008
<i>Total Assessment and Counseling</i> .....	161,575	161,575	88,567	73,008
<i>Start Right</i>				
Salaries.....	159,598	160,098	159,599	499
Fringe benefits.....	69,171	75,626	73,013	2,613
Special fringe benefits.....	1,000			0
Operating supplies.....	2,823	4,123	2,863	1,260
Routine business.....	2,000	588	82	506
Board approved travel.....		1,972	1,558	414
Staff training and development.....	3,000	228		228
Contractual professional services.....	15,000	8,420	5,221	3,199
Social services contractual services.....	500	500	495	5
Maintenance and repair services.....		237	112	125
Communications.....	2,000	3,300	3,041	259
Insurance.....	312	312	182	130
<i>Total Start Right</i> .....	255,404	255,404	246,166	9,238
<i>Total Expenditures</i> .....	721,139	721,139	517,176	203,963
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(721,139)	(721,139)	(356,414)	364,725
<i>Other Financing Sources And Uses</i>				
Transfers in.....	687,392	687,392	649,069	(38,323)
<i>Total Other Financing Sources And Uses</i> .....	687,392	687,392	649,069	(38,323)
<i>Net Change in Fund Balance</i> .....	(33,747)	(33,747)	292,655	326,402
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	188,461	188,461	188,461	0
<i>Prior Year Encumbrances Appropriated</i> .....	36,575	36,575	36,575	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 191,289	\$ 191,289	\$ 517,691	\$ 326,402

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 1,000,000	\$ 1,000,000	\$ 845,503	\$ (154,497)
Miscellaneous.....	311,300	311,300	42,642	(268,658)
<i>Total Revenues</i> .....	<u>1,311,300</u>	<u>1,311,300</u>	<u>888,145</u>	<u>(423,155)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court Probation IV-E</i>				
Salaries.....	399,858	481,504	468,231	13,273
Fringe benefits.....	164,295	208,295	202,047	6,248
Special fringe benefits.....		9,000	6,152	2,848
Operating supplies.....	6,117	6,117	3,152	2,965
Routine business.....	18,646	3,000	3,000	0
Board approved travel.....	5,300	5,300	2,010	3,290
Staff training and development.....	3,539	3,539	3,226	313
Contractual professional services.....	10,194	5,194	2,524	2,670
Social services contractual services.....	344,648	263,648	260,977	2,671
Maintenance and repair services.....	10,000	10,000	8,040	1,960
Communications.....	15,404	14,972	7,698	7,274
Insurance.....		432	432	0
Capital outlays.....		23,000	22,410	590
<i>Total Expenditures</i> .....	<u>978,001</u>	<u>1,034,001</u>	<u>989,899</u>	<u>44,102</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	333,299	277,299	(101,754)	(379,053)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	2,558,705	2,558,705	2,558,705	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>700</u>	<u>700</u>	<u>700</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 2,892,704</u>	<u>\$ 2,836,704</u>	<u>\$ 2,457,651</u>	<u>\$ (379,053)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 35,000	\$ 35,000	\$ 17,728	\$ (17,272)
<b>Total Revenues.....</b>	<b>35,000</b>	<b>35,000</b>	<b>17,728</b>	<b>(17,272)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Division Automation</i>				
Capital outlays.....		10,000	5,300	4,700
<b>Total Expenditures.....</b>	<b>0</b>	<b>10,000</b>	<b>5,300</b>	<b>4,700</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	35,000	25,000	12,428	(12,572)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>131,877</u>	<u>131,877</u>	<u>131,877</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 166,877</u>	<u>\$ 156,877</u>	<u>\$ 144,305</u>	<u>\$ (12,572)</u>

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 30,000	\$ 30,000	\$ 16,193	\$ (13,807)
<b>Total Revenues.....</b>	<b>30,000</b>	<b>30,000</b>	<b>16,193</b>	<b>(13,807)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court-Special Project</i>				
Operating supplies.....		3,200	2,288	912
Staff training and development.....		800	760	40
<b>Total Expenditures.....</b>	<b>0</b>	<b>4,000</b>	<b>3,048</b>	<b>952</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	30,000	26,000	13,145	(12,855)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>184,459</u>	<u>184,459</u>	<u>184,459</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 214,459</u>	<u>\$ 210,459</u>	<u>\$ 197,604</u>	<u>\$ (12,855)</u>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 47,800	\$ 47,800	\$ 42,848	\$ (4,952)
<i>Total Revenues</i> .....	<u>47,800</u>	<u>47,800</u>	<u>42,848</u>	<u>(4,952)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Legal Research Area One and Two</i>				
Salaries.....	12,718	12,718	12,718	0
Fringe benefits.....	2,528	2,528	2,424	104
Operating supplies.....	6,200	6,200	5,531	669
Staff training and development.....	750	750		750
Contractual professional services.....	885	885	881	4
Maintenance and repair services.....	17,650	17,650	17,309	341
Communications.....	2,500	2,500	1,666	834
Capital outlays.....	<u>14,696</u>	<u>14,696</u>	<u>10,930</u>	<u>3,766</u>
<i>Total Expenditures</i> .....	<u>57,927</u>	<u>57,927</u>	<u>51,459</u>	<u>3,766</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(10,127)	(10,127)	(8,611)	1,516
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	167,403	167,403	167,403	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>1,668</u>	<u>1,668</u>	<u>1,668</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 158,944</u>	<u>\$ 158,944</u>	<u>\$ 160,460</u>	<u>\$ 1,516</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 163,400	\$ 163,400	\$ 149,796	\$ (13,604)
<i>Total Revenues</i> .....	<u>163,400</u>	<u>163,400</u>	<u>149,796</u>	<u>(13,604)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court - Automation</i>				
Salaries.....	83,310	83,310	72,411	10,899
Fringe benefits.....	15,787	15,787	14,600	1,187
Operating supplies.....	9,600	9,600	8,606	994
Staff training and development.....	2,250	2,250		2,250
Contractual professional services.....	15,334	16,439	16,421	18
Maintenance and repair services.....	33,447	32,342	30,416	1,926
Communications.....	4,300	4,300	3,048	1,252
Capital outlays.....	<u>43,689</u>	<u>43,689</u>	<u>32,676</u>	<u>11,013</u>
<i>Total Expenditures</i> .....	<u>207,717</u>	<u>207,717</u>	<u>178,178</u>	<u>29,539</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(44,317)	(44,317)	(28,382)	15,935
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	223,310	223,310	223,310	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>4,603</u>	<u>4,603</u>	<u>4,603</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 183,596</u>	<u>\$ 183,596</u>	<u>\$ 199,531</u>	<u>\$ 15,935</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 200,000	\$ 200,000	\$ 197,205	\$ (2,795)
<i>Total Revenues</i> .....	<u>200,000</u>	<u>200,000</u>	<u>197,205</u>	<u>(2,795)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court Special Projects</i>				
Salaries.....	69,357	69,357	63,022	6,335
Fringe benefits.....	23,072	23,372	22,348	1,024
Special fringe benefits.....		1,040	495	545
Operating supplies.....		2,500	2,301	199
Board approved travel.....	15,000	13,560	6,647	6,913
Staff training and development.....		600	316	284
Contractual professional services.....		7,000	5,790	1,210
<i>Total County Municipal Court Special Projects..</i>	<u>107,429</u>	<u>117,429</u>	<u>100,919</u>	<u>16,510</u>
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court Special Projects</i>				
Intergovernmental.....		14,250	14,250	
<i>Total County Municipal Court Special Projects..</i>	<u>0</u>	<u>14,250</u>	<u>14,250</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>107,429</u>	<u>131,679</u>	<u>115,169</u>	<u>16,510</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	92,571	68,321	82,036	13,715
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>569,852</u>	<u>569,852</u>	<u>569,852</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 662,423</u>	<u>\$ 638,173</u>	<u>\$ 651,888</u>	<u>\$ 13,715</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 800,000	\$ 800,070	\$ 661,566	\$ (138,504)
Miscellaneous.....			9,905	9,905
<i>Total Revenues</i> .....	<u>800,000</u>	<u>800,070</u>	<u>671,471</u>	<u>(128,599)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor-DETAC</i>				
Salaries.....	247,632	255,832	206,398	49,434
Fringe benefits.....	95,341	95,341	54,993	40,348
Special fringe benefits.....		70	70	0
Operating supplies.....	14,100	10,100	8,108	1,992
Routine business.....	400	400		400
Board approved travel.....	2,480	2,480		2,480
Staff training and development.....	1,750	1,750		1,750
Contractual professional services.....	106,100	96,900	31,328	65,572
Maintenance and repair services.....	100	100		100
Communications.....	76,000	68,189	15,665	52,524
Insurance.....	300	2,269	1,269	1,000
Rentals.....	6,020	6,020	3,469	2,551
Capital outlays.....		10,842	10,842	0
<i>Total Expenditures</i> .....	<u>550,223</u>	<u>550,293</u>	<u>332,142</u>	<u>218,151</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	249,777	249,777	339,329	89,552
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	5,779,775	5,779,775	5,779,775	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>120</u>	<u>120</u>	<u>120</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 6,029,672</u>	<u>\$ 6,029,672</u>	<u>\$ 6,119,224</u>	<u>\$ 89,552</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 732,829	\$ 732,829	\$ 661,565	\$ (71,264)
Miscellaneous.....			9,905	9,905
<i>Total Revenues</i> .....	<u>732,829</u>	<u>732,829</u>	<u>671,470</u>	<u>(61,359)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer-DETAC</i>				
Salaries.....	404,042	463,535	463,535	0
Fringe benefits.....	190,325	190,325	187,749	2,576
Special fringe benefits.....	3,100	3,205	3,041	164
Operating supplies.....	10,488	14,188	12,829	1,359
Routine business.....	1,200	1,200	941	259
Board approved travel.....	7,500	9,000	6,617	2,383
Staff training and development.....	3,600	4,695	4,428	267
Contractual professional services.....	58,301	111,328	110,483	845
Maintenance and repair services.....	4,800	2,400	519	1,881
Communications.....	45,650	41,330	41,115	215
Insurance.....	900	900	412	488
Rentals.....	6,050	5,050	2,548	2,502
<i>Total Expenditures</i> .....	<u>735,956</u>	<u>847,156</u>	<u>834,217</u>	<u>12,939</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(3,127)	(114,327)	(162,747)	(48,420)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	3,492,282	3,492,282	3,492,282	0
<i>Prior Year Encumbrances Appropriated</i> .....	<u>3,127</u>	<u>3,127</u>	<u>3,127</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 3,492,282</u>	<u>\$ 3,381,082</u>	<u>\$ 3,332,662</u>	<u>\$ (48,420)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Investment earnings.....	\$ 210,000	\$ 210,000	\$ 179,929	\$ (30,071)
<b>Total Revenues.....</b>	<b>210,000</b>	<b>210,000</b>	<b>179,929</b>	<b>(30,071)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer-Tax Prepayment Program</i>				
Salaries.....	100,615	100,615	74,402	26,213
Fringe benefits.....	33,275	33,275	26,418	6,857
Special fringe benefits.....	1,360	1,360	443	917
Operating supplies.....	6,230	6,230	2,448	3,782
Routine business.....	250	250	8	242
Board approved travel.....	3,350	3,350	181	3,169
Staff training and development.....	1,700	1,700	280	1,420
Contractual professional services.....	28,539	28,539	21,814	6,725
Maintenance and repair services.....	250	250	40	210
Communications.....	25,650	25,650	20,603	5,047
Insurance.....	200	200	83	117
Rentals.....	4,050	4,050	167	3,883
<b>Total Expenditures.....</b>	<b>205,469</b>	<b>205,469</b>	<b>146,887</b>	<b>58,582</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>4,531</i>	<i>4,531</i>	<i>33,042</i>	<i>28,511</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>588,995</i>	<i>588,995</i>	<i>588,995</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>930</i>	<i>930</i>	<i>930</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<b>\$ 594,456</b>	<b>\$ 594,456</b>	<b>\$ 622,967</b>	<b>\$ 28,511</b>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 275,000	\$ 275,000	\$ 25,560	\$ (249,440)
<b>Total Revenues.....</b>	<b>275,000</b>	<b>275,000</b>	<b>25,560</b>	<b>(249,440)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer-Tax Certificate Administration</i>				
Salaries.....	87,080	54,080	48,414	5,666
Fringe benefits.....	39,397	20,860	20,860	0
Contractual professional services.....	6,000			0
Communications.....	21,000			0
Insurance.....	200	64	64	0
<b>Total Expenditures.....</b>	<b>153,677</b>	<b>75,004</b>	<b>69,338</b>	<b>5,666</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	121,323	199,996	(43,778)	(243,774)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	50,737	50,737	50,737	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 172,060</u>	<u>\$ 250,733</u>	<u>\$ 6,959</u>	<u>\$ (243,774)</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 0	\$ 1,500	\$ 1,500	\$ 0
<b>Total Revenues.....</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Parks Donations</i>				
Operating supplies.....	7,736	9,236	7,506	1,730
<b>Total Expenditures.....</b>	<b>7,736</b>	<b>9,236</b>	<b>7,506</b>	<b>1,730</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(7,736)	(7,736)	(6,006)	1,730
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	38,493	38,493	38,493	0
<i>Prior Year Encumbrances Appropriated.....</i>	7,736	7,736	7,736	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 38,493</u>	<u>\$ 38,493</u>	<u>\$ 40,223</u>	<u>\$ 1,730</u>

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

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Miscellaneous.....	\$ 0	\$ 11,530	\$ 7,217	\$ (4,313)
<b>Total Revenues.....</b>	<b>0</b>	<b>11,530</b>	<b>7,217</b>	<b>(4,313)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Environment and Public Works</i>				
<i>Keep Montgomery County Beautiful</i>				
Operating supplies.....		10,730	5,835	4,895
Contractual professional services.....		800		800
<b>Total Expenditures.....</b>	<b>0</b>	<b>11,530</b>	<b>5,835</b>	<b>5,695</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	1,382	1,382
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	4,680	4,680	4,680	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 4,680	\$ 4,680	\$ 6,062	\$ 1,382

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

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fees and charges for services.....	\$ 120,000	\$ 120,000	\$ 116,153	\$ (3,847)
Miscellaneous.....			592	592
<b>Total Revenues.....</b>	<b>120,000</b>	<b>120,000</b>	<b>116,745</b>	<b>(3,255)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>General Government</i>				
<i>Internet Auction Administration</i>				
Salaries.....	26,691	13,404	13,404	0
Fringe benefits.....	11,658	12,008	11,994	14
Contractual professional services.....	45,450	86,249	72,885	13,364
Maintenance and repair services.....	1,500	3,600	3,522	78
Communications.....	300	50		50
Insurance.....	300	300	88	212
Rentals.....	7,036	7,036	6,968	68
<b>Total Expenditures.....</b>	<b>92,935</b>	<b>122,647</b>	<b>108,861</b>	<b>13,786</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	27,065	(2,647)	7,884	10,531
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	29,481	29,481	29,481	0
Prior Year Encumbrances Appropriated.....	536	536	536	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 57,082	\$ 27,370	\$ 37,901	\$ 10,531



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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Economic Development Initiatives</i>				
Operating supplies.....		700		700
Routine business.....		2,825	2,780	45
Board approved travel.....		6,300	3,537	2,763
Contractual professional services.....		117,175	41,067	76,108
Total Expenditures.....	0	127,000	47,384	79,616
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(127,000)	(47,384)	79,616
<i>Other Financing Sources And Uses</i>				
Transfers in.....		3,000	2,976	(24)
Total Other Financing Sources And Uses.....	0	3,000	2,976	(24)
Net Change in Fund Balance.....	0	(124,000)	(44,408)	79,592
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	284,956	284,956	284,956	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 284,956	\$ 160,956	\$ 240,548	\$ 79,592

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder Registered Land Surveyor</i>				
Salaries.....		42,275	20,060	22,215
Fringe benefits.....		7,725	2,829	4,896
Total Expenditures.....	0	50,000	22,889	27,111
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(50,000)	(22,889)	27,111
<i>Other Financing Sources And Uses</i>				
Transfers in.....		50,000	50,000	0
Total Other Financing Sources And Uses.....	0	50,000	50,000	0
Net Change in Fund Balance.....	0	0	27,111	27,111
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 0	\$ 0	\$ 27,111	\$ 27,111

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,200	\$ 200	\$ 1,113	\$ 913
Fines and forfeitures.....	763,250	760,349	730,231	(30,118)
Intergovernmental.....		49,557	7,901	(41,656)
Miscellaneous.....	200	25,200	25,494	294
<i>Total Revenues</i> .....	<u>768,650</u>	<u>835,306</u>	<u>764,739</u>	<u>(70,567)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial &amp; Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Salaries.....	232,665	244,914	243,782	1,132
Fringe benefits.....	97,169	97,169	95,828	1,341
Operating supplies.....	374,200	433,300	432,724	576
Board approved travel.....	5,000	1,000	790	210
Staff training and development.....	1,000	630	630	0
Contractual professional services.....	7,400	15,156	15,085	71
Maintenance and repair services.....	8,500	3,621	3,620	1
Communications.....	11,600	5,600	4,625	975
Insurance.....	3,000	800	629	171
Interfund agreements.....		9,840	9,840	0
Capital outlays.....		5,000	4,841	159
<i>Total Expenditures</i> .....	<u>740,534</u>	<u>817,030</u>	<u>812,394</u>	<u>4,636</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	28,116	18,276	(47,655)	(65,931)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>146,331</u>	<u>146,331</u>	<u>146,331</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 174,447</u>	<u>\$ 164,607</u>	<u>\$ 98,676</u>	<u>\$ (65,931)</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
Debt Service:				
Auditor-Debt Service Administration				
Total Expenditures.....	0	0	0	0
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	0	0	0	0
<b>Other Financing Sources And Uses</b>				
Transfers out.....		(5,927)	(5,927)	0
Total Other Financing Sources And Uses.....	0	(5,927)	(5,927)	0
Net Change in Fund Balance.....	0	(5,927)	(5,927)	0
Fund Balance (Deficit) At Beginning Of Year.....	5,927	5,927	5,927	0
Fund Balance (Deficit) At End Of Year.....	\$ 5,927	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special assessments.....	\$ 5,188	\$ 5,188	\$ 4,027	\$ (1,161)
Total Revenues.....	5,188	5,188	4,027	(1,161)
<b>Expenditures:</b>				
Debt Service:				
Auditor-Debt Service Administration				
Debt service.....	5,188	5,188	5,188	0
Total Expenditures.....	5,188	5,188	5,188	0
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	0	0	(1,161)	(1,161)
<b>Other Financing Sources And Uses</b>				
Transfers in.....			1,161	1,161
Total Other Financing Sources And Uses.....	0	0	1,161	1,161
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,033	\$ 2,033	\$ 1,662	\$ (371)
<b>Total Revenues.....</b>	<b>2,033</b>	<b>2,033</b>	<b>1,662</b>	<b>(371)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,033	2,033	2,032	1
<b>Total Expenditures.....</b>	<b>2,033</b>	<b>2,033</b>	<b>2,032</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(370)	(370)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>3,869</u>	<u>3,869</u>	<u>3,869</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,869</u>	<u>\$ 3,869</u>	<u>\$ 3,499</u>	<u>\$ (370)</u>

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 4,065	\$ 4,065	\$ 4,107	\$ 42
<b>Total Revenues.....</b>	<b>4,065</b>	<b>4,065</b>	<b>4,107</b>	<b>42</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	4,065	4,065	4,064	1
<b>Total Expenditures.....</b>	<b>4,065</b>	<b>4,065</b>	<b>4,064</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	43	43
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>544</u>	<u>544</u>	<u>544</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 544</u>	<u>\$ 544</u>	<u>\$ 587</u>	<u>\$ 43</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,353	\$ 2,353	\$ 2,353	\$ 0
<u>Total Revenues.....</u>	<u>2,353</u>	<u>2,353</u>	<u>2,353</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,353	2,353	2,353	0
<u>Total Expenditures.....</u>	<u>2,353</u>	<u>2,353</u>	<u>2,353</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 1,827	\$ 1,827	\$ 1,806	\$ (21)
<u>Total Revenues.....</u>	<u>1,827</u>	<u>1,827</u>	<u>1,806</u>	<u>(21)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	1,827	1,827	1,827	0
<u>Total Expenditures.....</u>	<u>1,827</u>	<u>1,827</u>	<u>1,827</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(21)	(21)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			21	21
<u>Total Other Financing Sources And Uses.....</u>	<u>0</u>	<u>0</u>	<u>21</u>	<u>21</u>
<i>Net Change in Fund Balance.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special assessments.....	\$ 0	\$ 0	\$ 169	\$ 169
<b>Total Revenues.....</b>	<b>0</b>	<b>0</b>	<b>169</b>	<b>169</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
<b>Total Expenditures.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>0</b>	<b>169</b>	<b>169</b>
<b>Other Financing Sources And Uses</b>				
Transfers in.....			5,927	5,927
Transfers out.....		(1,181)	(1,181)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>(1,181)</b>	<b>4,746</b>	<b>5,927</b>
<b>Net Change in Fund Balance.....</b>	<b>0</b>	<b>(1,181)</b>	<b>4,915</b>	<b>6,096</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>30,416</b>	<b>30,416</b>	<b>30,416</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 30,416</b>	<b>\$ 29,235</b>	<b>\$ 35,331</b>	<b>\$ 6,096</b>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Groby's Water Line-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<b>Total Revenues.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
<b>Total Expenditures.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources And Uses</b>				
Transfers out.....		(722)	(722)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>(722)</b>	<b>(722)</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>0</b>	<b>(722)</b>	<b>(722)</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>722</b>	<b>722</b>	<b>722</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 722</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Centerville Terrace Sewer-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 11,031	\$ 11,031	\$ 7,955	\$ (3,076)
<u>Total Revenues.....</u>	<u>11,031</u>	<u>11,031</u>	<u>7,955</u>	<u>(3,076)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	11,031	11,031	11,030	1
<u>Total Expenditures.....</u>	<u>11,031</u>	<u>11,031</u>	<u>11,030</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(3,075)	(3,075)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>19,181</u>	<u>19,181</u>	<u>19,181</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 19,181</u>	<u>\$ 19,181</u>	<u>\$ 16,106</u>	<u>\$ (3,075)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Social Row Water-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,345	\$ 2,345	\$ 2,396	\$ 51
<u>Total Revenues.....</u>	<u>2,345</u>	<u>2,345</u>	<u>2,396</u>	<u>51</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	2,345	2,345	2,344	1
<u>Total Expenditures.....</u>	<u>2,345</u>	<u>2,345</u>	<u>2,344</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	52	52
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>4,326</u>	<u>4,326</u>	<u>4,326</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 4,326</u>	<u>\$ 4,326</u>	<u>\$ 4,378</u>	<u>\$ 52</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Yankee/Spring Valley Water-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 27,023	\$ 27,020	\$ 17,669	\$ (9,351)
<b>Total Revenues.....</b>	<b>27,023</b>	<b>27,020</b>	<b>17,669</b>	<b>(9,351)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	27,023	27,021	27,021	0
<b>Total Expenditures.....</b>	<b>27,023</b>	<b>27,021</b>	<b>27,021</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(1)	(9,352)	(9,351)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			9,351	9,351
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>0</b>	<b>9,351</b>	<b>9,351</b>
<b>Net Change in Fund Balance.....</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>0</b>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1	1	1	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 32,989	\$ 32,989	\$ 26,888	\$ (6,101)
<b>Total Revenues.....</b>	<b>32,989</b>	<b>32,989</b>	<b>26,888</b>	<b>(6,101)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	32,989	32,989	32,987	2
<b>Total Expenditures.....</b>	<b>32,989</b>	<b>32,989</b>	<b>32,987</b>	<b>2</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(6,099)	(6,099)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	121,011	121,011	121,011	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 121,011</u>	<u>\$ 121,011</u>	<u>\$ 114,912</u>	<u>\$ (6,099)</u>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 944	\$ 942	\$ 760	\$ (182)
<b>Total Revenues.....</b>	<b>944</b>	<b>942</b>	<b>760</b>	<b>(182)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	944	943	943	0
<b>Total Expenditures.....</b>	<b>944</b>	<b>943</b>	<b>943</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(1)	(183)	(182)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			182	182
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>0</b>	<b>182</b>	<b>182</b>
<i>Net Change in Fund Balance.....</i>	0	(1)	(1)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1	1	1	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Wilmington Pike Sewer-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 6,668	\$ 6,668	\$ 4,459	\$ (2,209)
<b>Total Revenues.....</b>	<b>6,668</b>	<b>6,668</b>	<b>4,459</b>	<b>(2,209)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	6,668	6,668	6,667	1
<b>Total Expenditures.....</b>	<b>6,668</b>	<b>6,668</b>	<b>6,667</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(2,208)	(2,208)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	10,425	10,425	10,425	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 10,425</u>	<u>\$ 10,425</u>	<u>\$ 8,217</u>	<u>\$ (2,208)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Wolf Creek Water-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 3,121	\$ 3,121	\$ 2,489	\$ (632)
<b>Total Revenues.....</b>	<b>3,121</b>	<b>3,121</b>	<b>2,489</b>	<b>(632)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	3,121	3,121	3,120	1
<b>Total Expenditures.....</b>	<b>3,121</b>	<b>3,121</b>	<b>3,120</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(631)	(631)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	16,197	16,197	16,197	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 16,197	\$ 16,197	\$ 15,566	\$ (631)

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Post Town Water-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 16,374	\$ 16,374	\$ 16,367	\$ (7)
<b>Total Revenues.....</b>	<b>16,374</b>	<b>16,374</b>	<b>16,367</b>	<b>(7)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	16,374	16,374	16,373	1
<b>Total Expenditures.....</b>	<b>16,374</b>	<b>16,374</b>	<b>16,373</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(6)	(6)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	12,330	12,330	12,330	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 12,330	\$ 12,330	\$ 12,324	\$ (6)

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Alex Bell Water-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,207	\$ 2,207	\$ 2,207	\$ 0
<u>Total Revenues.....</u>	<u>2,207</u>	<u>2,207</u>	<u>2,207</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,207	2,207	2,207	0
<u>Total Expenditures.....</u>	<u>2,207</u>	<u>2,207</u>	<u>2,207</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Tucson Sanitary Sewer-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 1,389	\$ 1,389	\$ 1,353	\$ (36)
<u>Total Revenues.....</u>	<u>1,389</u>	<u>1,389</u>	<u>1,353</u>	<u>(36)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	1,389	1,389	1,388	1
<u>Total Expenditures.....</u>	<u>1,389</u>	<u>1,389</u>	<u>1,388</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(35)	(35)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,070</u>	<u>1,070</u>	<u>1,070</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,070</u>	<u>\$ 1,070</u>	<u>\$ 1,035</u>	<u>\$ (35)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Groby's Sanitary Sewer-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 4,350	\$ 4,350	\$ 2,554	\$ (1,796)
<b>Total Revenues.....</b>	<b>4,350</b>	<b>4,350</b>	<b>2,554</b>	<b>(1,796)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	4,350	4,350	4,349	1
<b>Total Expenditures.....</b>	<b>4,350</b>	<b>4,350</b>	<b>4,349</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(1,795)	(1,795)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,705	3,705	3,705	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,705</u>	<u>\$ 3,705</u>	<u>\$ 1,910</u>	<u>\$ (1,795)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Mad River Sanitary Sewer-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 20,500	\$ 20,499	\$ 19,450	\$ (1,049)
<b>Total Revenues.....</b>	<b>20,500</b>	<b>20,499</b>	<b>19,450</b>	<b>(1,049)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	20,500	20,499	20,499	0
<b>Total Expenditures.....</b>	<b>20,500</b>	<b>20,499</b>	<b>20,499</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(1,049)	(1,049)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			1,049	1,049
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>0</b>	<b>1,049</b>	<b>1,049</b>
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Blackbird Lane Trunk Sewer-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special assessments.....	\$ 87,000	\$ 87,000	\$ 87,262	\$ 262
<b>Total Revenues.....</b>	<b>87,000</b>	<b>87,000</b>	<b>87,262</b>	<b>262</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	87,000	87,000	87,000	0
<b>Total Expenditures.....</b>	<b>87,000</b>	<b>87,000</b>	<b>87,000</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	262	262
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	14,242	14,242	14,242	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 14,242	\$ 14,242	\$ 14,504	\$ 262

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Centerville Forest Sewer-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special assessments.....	\$ 23,612	\$ 23,252	\$ 23,022	\$ (230)
<b>Total Revenues.....</b>	<b>23,612</b>	<b>23,252</b>	<b>23,022</b>	<b>(230)</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	23,612	23,611	23,611	0
<b>Total Expenditures.....</b>	<b>23,612</b>	<b>23,611</b>	<b>23,611</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(359)	(589)	(230)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			230	230
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>0</b>	<b>230</b>	<b>230</b>
<b>Net Change in Fund Balance.....</b>	<b>0</b>	<b>(359)</b>	<b>(359)</b>	<b>0</b>
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	359	359	359	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 359	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 3,156	\$ 3,156	\$ 2,574	\$ (582)
<b>Total Revenues.....</b>	<b>3,156</b>	<b>3,156</b>	<b>2,574</b>	<b>(582)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	3,156	3,156	3,154	2
<b>Total Expenditures.....</b>	<b>3,156</b>	<b>3,156</b>	<b>3,154</b>	<b>2</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(580)	(580)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>601</u>	<u>601</u>	<u>601</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 601</u>	<u>\$ 601</u>	<u>\$ 21</u>	<u>\$ (580)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Wald Waldrum Brantly Water-Water and Sewer Assessment Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 12,162	\$ 12,162	\$ 11,917	\$ (245)
<b>Total Revenues.....</b>	<b>12,162</b>	<b>12,162</b>	<b>11,917</b>	<b>(245)</b>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	12,162	12,162	12,161	1
<b>Total Expenditures.....</b>	<b>12,162</b>	<b>12,162</b>	<b>12,161</b>	<b>1</b>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(244)	(244)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>6,923</u>	<u>6,923</u>	<u>6,923</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 6,923</u>	<u>\$ 6,923</u>	<u>\$ 6,679</u>	<u>\$ (244)</u>

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,510,371	1,510,371	1,510,371	0
Total Expenditures.....	1,510,371	1,510,371	1,510,371	0
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	(1,510,371)	(1,510,371)	(1,510,371)	0
<b>Other Financing Sources And Uses</b>				
Transfers in.....	1,510,371	1,510,371	1,510,371	0
Total Other Financing Sources And Uses.....	1,510,371	1,510,371	1,510,371	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	2	2	2	0
Fund Balance (Deficit) At End Of Year.....	\$ 2	\$ 2	\$ 2	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Reibold Building 2000 Renovation-Reibold Building Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	658,570	520,909	520,909	0
Total Expenditures.....	658,570	520,909	520,909	0
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	(658,570)	(520,909)	(520,909)	0
<b>Other Financing Sources And Uses</b>				
Transfers in.....	658,570	520,909	520,909	0
Transfers out.....		(5)	(5)	0
Total Other Financing Sources And Uses.....	658,570	520,904	520,904	0
Net Change in Fund Balance.....	0	(5)	(5)	0
Fund Balance (Deficit) At Beginning Of Year.....	5	5	5	0
Fund Balance (Deficit) At End Of Year.....	\$ 5	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
2005 Refunding-Reibold Building Renovation-Reibold Building Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	232,009	232,009	232,008	1
<i>Total Expenditures.....</i>	232,009	232,009	232,008	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(232,009)	(232,009)	(232,008)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	232,009	232,009		(232,009)
<i>Total Other Financing Sources And Uses.....</i>	232,009	232,009	0	(232,009)
<i>Net Change in Fund Balance.....</i>	0	0	(232,008)	(232,008)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	784,012	784,012	784,012	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	\$ 784,012	\$ 784,012	\$ 552,004	\$ (232,008)

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
2010 Refunding-Reibold Building Renovation-Reibold Building Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....		72,820	72,820	0
Refunded debt service.....		5,324,009	5,324,009	0
<i>Total Expenditures.....</i>	0	5,396,829	5,396,829	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(5,396,829)	(5,396,829)	0
<i>Other Financing Sources And Uses</i>				
Proceeds from bonds.....		5,352,136	5,352,136	0
Transfers in.....		44,964	137,666	92,702
<i>Total Other Financing Sources And Uses.....</i>	0	5,397,100	5,489,802	92,702
<i>Net Change in Fund Balance.....</i>	0	271	92,973	92,702
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	\$ 0	\$ 271	\$ 92,973	\$ 92,702



*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
1999 Children Services Building-Children Services Building Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,299,976	149,988	149,988	0
<i>Total Expenditures</i> .....	1,299,976	149,988	149,988	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(1,299,976)	(149,988)	(149,988)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,299,976	149,988	149,988	0
Transfers out.....		(38,354)	(38,354)	0
<i>Total Other Financing Sources And Uses</i> .....	1,299,976	111,634	111,634	0
<i>Net Change in Fund Balance</i> .....	0	(38,354)	(38,354)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	38,354	38,354	38,354	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 38,354	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
2010 Refunding-Children Services-Children Services Building Debt Service Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....		1,075,233	1,075,233	0
Refunded debt service.....		5,694,987	5,694,987	0
<i>Total Expenditures</i> .....	0	6,770,220	6,770,220	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	(6,770,220)	(6,770,220)	0
<i>Other Financing Sources And Uses</i>				
Proceeds from bonds.....		5,714,102	5,714,102	0
Transfers in.....		1,056,118	1,199,256	143,138
<i>Total Other Financing Sources And Uses</i> .....	0	6,770,220	6,913,358	143,138
<i>Net Change in Fund Balance</i> .....	0	0	143,138	143,138
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 0	\$ 0	\$ 143,138	\$ 143,138

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	978,500	978,500	978,500	0
Total Expenditures.....	978,500	978,500	978,500	0
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	(978,500)	(978,500)	(978,500)	0
<b>Other Financing Sources And Uses</b>				
Transfers in.....	978,500	978,500	978,500	0
Total Other Financing Sources And Uses.....	978,500	978,500	978,500	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>				
<b>Debt Service:</b>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	497,569	497,569	497,569	0
Total Expenditures.....	497,569	497,569	497,569	0
<b>Excess (Deficiency) Of</b>				
Revenues Over Expenditures.....	(497,569)	(497,569)	(497,569)	0
<b>Other Financing Sources And Uses</b>				
Transfers in.....	497,569	497,569	497,569	0
Total Other Financing Sources And Uses.....	497,569	497,569	497,569	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Water-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 32,769,600	\$ 32,769,600	\$ 33,522,658	\$ 753,058
Other.....	773,500	2,256,376	1,671,530	(584,846)
<i>Total Revenues.....</i>	<u>33,543,100</u>	<u>35,025,976</u>	<u>35,194,188</u>	<u>168,212</u>
<i>Expenses:</i>				
<i>Director's Office</i>				
Salaries.....	200,823	217,617	217,617	0
Fringe benefits.....	60,189	67,374	66,320	1,054
Special fringe benefits.....	5,707	7,509	6,517	992
Pre-employment services.....	40	40	13	27
Operating supplies.....	5,404	5,004	4,962	42
Routine business.....	1,705	1,705	1,597	108
Board approved travel.....	6,162	5,362	3,419	1,943
Staff training and development.....	2,492	2,192	1,675	517
Contractual professional services.....	2,614	1,989	816	1,173
Maintenance and repair services.....	1,003	1,003	171	832
Communications.....	12,133	11,883	9,751	2,132
Rentals.....	3,800	4,600	4,533	67
Miscellaneous.....	179	1,279	1,125	154
<i>Total Director's Office.....</i>	<u>302,251</u>	<u>327,557</u>	<u>318,516</u>	<u>9,041</u>
<i>Financial Services</i>				
Salaries.....	104,940	123,493	119,268	4,225
Fringe benefits.....	31,279	38,944	38,536	408
Special fringe benefits.....	327	645	638	7
Post-employment services.....	60	60		60
Pre-employment services.....	206	206	32	174
Operating supplies.....	3,144	3,144	1,671	1,473
Routine business.....	566	546	206	340
Board approved travel.....	1,242	1,044		1,044
Staff training and development.....	33,371	33,271	12,477	20,794
Contractual professional services.....	17,423	17,423	7,454	9,969
Maintenance and repair services.....	4,682	4,682		4,682
Communications.....	3,640	3,640	1,098	2,542
Insurance.....	202,378	230,378	228,055	2,323
Rentals.....	1,852	2,052	2,047	5
Miscellaneous.....	92,683	144,483	141,296	3,187
Debt service.....	10,000	10,000	4,404	5,596
<i>Total Financial Services.....</i>	<u>507,793</u>	<u>614,011</u>	<u>557,182</u>	<u>56,829</u>
<i>Laboratory</i>				
Salaries.....	161,218	162,883	162,882	1
Fringe benefits.....	63,435	64,165	64,162	3
Special fringe benefits.....	1,350	1,350	126	1,224
Post-employment services.....	75	75	16	59
Pre-employment services.....	30	30		30
Operating supplies.....	43,634	43,634	29,419	14,215
Routine business.....	395	395	243	152
Board approved travel.....	840	690		690
Staff training and development.....	930	930	233	697
Contractual professional services.....	7,717	7,697	3,621	4,076
Maintenance and repair services.....	7,750	7,750	7,540	210
Communications.....	720	890	795	95
Rentals.....	800	800	604	196
Miscellaneous.....	16,700	15,700	10,164	5,536
Capital outlays.....	11,385	11,385	843	10,542
<i>Total Laboratory.....</i>	<u>316,979</u>	<u>318,374</u>	<u>280,648</u>	<u>37,726</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Water-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Maintenance Services</i>				
Salaries.....	\$ 458,440	\$ 480,120	\$ 480,086	\$ 34
Fringe benefits.....	159,418	171,438	171,433	5
Special fringe benefits.....	2,481	2,481	356	2,125
Post-employment services.....	1,562	1,335	206	1,129
Pre-employment services.....	330	330		330
Operating supplies.....	158,947	167,652	142,625	25,027
Routine business.....	817	817	44	773
Board approved travel.....	2,297	2,262		2,262
Staff training and development.....	9,413	9,063	5,882	3,181
Contractual professional services.....	39,838	33,093	28,313	4,780
Maintenance and repair services.....	101,561	89,331	74,943	14,388
Communications.....	24,625	36,025	27,490	8,535
Public utility services.....	330	305	82	223
Rentals.....	3,004	2,249	589	1,660
Miscellaneous.....	35,511	29,846	29,830	16
Capital outlays.....	77	4,446	4,369	77
<i>Total Maintenance Services.....</i>	<u>998,651</u>	<u>1,030,793</u>	<u>966,248</u>	<u>64,545</u>
<i>Customer Services</i>				
Salaries.....	328,646	340,905	336,590	4,315
Fringe benefits.....	124,208	132,019	131,982	37
Special fringe benefits.....	2,812	2,812	2,556	256
Pre-employment services.....	215	2,915	1,420	1,495
Operating supplies.....	53,414	53,414	51,374	2,040
Routine business.....	289	289	207	82
Board approved travel.....	4,911	411		411
Staff training and development.....	3,962	2,612	506	2,106
Contractual professional services.....	77,159	91,217	86,151	5,066
Maintenance and repair services.....	5,478	978	712	266
Communications.....	43,486	36,736	34,030	2,706
Rentals.....		342		342
Miscellaneous.....	230,816	277,816	271,549	6,267
<i>Total Customer Services.....</i>	<u>875,396</u>	<u>942,466</u>	<u>917,077</u>	<u>25,389</u>
<i>Support Services</i>				
Salaries.....	217,137	190,637	188,198	2,439
Fringe benefits.....	72,869	64,164	62,793	1,371
Special fringe benefits.....	2,675	2,675	1,930	745
Post-employment services.....	80	790	789	1
Pre-employment services.....	80	350	324	26
Operating supplies.....	3,135	3,635	3,479	156
Routine business.....	1,510	1,551	1,550	1
Board approved travel.....	5,723	1,578	1,491	87
Staff training and development.....	8,741	7,995	4,711	3,284
Contractual professional services.....	20,177	20,177	11,997	8,180
Maintenance and repair services.....	730	725	115	610
Communications.....	16,756	20,131	17,559	2,572
Public utility services.....	104,432	104,432	95,184	9,248
Miscellaneous.....	1,075	1,075	883	192
<i>Total Support Services.....</i>	<u>455,120</u>	<u>419,915</u>	<u>391,003</u>	<u>28,912</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Water-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Meter Services</i>				
Salaries.....	\$ 355,040	\$ 349,798	\$ 349,596	\$ 202
Fringe benefits.....	161,481	156,151	156,149	2
Special fringe benefits.....	3,171	461	403	58
Post-employment services.....	320	220	60	160
Pre-employment services.....	280	580	327	253
Operating supplies.....	104,281	98,078	95,120	2,958
Routine business.....	200	200		200
Board approved travel.....	1,244	789	465	324
Staff training and development.....	3,721	3,071	2,327	744
Contractual professional services.....	6,717	20,345	18,594	1,751
Maintenance and repair services.....	20,189	20,589	18,441	2,148
Communications.....	1,728	1,728	1,210	518
Rentals.....	720	775	770	5
Miscellaneous.....		1,110	549	561
Capital outlays.....	5,992	5,992	4,354	1,638
<i>Total Meter Services.....</i>	<u>665,084</u>	<u>659,887</u>	<u>648,365</u>	<u>11,522</u>
<i>Engineering Group</i>				
Salaries.....	401,130	401,130	375,918	25,212
Fringe benefits.....	129,392	113,615	113,613	2
Special fringe benefits.....	2,477	2,477	572	1,905
Post-employment services.....	90	90	42	48
Pre-employment services.....	300	300	171	129
Operating supplies.....	16,313	22,553	21,070	1,483
Routine business.....	700	700	662	38
Board approved travel.....	8,300	5,800	1,288	4,512
Staff training and development.....	10,025	7,123	2,883	4,240
Contractual professional services.....	4,500	4,902	4,871	31
Maintenance and repair services.....	704	2,464	2,106	358
Communications.....	9,860	3,235	2,451	784
Rentals.....	2,300	2,300	2,069	231
Miscellaneous.....	21,888	25,388	25,214	174
<i>Total Engineering Group.....</i>	<u>607,979</u>	<u>592,077</u>	<u>552,930</u>	<u>39,147</u>
<i>Inspection Services</i>				
Salaries.....	226,421	209,628	209,043	585
Fringe benefits.....	91,133	87,364	86,463	901
Special fringe benefits.....	1,399	2,899	2,678	221
Post-employment services.....	580	580		580
Pre-employment services.....	232	232		232
Operating supplies.....	21,737	19,837	15,504	4,333
Routine business.....	152	152	2	150
Board approved travel.....	1,343	1,343		1,343
Staff training and development.....	280	280	242	38
Contractual professional services.....	812	812	55	757
Maintenance and repair services.....	630	630	308	322
Communications.....	5,256	5,256	4,904	352
Insurance.....	3,050	3,050		3,050
Miscellaneous.....	138	138	29	109
Capital outlays.....	6,120	6,520	6,505	15
<i>Total Inspection Services.....</i>	<u>359,283</u>	<u>338,721</u>	<u>325,733</u>	<u>12,988</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual (Cont'd.)  
Water-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Information Technology</i>				
Salaries.....	\$ 303,873	\$ 278,439	\$ 278,357	\$ 82
Fringe benefits.....	100,980	105,050	105,050	0
Special fringe benefits.....	1,235	1,235	370	865
Post-employment services.....	43	43		43
Pre-employment services.....	80	980	966	14
Operating supplies.....	45,840	54,135	44,605	9,530
Routine business.....	160	160	133	27
Board approved travel.....	7,469	3,399	3,069	330
Staff training and development.....	1,576	1,695	1,511	184
Contractual professional services.....	78,170	75,750	67,015	8,735
Maintenance and repair services.....	133,590	150,578	148,229	2,349
Communications.....	3,513	4,763	4,487	276
Rentals.....	5,887	6,798	6,798	0
Miscellaneous.....	6,935	9,285	8,942	343
Capital outlays.....	71,764	72,404	72,323	81
<i>Total Information Technology.....</i>	<u>761,115</u>	<u>764,714</u>	<u>741,855</u>	<u>22,859</u>
<i>Water Distribution</i>				
Salaries.....	1,578,582	1,688,281	1,688,268	13
Fringe benefits.....	572,655	622,979	622,949	30
Special fringe benefits.....	5,215	5,215	2,094	3,121
Post-employment services.....	3,170	3,170	3,059	111
Pre-employment services.....	600	600	456	144
Operating supplies.....	804,486	830,711	759,981	70,730
Routine business.....	283	283	245	38
Board approved travel.....	7,500	2,400	2,120	280
Staff training and development.....	16,309	19,409	17,960	1,449
Contractual professional services.....	12,658	12,658	6,236	6,422
Maintenance and repair services.....	828,064	799,814	686,908	112,906
Communications.....	11,335	11,335	8,502	2,833
Public utility services.....	17,083,863	17,023,863	17,023,386	477
Rentals.....	9,749	10,749	10,148	601
Miscellaneous.....	200,391	147,803	147,803	0
Capital outlays.....	52,346	52,346	46,767	5,579
Debt service.....	530,659	640,159	545,659	94,500
<i>Total Water Distribution.....</i>	<u>21,717,865</u>	<u>21,871,775</u>	<u>21,572,541</u>	<u>299,234</u>
<i>Total Expenses.....</i>	<u>27,567,516</u>	<u>27,880,290</u>	<u>27,272,098</u>	<u>608,192</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>5,975,584</u>	<u>7,145,686</u>	<u>7,922,090</u>	<u>776,404</u>
Transfers in.....	1,482,876			0
Transfers out.....	(6,325,236)	(6,012,462)	(4,666,408)	1,346,054
<i>Net Change in Fund Equity.....</i>	<u>1,133,224</u>	<u>1,133,224</u>	<u>3,255,682</u>	<u>2,122,458</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>11,630,035</u>	<u>11,630,035</u>	<u>11,630,035</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>327,969</u>	<u>327,969</u>	<u>327,969</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 13,091,228</u>	<u>\$ 13,091,228</u>	<u>\$ 15,213,686</u>	<u>\$ 2,122,458</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1992 Yankee/Spring Valley Wtr Main G.O. Bonds-Water-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	54,863	54,861	54,861	0
Total Expenses.....	54,863	54,861	54,861	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(54,863)	(54,861)	(54,861)	0
Transfers in.....	54,863	54,861	54,861	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1992 Byers Rd Wtr Main G.O. Bonds-Water-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	14,139	14,139	14,137	2
Total Expenses.....	14,139	14,139	14,137	2
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(14,139)	(14,139)	(14,137)	2
Transfers in.....	14,139	14,139		(14,139)
Net Change in Fund Equity.....	0	0	(14,137)	(14,137)
Fund Equity At Beginning Of Year.....	103,963	103,963	103,963	0
Fund Equity At End Of Year.....	\$ 103,963	\$ 103,963	\$ 89,826	\$ (14,137)

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1999 SR49/I-70 Wtr Improv G.O. Bonds-Water-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	143,191	29,095	29,095	0
<i>Total Expenses.....</i>	143,191	29,095	29,095	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(143,191)	(29,095)	(29,095)	0
Transfers in.....	143,191	29,095	29,095	0
<i>Net Change in Fund Equity.....</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year.....</i>	0	0	0	0
<i>Fund Equity At End Of Year.....</i>	\$ 0	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2005 Refunding-North High Wtr Main G.O. Bonds-Water-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	62,433	62,432	62,432	0
<i>Total Expenses.....</i>	62,433	62,432	62,432	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(62,433)	(62,432)	(62,432)	0
Transfers in.....	62,433	62,432	62,432	0
<i>Net Change in Fund Equity.....</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year.....</i>	0	0	0	0
<i>Fund Equity At End Of Year.....</i>	\$ 0	\$ 0	\$ 0	\$ 0



*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2010 Refunding-SR49/I-70 Wtr Improv G.O. Bonds-Water-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....		100,354	100,354	0
Refunded debt service.....		1,079,095	1,079,095	0
Total Expenses.....	0	1,179,449	1,179,449	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	0	(1,179,449)	(1,179,449)	0
Proceeds from bonds.....		1,082,245	1,082,245	0
Transfers in.....		97,204	97,204	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2002 Revenue Refunding Bonds-Water-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Water Financial Services</i>				
Debt service.....	4,275,113	4,496,375	4,496,375	0
Total Expenses.....	4,275,113	4,496,375	4,496,375	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(4,275,113)	(4,496,375)	(4,496,375)	0
Transfers in.....	4,275,113	4,496,375	3,806,290	(690,085)
Net Change in Fund Equity.....	0	0	(690,085)	(690,085)
Fund Equity At Beginning Of Year.....	711,685	711,685	711,685	0
Fund Equity At End Of Year.....	<u>\$ 711,685</u>	<u>\$ 711,685</u>	<u>\$ 21,600</u>	<u>\$ (690,085)</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Wastewater-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 42,115,300	\$ 42,115,300	\$ 40,487,087	\$ (1,628,213)
Other.....	290,000	250,000	226,265	(23,735)
<b>Total Revenues.....</b>	<b>42,405,300</b>	<b>42,365,300</b>	<b>40,713,352</b>	<b>(1,651,948)</b>
<i>Expenses:</i>				
<i>Director's Office</i>				
Salaries.....	245,166	264,836	264,836	0
Fringe benefits.....	73,851	81,239	81,238	1
Special fringe benefits.....	9,593	9,992	9,084	908
Pre-employment services.....	60	60	17	43
Operating supplies.....	8,181	8,181	6,745	1,436
Routine business.....	3,157	3,158	1,976	1,182
Board approved travel.....	9,522	9,522	4,146	5,376
Staff training and development.....	3,964	2,564	1,806	758
Contractual professional services.....	3,412	3,012	1,000	2,012
Maintenance and repair services.....	1,504	1,504	212	1,292
Communications.....	15,147	15,147	12,009	3,138
Rentals.....	6,300	6,300	5,541	759
Miscellaneous.....	332	1,432	1,375	57
<b>Total Director's Office.....</b>	<b>380,189</b>	<b>406,947</b>	<b>389,985</b>	<b>16,962</b>
<i>Financial Services</i>				
Salaries.....	130,789	150,371	146,537	3,834
Fringe benefits.....	39,120	50,220	47,589	2,631
Special fringe benefits.....	607	844	844	0
Post-employment services.....	91	91		91
Pre-employment services.....	308	71	42	29
Operating supplies.....	4,715	4,715	1,623	3,092
Routine business.....	848	848	263	585
Board approved travel.....	1,863	1,863		1,863
Staff training and development.....	11,833	15,333	15,250	83
Contractual professional services.....	22,216	18,716	9,110	9,606
Maintenance and repair services.....	7,608	7,608		7,608
Communications.....	5,459	5,459	1,369	4,090
Insurance.....	303,567	303,567	146,504	157,063
Rentals.....	2,778	2,778	2,311	467
Miscellaneous.....	172,122	185,122	172,550	12,572
Debt service.....	10,000	10,000	2,792	7,208
<b>Total Financial Services.....</b>	<b>713,924</b>	<b>757,606</b>	<b>546,784</b>	<b>210,822</b>
<i>Laboratory</i>				
Salaries.....	327,320	330,703	330,703	0
Fringe benefits.....	125,190	130,591	130,591	0
Special fringe benefits.....	3,150	3,150	242	2,908
Post-employment services.....	175	175	32	143
Pre-employment services.....	70	70		70
Operating supplies.....	83,757	83,757	48,450	35,307
Routine business.....	972	972	495	477
Board approved travel.....	1,960	1,960		1,960
Staff training and development.....	2,170	2,170	532	1,638
Contractual professional services.....	26,573	26,573	25,629	944
Maintenance and repair services.....	17,100	17,100	14,989	2,111
Communications.....	1,680	1,680	1,645	35
Rentals.....	1,860	1,860	1,226	634
Miscellaneous.....	17,500	17,500	9,576	7,924
Capital outlays.....	23,115	23,115	1,719	21,396
<b>Total Laboratory.....</b>	<b>632,592</b>	<b>641,376</b>	<b>565,829</b>	<b>75,547</b>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Wastewater-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Maintenance Services</i>				
Salaries.....	\$ 819,455	\$ 881,213	\$ 881,213	\$ 0
Fringe benefits.....	286,332	309,799	309,798	1
Special fringe benefits.....	5,521	5,506	884	4,622
Post-employment services.....	3,170	3,170	366	2,804
Pre-employment services.....	671	671		671
Operating supplies.....	436,734	436,734	282,703	154,031
Routine business.....	1,660	1,660	78	1,582
Board approved travel.....	4,663	4,663		4,663
Staff training and development.....	18,939	18,939	10,873	8,066
Contractual professional services.....	77,132	77,132	51,015	26,117
Maintenance and repair services.....	206,012	206,012	135,281	70,731
Communications.....	49,997	49,997	49,083	914
Public utility services.....	671	671	442	229
Rentals.....	6,008	6,008	1,095	4,913
Miscellaneous.....	72,099	72,099	52,977	19,122
Capital outlays.....	149	7,918	7,768	150
<i>Total Maintenance Services.....</i>	<i>1,989,213</i>	<i>2,082,192</i>	<i>1,783,576</i>	<i>298,616</i>
<i>Customer Services</i>				
Salaries.....	401,681	401,681	371,923	29,758
Fringe benefits.....	152,750	150,645	149,246	1,399
Special fringe benefits.....	3,728	3,728	3,091	637
Pre-employment services.....	285	3,585	1,739	1,846
Operating supplies.....	70,806	70,806	62,523	8,283
Routine business.....	383	383	242	141
Board approved travel.....	6,512	1,012		1,012
Staff training and development.....	5,253	3,603	618	2,985
Contractual professional services.....	102,281	114,213	106,480	7,733
Maintenance and repair services.....	7,262	1,762	876	886
Communications.....	57,644	54,644	35,330	19,314
Rentals.....		418		418
Miscellaneous.....	305,964	305,964	172,151	133,813
<i>Total Customer Services.....</i>	<i>1,114,549</i>	<i>1,112,444</i>	<i>904,219</i>	<i>208,225</i>
<i>Support Services</i>				
Salaries.....	268,840	257,650	238,026	19,624
Fringe benefits.....	89,461	82,320	80,811	1,509
Special fringe benefits.....	3,826	3,826	2,388	1,438
Post-employment services.....	120	1,020	1,000	20
Pre-employment services.....	120	450	396	54
Operating supplies.....	215,831	210,831	67,454	143,377
Routine business.....	2,189	2,189	1,857	332
Board approved travel.....	8,134	3,679	1,822	1,857
Staff training and development.....	10,510	9,610	5,892	3,718
Contractual professional services.....	25,573	30,573	17,681	12,892
Maintenance and repair services.....	1,096	1,096	227	869
Communications.....	26,084	30,209	21,501	8,708
Public utility services.....	179,658	179,658	118,568	61,090
Miscellaneous.....	1,425	1,425	1,265	160
<i>Total Support Services.....</i>	<i>832,867</i>	<i>814,536</i>	<i>558,888</i>	<i>255,648</i>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Wastewater-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Meter Services</i>				
Salaries.....	\$ 433,939	\$ 433,939	\$ 410,451	\$ 23,488
Fringe benefits.....	198,659	198,659	193,562	5,097
Special fringe benefits.....	5,291	2,541	493	2,048
Post-employment services.....	480	480	73	407
Pre-employment services.....	420	420	400	20
Operating supplies.....	168,710	149,104	117,572	31,532
Routine business.....	300	300		300
Board approved travel.....	1,756	1,756	569	1,187
Staff training and development.....	4,933	4,933	1,574	3,359
Contractual professional services.....	8,973	28,579	22,583	5,996
Maintenance and repair services.....	27,352	27,352	22,752	4,600
Communications.....	2,290	2,290	1,504	786
Rentals.....	1,080	1,080	941	139
Capital outlays.....	7,325	7,325	5,322	2,003
<i>Total Meter Services.....</i>	<i>861,508</i>	<i>858,758</i>	<i>777,796</i>	<i>80,962</i>
<i>Engineering Group</i>				
Salaries.....	725,133	648,375	643,690	4,685
Fringe benefits.....	228,261	208,671	204,614	4,057
Special fringe benefits.....	3,930	3,930	1,708	2,222
Post-employment services.....	135	385	52	333
Pre-employment services.....	400	400	208	192
Operating supplies.....	27,075	29,800	27,204	2,596
Routine business.....	1,750	1,750	1,372	378
Board approved travel.....	22,377	22,377	14,871	7,506
Staff training and development.....	18,088	18,088	13,307	4,781
Contractual professional services.....	9,200	9,200	5,429	3,771
Maintenance and repair services.....	1,600	4,100	3,567	533
Communications.....	15,616	8,766	3,142	5,624
Rentals.....	4,189	4,189	2,619	1,570
Miscellaneous.....	38,351	38,351	22,044	16,307
<i>Total Engineering Group.....</i>	<i>1,096,105</i>	<i>998,382</i>	<i>943,827</i>	<i>54,555</i>
<i>Inspection Services</i>				
Salaries.....	326,683	326,683	325,618	1,065
Fringe benefits.....	128,893	131,338	131,337	1
Special fringe benefits.....	2,036	2,982	2,472	510
Post-employment services.....	420	420		420
Pre-employment services.....	168	168		168
Operating supplies.....	17,152	16,152	14,312	1,840
Routine business.....	84	84	2	82
Board approved travel.....	1,077	1,007		1,007
Staff training and development.....	220	240	223	17
Contractual professional services.....	588	588	51	537
Maintenance and repair services.....	244	294	287	7
Communications.....	4,696	4,696	4,611	85
Insurance.....	2,208	2,208		2,208
Miscellaneous.....	297	297	26	271
Capital outlays.....	7,424	7,424	6,005	1,419
<i>Total Inspection Services.....</i>	<i>492,190</i>	<i>494,581</i>	<i>484,944</i>	<i>9,637</i>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Wastewater-Enterprise Fund*

*(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

*(Cont'd.)*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Information Technology</i>				
Salaries.....	\$ 304,627	\$ 292,764	\$ 280,601	\$ 12,163
Fringe benefits.....	126,653	115,153	103,126	12,027
Special fringe benefits.....	2,065	2,065	452	1,613
Post-employment services.....	77	77		77
Pre-employment services.....	120	2,170	1,181	989
Operating supplies.....	64,742	67,117	54,809	12,308
Routine business.....	240	240	176	64
Board approved travel.....	10,631	10,631	3,751	6,880
Staff training and development.....	3,505	2,370	1,846	524
Contractual professional services.....	111,481	110,981	81,764	29,217
Maintenance and repair services.....	192,453	192,453	181,173	11,280
Communications.....	5,263	5,863	5,503	360
Rentals.....	10,113	10,113	8,308	1,805
Miscellaneous.....	11,165	11,465	10,929	536
Capital outlays.....	88,256	88,991	88,934	57
<i>Total Information Technology.....</i>	<i>931,391</i>	<i>912,453</i>	<i>822,553</i>	<i>89,900</i>
<i>Wastewater Collection</i>				
Salaries.....	1,709,213	1,633,923	1,633,920	3
Fringe benefits.....	648,270	621,087	613,426	7,661
Special fringe benefits.....	6,230	6,230	1,844	4,386
Post-employment services.....	4,502	4,502	3,388	1,114
Pre-employment services.....	1,000	1,000	456	544
Operating supplies.....	256,363	282,863	246,360	36,503
Routine business.....	300	300	245	55
Board approved travel.....	4,600	2,100	1,147	953
Staff training and development.....	18,824	23,724	21,746	1,978
Contractual professional services.....	12,017	12,017	5,803	6,214
Maintenance and repair services.....	145,594	138,654	76,949	61,705
Communications.....	11,470	11,470	8,567	2,903
Public utility services.....	13,175,752	12,011,253	10,070,112	1,941,141
Rentals.....	10,618	11,558	3,426	8,132
Miscellaneous.....	117,131	95,731	45,219	50,512
Capital outlays.....	37,200	29,430	1,023	28,407
Debt service.....	5,751,142	5,751,142	5,622,863	128,279
<i>Total Wastewater Collection.....</i>	<i>21,910,226</i>	<i>20,636,984</i>	<i>18,356,494</i>	<i>2,280,490</i>
<i>Western Regional</i>				
Salaries.....	1,005,077	1,063,594	1,062,204	1,390
Fringe benefits.....	348,790	369,046	369,041	5
Special fringe benefits.....	5,564	5,364	3,469	1,895
Post-employment services.....	1,300	1,300	446	854
Pre-employment services.....	200	600	480	120
Operating supplies.....	402,839	441,519	398,097	43,422
Routine business.....	2,405	1,415	1,273	142
Board approved travel.....	5,814	2,284	2,052	232
Staff training and development.....	26,371	28,806	25,153	3,653
Contractual professional services.....	21,526	20,926	11,689	9,237
Maintenance and repair services.....	294,950	389,935	362,569	27,366
Communications.....	14,664	10,444	7,050	3,394
Public utility services.....	1,813,337	2,683,587	2,401,183	282,404
Rentals.....	14,664	14,664	11,890	2,774
Miscellaneous.....	54,358	56,248	55,625	623
Capital outlays.....	65,500	71,500	70,771	729
Debt service.....	113,790	113,790	113,790	0
<i>Total Western Regional.....</i>	<i>4,191,149</i>	<i>5,275,022</i>	<i>4,896,782</i>	<i>378,240</i>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Eastern Regional</i>				
Salaries.....	\$ 722,519	\$ 732,423	\$ 730,867	\$ 1,556
Fringe benefits.....	236,376	230,975	227,281	3,694
Special fringe benefits.....	5,319	5,279	1,957	3,322
Post-employment services.....	1,210	1,210	55	1,155
Pre-employment services.....	200	390	390	0
Operating supplies.....	408,901	414,051	366,314	47,737
Routine business.....	1,001	1,001	650	351
Board approved travel.....	8,303	8,153	2,552	5,601
Staff training and development.....	18,393	24,393	20,793	3,600
Contractual professional services.....	31,446	31,446	14,411	17,035
Maintenance and repair services.....	211,713	211,713	186,273	25,440
Communications.....	9,801	9,801	7,509	2,292
Public utility services.....	871,584	1,001,384	963,365	38,019
Rentals.....	6,830	8,380	5,068	3,312
Miscellaneous.....	58,708	58,208	49,196	9,012
Capital outlays.....	10,000	18,000	14,781	3,219
Debt service.....	71,907	71,907		71,907
<i>Total Eastern Regional.....</i>	<u>2,674,211</u>	<u>2,828,714</u>	<u>2,591,462</u>	<u>237,252</u>
<i>MIPP</i>				
Salaries.....	173,974	175,651	175,649	2
Fringe benefits.....	62,152	65,694	65,694	0
Special fringe benefits.....	1,195	2,335	1,535	800
Operating supplies.....	11,200	10,200	2,729	7,471
Routine business.....	340	340	236	104
Board approved travel.....	2,540	2,040		2,040
Staff training and development.....	1,840	1,700	523	1,177
Contractual professional services.....	3,300	1,700	170	1,530
Maintenance and repair services.....	2,500	4,600	4,224	376
Communications.....	1,960	960	594	366
Capital outlays.....	7,500	7,500	7,403	97
<i>Total MIPP.....</i>	<u>268,501</u>	<u>272,720</u>	<u>258,757</u>	<u>13,963</u>
<i>Total Expenses.....</i>	<u>38,088,615</u>	<u>38,092,715</u>	<u>33,881,896</u>	<u>4,210,819</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>4,316,685</u>	<u>4,272,585</u>	<u>6,831,456</u>	<u>2,558,871</u>
Transfers in.....			21,296	21,296
Transfers out.....	(11,350,801)	(11,346,701)	(8,532,949)	2,813,752
<i>Net Change in Fund Equity.....</i>	<u>(7,034,116)</u>	<u>(7,074,116)</u>	<u>(1,680,197)</u>	<u>5,393,919</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>23,834,570</u>	<u>23,834,570</u>	<u>23,834,570</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>541,702</u>	<u>541,702</u>	<u>541,702</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 17,342,156</u>	<u>\$ 17,302,156</u>	<u>\$ 22,696,075</u>	<u>\$ 5,393,919</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other.....	\$ 29,845	\$ 29,845	\$ 27,788	\$ (2,057)
<b>Total Revenues.....</b>	<b>29,845</b>	<b>29,845</b>	<b>27,788</b>	<b>(2,057)</b>
<i>Expenses:</i>				
<i>Chautauqua Sewer District</i>				
<b>Total Expenses.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenses.....</b>	<b>29,845</b>	<b>29,845</b>	<b>27,788</b>	<b>(2,057)</b>
Transfers out.....	(29,845)	(29,845)	(29,845)	0
<b>Net Change in Fund Equity.....</b>	<b>0</b>	<b>0</b>	<b>(2,057)</b>	<b>(2,057)</b>
<i>Fund Equity At Beginning Of Year.....</i>	<u>26,711</u>	<u>26,711</u>	<u>26,711</u>	<u>0</u>
<b>Fund Equity At End Of Year.....</b>	<b>\$ 26,711</b>	<b>\$ 26,711</b>	<b>\$ 24,654</b>	<b>\$ (2,057)</b>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1992 Chautauqua Sewer District G.O. Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<b>Total Revenues.....</b>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	29,846	29,845	29,845	0
<b>Total Expenses.....</b>	<b>29,846</b>	<b>29,845</b>	<b>29,845</b>	<b>0</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenses.....</b>	<b>(29,846)</b>	<b>(29,845)</b>	<b>(29,845)</b>	<b>0</b>
Transfers in.....	29,846	29,845	29,845	0
<b>Net Change in Fund Equity.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Fund Equity At Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Equity At End Of Year.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1999 SR49/I-70 Swr Improv G.O. Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<b>Total Revenues.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenses:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	197,049	41,024	41,024	0
<b>Total Expenses.....</b>	<b>197,049</b>	<b>41,024</b>	<b>41,024</b>	<b>0</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenses.....</b>	<b>(197,049)</b>	<b>(41,024)</b>	<b>(41,024)</b>	<b>0</b>
Transfers in.....	197,049	41,024	41,024	0
<b>Net Change in Fund Equity.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity At Beginning Of Year.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity At End Of Year.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2005 Refunding-Sewer Improvement G.O. Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<b>Total Revenues.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenses:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	640,681	640,680	640,680	0
<b>Total Expenses.....</b>	<b>640,681</b>	<b>640,680</b>	<b>640,680</b>	<b>0</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenses.....</b>	<b>(640,681)</b>	<b>(640,680)</b>	<b>(640,680)</b>	<b>0</b>
Transfers in.....	640,681	640,680	640,680	0
<b>Net Change in Fund Equity.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity At Beginning Of Year.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity At End Of Year.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2005 Refunding-Clyo/Spring Valley Swr G.O. Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	95,100	95,100	95,100	0
Total Expenses.....	95,100	95,100	95,100	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(95,100)	(95,100)	(95,100)	0
Transfers in.....	95,100	95,100	95,100	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2005 Refunding-Big Three Trunk Swr G.O. Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	495,632	495,632	495,632	0
Total Expenses.....	495,632	495,632	495,632	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(495,632)	(495,632)	(495,632)	0
Transfers in.....	495,632	495,632	495,632	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2005 Refunding-Wtr Pollution Control G.O. Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<b>Total Revenues</b> .....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenses:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,009,019	1,009,018	1,009,018	0
<b>Total Expenses</b> .....	1,009,019	1,009,018	1,009,018	0
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenses</b> .....	(1,009,019)	(1,009,018)	(1,009,018)	0
Transfers in.....	1,009,019	1,009,018	1,009,018	0
<b>Net Change in Fund Equity</b> .....	0	0	0	0
<b>Fund Equity At Beginning Of Year</b> .....	0	0	0	0
<b>Fund Equity At End Of Year</b> .....	\$ 0	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2010 Refunding-SR49/I-70 Swr Improv G.O. Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<b>Total Revenues</b> .....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenses:</b>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....		139,621	139,621	0
Refunded debt service.....		1,521,024	1,521,024	0
<b>Total Expenses</b> .....	0	1,660,645	1,660,645	0
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenses</b> .....	0	(1,660,645)	(1,660,645)	0
Proceeds from bonds.....		1,528,502	1,528,502	0
Transfers in.....		132,143	132,143	0
<b>Net Change in Fund Equity</b> .....	0	0	0	0
<b>Fund Equity At Beginning Of Year</b> .....	0	0	0	0
<b>Fund Equity At End Of Year</b> .....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1993 Revenue Refunding Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenses:</b>				
<i>Wastewater Financial Services</i>				
Debt service.....	<u>2,018,320</u>	<u>2,017,850</u>	<u>2,017,850</u>	<u>0</u>
<i>Total Expenses</i> .....	<u>2,018,320</u>	<u>2,017,850</u>	<u>2,017,850</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	(2,018,320)	(2,017,850)	(2,017,850)	0
Transfers in.....	2,018,320	2,018,085	2,018,085	0
<i>Net Change in Fund Equity</i> .....	0	235	235	0
<i>Fund Equity At Beginning Of Year</i> .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 0</u>	<u>\$ 235</u>	<u>\$ 235</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2008 Caylor Rd Revenue Bonds-Wastewater-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Other.....	\$ <u>76,096</u>	\$ <u>76,096</u>	\$ <u>76,096</u>	\$ <u>0</u>
<i>Total Revenues</i> .....	<u>76,096</u>	<u>76,096</u>	<u>76,096</u>	<u>0</u>
<b>Expenses:</b>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	<u>76,096</u>	<u>76,096</u>	<u>76,096</u>	<u>0</u>
<i>Total Expenses</i> .....	<u>76,096</u>	<u>76,096</u>	<u>76,096</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	0	0	0	0
Transfers in.....		21,296		(21,296)
Transfers out.....		(21,296)	(21,296)	0
<i>Net Change in Fund Equity</i> .....	0	0	(21,296)	(21,296)
<i>Fund Equity At Beginning Of Year</i> .....	<u>21,296</u>	<u>21,296</u>	<u>21,296</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 21,296</u>	<u>\$ 21,296</u>	<u>\$ 0</u>	<u>\$ (21,296)</u>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 20,501,043	\$ 20,501,043	\$ 20,739,609	\$ 238,566
Other.....	33,000	70,000	122,684	52,684
<i>Total Revenues.....</i>	<u>20,534,043</u>	<u>20,571,043</u>	<u>20,862,293</u>	<u>291,250</u>
<i>Expenses:</i>				
<i>Solid Waste Administration</i>				
Salaries.....	218,284	218,284	173,520	44,764
Fringe benefits.....	71,742	71,742	43,399	28,343
Special fringe benefits.....	16,115	16,115	3,771	12,344
Pre-employment services.....	350	350		350
Operating supplies.....	7,414	7,414	1,925	5,489
Routine business.....	3,620	3,620	351	3,269
Board approved travel.....	8,758	8,758		8,758
Staff training and development.....	11,100	11,100	1,145	9,955
Contractual professional services.....	34,000	28,200	20,787	7,413
Maintenance and repair services.....	7,800	7,800		7,800
Communications.....	15,800	15,800	6,484	9,316
Insurance.....	1,000	1,000	56	944
Rentals.....	500	500		500
Miscellaneous.....	953,000	1,008,100	1,003,794	4,306
Construction and improvements.....		200,000	36,335	163,665
Debt service.....	148,000	148,000	145,042	2,958
<i>Total Solid Waste Administration.....</i>	<u>1,497,483</u>	<u>1,746,783</u>	<u>1,436,609</u>	<u>310,174</u>
<i>Solid Waste Financial &amp; Customer Service</i>				
Salaries.....	230,645	230,645	212,188	18,457
Fringe benefits.....	91,820	91,820	75,838	15,982
Special fringe benefits.....	1,500	5,163	4,422	741
Operating supplies.....	3,784	9,284	7,947	1,337
Routine business.....	300	300	54	246
Board approved travel.....	5,000	5,000		5,000
Staff training and development.....	1,100	1,100	291	809
Contractual professional services.....	24,200	15,037	6,294	8,743
Maintenance and repair services.....	3,890	3,890		3,890
Communications.....	9,000	9,000	6,187	2,813
Rentals.....	3,000	3,000	2,322	678
Miscellaneous.....	46,733	36,733	17,021	19,712
<i>Total Solid Waste Financial &amp; Customer Service.....</i>	<u>420,972</u>	<u>410,972</u>	<u>332,564</u>	<u>78,408</u>
<i>North Transfer Station Operations</i>				
Salaries.....	653,486	739,374	738,623	751
Fringe benefits.....	233,840	255,827	253,921	1,906
Special fringe benefits.....	4,815	15		15
Post-employment services.....	505	505	409	96
Pre-employment services.....	750	750		750
Operating supplies.....	15,010	11,510	11,433	77
Routine business.....	816	816		816
Board approved travel.....	0	600		600
Staff training and development.....	750	1,350	810	540
Contractual professional services.....	78,125	84,525	84,512	13
Maintenance and repair services.....	1,500	300	268	32
Communications.....	13,800	4,400	3,364	1,036
Miscellaneous.....		1,450	1,287	163
Construction and improvements.....		2,800	2,640	160
<i>Total North Transfer Station Operations.....</i>	<u>1,003,397</u>	<u>1,104,222</u>	<u>1,097,267</u>	<u>6,955</u>

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

*For the Year Ended December 31, 2010*

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>North Maintenance Services</i>				
Salaries.....	\$ 62,299	\$ 62,299	\$ 58,256	\$ 4,043
Fringe benefits.....	19,426	21,376	21,160	216
Special fringe benefits.....	500	500		500
Post-employment services.....	50	50		50
Pre-employment services.....	100	100		100
Operating supplies.....	6,170	54,270	42,236	12,034
Contractual professional services.....	900	900	876	24
Maintenance and repair services.....	65,000	16,900	13,928	2,972
Public utility services.....	140,000	138,050	94,254	43,796
Rentals.....		5,000	4,939	61
<i>Total North Maintenance Services.....</i>	<i>294,445</i>	<i>299,445</i>	<i>235,649</i>	<i>63,796</i>
<i>South Transfer Station Operations</i>				
Salaries.....	2,052,032	1,963,844	1,784,062	179,782
Fringe benefits.....	713,647	711,660	675,198	36,462
Special fringe benefits.....	23,992	25,992	17,246	8,746
Post-employment services.....	1,515	2,515	1,906	609
Pre-employment services.....	2,686	2,686	2,096	590
Operating supplies.....	79,466	77,200	64,115	13,085
Routine business.....	600	600	453	147
Board approved travel.....	8,000	4,000	3,824	176
Staff training and development.....	1,800	1,800	1,771	29
Contractual professional services.....	343,300	407,300	335,691	71,609
Maintenance and repair services.....	7,400	7,666	6,666	1,000
Communications.....	61,626	57,426	55,530	1,896
Insurance.....	111,010	101,010	81,242	19,768
Public utility services.....	8,312,999	8,911,999	8,910,576	1,423
Rentals.....	9,740	5,540	5,170	370
Miscellaneous.....	14,733	24,583	23,889	694
Capital outlays.....	50,000	9,611	9,426	185
<i>Total South Transfer Station Operations.....</i>	<i>11,794,546</i>	<i>12,315,432</i>	<i>11,978,861</i>	<i>336,571</i>
<i>South Maintenance Services</i>				
Salaries.....	564,886	564,886	511,634	53,252
Fringe benefits.....	220,068	220,068	201,625	18,443
Special fringe benefits.....	2,540	2,540	195	2,345
Post-employment services.....	455	1,455	1,329	126
Pre-employment services.....	910	910	706	204
Operating supplies.....	635,818	594,118	409,702	184,416
Routine business.....	612	612		612
Board approved travel.....	1,040	1,040		1,040
Staff training and development.....	4,101	4,101	1,725	2,376
Contractual professional services.....	38,799	38,799	22,448	16,351
Maintenance and repair services.....	909,005	819,005	762,176	56,829
Communications.....	7,753	7,753	2,570	5,183
Public utility services.....	205,444	325,444	290,517	34,927
Rentals.....	22,897	22,897	19,369	3,528
Miscellaneous.....	1,010	1,310	1,278	32
Capital outlays.....		5,400	4,624	776
<i>Total South Maintenance Services.....</i>	<i>2,615,338</i>	<i>2,610,338</i>	<i>2,229,898</i>	<i>380,440</i>
<i>Total Expenses.....</i>	<i>17,626,181</i>	<i>18,487,192</i>	<i>17,310,848</i>	<i>1,176,344</i>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<i>2,907,862</i>	<i>2,083,851</i>	<i>3,551,445</i>	<i>1,467,594</i>
Transfers in.....	374,063	374,063	622,478	248,415
Transfers out.....	(1,025,000)	(872,989)	(535,753)	337,236
<i>Net Change in Fund Equity.....</i>	<i>2,256,925</i>	<i>1,584,925</i>	<i>3,638,170</i>	<i>2,053,245</i>
<i>Fund Equity At Beginning Of Year.....</i>	<i>21,384,926</i>	<i>21,384,926</i>	<i>21,384,926</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>302,004</i>	<i>302,004</i>	<i>302,004</i>	<i>0</i>
<i>Fund Equity At End Of Year.....</i>	<i>\$ 23,943,855</i>	<i>\$ 23,271,855</i>	<i>\$ 25,325,100</i>	<i>\$ 2,053,245</i>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1995 Revenue Refunding Bonds-Solid Waste Management-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Debt service.....	<u>2,855,444</u>	<u>335,397</u>	<u>335,397</u>	<u>0</u>
<i>Total Expenses</i> .....	<u>2,855,444</u>	<u>335,397</u>	<u>335,397</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	(2,855,444)	(335,397)	(335,397)	0
Transfers in.....	2,855,444	2,855,444	340,434	(2,515,010)
<i>Net Change in Fund Equity</i> .....	0	2,520,047	5,037	(2,515,010)
<i>Fund Equity At Beginning Of Year</i> .....	<u>32,790</u>	<u>32,790</u>	<u>32,790</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 32,790</u>	<u>\$ 2,552,837</u>	<u>\$ 37,827</u>	<u>\$ (2,515,010)</u>

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
1996 Revenue Bonds-Solid Waste Management-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Debt service.....	<u>3,631,725</u>	<u>50,354</u>	<u>50,354</u>	<u>0</u>
<i>Total Expenses</i> .....	<u>3,631,725</u>	<u>50,354</u>	<u>50,354</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	(3,631,725)	(50,354)	(50,354)	0
Transfers in.....	3,631,725	3,631,725	45,319	(3,586,406)
<i>Net Change in Fund Equity</i> .....	0	3,581,371	(5,035)	(3,586,406)
<i>Fund Equity At Beginning Of Year</i> .....	<u>10,071</u>	<u>10,071</u>	<u>10,071</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 10,071</u>	<u>\$ 3,591,442</u>	<u>\$ 5,036</u>	<u>\$ (3,586,406)</u>

## *Nonmajor Enterprise Funds*

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*Enterprise Funds represent a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The following are nonmajor Enterprise Funds:*

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*Parking Facilities*      This fund is used to account for the revenue earned and expenses incurred in operating the County's underground and outside parking facilities. The facilities serve both County employees and the general public. Four separately-budgeted subfunds, used internally, comprise this fund.

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*Stillwater Center*      Stillwater Center is a licensed and certified Medicaid Intermediate Care Facility for persons with profound mental retardation and developmental disabilities. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund. Four separately-budgeted subfunds, used internally, comprise this fund.

*Combining Statement of Net Assets  
Nonmajor Enterprise Funds*

December 31, 2010

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Assets</i>			
<i>Current assets:</i>			
Equity in pooled cash and cash equivalents.....	\$ 652,176	\$ 498,593	\$ 1,150,769
Accounts receivable (net).....	21,336	1,003,333	1,024,669
Due from other funds.....	4,593	8,380	12,973
Inventory of supplies.....	_____	55,136	55,136
<i>Total current assets</i> .....	<u>678,105</u>	<u>1,565,442</u>	<u>2,243,547</u>
<i>Noncurrent assets:</i>			
Unamortized bond issuance costs.....	28,615	74,701	103,316
<i>Capital assets in service:</i>			
Land.....	1,300,000	_____	1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	71,611	428,161	499,772
Less: Accumulated depreciation.....	(6,048,532)	(3,651,523)	(9,700,055)
<i>Total net capital assets</i> .....	<u>12,496,890</u>	<u>15,745,561</u>	<u>28,242,451</u>
<i>Total noncurrent assets</i> .....	<u>12,525,505</u>	<u>15,820,262</u>	<u>28,345,767</u>
<i>Total Assets</i> .....	<u>13,203,610</u>	<u>17,385,704</u>	<u>30,589,314</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	24,582	285,876	310,458
Due to other funds.....	662	138,261	138,923
Due to other governments.....	_____	277,582	277,582
Accrued wages and benefits.....	7,616	496,445	504,061
Current portion of general obligation bonds.....	443,725	455,000	898,725
Accrued interest on general obligation bonds.....	10,218	16,973	27,191
Current portion of compensated absences.....	_____	341,786	341,786
<i>Total current liabilities</i> .....	<u>486,803</u>	<u>2,011,923</u>	<u>2,498,726</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	4,618,782	_____	4,618,782
General obligation bonds, net.....	3,646,228	7,923,071	11,569,299
Compensated absences, net.....	24,671	281,909	306,580
<i>Total long-term liabilities</i> .....	<u>8,289,681</u>	<u>8,204,980</u>	<u>16,494,661</u>
<i>Total Liabilities</i> .....	<u>8,776,484</u>	<u>10,216,903</u>	<u>18,993,387</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,406,937	7,495,561	15,902,498
Unrestricted.....	(3,979,811)	(326,760)	(4,306,571)
<i>Total net assets</i> .....	<u>\$ 4,427,126</u>	<u>\$ 7,168,801</u>	<u>\$ 11,595,927</u>



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

*For the Year Ended December 31, 2010*

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,683,357	\$ 13,048,278	\$ 14,731,635
Other revenue.....	1,218	23,687	24,905
<i>Total Operating Revenues.....</i>	<u>1,684,575</u>	<u>13,071,965</u>	<u>14,756,540</u>
<i>Operating Expenses:</i>			
Personal services.....	326,722	10,869,070	11,195,792
Materials and supplies.....	8,943	900,805	909,748
Contractual services.....	200,080	3,031,475	3,231,555
Utilities.....	72,806	322,030	394,836
Depreciation.....	434,278	509,753	944,031
Other expenses.....	115,321	831,406	946,727
<i>Total Operating Expenses.....</i>	<u>1,158,150</u>	<u>16,464,539</u>	<u>17,622,689</u>
<i>Operating Income (Loss).....</i>	526,425	(3,392,574)	(2,866,149)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(233,920)	(478,574)	(712,494)
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(233,920)</u>	<u>(478,574)</u>	<u>(712,494)</u>
<i>Income (Loss) Before Transfers.....</i>	292,505	(3,871,148)	(3,578,643)
Transfers in.....	3,000,000	3,000,000	3,000,000
<i>Change in Net Assets.....</i>	<u>292,505</u>	<u>(871,148)</u>	<u>(578,643)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>4,134,621</u>	<u>8,039,949</u>	<u>12,174,570</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 4,427,126</u>	<u>\$ 7,168,801</u>	<u>\$ 11,595,927</u>

*Combining Statement of Cash Flows  
Nonmajor Enterprise Funds*

For the Year Ended December 31, 2010

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 1,516,559	\$ 13,183,906	\$ 14,700,465
Cash receipts from interfund services provided.....	202,653		202,653
Cash payments to employees for services.....	(249,710)	(9,653,804)	(9,903,514)
Cash payments to suppliers for goods and services.....	(280,955)	(3,278,758)	(3,559,713)
Cash payments for interfund services used.....	(219,286)	(3,143,161)	(3,362,447)
Other operating cash receipts.....	1,218	26,624	27,842
<i>Net cash provided by (used for) operating activities.....</i>	<u>970,479</u>	<u>(2,865,193)</u>	<u>(1,894,714)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		3,000,000	3,000,000
Amounts repaid on interfund loans.....	(400,000)		(400,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(400,000)</u>	<u>3,000,000</u>	<u>2,600,000</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds.....	(398,425)	(375,000)	(773,425)
Interest paid on general obligation bonds.....	(236,665)	(503,266)	(739,931)
Refunding bonds issued.....	2,600,000	8,295,000	10,895,000
Premium on bond issuance.....	89,699	217,909	307,608
Bond issuance costs paid.....	(24,975)	(79,681)	(104,656)
Redemption of refunded bonds.....	(2,565,000)	(8,130,000)	(10,695,000)
Redemption premium paid on refunded bonds.....	(25,650)	(81,300)	(106,950)
Acquisition and construction of capital assets.....		(48,094)	(48,094)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(561,016)</u>	<u>(704,432)</u>	<u>(1,265,448)</u>
<i>Cash flows from investing activities:</i>			
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	9,463	(569,625)	(560,162)
Cash and cash equivalents at beginning of year.....	642,713	1,068,218	1,710,931
Cash and cash equivalents at end of year.....	<u>\$ 652,176</u>	<u>\$ 498,593</u>	<u>\$ 1,150,769</u>
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 526,425	\$ (3,392,574)	\$ (2,866,149)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>			
Depreciation.....	434,278	509,753	944,031
(Increase) decrease in accounts receivable.....	34,585	123,250	157,835
(Increase) decrease in due from other funds.....	1,270	15,830	17,100
(Increase) decrease in inventory of supplies.....		2,548	2,548
Increase (decrease) in accounts payable.....	(23,319)	48,582	25,263
Increase (decrease) in due to other funds.....	(6,411)	1,488	(4,923)
Increase (decrease) in due to other governments.....		(180,945)	(180,945)
Increase (decrease) in accrued wages and benefits.....	998	1,716	2,714
Increase (decrease) in compensated absences.....	2,653	5,159	7,812
<i>Total adjustments.....</i>	<u>444,054</u>	<u>527,381</u>	<u>971,435</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 970,479</u>	<u>\$ (2,865,193)</u>	<u>\$ (1,894,714)</u>

*Noncash investing, capital and financing activities:*

During 2010, there were no noncash investing, capital and financing activities for the Nonmajor Enterprise Funds.

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services.....	\$ 1,793,446	\$ 1,793,446	\$ 1,719,212	\$ (74,234)
Other.....			1,218	1,218
<b>Total Revenues.....</b>	<b>1,793,446</b>	<b>1,793,446</b>	<b>1,720,430</b>	<b>(73,016)</b>
<b>Expenses:</b>				
<i>Administration Complex Parking Facilities</i>				
Salaries.....	158,267	163,289	163,258	31
Fringe benefits.....	80,541	82,309	82,309	0
Special fringe benefits.....	2,608	3,645	2,537	1,108
Operating supplies.....	19,610	13,825	9,802	4,023
Staff training and development.....		235	235	0
Contractual professional services.....	14,875	62,435	62,262	173
Maintenance and repair services.....	82,713	94,168	88,498	5,670
Communications.....	4,671	4,724	3,267	1,457
Insurance.....	45,000	45,000	37,410	7,590
Public utility services.....	30,200	30,200	29,100	1,100
Miscellaneous.....	75,500	90,323	89,915	408
Capital outlays.....		2,200	2,158	42
<b>Total Administration Complex Parking Facilities...</b>	<b>513,985</b>	<b>592,353</b>	<b>570,751</b>	<b>21,602</b>
<i>Reibold Parking Facility</i>				
Salaries.....	48,027	50,312	50,299	13
Fringe benefits.....	29,795	30,559	30,555	4
Special fringe benefits.....	1,000	1,145	611	534
Operating supplies.....	5,837	5,715	3,573	2,142
Staff training and development.....		35	35	0
Contractual professional services.....	9,613	6,688	5,522	1,166
Maintenance and repair services.....	62,950	62,839	55,372	7,467
Communications.....	4,500	4,600	4,554	46
Insurance.....	3,000	3,000	1,886	1,114
Public utility services.....	35,300	39,100	39,017	83
Miscellaneous.....	28,375	24,096	22,761	1,335
<b>Total Reibold Parking Facility.....</b>	<b>228,397</b>	<b>228,089</b>	<b>214,185</b>	<b>13,904</b>
<b>Total Expenses.....</b>	<b>742,382</b>	<b>820,442</b>	<b>784,936</b>	<b>35,506</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenses.....</b>	<b>1,051,064</b>	<b>973,004</b>	<b>935,494</b>	<b>(37,510)</b>
Advances out.....	(400,000)	(400,000)	(400,000)	0
Transfers out.....	(661,792)	(661,792)	(661,791)	1
<b>Net Change in Fund Equity.....</b>	<b>(10,728)</b>	<b>(88,788)</b>	<b>(126,297)</b>	<b>(37,509)</b>
<b>Fund Equity At Beginning Of Year.....</b>	<b>583,521</b>	<b>583,521</b>	<b>583,521</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated.....</b>	<b>19,463</b>	<b>19,463</b>	<b>19,463</b>	<b>0</b>
<b>Fund Equity At End Of Year.....</b>	<b>\$ 592,256</b>	<b>\$ 514,196</b>	<b>\$ 476,687</b>	<b>\$ (37,509)</b>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2000 Parking Facility Bonds-Parking Facilities-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	331,783	263,016	263,016	0
Total Expenses.....	331,783	263,016	263,016	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(331,783)	(263,016)	(263,016)	0
Transfers in.....	331,783	331,782	331,782	0
Transfers out.....		(91,934)	(91,934)	0
Net Change in Fund Equity.....	0	(23,168)	(23,168)	0
Fund Equity At Beginning Of Year.....	23,168	23,168	23,168	0
Fund Equity At End Of Year.....	\$ 23,168	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2005 Refunding-Parking Facility Bonds-Parking Facilities-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	280,809	280,809	280,809	0
Total Expenses.....	280,809	280,809	280,809	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(280,809)	(280,809)	(280,809)	0
Transfers in.....	280,809	280,809	280,809	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	2	2	2	0
Fund Equity At End Of Year.....	\$ 2	\$ 2	\$ 2	\$ 0

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2010 Refunding-Parking Facility Bonds-Parking Facilities-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....		36,440	36,440	0
Refunded debt service.....		2,659,416	2,659,416	0
Total Expenses.....	0	2,695,856	2,695,856	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	0	(2,695,856)	(2,695,856)	0
Proceeds from bonds.....		2,678,665	2,678,665	0
Transfers in.....		22,499	91,934	69,435
Net Change in Fund Equity.....	0	5,308	74,743	69,435
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	\$ 0	\$ 5,308	\$ 74,743	\$ 69,435

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

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 12,686,035	\$ 12,686,035	\$ 12,352,418	\$ (333,617)
Other.....	11,000	11,000	16,865	5,865
<b>Total Revenues.....</b>	<b>12,697,035</b>	<b>12,697,035</b>	<b>12,369,283</b>	<b>(327,752)</b>
<i>Expenses:</i>				
<i>Protected Costs</i>				
Operating supplies.....	220,968	247,978	246,577	1,401
Public utility services.....	393,656	368,381	342,746	25,635
Miscellaneous.....	534,425	524,335	523,625	710
<b>Total Protected Costs.....</b>	<b>1,149,049</b>	<b>1,140,694</b>	<b>1,112,948</b>	<b>27,746</b>
<i>Cost of Ownership</i>				
Capital outlays.....	23,247	14,786	14,786	0
<b>Total Cost of Ownership.....</b>	<b>23,247</b>	<b>14,786</b>	<b>14,786</b>	<b>0</b>
<i>Stillwater HSL One Time Initiatives</i>				
Capital outlays.....	243,722	155,877	154,632	1,245
Construction and improvements.....		52,792	52,792	0
<b>Total Cost of Stillwater HSL One Time Initiatives</b>	<b>243,722</b>	<b>208,669</b>	<b>207,424</b>	<b>1,245</b>
<i>Registered Nurse</i>				
Salaries.....	324,122	358,534	358,393	141
Fringe benefits.....	84,025	92,845	92,517	328
Special fringe benefits.....		2,180	2,175	5
<b>Total Registered Nurse.....</b>	<b>408,147</b>	<b>453,559</b>	<b>453,085</b>	<b>474</b>
<i>Psychologist</i>				
Contractual professional services.....	12,815	15,589	15,547	42
<b>Total Psychologist.....</b>	<b>12,815</b>	<b>15,589</b>	<b>15,547</b>	<b>42</b>
<i>Quality Assurance</i>				
Salaries.....	62,442	63,217	62,817	400
Fringe benefits.....	14,106	14,206	14,179	27
Operating supplies.....	600			0
Contractual professional services.....		300	291	9
<b>Total Quality Assurance.....</b>	<b>77,148</b>	<b>77,723</b>	<b>77,287</b>	<b>436</b>
<i>Licensed Practical Nurse</i>				
Salaries.....	1,115,844	1,257,407	1,251,771	5,636
Fringe benefits.....	386,485	461,785	460,707	1,078
Special fringe benefits.....		3,800	3,534	266
<b>Total Licensed Practical Nurse.....</b>	<b>1,502,329</b>	<b>1,722,992</b>	<b>1,716,012</b>	<b>6,980</b>
<i>In-Service</i>				
Salaries.....	70,200	67,050	66,509	541
Fringe benefits.....	23,411	23,211	22,880	331
Special fringe benefits.....	3,800	1,100	876	224
Operating supplies.....	4,118	2,266	2,034	232
Routine business.....	250	250		250
Staff training and development.....	200	200		200
Contractual professional services.....	6,700	200		200
<b>Total In-Service.....</b>	<b>108,679</b>	<b>94,277</b>	<b>92,299</b>	<b>1,978</b>
<i>Physical Therapy</i>				
Operating supplies.....	810	388	387	1
Contractual professional services.....	60,643	79,948	79,946	2
<b>Total Physical Therapy.....</b>	<b>61,453</b>	<b>80,336</b>	<b>80,333</b>	<b>3</b>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Occupational Therapy</i>				
Salaries.....	\$ 49,254	\$ 50,613	\$ 49,821	\$ 792
Fringe benefits.....	25,507	19,007	18,722	285
Operating supplies.....	15,300	17,300	16,522	778
Routine business.....	400	550	518	32
Contractual professional services.....	114,082	123,832	122,955	877
<i>Total Occupational Therapy.....</i>	<u>204,543</u>	<u>211,302</u>	<u>208,538</u>	<u>2,764</u>
<i>Speech Therapy</i>				
Contractual professional services.....	24,076	16,551	16,155	396
<i>Total Speech Therapy.....</i>	<u>24,076</u>	<u>16,551</u>	<u>16,155</u>	<u>396</u>
<i>Recreation</i>				
Salaries.....	145,973	162,294	162,044	250
Fringe benefits.....	58,494	48,294	47,785	509
Operating supplies.....	10,298	5,647	4,144	1,503
Contractual professional services.....	4,960	4,960	2,550	2,410
<i>Total Recreation.....</i>	<u>219,725</u>	<u>221,195</u>	<u>216,523</u>	<u>4,672</u>
<i>Social Services</i>				
Salaries.....	159,723	139,723	138,300	1,423
Fringe benefits.....	48,385	46,685	46,245	440
Operating supplies.....	915	715	436	279
Routine business.....	900	900	293	607
Contractual professional services.....	200	200		200
<i>Total Social Services.....</i>	<u>210,123</u>	<u>188,223</u>	<u>185,274</u>	<u>2,949</u>
<i>Programming</i>				
Salaries.....	2,758,272	2,864,195	2,860,736	3,459
Fringe benefits.....	1,163,886	1,391,638	1,391,171	467
Special fringe benefits.....	1,200	100		100
Operating supplies.....	7,000	8,900	8,463	437
Routine business.....	1,300	1,150	678	472
Contractual professional services.....	1,192,291	1,141,864	1,141,863	1
<i>Total Programming.....</i>	<u>5,123,949</u>	<u>5,407,847</u>	<u>5,402,911</u>	<u>4,936</u>
<i>Habilitation Care Supervisors</i>				
Salaries.....	371,840	383,383	381,974	1,409
Fringe benefits.....	97,643	103,343	103,183	160
Special fringe benefits.....		2,400	2,400	0
<i>Total Habilitation Care Supervisors.....</i>	<u>469,483</u>	<u>489,126</u>	<u>487,557</u>	<u>1,569</u>
<i>Nursing</i>				
Salaries.....	66,227	67,127	67,112	15
Fringe benefits.....	21,168	21,868	21,779	89
Special fringe benefits.....	2,551	751		751
Operating supplies.....	13,696	7,480	6,965	515
Routine business.....	558	558	511	47
Staff training and development.....	674	674	674	0
Contractual professional services.....	983,814	1,139,945	1,091,037	48,908
<i>Total Nursing.....</i>	<u>1,088,688</u>	<u>1,238,403</u>	<u>1,188,078</u>	<u>50,325</u>
<i>Nursing Office</i>				
Salaries.....	31,437	31,598	30,235	1,363
Fringe benefits.....	10,221	10,221	10,058	163
<i>Total Nursing Office.....</i>	<u>41,658</u>	<u>41,819</u>	<u>40,293</u>	<u>1,526</u>
<i>Restorative Aides</i>				
Salaries.....	52,172	60,002	59,083	919
Fringe benefits.....	34,293	34,293	33,607	686
<i>Total Restorative Aides.....</i>	<u>86,465</u>	<u>94,295</u>	<u>92,690</u>	<u>1,605</u>

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

For the Year Ended December 31, 2010

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>QMRP</i>				
Salaries.....	\$ 240,489	\$ 233,089	\$ 232,375	\$ 714
Fringe benefits.....	92,694	81,394	81,190	204
<i>Total QMRP.....</i>	<u>333,183</u>	<u>314,483</u>	<u>313,565</u>	<u>918</u>
<i>Administration</i>				
Salaries.....	41,184	42,361	42,353	8
Fringe benefits.....	431,763	222,836	222,711	125
Operating supplies.....	7,588	1,507	1,506	1
Routine business.....	270	250	250	0
Board approved travel.....	4,632			0
Staff training and development.....	2,821	515	515	0
Contractual professional services.....	146,454	73,554	71,831	1,723
Communications.....	2,000	2,000	1,797	203
Insurance.....	30,300	76,900	76,807	93
<i>Total Administration.....</i>	<u>667,012</u>	<u>419,923</u>	<u>417,770</u>	<u>2,153</u>
<i>Fiscal Services</i>				
Salaries.....	250,371	254,871	254,653	218
Fringe benefits.....	92,776	95,576	95,436	140
Special fringe benefits.....	1,000			0
Operating supplies.....	11,975	6,369	6,368	1
Routine business.....	775	795	789	6
Contractual professional services.....	27,149	30,749	28,861	1,888
Maintenance and repair services.....	5,950	73	73	0
Communications.....	4,997	7,797	7,774	23
Public utility services.....	30,232	30,232	25,000	5,232
<i>Total Fiscal Services.....</i>	<u>425,225</u>	<u>426,462</u>	<u>418,954</u>	<u>7,508</u>
<i>Facility Services</i>				
Salaries.....	105,040	106,843	106,722	121
Fringe benefits.....	42,942	35,942	35,693	249
Special fringe benefits.....	1,902	834	249	585
Operating supplies.....	230,416	297,074	286,943	10,131
Routine business.....	125	125		125
Contractual professional services.....	9,580	9,580	7,667	1,913
Maintenance and repair services.....	19,225	16,740	14,724	2,016
Communications.....	500	500		500
Miscellaneous.....	10,500	500	24	476
<i>Total Facility Services.....</i>	<u>420,230</u>	<u>468,138</u>	<u>452,022</u>	<u>16,116</u>
<i>Human Resources</i>				
Salaries.....	150,987	160,829	160,493	336
Fringe benefits.....	58,625	62,725	62,642	83
Special fringe benefits.....		2,400	2,400	0
Post-employment services.....	500	500		500
Operating supplies.....	10,015	8,030	8,014	16
Routine business.....	1,200	1,200	431	769
Staff training and development.....	400	400	160	240
Contractual professional services.....	41,494	32,144	30,769	1,375
Communications.....	8,066	1,266	9	1,257
<i>Total Human Resources.....</i>	<u>271,287</u>	<u>269,494</u>	<u>264,918</u>	<u>4,576</u>
<i>Receptionist</i>				
Salaries.....	29,578	31,528	31,485	43
Fringe benefits.....	9,934	10,334	10,237	97
<i>Total Receptionist.....</i>	<u>39,512</u>	<u>41,862</u>	<u>41,722</u>	<u>140</u>

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

For the Year Ended December 31, 2010

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Maintenance</i>				
Salaries.....	\$ 555,778	\$ 604,528	\$ 603,996	\$ 532
Fringe benefits.....	195,627	210,932	210,445	487
Special fringe benefits.....	3,265	5,428	5,353	75
Operating supplies.....	199	199	38	161
Contractual professional services.....		89	89	0
Maintenance and repair services.....	62,941	92,296	83,346	8,950
<i>Total Maintenance.....</i>	<u>817,810</u>	<u>913,472</u>	<u>903,267</u>	<u>10,205</u>
<i>Laundry and Linen</i>				
Salaries.....	101,759	102,759	101,717	1,042
Fringe benefits.....	31,812	32,012	31,832	180
Operating supplies.....	41,013	14,876	14,875	1
Contractual professional services.....	1,000	1,100	1,098	2
Maintenance and repair services.....	1,000	2,140	2,130	10
<i>Total Laundry and Linen.....</i>	<u>176,584</u>	<u>152,887</u>	<u>151,652</u>	<u>1,235</u>
<i>Transportation</i>				
Operating supplies.....	2,900	900		900
Routine business.....	676	676	124	552
Staff training and development.....	304	304		304
Contractual professional services.....	111	111		111
Maintenance and repair services.....	15,100	14,585	14,568	17
Miscellaneous.....	20	20		20
<i>Total Transportation.....</i>	<u>19,111</u>	<u>16,596</u>	<u>14,692</u>	<u>1,904</u>
<i>Medical Records</i>				
Salaries.....	36,150	37,225	37,220	5
Fringe benefits.....	10,425	10,600	10,596	4
Operating supplies.....	1,250	120	120	0
<i>Total Medical Records.....</i>	<u>47,825</u>	<u>47,945</u>	<u>47,936</u>	<u>9</u>
<i>Dietary</i>				
Salaries.....	292,787	306,232	305,984	248
Fringe benefits.....	148,851	152,351	152,126	225
Operating supplies.....	262,016	306,516	300,207	6,309
Staff training and development.....	500	500	455	45
Contractual professional services.....	13,145	38,841	37,077	1,764
Maintenance and repair services.....	10,160	10,160	4,228	5,932
Miscellaneous.....	330	330		330
<i>Total Dietary.....</i>	<u>727,789</u>	<u>814,930</u>	<u>800,077</u>	<u>14,853</u>
<i>Leased Equipment</i>				
Rentals.....	19,255	31,361	30,596	765
<i>Total Leased Equipment.....</i>	<u>19,255</u>	<u>31,361</u>	<u>30,596</u>	<u>765</u>
<i>Total Expenses.....</i>	<u>15,020,122</u>	<u>15,634,939</u>	<u>15,464,911</u>	<u>170,028</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(2,323,087)</u>	<u>(2,937,904)</u>	<u>(3,095,628)</u>	<u>(157,724)</u>
Advances in.....		90,000	90,000	0
Advances out.....		(90,000)	(90,000)	0
Transfers in.....	3,000,000	3,000,000	3,000,000	0
Transfers out.....	(787,289)	(611,273)	(593,622)	17,651
<i>Net Change in Fund Equity.....</i>	<u>(110,376)</u>	<u>(549,177)</u>	<u>(689,250)</u>	<u>(140,073)</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>686,699</u>	<u>686,699</u>	<u>686,699</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>190,336</u>	<u>190,336</u>	<u>190,336</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 766,659</u>	<u>\$ 327,858</u>	<u>\$ 187,785</u>	<u>\$ (140,073)</u>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 747,534	\$ 747,534	\$ 829,304	\$ 81,770
Other.....			229	229
<i>Total Revenues.....</i>	<u>747,534</u>	<u>747,534</u>	<u>829,533</u>	<u>81,999</u>
<i>Expenses:</i>				
<i>Adult Interim Care Home Operations</i>				
Salaries.....	504,556	572,056	569,432	2,624
Fringe benefits.....	195,691	185,741	185,404	337
Operating supplies.....	39,859	42,859	38,951	3,908
Routine business.....	500	500	66	434
Contractual professional services.....	1,200	700	265	435
Communications.....	730	17		17
Insurance.....		350	324	26
Public utility services.....		963	962	1
Rentals.....	600			0
Miscellaneous.....	3,600	2,600	2,205	395
<i>Total Expenses.....</i>	<u>746,736</u>	<u>805,786</u>	<u>797,609</u>	<u>8,177</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	798	(58,252)	31,924	90,176
Advances in.....		90,000	90,000	0
Advances out.....		(90,000)	(90,000)	0
<i>Net Change in Fund Equity.....</i>	798	(58,252)	31,924	90,176
<i>Fund Equity At Beginning Of Year.....</i>	63,058	63,058	63,058	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,959	3,959	3,959	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 67,815</u>	<u>\$ 8,765</u>	<u>\$ 98,941</u>	<u>\$ 90,176</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2000 Stillwater Center Facility Bonds-Stillwater Center-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	787,289	566,894	566,893	1
<i>Total Expenses</i> .....	787,289	566,894	566,893	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	(787,289)	(566,894)	(566,893)	1
Transfers in.....	787,289	566,895	504,177	(62,718)
<i>Net Change in Fund Equity</i> .....	0	1	(62,716)	(62,717)
<i>Fund Equity At Beginning Of Year</i> .....	62,716	62,716	62,716	0
<i>Fund Equity At End Of Year</i> .....	\$ 62,716	\$ 62,717	\$ 0	\$ (62,717)

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
2010 Refunding-Stillwater Center Facility Bonds-Stillwater Center-Enterprise Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....		135,457	135,457	0
Refunded debt service.....		8,431,694	8,431,694	0
<i>Total Expenses</i> .....	0	8,567,151	8,567,151	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	0	(8,567,151)	(8,567,151)	0
Proceeds from bonds.....		8,477,707	8,477,707	0
Transfers in.....		90,979	89,444	(1,535)
<i>Net Change in Fund Equity</i> .....	0	1,535	0	(1,535)
<i>Fund Equity At Beginning Of Year</i> .....	0	0	0	0
<i>Fund Equity At End Of Year</i> .....	\$ 0	\$ 1,535	\$ 0	\$ (1,535)

## *Internal Service Funds*

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*These funds are used to account for the financing of goods or services provided by one department to other departments of the County or to other governments, on a cost-reimbursement basis.*

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<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
<i>Mailroom</i>	This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.
<i>Stockroom</i>	The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.
<i>Service Depot</i>	The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Health Insurance Admin./E.A.P.</i>	The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.
<i>Healthcare Self-Insurance</i>	The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the administration of the programs. Two separately-budgeted subfunds, used internally, comprise this fund.
<i>Property/Casualty Risk Management</i>	The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.
<i>Workers' Compensation Risk Management</i>	The County has a self-funding program for certain workers' compensation claims, which includes participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation for all claims applicable to periods prior to July 1, 2010. This fund, which is non-annually budgeted, is used to account for self-funded claims along with the administration of the overall insurance program.

## Combining Statement of Net Assets Internal Service Funds

December 31, 2010

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<b>Assets</b>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents..... \$	64,823	\$ 78,980	\$ 84,562	\$ 51,402	\$ 3,192,933
Accounts receivable (net).....	16,308	597	17,793	67,971	19,932
Due from other funds.....	16,805	153,889	108,655	65,902	126,378
Inventory of supplies.....	21,617	7,676	110,439	38,031	7,869
Prepaid expenses.....					
<b>Total current assets.....</b>	<b>119,553</b>	<b>241,142</b>	<b>321,449</b>	<b>223,306</b>	<b>3,347,112</b>
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	303,516	276,883	31,497	35,770	1,505,703
Less: Accumulated depreciation.....	(284,020)	(227,114)	(31,497)	(29,218)	(757,550)
<b>Total net capital assets.....</b>	<b>19,496</b>	<b>49,769</b>	<b>0</b>	<b>6,552</b>	<b>748,153</b>
<b>Total noncurrent assets.....</b>	<b>19,496</b>	<b>49,769</b>	<b>0</b>	<b>6,552</b>	<b>748,153</b>
<b>Total Assets.....</b>	<b>139,049</b>	<b>290,911</b>	<b>321,449</b>	<b>229,858</b>	<b>4,095,265</b>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts payable.....	144,533	10,283	180,842	98,462	61,742
Current portion of insurance claims payable.....					
Due to other funds.....	862		979	48,971	2,118
Due to other governments.....					
Accrued wages and benefits.....	10,301	4,299	4,880	8,205	4,621
Current portion of capitalized leases.....		55,122			
Current portion of compensated absences.....	80,486	35,100	3,443		1,198
<b>Total Current Liabilities.....</b>	<b>236,182</b>	<b>104,804</b>	<b>190,144</b>	<b>155,638</b>	<b>69,679</b>
<i>Long Term Liabilities:</i>					
Interfund payables.....	393,500	68,054	158,000	80,000	
Insurance claims payable (net of current portion).....					
Compensated absences (net of current portion).....	22,619	3,937	6,113	8,321	16,312
<b>Total Long Term Liabilities.....</b>	<b>416,119</b>	<b>71,991</b>	<b>164,113</b>	<b>88,321</b>	<b>16,312</b>
<b>Total Liabilities.....</b>	<b>652,301</b>	<b>176,795</b>	<b>354,257</b>	<b>243,959</b>	<b>85,991</b>
<b>Net Assets</b>					
Invested in capital assets, net of related debt.....	19,496	(5,353)		6,552	748,153
Unrestricted.....	(532,748)	119,469	(32,808)	(20,653)	3,261,121
<b>Total Net Assets.....</b>	<b>\$ (513,252)</b>	<b>\$ 114,116</b>	<b>\$ (32,808)</b>	<b>\$ (14,101)</b>	<b>\$ 4,009,274</b>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 29,162	\$ 121,803	\$ 5,975,679 547,753	\$ 5,107,076 2,884 1,000	\$ 24,583,526	\$ 39,289,946 673,238 472,629 185,632 479,528
<u>29,162</u>	<u>121,803</u>	<u>6,523,432</u>	<u>5,481,135</u>	<u>24,692,879</u>	<u>41,100,973</u>
29,838 (12,421)	5,435 (5,435)		24,800 (7,853)	24,800 (7,853)	2,238,242 (1,362,961)
<u>17,417</u>	<u>0</u>	<u>0</u>	<u>16,947</u>	<u>16,947</u>	<u>875,281</u>
17,417	0	0	16,947	16,947	875,281
<u>46,579</u>	<u>121,803</u>	<u>6,523,432</u>	<u>5,498,082</u>	<u>24,709,826</u>	<u>41,976,254</u>
	11,361	179,807 5,477,527	6,141 219,843	37,546 1,817,940	730,717 7,515,310
	1,159		502	861	55,452
	4,548		2,387	708,461 2,387	708,461 41,628
			12,339	12,339	55,122 144,905
<u>0</u>	<u>17,068</u>	<u>5,657,334</u>	<u>241,212</u>	<u>2,579,534</u>	<u>9,251,595</u>
			433,466	3,495,860	699,554 3,929,326
	3,644		2,319	2,319	65,584
<u>0</u>	<u>3,644</u>	<u>0</u>	<u>435,785</u>	<u>3,498,179</u>	<u>4,694,464</u>
<u>0</u>	<u>20,712</u>	<u>5,657,334</u>	<u>676,997</u>	<u>6,077,713</u>	<u>13,946,059</u>
17,417 29,162	101,091	866,098	16,947 4,804,138	16,947 18,615,166	820,159 27,210,036
<u>\$ 46,579</u>	<u>\$ 101,091</u>	<u>\$ 866,098</u>	<u>\$ 4,821,085</u>	<u>\$ 18,632,113</u>	<u>\$ 28,030,195</u>

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2010*

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Operating Revenues:</i>					
Charges for services.....	\$ 1,301,176	\$ 1,992,477	\$ 3,012,629	\$ 1,563,407	\$ 1,700,694
Other revenue.....	378	653	1,414		4,971
<b>Total Operating Revenues.....</b>	<b>1,301,554</b>	<b>1,993,130</b>	<b>3,014,043</b>	<b>1,563,407</b>	<b>1,705,665</b>
<i>Operating Expenses:</i>					
Personal services.....	417,754	210,989	224,521	341,622	308,774
Materials and supplies.....	124,405	1,459,899	1,636,612	1,147,695	791
Contractual services.....	132,881	245,472	1,186,700	70,699	58,127
Utilities.....					1,016,272
Depreciation.....	10,008	49,770		1,869	125,659
Insurance claims.....					
Other expenses.....	704,342		23,723	17,732	13,919
<b>Total Operating Expenses.....</b>	<b>1,389,390</b>	<b>1,966,130</b>	<b>3,071,556</b>	<b>1,579,617</b>	<b>1,523,542</b>
<b>Operating Income (Loss).....</b>	<b>(87,836)</b>	<b>27,000</b>	<b>(57,513)</b>	<b>(16,210)</b>	<b>182,123</b>
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....		(4,646)			
Other nonoperating revenue (expense).....		13,498			
<b>Total Nonoperating Revenues (Expenses).....</b>	<b>0</b>	<b>8,852</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>					
	(87,836)	35,852	(57,513)	(16,210)	182,123
<b>Change in Net Assets.....</b>	<b>(87,836)</b>	<b>35,852</b>	<b>(57,513)</b>	<b>(16,210)</b>	<b>182,123</b>
<i>Total Net Assets (Deficit) At</i>					
<i>Beginning Of Year.....</i>	(425,416)	78,264	24,705	2,109	3,827,151
<i>Total Net Assets (Deficit) At</i>					
<b>End Of Year.....</b>	<b><u>(513,252)</u></b>	<b><u>114,116</u></b>	<b><u>(32,808)</u></b>	<b><u>(14,101)</u></b>	<b><u>4,009,274</u></b>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self-Insurance</i>	<i>Property/Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 49,606	\$ 460,968	\$ 48,998,158	\$ 1,657,455	\$ 36,018	\$ 60,736,570
		523,216	82,482		649,132
<u>49,606</u>	<u>460,968</u>	<u>49,521,374</u>	<u>1,739,937</u>	<u>36,018</u>	<u>61,385,702</u>
	280,586		153,904	155,193	2,093,343
	666		1,634	1,978	4,373,680
72,234	190,673	2,125,617	884,849	1,345,426	6,312,678
					1,016,272
5,546			4,960	4,960	202,772
		51,236,778	97,217	1,964,796	53,298,791
<u>1,058</u>	<u>595</u>		<u>42,391</u>	<u>110,666</u>	<u>914,426</u>
78,838	472,520	53,362,395	1,184,955	3,583,019	68,211,962
(29,232)	(11,552)	(3,841,021)	554,982	(3,547,001)	(6,826,260)
					(4,646)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,498</u>
					8,852
<u>(29,232)</u>	<u>(11,552)</u>	<u>(3,841,021)</u>	<u>554,982</u>	<u>(3,547,001)</u>	<u>(6,817,408)</u>
(29,232)	(11,552)	(3,841,021)	554,982	(3,547,001)	(6,817,408)
<u>75,811</u>	<u>112,643</u>	<u>4,707,119</u>	<u>4,266,103</u>	<u>22,179,114</u>	<u>34,847,603</u>
\$ <u>46,579</u>	\$ <u>101,091</u>	\$ <u>866,098</u>	\$ <u>4,821,085</u>	\$ <u>18,632,113</u>	\$ <u>28,030,195</u>

*Combining Statement of Cash Flows  
All Internal Service Funds*

*For the Year Ended December 31, 2010*

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Cash flows from operating activities:</i>					
Cash receipts from customers.....	\$ 239,794	\$ 14,536	\$ 89,556	\$ 420,152	\$ 187,755
Cash receipts from interfund services provided.....	1,056,205	1,944,725	2,945,454	1,147,800	1,540,693
Cash payments to employees for services.....	(361,211)	(170,749)	(185,360)	(272,912)	(268,297)
Cash payments to suppliers for goods and services.....	(847,204)	(1,667,221)	(2,752,532)	(952,147)	(1,086,880)
Cash payments for insurance claims.....					
Cash payments for interfund services used.....	(95,112)	(70,189)	(86,128)	(292,422)	(132,335)
Other operating cash receipts.....	378	653	1,414		4,971
Other cash payments.....		(987)			
<i>Net cash provided by (used for) operating activities.....</i>	<u>(7,150)</u>	<u>50,768</u>	<u>12,404</u>	<u>50,471</u>	<u>245,907</u>
<i>Cash flows from noncapital financing activities:</i>					
Amounts borrowed on interfund loans .....	43,500		58,000		
Amounts repaid on interfund loans .....	(50,000)	(34,028)	(75,000)	(65,000)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(6,500)</u>	<u>(34,028)</u>	<u>(17,000)</u>	<u>(65,000)</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....		(52,306)			
Interest paid on capital leases.....		(4,646)			
Acquisition and construction of capital assets.....					
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>0</u>	<u>(56,952)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(13,650)	(40,212)	(4,596)	(14,529)	245,907
Cash and cash equivalents at beginning of year.....	78,473	119,192	89,158	65,931	2,947,026
Cash and cash equivalents at end of year.....	<u>\$ 64,823</u>	<u>\$ 78,980</u>	<u>\$ 84,562</u>	<u>\$ 51,402</u>	<u>\$ 3,192,933</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (87,836)	\$ 27,000	\$ (57,513)	\$ (16,210)	\$ 182,123
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	10,008	49,770		1,869	125,659
Miscellaneous nonoperating income (expense).....		(987)			
(Increase) decrease in accounts receivable.....	796	98	(14,385)	(10,444)	(1,786)
(Increase) decrease in due from other funds.....	(5,973)	(33,314)	25,376	14,989	29,540
(Increase) decrease in inventory of supplies.....	2,852	8,660	(4,510)	(2,454)	(2,130)
(Increase) decrease in prepaid expenses.....					
Increase (decrease) in accounts payable.....	87,986	(12,304)	69,329	49,375	(46,690)
Increase (decrease) in due to other funds.....	(5,438)	(12,286)	(11,134)	11,520	(26,625)
Increase (decrease) in due to other governments.....					
Increase (decrease) in accrued wages and benefits.....	(179)	(820)	(228)	(705)	(14,775)
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	(9,366)	24,951	5,469	2,531	591
<i>Total adjustments.....</i>	<u>80,686</u>	<u>23,768</u>	<u>69,917</u>	<u>66,681</u>	<u>63,784</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ (7,150)</u>	<u>\$ 50,768</u>	<u>\$ 12,404</u>	<u>\$ 50,471</u>	<u>\$ 245,907</u>
<i>Noncash investing, capital and financing activities:</i>					

During 2010, there were no noncash investing, capital and financing activities for the Internal Service Funds.



<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 8,838	\$ 37,373	\$ 10,051,547	\$ 51,409	\$ 716,001	\$ 11,816,961
40,768	423,595	38,956,680	1,606,046	4,353,417	54,015,383
	(239,809)		(139,153)	(138,914)	(1,776,405)
(75,876)	(178,421)	(2,116,877)	(911,896)	(2,515,887)	(13,104,941)
		(51,326,546)	(312,289)	(1,472,518)	(53,111,353)
	(65,379)		(45,046)	(34,576)	(821,187)
			80,521	42,559	130,496
					(987)
<u>(26,270)</u>	<u>(22,641)</u>	<u>(4,435,196)</u>	<u>329,592</u>	<u>950,082</u>	<u>(2,852,033)</u>
					101,500
					<u>(224,028)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(122,528)</u>
					(52,306)
					(4,646)
<u>(12,650)</u>					<u>(12,650)</u>
<u>(12,650)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(69,602)</u>
(38,920)	(22,641)	(4,435,196)	329,592	950,082	(3,044,163)
68,082	144,444	10,410,875	4,777,484	23,633,444	42,334,109
<u>\$ 29,162</u>	<u>\$ 121,803</u>	<u>\$ 5,975,679</u>	<u>\$ 5,107,076</u>	<u>\$ 24,583,526</u>	<u>\$ 39,289,946</u>
\$ (29,232)	\$ (11,552)	\$ (3,841,021)	\$ 554,982	\$ (3,547,001)	\$ (6,826,260)
5,546			4,960	4,960	202,772
					(987)
		(513,147)	(961)	722,726	182,897
			(1,000)	4,425,013	4,454,631
					2,418
			1,908	(109,353)	(107,445)
(2,584)	(9,739)	8,740	(11,759)	34,973	167,327
	(1,324)		(1,023)	(685)	(46,995)
				(1,071,914)	(1,071,914)
	909		205	205	(15,388)
		(89,768)	(215,072)	492,278	187,438
	<u>(935)</u>		<u>(2,648)</u>	<u>(1,120)</u>	<u>19,473</u>
<u>2,962</u>	<u>(11,089)</u>	<u>(594,175)</u>	<u>(225,390)</u>	<u>4,497,083</u>	<u>3,974,227</u>
<u>\$ (26,270)</u>	<u>\$ (22,641)</u>	<u>\$ (4,435,196)</u>	<u>\$ 329,592</u>	<u>\$ 950,082</u>	<u>\$ (2,852,033)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,453,297	\$ 1,453,297	\$ 1,295,999	\$ (157,298)
Other.....			378	378
<i>Total Revenues</i> .....	<u>1,453,297</u>	<u>1,453,297</u>	<u>1,296,377</u>	<u>(156,920)</u>
<i>Expenses:</i>				
<i>Printing Services</i>				
Salaries.....	311,540	314,173	314,173	0
Fringe benefits.....	118,396	116,877	116,877	0
Special fringe benefits.....	200	29	29	0
Operating supplies.....	164,353	121,369	121,366	3
Routine business.....	1,300	626	626	0
Staff training and development.....	800	800	450	350
Contractual professional services.....	113,227	96,482	96,205	277
Maintenance and repair services.....	43,567	40,236	37,669	2,567
Communications.....	4,490	4,889	4,889	0
Insurance.....	700	604	604	0
Rentals.....	634,381	672,112	667,731	4,381
<i>Total Expenses</i> .....	<u>1,392,954</u>	<u>1,368,197</u>	<u>1,360,619</u>	<u>7,578</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	60,343	85,100	(64,242)	(149,342)
Advances in.....			43,500	43,500
Advances out.....	(50,000)	(50,000)	(50,000)	0
<i>Net Change in Fund Equity</i> .....	10,343	35,100	(70,742)	(105,842)
<i>Fund Equity At Beginning Of Year</i> .....	71,245	71,245	71,245	0
<i>Prior Year Encumbrances Appropriated</i> .....	7,228	7,228	7,228	0
<i>Fund Equity At End Of Year</i> .....	<u>\$ 88,816</u>	<u>\$ 113,573</u>	<u>\$ 7,731</u>	<u>\$ (105,842)</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Mailroom-Internal Service Fund*

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,209,448	\$ 2,209,448	\$ 1,959,261	\$ (250,187)
Other.....			653	653
<i>Total Revenues</i> .....	<u>2,209,448</u>	<u>2,209,448</u>	<u>1,959,914</u>	<u>(249,534)</u>
<i>Expenses:</i>				
<i>Mailroom Administration</i>				
Salaries.....	220,904	153,704	148,739	4,965
Fringe benefits.....	78,531	58,531	48,510	10,021
Special fringe benefits.....	2,340	1,340	117	1,223
Operating supplies.....	4,150	5,150	4,580	570
Contractual professional services.....	700	37,900	35,894	2,006
Maintenance and repair services.....	7,700	4,661	3,046	1,615
Communications.....	2,090	2,090	1,952	138
Insurance.....	1,500	3,039	3,039	0
Debt service.....	58,000	58,000	57,939	61
<i>Total Mailroom Administration</i> .....	<u>375,915</u>	<u>324,415</u>	<u>303,816</u>	<u>20,599</u>
<i>Mailroom Postage</i>				
Operating supplies.....	1,565,000	1,496,500	1,467,208	29,292
Communications.....	200,000	220,000	219,722	278
<i>Total Mailroom Postage</i> .....	<u>1,765,000</u>	<u>1,716,500</u>	<u>1,686,930</u>	<u>29,570</u>
<i>Total Expenses</i> .....	<u>2,140,915</u>	<u>2,040,915</u>	<u>1,990,746</u>	<u>50,169</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	68,533	168,533	(30,832)	(199,365)
Advances out.....	(34,027)	(34,027)	(34,027)	0
<i>Net Change in Fund Equity</i> .....	34,506	134,506	(64,859)	(199,365)
<i>Fund Equity At Beginning Of Year</i> .....	119,052	119,052	119,052	0
<i>Prior Year Encumbrances Appropriated</i> .....	140	140	140	0
<i>Fund Equity At End Of Year</i> .....	<u>\$ 153,698</u>	<u>\$ 253,698</u>	<u>\$ 54,333</u>	<u>\$ (199,365)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 3,341,268	\$ 3,341,268	\$ 3,035,010	\$ (306,258)
Other.....			1,414	1,414
<i>Total Revenues</i> .....	<u>3,341,268</u>	<u>3,341,268</u>	<u>3,036,424</u>	<u>(304,844)</u>
<i>Expenses:</i>				
<i>Stockroom</i>				
Salaries.....	161,893	159,420	159,420	0
Fringe benefits.....	67,889	69,944	69,944	0
Special fringe benefits.....	600	1,240	1,240	0
Operating supplies.....	1,780,728	1,653,669	1,651,159	2,510
Staff training and development.....	45,000	22,650	22,650	0
Contractual professional services.....	1,164,511	1,068,122	1,068,111	11
Maintenance and repair services.....	85,255	121,287	121,287	0
Communications.....	5,750	6,412	6,412	0
Insurance.....	3,000	1,460	1,460	0
Rentals.....	1,000	927	927	0
Capital outlays.....	3,000	2,000	2,000	0
<i>Total Expenses</i> .....	<u>3,318,626</u>	<u>3,107,131</u>	<u>3,104,610</u>	<u>2,521</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	22,642	234,137	(68,186)	(302,323)
Advances in.....			58,000	58,000
Advances out.....	(50,000)	(75,000)	(75,000)	0
<i>Net Change in Fund Equity</i> .....	(27,358)	159,137	(85,186)	(244,323)
<i>Fund Equity At Beginning Of Year</i> .....	52,863	52,863	52,863	0
<i>Prior Year Encumbrances Appropriated</i> .....	36,294	36,294	36,294	0
<i>Fund Equity At End Of Year</i> .....	<u>\$ 61,799</u>	<u>\$ 248,294</u>	<u>\$ 3,971</u>	<u>\$ (244,323)</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,575,000	\$ 1,575,000	\$ 1,567,952	\$ (7,048)
<i>Total Revenues</i> .....	<u>1,575,000</u>	<u>1,575,000</u>	<u>1,567,952</u>	<u>(7,048)</u>
<i>Expenses:</i>				
<i>Service Depot</i>				
Salaries.....	251,956	235,780	235,581	199
Fringe benefits.....	111,249	112,249	112,138	111
Special fringe benefits.....	722	898	891	7
Operating supplies.....	1,010,750	1,105,867	1,099,361	6,506
Board approved travel.....	337			0
Staff training and development.....	419	472	472	0
Contractual professional services.....	5,393	4,063	3,605	458
Maintenance and repair services.....	120,407	66,957	62,875	4,082
Communications.....	8,429	7,619	7,470	149
Insurance.....	1,500	1,500	718	782
Rentals.....	17,500	13,272	13,268	4
Miscellaneous.....	3,200	3,025	2,700	325
<i>Total Expenses</i> .....	<u>1,531,862</u>	<u>1,551,702</u>	<u>1,539,079</u>	<u>12,623</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	43,138	23,298	28,873	5,575
Advances out.....	(40,000)	(65,000)	(65,000)	0
<i>Net Change in Fund Equity</i> .....	3,138	(41,702)	(36,127)	5,575
<i>Fund Equity At Beginning Of Year</i> .....	49,229	49,229	49,229	0
<i>Prior Year Encumbrances Appropriated</i> .....	16,702	16,702	16,702	0
<i>Fund Equity At End Of Year</i> .....	<u>\$ 69,069</u>	<u>\$ 24,229</u>	<u>\$ 29,804</u>	<u>\$ 5,575</u>

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,800,000	\$ 1,800,000	\$ 1,728,448	\$ (71,552)
Other.....			4,971	4,971
<i>Total Revenues</i> .....	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,733,419</u>	<u>(66,581)</u>
<i>Expenses:</i>				
<i>Telecommunications</i>				
Salaries.....	252,533	252,533	233,007	19,526
Fringe benefits.....	98,804	118,804	114,722	4,082
Special fringe benefits.....	1,000	1,250	1,171	79
Operating supplies.....	11,900	11,900	2,885	9,015
Routine business.....	550	550		550
Board approved travel.....	3,900	3,900		3,900
Staff training and development.....	2,800	2,800	95	2,705
Contractual professional services.....	24,852	24,852	6,424	18,428
Maintenance and repair services.....	66,063	41,213	23,389	17,824
Communications.....	45,279	45,279	28,919	16,360
Insurance.....	4,942	4,942	805	4,137
Public utility services.....	1,271,771	1,271,771	1,066,049	205,722
Rentals.....	13,824	13,824	13,824	0
Capital outlays.....		4,600	4,593	7
<i>Total Expenses</i> .....	<u>1,798,218</u>	<u>1,798,218</u>	<u>1,495,883</u>	<u>302,335</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	1,782	1,782	237,536	235,754
<i>Fund Equity At Beginning Of Year</i> .....				
	<u>2,947,026</u>	<u>2,947,026</u>	<u>2,947,026</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 2,948,808</u>	<u>\$ 2,948,808</u>	<u>\$ 3,184,562</u>	<u>\$ 235,754</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Other Data Services-Internal Service Fund  
(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 57,070	\$ 57,070	\$ 49,606	\$ (7,464)
<i>Total Revenues</i> .....	<u>57,070</u>	<u>57,070</u>	<u>49,606</u>	<u>(7,464)</u>
<i>Expenses:</i>				
<i>Data Services</i>				
Maintenance and repair services.....	49,241	49,208	47,241	1,967
Communications.....	27,584	27,584	27,544	40
Insurance.....		33	33	0
Capital outlays.....		13,708	13,708	0
<i>Total Expenses</i> .....	<u>76,825</u>	<u>90,533</u>	<u>88,526</u>	<u>2,007</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	<u>(19,755)</u>	<u>(33,463)</u>	<u>(38,920)</u>	<u>(5,457)</u>
<i>Fund Equity At Beginning Of Year</i> .....				
	65,498	65,498	65,498	0
<i>Prior Year Encumbrances Appropriated</i> .....				
	2,584	2,584	2,584	0
<i>Fund Equity At End Of Year</i> .....	<u>\$ 48,327</u>	<u>\$ 34,619</u>	<u>\$ 29,162</u>	<u>\$ (5,457)</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Health Insurance Admin./E.A.P.-Internal Service Fund  
(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 450,943	\$ 450,943	\$ 460,968	\$ 10,025
<u>Total Revenues.....</u>	<u>450,943</u>	<u>450,943</u>	<u>460,968</u>	<u>10,025</u>
<i>Expenses:</i>				
<i>Health Insurance Administration</i>				
Salaries.....	204,964	206,844	206,792	52
Fringe benefits.....	73,765	76,185	76,110	75
Special fringe benefits.....		100	72	28
Operating supplies.....	800	800	666	134
Board approved travel.....	4,000			0
Staff training and development.....	4,914	4,814	595	4,219
Contractual professional services.....	151,546	256,246	201,523	54,723
Communications.....	11,600	8,600	6,980	1,620
Insurance.....	300	3,300	2,632	668
<u>Total Expenses.....</u>	<u>451,889</u>	<u>556,889</u>	<u>495,370</u>	<u>61,519</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(946)	(105,946)	(34,402)	71,544
<i>Fund Equity At Beginning Of Year.....</i>				
	143,498	143,498	143,498	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	946	946	946	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 143,498</u>	<u>\$ 38,498</u>	<u>\$ 110,042</u>	<u>\$ 71,544</u>



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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ <u>51,934,586</u>	\$ <u>51,934,586</u>	\$ <u>49,006,646</u>	\$ <u>(2,927,940)</u>
<i>Total Revenues</i> .....	<u>51,934,586</u>	<u>51,934,586</u>	<u>49,006,646</u>	<u>(2,927,940)</u>
<i>Expenses:</i>				
<i>Aetna-Self Insurance</i>				
Contractual professional services.....	2,225,000	2,225,000	2,131,876	93,124
Insurance.....	<u>54,286,320</u>	<u>54,286,320</u>	<u>51,326,546</u>	<u>2,959,774</u>
<i>Total Expenses</i> .....	<u>56,511,320</u>	<u>56,511,320</u>	<u>53,458,422</u>	<u>3,052,898</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	(4,576,734)	(4,576,734)	(4,451,776)	124,958
Transfers in.....			5,238,975	5,238,975
<i>Net Change in Fund Equity</i> .....	(4,576,734)	(4,576,734)	787,199	5,363,933
<i>Fund Equity At Beginning Of Year</i> .....	<u>5,173,480</u>	<u>5,173,480</u>	<u>5,173,480</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	\$ <u><u>596,746</u></u>	\$ <u><u>596,746</u></u>	\$ <u><u>5,960,679</u></u>	\$ <u><u>5,363,933</u></u>

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ <u>0</u>	\$ <u>1,581</u>	\$ <u>1,581</u>	\$ <u>0</u>
<i>Total Revenues</i> .....	<u>0</u>	<u>1,581</u>	<u>1,581</u>	<u>0</u>
<i>Expenses:</i>				
<i>Anthem Benefits-Self Insurance</i>				
<i>Total Expenses</i> .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	0	1,581	1,581	0
Transfers out.....		(5,238,975)	(5,238,975)	0
<i>Net Change in Fund Equity</i> .....	0	(5,237,394)	(5,237,394)	0
<i>Fund Equity At Beginning Of Year</i> .....	<u>5,237,394</u>	<u>5,237,394</u>	<u>5,237,394</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	\$ <u><u>5,237,394</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Property/Casualty Risk Management-Internal Service Fund  
(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,728,833	\$ 1,728,833	\$ 1,599,081	\$ (129,752)
Other.....			138,895	138,895
<i>Total Revenues.....</i>	<u>1,728,833</u>	<u>1,728,833</u>	<u>1,737,976</u>	<u>9,143</u>
<i>Expenses:</i>				
<i>Property and Casualty Administration</i>				
Salaries.....	123,213	121,913	118,949	2,964
Fringe benefits.....	40,692	40,537	36,620	3,917
Special fringe benefits.....	1,000	1,155	1,153	2
Operating supplies.....	3,000	3,000	1,633	1,367
Routine business.....	1,357	1,357	216	1,141
Board approved travel.....	3,960			0
Staff training and development.....	13,000	13,000	7,784	5,216
Contractual professional services.....	5,489	6,789	6,742	47
Maintenance and repair services.....	9,000	12,960	10,017	2,943
Communications.....	5,200	5,200	3,647	1,553
Rentals.....	2,000	2,000	1,693	307
Capital outlays.....	2,098	32,098	32,086	12
<i>Total Property and Casualty Administration.....</i>	<u>210,009</u>	<u>240,009</u>	<u>220,540</u>	<u>19,469</u>
<i>Property and Casualty Premiums &amp; Claims</i>				
Contractual professional services.....	235,000	205,000	59,379	145,621
Insurance.....	1,474,578	1,474,578	1,157,699	316,879
Cost recovery.....	25,000	25,000		25,000
<i>Total Property and Casualty Premiums &amp; Claims..</i>	<u>1,734,578</u>	<u>1,704,578</u>	<u>1,217,078</u>	<u>487,500</u>
<i>Safety Training</i>				
Special fringe benefits.....		1,009	1,009	0
Operating supplies.....	2,279	2,279	1,860	419
Staff training and development.....	4,500	3,491	1,858	1,633
<i>Total Safety Training.....</i>	<u>6,779</u>	<u>6,779</u>	<u>4,727</u>	<u>2,052</u>
<i>Total Expenses.....</i>	<u>1,951,366</u>	<u>1,951,366</u>	<u>1,442,345</u>	<u>509,021</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(222,533)</u>	<u>(222,533)</u>	<u>295,631</u>	<u>518,164</u>
Transfers in.....	208,911	208,911		(208,911)
<i>Net Change in Fund Equity.....</i>	<u>(13,622)</u>	<u>(13,622)</u>	<u>295,631</u>	<u>309,253</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>4,762,362</u>	<u>4,762,362</u>	<u>4,762,362</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>15,122</u>	<u>15,122</u>	<u>15,122</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 4,763,862</u>	<u>\$ 4,763,862</u>	<u>\$ 5,073,115</u>	<u>\$ 309,253</u>

## *Fiduciary Funds - Agency Funds*

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*Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.*

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*Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.*

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<i>Payroll Agency Funds</i>	These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.
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<i>Undivided Tax Agency Funds</i>	The Undivided Tax Funds include Real Estate Property Taxes, Tangible Personal Property Taxes, Inheritance Taxes and various other taxes collected and distributed by the County.
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<i>Other Agency Funds</i>	Other miscellaneous Agency Funds, for which the County acts as custodian, are reported under this heading.
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*Combining Statement of Changes in Assets and Liabilities-Agency Funds*

For the Year Ended December 31, 2010

<i>Payroll Agency Funds</i>		<i>Balance at Beginning of Year</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance at End of Year</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	4,694,126	\$ 239,429,480	\$ 239,298,098	\$ 4,825,508
<b>Total Assets.....</b>	<b>\$</b>	<b>4,694,126</b>	<b>\$ 239,429,480</b>	<b>\$ 239,298,098</b>	<b>\$ 4,825,508</b>
<i>Liabilities</i>					
Due to other governments.....	\$	4,348,668	\$ 96,918,514	\$ 96,856,879	\$ 4,410,303
Other liabilities.....		345,458	142,510,966	142,441,219	415,205
<b>Total Liabilities.....</b>	<b>\$</b>	<b>4,694,126</b>	<b>\$ 239,429,480</b>	<b>\$ 239,298,098</b>	<b>\$ 4,825,508</b>
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	43,222,873	\$ 887,301,021	\$ 829,971,147	\$ 100,552,747
Collateral on loaned securities.....		5,830,028	9,049,970	5,830,028	9,049,970
Taxes levied for other governments.....		647,934,834	597,853,276	581,661,595	664,126,515
<b>Total Assets.....</b>	<b>\$</b>	<b>696,987,735</b>	<b>\$ 1,494,204,267</b>	<b>\$ 1,417,462,770</b>	<b>\$ 773,729,232</b>
<i>Liabilities</i>					
Due to other governments.....	\$	691,157,707	\$ 1,485,154,297	\$ 1,411,632,742	\$ 764,679,262
Obligations under securities lending.....		5,830,028	9,049,970	5,830,028	9,049,970
<b>Total Liabilities.....</b>	<b>\$</b>	<b>696,987,735</b>	<b>\$ 1,494,204,267</b>	<b>\$ 1,417,462,770</b>	<b>\$ 773,729,232</b>
<i>Other Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	16,927,440	\$ 58,721,358	\$ 57,321,405	\$ 18,327,393
Cash and cash equivalents-segregated accounts.....		19,449,030	169,889,956	171,020,798	18,318,188
<b>Total Assets.....</b>	<b>\$</b>	<b>36,376,470</b>	<b>\$ 228,611,314</b>	<b>\$ 228,342,203</b>	<b>\$ 36,645,581</b>
<i>Liabilities</i>					
Due to other governments.....	\$	721,539	\$ 5,629,114	\$ 5,845,775	\$ 504,878
Other liabilities.....		35,654,931	222,982,200	222,496,428	36,140,703
<b>Total Liabilities.....</b>	<b>\$</b>	<b>36,376,470</b>	<b>\$ 228,611,314</b>	<b>\$ 228,342,203</b>	<b>\$ 36,645,581</b>
<i>Total Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	64,844,439	\$ 1,185,451,859	\$ 1,126,590,650	\$ 123,705,648
Cash and cash equivalents-segregated accounts.....		19,449,030	169,889,956	171,020,798	18,318,188
Collateral on loaned securities.....		5,830,028	9,049,970	5,830,028	9,049,970
Taxes levied for other governments.....		647,934,834	597,853,276	581,661,595	664,126,515
<b>Total Assets.....</b>	<b>\$</b>	<b>738,058,331</b>	<b>\$ 1,962,245,061</b>	<b>\$ 1,885,103,071</b>	<b>\$ 815,200,321</b>
<i>Liabilities</i>					
Due to other governments.....	\$	696,227,914	\$ 1,587,701,925	\$ 1,514,335,396	\$ 769,594,443
Obligations under securities lending.....		5,830,028	9,049,970	5,830,028	9,049,970
Other liabilities.....		36,000,389	365,493,166	364,937,647	36,555,908
<b>Total Liabilities.....</b>	<b>\$</b>	<b>738,058,331</b>	<b>\$ 1,962,245,061</b>	<b>\$ 1,885,103,071</b>	<b>\$ 815,200,321</b>

# Statistical Section



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## *Statistical Section*

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*This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.*

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### *Contents:*

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<b><i>Financial Trends</i></b>	These schedules contain trend information to help understand how the County's financial performance and well-being have changed over time. These schedules can be found on pages 284 to 295.
<b><i>Revenue Capacity</i></b>	These schedules contain information to help assess the County's most significant local revenue sources. These schedules can be found on pages 296 to 302.
<b><i>Debt Capacity</i></b>	These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. These schedules can be found on pages 303 to 308.
<b><i>Demographic and Economic Information</i></b>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. These schedules can be found on pages 309 to 311.
<b><i>Operating Information</i></b>	These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs. These schedules can be found on pages 312 to 316.

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*Net Assets by Component*

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

	2002	2003	2004	2005
<i>Governmental activities</i>				
Invested in capital assets, net of related debt	\$ 407,378,685	\$ 411,090,737	\$ 444,770,518	\$ 452,461,084
Restricted	164,410,827	107,492,004	87,809,491	123,622,195
Unrestricted	161,144,572	182,184,395	198,992,236	195,228,532
<i>Total governmental activities net assets</i>	<u>732,934,084</u>	<u>700,767,136</u>	<u>731,572,245</u>	<u>771,311,811</u>
<i>Business-type activities</i>				
Invested in capital assets, net of related debt	198,338,557	216,049,957	232,965,647	250,690,641
Restricted		86,435,682	77,488,972	63,379,667
Unrestricted	142,772,889	47,010,304	50,350,398	49,633,585
<i>Total business-type activities net assets</i>	<u>341,111,446</u>	<u>349,495,943</u>	<u>360,805,017</u>	<u>363,703,893</u>
<i>Primary government</i>				
Invested in capital assets, net of related debt	605,717,242	627,140,694	677,736,165	703,151,725
Restricted	164,410,827	193,927,686	165,298,463	187,001,862
Unrestricted	303,917,461	229,194,699	249,342,634	244,862,117
<i>Total primary government net assets</i>	<u>\$ 1,074,045,530</u>	<u>\$ 1,050,263,079</u>	<u>\$ 1,092,377,262</u>	<u>\$ 1,135,015,704</u>

Data is presented for less than ten years to correspond with the County's 2002 implementation of the Financial Reporting Model as established by GASB Statement No. 34. Data for prior years is not comparable and, therefore, not presented.



2006	2007	2008	2009	2010
\$ 474,924,692	\$ 481,087,797	\$ 493,973,730	\$ 494,468,536	\$ 497,684,238
119,149,399	126,712,519	137,952,919	132,998,026	126,414,900
197,154,882	194,310,963	203,164,206	189,610,709	205,386,437
791,228,973	802,111,279	835,090,855	817,077,271	829,485,575
253,206,796	262,389,063	269,958,963	274,725,098	271,676,375
23,074,519	27,907,464	29,191,271	27,984,824	26,500,608
95,347,750	95,003,952	95,961,368	98,741,238	106,842,122
371,629,065	385,300,479	395,111,602	401,451,160	405,019,105
728,131,488	743,476,860	763,932,693	769,193,634	769,360,613
142,223,918	154,619,983	167,144,190	160,982,850	152,915,508
292,502,632	289,314,915	299,125,574	288,351,947	312,228,559
\$ 1,162,858,038	\$ 1,187,411,758	\$ 1,230,202,457	\$ 1,218,528,431	\$ 1,234,504,680

*Changes in Net Assets*

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

	2002	2003	2004	2005
<b>Expenses</b>				
<i>Governmental activities:</i>				
General government	\$ 34,130,942	\$ 38,814,646	\$ 36,349,528	\$ 39,848,363
Judicial and law enforcement	135,730,501	142,001,155	137,040,737	144,401,974
Environment and public works	15,480,097	20,663,599	14,833,792	17,672,017
Social services	247,528,396	247,022,760	247,152,140	267,866,466
Community and economic development	31,588,870	29,123,008	17,762,217	18,589,022
Interest and fiscal charges on long-term debt	2,356,195	2,224,643	2,076,732	2,407,699
<i>Total governmental activities expenses</i>	<u>466,815,001</u>	<u>479,849,811</u>	<u>455,215,146</u>	<u>490,785,541</u>
<i>Business-type activities:</i>				
Water	29,210,025	26,823,908	28,871,495	32,024,037
Wastewater	36,104,975	37,317,021	36,919,726	39,093,555
Solid Waste Management	19,269,319	19,046,559	19,020,082	17,308,881
Parking Facilities	917,228	1,578,828	1,514,105	1,380,872
Stillwater Center	11,061,211	12,395,350	13,334,343	13,343,604
<i>Total business-type activities expenses</i>	<u>96,562,758</u>	<u>97,161,666</u>	<u>99,659,751</u>	<u>103,150,949</u>
<i>Total primary government expenses</i>	<u>\$ 563,377,759</u>	<u>\$ 577,011,477</u>	<u>\$ 554,874,897</u>	<u>\$ 593,936,490</u>
<b>Program Revenues</b>				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 21,496,187	\$ 22,090,706	\$ 21,570,071	\$ 24,060,553
Judicial and law enforcement	13,857,959	16,184,925	17,507,587	17,774,297
Environment and public works	4,378,272	3,260,531	3,071,520	3,313,986
Social services	7,556,601	5,381,190	6,643,553	10,702,937
Community and economic development	2,442,001	2,415,895	1,736,078	1,791,833
Operating grants and contributions	182,653,480	192,487,242	210,065,383	217,009,995
Capital grants and contributions	9,848,858	7,021,003	6,389,395	18,314,683
<i>Total governmental activities program revenues</i>	<u>242,233,358</u>	<u>248,841,492</u>	<u>266,983,587</u>	<u>292,968,284</u>
<i>Business-type activities:</i>				
Charges for Services				
Water	29,742,197	27,102,235	26,775,464	30,110,071
Wastewater	37,582,338	36,223,679	37,305,281	40,875,470
Solid Waste Management	22,632,957	24,425,832	23,165,554	22,293,588
Parking Facilities	1,027,341	1,508,709	1,712,351	1,743,652
Stillwater Center	9,244,505	9,697,340	10,821,450	11,210,167
Capital grants and contributions	5,210,741	1,614,624	5,741,629	2,146,137
<i>Total business-type activities program revenues</i>	<u>105,440,079</u>	<u>100,572,419</u>	<u>105,521,729</u>	<u>108,379,085</u>
<i>Total primary government program revenues</i>	<u>\$ 347,673,437</u>	<u>\$ 349,413,911</u>	<u>\$ 372,505,316</u>	<u>\$ 401,347,369</u>
<b>Net (Expense)/Revenue</b>				
<i>Governmental activities</i>	(224,581,643)	(231,008,319)	(188,231,559)	(197,817,257)
<i>Business-type activities</i>	8,877,321	3,410,753	5,861,978	5,228,136
<i>Total primary government net expense</i>	<u>\$ (215,704,322)</u>	<u>\$ (227,597,566)</u>	<u>\$ (182,369,581)</u>	<u>\$ (192,589,121)</u>

(Cont'd.)

	2006	2007	2008	2009	2010
\$	44,923,936	\$ 49,841,809	\$ 47,679,817	\$ 46,267,760	\$ 47,184,127
	143,283,074	156,772,668	172,328,638	170,384,909	165,863,588
	17,673,013	19,748,227	19,372,394	19,950,382	19,558,766
	279,038,800	290,281,621	291,778,895	314,574,968	273,398,775
	16,029,837	17,907,526	14,121,820	17,462,570	16,990,933
	2,411,043	2,330,933	2,164,855	2,027,940	2,028,967
	503,359,703	536,882,784	547,446,419	570,668,529	525,025,156
	32,300,477	34,200,969	34,247,359	34,933,626	34,993,326
	44,826,202	44,592,238	44,633,673	42,346,628	44,304,731
	18,255,612	18,060,302	19,716,142	19,620,671	19,142,578
	1,439,069	1,326,673	1,923,094	1,523,288	1,393,749
	14,136,615	15,244,450	15,522,450	16,970,415	16,939,827
	110,957,975	113,424,632	116,042,718	115,394,628	116,774,211
\$	614,317,678	\$ 650,307,416	\$ 663,489,137	\$ 686,063,157	\$ 641,799,367
\$	28,720,706	\$ 31,882,073	\$ 31,757,802	\$ 30,715,992	\$ 31,702,256
	17,898,357	18,050,344	19,049,418	21,196,125	23,892,852
	3,338,282	2,744,670	3,043,148	2,618,993	3,351,542
	11,177,119	13,924,916	12,314,527	10,650,715	8,474,943
	1,613,826	1,702,569	1,304,242	1,058,957	1,126,691
	215,556,976	236,442,434	224,782,787	251,417,223	225,154,922
	5,905,104	5,420,668	9,807,629	4,461,508	10,497,929
	284,210,370	310,167,674	302,059,553	322,119,513	304,201,135
	28,945,526	32,056,073	32,233,830	34,259,782	34,658,803
	41,609,213	45,462,572	43,399,716	42,382,581	41,328,277
	23,001,436	22,606,698	22,575,113	21,404,247	22,726,383
	1,773,177	1,756,937	1,767,906	1,793,460	1,683,357
	11,914,179	12,034,754	12,602,191	13,626,404	13,048,278
	3,486,556	6,346,752	4,924,855	2,523,468	1,620,870
	110,730,087	120,263,786	117,503,611	115,989,942	115,065,968
\$	394,940,457	\$ 430,431,460	\$ 419,563,164	\$ 438,109,455	\$ 419,267,103
	(219,149,333)	(226,715,110)	(245,386,866)	(248,549,016)	(220,824,021)
	(227,888)	6,839,154	1,460,893	595,314	(1,708,243)
\$	(219,377,221)	\$ (219,875,956)	\$ (243,925,973)	\$ (247,953,702)	\$ (222,532,264)

*Changes in Net Assets (Cont'd.)*

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

	2002	2003	2004	2005
<b>General Revenues and Other Changes in Net Assets</b>				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267
Mental Retardation	4,086,789	3,849,843	3,953,997	3,910,012
Human Services	72,223,077	69,006,700	91,539,155	88,519,306
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276
Other taxes	8,211,846	8,523,529	8,631,279	8,929,500
Grants and contributions not restricted to specific programs	21,060,412	21,534,566	21,299,144	20,956,377
Gain from disposal of capital assets	918,730	218,291	295,706	193,433
Unrestricted investment earnings	30,243,526	9,057,075	6,641,656	12,822,158
Miscellaneous	17,690,687	9,355,171	7,578,736	5,981,854
Transfers	(4,336,621)	(3,474,100)	(3,744,688)	(1,469,729)
<i>Total governmental activities</i>	<u>228,756,652</u>	<u>198,841,371</u>	<u>219,036,668</u>	<u>222,154,454</u>
<i>Business-type activities:</i>				
Gain from disposal of capital assets	1,125	165,076	25,675	484,521
Unrestricted investment earnings	709,424	203,981	445,850	1,355,738
Miscellaneous	373,509	1,130,587	1,230,883	979,533
Transfers	4,336,621	3,474,100	3,744,688	1,469,729
<i>Total business-type activities</i>	<u>5,420,679</u>	<u>4,973,744</u>	<u>5,447,096</u>	<u>4,289,521</u>
<i>Total primary government</i>	<u>\$ 234,177,331</u>	<u>\$ 203,815,115</u>	<u>\$ 224,483,764</u>	<u>\$ 226,443,975</u>
<b>Change in Net Assets</b>				
<i>Governmental activities</i>	\$ 4,175,009	\$ (32,166,948)	\$ 30,805,109	\$ 24,337,197
<i>Business-type activities</i>	14,298,000	8,384,497	11,309,074	9,517,657
<i>Total primary government</i>	<u>\$ 18,473,009</u>	<u>\$ (23,782,451)</u>	<u>\$ 42,114,183</u>	<u>\$ 33,854,854</u>

Data is presented for less than ten years to correspond with the County's 2002 implementation of the Reporting Model as established by GASB Statement No. 34. Data for prior years is not comparable and, therefore, not presented.

	2006	2007	2008	2009	2010
\$	19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827
	3,747,929	3,512,914	3,260,915	2,958,299	2,948,209
	88,861,337	89,064,740	117,431,241	112,294,936	111,615,319
	65,645,345	64,691,720	62,946,971	58,520,545	61,439,062
	8,581,018	9,224,146	9,208,394	8,065,138	8,395,654
	22,361,933	20,671,328	22,274,489	21,108,365	22,215,732
	147,373	159,589	1,151,015	192,377	122,510
	24,822,378	30,689,097	29,531,315	7,066,198	8,770,936
	8,761,697	4,901,027	5,771,935	7,202,111	5,158,664
	(2,864,528)	(3,288,593)	(4,072,652)	(3,516,133)	(3,573,588)
	239,066,495	237,597,416	264,783,024	230,535,432	233,232,325
	26,013	75,444	176,779	94,067	55,614
	2,194,489	2,319,986	1,632,080	1,105,443	454,955
	3,068,030	1,148,237	1,430,818	1,028,601	1,192,031
	2,864,528	3,288,593	4,072,652	3,516,133	3,573,588
	8,153,060	6,832,260	7,312,329	5,744,244	5,276,188
\$	247,219,555	\$ 244,429,676	\$ 272,095,353	\$ 236,279,676	\$ 238,508,513
\$	19,917,162	\$ 10,882,306	\$ 19,396,158	\$ (18,013,584)	\$ 12,408,304
	7,925,172	13,671,414	8,773,222	6,339,558	3,567,945
\$	27,842,334	\$ 24,553,720	\$ 28,169,380	\$ (11,674,026)	\$ 15,976,249

*Governmental Activities Tax Revenues by Source*

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

	2002	2003	2004	2005
Property taxes levied for:				
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267
Mental retardation	4,086,789	3,849,843	3,953,997	3,910,012
Human services	72,223,077	69,006,700	91,539,155	88,519,306
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276
Other taxes:				
Real property transfer tax	1,840,654	2,066,302	2,188,770	2,386,153
Hotel/motel lodging tax	2,236,512	2,343,618	2,279,793	2,393,631
Motor vehicle license tax	4,134,680	4,113,609	4,162,716	4,149,716
Total tax revenues	\$ 163,179,918	\$ 162,150,368	\$ 186,966,114	\$ 183,670,361

Data is presented for less than ten years to correspond with the County's 2002 implementation of the Financial Reporting Model as established by GASB Statement No. 34. Data for prior years is not comparable and, therefore, not presented.

	2006	2007	2008	2009	2010
\$	19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827
	3,747,929	3,512,914	3,260,915	2,958,299	2,948,209
	88,861,337	89,064,740	117,431,241	112,294,936	111,615,319
	65,645,345	64,691,720	62,946,971	58,520,545	61,439,062
	2,067,196	2,444,347	2,670,894	1,929,476	2,139,472
	2,244,280	2,557,115	2,373,585	1,990,326	2,073,533
	4,269,542	4,222,684	4,163,915	4,145,336	4,182,649
\$	185,837,642	\$ 184,464,968	\$ 210,126,922	\$ 198,482,514	\$ 200,538,071

## Fund Balances of Governmental Funds

*Last Ten Fiscal Years*  
*(modified accrual basis of accounting)*

	2001	2002	2003	2004
General Fund				
Reserved	\$ 212,959	\$ 36,778	\$ 362,478	\$ 492,188
Unreserved	65,166,836	70,909,804	58,192,815	49,049,450
Total General Fund	65,379,795	70,946,582	58,555,293	49,541,638
Children Services				
Reserved	118,458	126,702	180,297	268,681
Unreserved	494,725	(1,066,011)	5,984,219	1,770,385
Total Children Services Fund	613,183	(939,309)	6,164,516	2,039,066
Alcohol, Drug Addiction and Mental Health Services Bd.				
Reserved	17,941,936	10,129,657	21,325,858	18,472,657
Unreserved	(10,875,927)	(1,090,994)	(16,003,812)	(12,316,901)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	7,066,009	9,038,663	5,322,046	6,155,756
Job & Family Services				
Reserved	10,737,234	10,860,456	13,048,074	16,623,352
Unreserved	(2,420,625)	(6,978,034)	(15,709,797)	(15,105,548)
Total Job & Family Services Fund	8,316,609	3,882,422	(2,661,723)	1,517,804
Human Services Levy				
Reserved	2,540,099	632,441	1,027,824	576,147
Unreserved	41,442,609	30,357,279	23,099,861	56,141,555
Total Human Services Levy Fund	43,982,708	30,989,720	24,127,685	56,717,702
Other Governmental Funds				
Reserved	38,587,309	45,168,039	32,180,460	59,425,914
Unreserved, reported in:				
Special revenue funds	81,519,786	77,422,317	75,517,648	57,557,659
Debt service funds				
Capital projects funds	35,265,747	39,583,518	38,333,187	(2,100,841)
Total Other Governmental Funds	155,372,842	162,173,874	146,031,295	114,882,732
Total Fund Balances of Governmental Funds	\$ 280,731,146	\$ 276,091,952	\$ 237,539,112	\$ 230,854,698



	2005	2006	2007	2008	2009	2010
\$	411,819	\$ 552,592	\$ 6,537,896	\$ 9,618,548	\$ 8,769,177	\$ 7,634,195
	54,644,285	47,919,115	46,602,497	51,081,844	40,839,114	44,690,606
	55,056,104	48,471,707	53,140,393	60,700,392	49,608,291	52,324,801
	177,802	90,032	76,153	21,084	0	18,784
	6,505,270	5,997,324	4,149,270	1,811,958	740,662	5,246,055
	6,683,072	6,087,356	4,225,423	1,833,042	740,662	5,264,839
	24,535,205	24,116,837	33,553,269	30,592,594	32,836,336	32,816,423
	(19,487,206)	(17,708,689)	(26,738,868)	(22,146,846)	(23,999,111)	(19,754,154)
	5,047,999	6,408,148	6,814,401	8,445,748	8,837,225	13,062,269
	10,625,703	5,689,697	4,222,404	83,069	196,657	3,043
	(7,002,332)	(2,820,309)	9,382,346	11,379,433	6,415,433	10,385,310
	3,623,371	2,869,388	13,604,750	11,462,502	6,612,090	10,388,353
	551,305	635,048	106,202	0	0	8,048
	56,073,366	53,961,571	50,433,380	72,923,514	68,700,830	59,462,074
	56,624,671	54,596,619	50,539,582	72,923,514	68,700,830	59,470,122
	40,360,394	25,193,803	32,791,001	26,732,786	26,353,207	31,622,336
	65,723,692	65,858,636	72,200,327	65,176,662	68,455,141	70,564,157
				(2,600,000)	(2,209,000)	(1,802,000)
	31,320,641	51,653,666	35,617,153	30,853,624	27,510,700	21,639,602
	137,404,727	142,706,105	140,608,481	120,163,072	120,110,048	122,024,095
\$	264,439,944	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479

## Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2001	2002	2003	2004
<i>Revenues:</i>				
Property taxes	\$ 90,230,887	\$ 89,821,906	\$ 89,784,186	\$ 110,542,041
Sales tax	63,935,966	62,952,069	64,564,376	65,568,624
Other taxes	7,773,930	8,211,846	8,523,529	8,631,279
Licenses and permits	2,475,534	2,723,190	2,786,094	2,804,391
Fees and charges for services	38,382,995	43,360,367	41,412,621	42,082,895
Fines and forfeitures	1,516,569	1,421,710	1,498,338	1,371,727
Special assessments	417,505	292,867	280,320	264,179
Intergovernmental	264,702,316	215,392,727	217,915,519	238,590,816
Investment earnings	42,171,691	30,827,900	9,461,272	6,710,858
Miscellaneous	14,360,408	17,871,875	9,306,574	7,315,355
<b>Total Revenues</b>	<b>525,967,801</b>	<b>472,876,457</b>	<b>445,532,829</b>	<b>483,882,165</b>
<i>Expenditures:</i>				
Current:				
General government	27,593,383	28,287,431	31,657,412	31,070,261
Judicial and law enforcement	124,782,866	129,355,357	132,470,525	139,451,197
Environment and public works	17,679,547	17,664,079	19,482,723	20,303,740
Social services	236,851,122	232,922,161	233,531,332	236,623,795
Community and economic development	18,666,457	19,726,771	13,376,134	11,920,130
Capital outlay	32,305,204	26,925,145	20,793,226	30,103,321
Intergovernmental:				
General government	53,300	73,920	103,300	3,300
Judicial and law enforcement				
Environment and public works	225,965	232,744	232,744	225,765
Social services	11,403,269	11,875,178	12,525,722	6,878,742
Community and economic development	7,344,899	6,046,679	11,797,341	5,376,478
Debt service (including capital lease payments):				
Principal retirement	3,196,624	3,380,257	3,459,666	3,685,718
Interest and fiscal charges	2,536,118	2,373,116	2,266,250	2,110,554
<b>Total Expenditures</b>	<b>482,638,754</b>	<b>478,862,838</b>	<b>481,696,375</b>	<b>487,753,001</b>
<i>Excess (Deficiency) Of Revenues</i>	<b>43,329,047</b>	<b>(5,986,381)</b>	<b>(36,163,546)</b>	<b>(3,870,836)</b>
<i>Over Expenditures</i>	<b>43,329,047</b>	<b>(5,986,381)</b>	<b>(36,163,546)</b>	<b>(3,870,836)</b>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	60,111	882,071	108,249	210,172
Inception of capital leases	391,954	426,961	752,179	547,990
Bonds issued	354,465	1,170,000		
Refunding bonds issued				
Premium on bond issuance				
Payment to refunded bond escrow agent				
Transfers in	100,992,875	130,990,614	101,942,351	106,227,185
Transfers out	(108,255,768)	(132,122,459)	(105,192,076)	(109,798,925)
<b>Total Other Financing Sources And Uses.....</b>	<b>(6,456,363)</b>	<b>1,347,187</b>	<b>(2,389,297)</b>	<b>(2,813,578)</b>
<b>Net Change in Fund Balances</b>	<b>36,872,684</b>	<b>(4,639,194)</b>	<b>(38,552,843)</b>	<b>(6,684,414)</b>
<i>Fund Balance at Beginning Of Year.....</i>	<b>242,351,782</b>	<b>280,731,146</b>	<b>276,091,952</b>	<b>237,539,112</b>
<i>Fund Balance reclassified/restated</i>	<b>1,506,680</b>			
<b>Fund Balance at End Of Year.....</b>	<b>\$ 280,731,146</b>	<b>\$ 276,091,952</b>	<b>\$ 237,539,109</b>	<b>\$ 230,854,698</b>
<i>Ratio of total debt service as a percentage of noncapital expenditures.....</i>	1.27%	1.27%	1.21%	1.29%

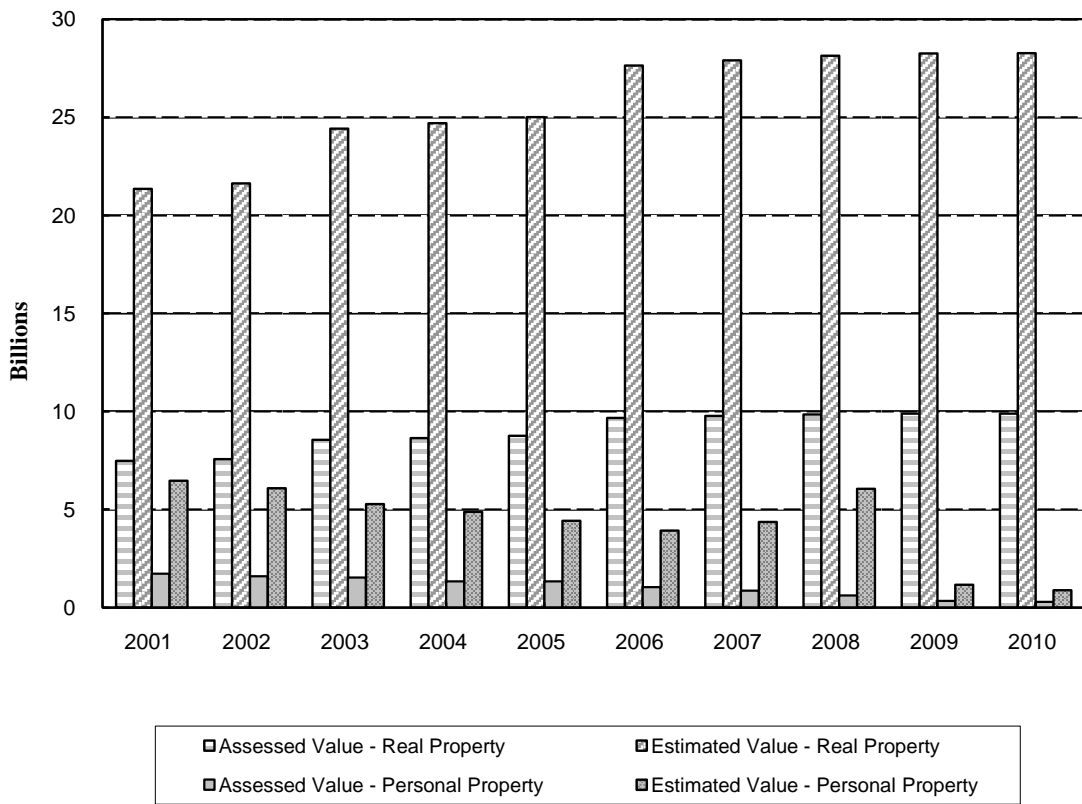
2005	2006	2007	2008	2009	2010
\$ 111,781,459	\$ 111,555,518	\$ 109,216,656	\$ 135,089,535	\$ 127,913,753	\$ 127,825,433
65,853,109	64,734,278	64,377,557	64,340,111	58,729,713	60,821,919
8,929,500	8,581,018	9,224,146	9,208,394	8,065,138	8,395,654
2,905,160	2,511,627	2,683,249	2,334,342	2,520,649	2,782,412
46,360,968	48,347,722	53,813,318	51,763,195	49,534,619	50,901,356
1,450,986	1,827,191	1,588,641	1,713,647	1,813,692	2,247,623
379,311	416,769	344,304	293,623	260,694	284,050
256,632,101	244,257,303	264,431,936	252,618,598	274,340,334	253,093,228
11,977,382	24,104,861	30,820,643	29,130,904	8,673,596	9,381,763
5,924,992	7,923,919	4,721,381	5,982,250	6,867,915	4,868,354
512,194,968	514,260,206	541,221,831	552,474,599	538,720,103	520,601,792
30,697,050	32,432,866	34,237,179	33,281,215	30,984,590	31,120,275
139,408,050	139,044,314	150,120,102	159,664,579	158,534,604	152,986,341
19,364,489	15,259,324	16,030,285	16,769,478	16,446,192	16,484,840
246,931,413	259,340,991	269,069,253	272,038,022	289,899,484	246,418,142
12,293,903	11,823,769	10,424,976	9,452,810	11,403,767	12,376,036
37,222,004	32,212,431	23,252,421	25,572,008	19,137,468	19,759,213
53,300	103,300	53,300	103,300	3,300	53,300
230,280	237,188	244,304	244,304	236,975	1,171,256
15,886,995	16,382,072	17,045,948	15,574,976	18,431,157	223,277
5,153,556	3,298,625	4,653,459	4,170,347	5,362,719	19,579,071
3,258,705	2,718,304	2,843,969	2,912,210	2,975,426	4,168,179
2,714,922	2,555,983	2,468,045	2,310,000	2,172,581	13,783,937
513,214,667	515,409,167	530,443,241	542,093,249	555,588,263	2,229,051
(1,019,699)	(1,148,961)	10,778,590	10,381,350	(16,868,160)	520,352,918
162,666	79,134	107,417	117,429	153,850	248,874
61,492	489,459	130,293	169,113	138,870	89,670
19,578,750	144,275	66,000			48,327
16,015,846					10,795,000
1,845,821					317,050
(16,745,000)					
123,723,429	123,041,105	126,645,134	115,216,765	134,295,876	138,108,717
(125,200,279)	(125,905,633)	(129,933,727)	(119,289,417)	(137,812,009)	(141,682,305)
19,442,725	(2,151,660)	(2,984,883)	(3,786,110)	(3,223,413)	7,676,459
18,423,026	(3,300,621)	7,793,707	6,595,240	(20,091,573)	7,925,333
230,854,698	264,439,944	261,139,323	268,933,030	275,528,270	254,609,146
15,162,220				(827,551)	
\$ 264,439,944	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479

1.24%                      1.08%                      1.03%                      0.99%                      0.94%                      3.16%

### Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2001	\$ 7,471,890,920	\$ 21,348,259,771	\$ 1,727,099,740	\$ 6,459,202,316	\$ 9,198,990,660	\$ 27,807,462,087	12.94
2002	7,568,805,050	21,625,157,286	1,585,734,273	6,084,278,422	9,154,539,323	27,709,435,708	12.94
2003	8,550,482,230	24,429,949,229	1,526,429,698	5,268,221,065	10,076,911,928	29,698,170,294	12.94
2004	8,646,159,440	24,703,312,686	1,336,810,279	4,871,530,696	9,982,969,719	29,574,843,382	13.94
2005	8,756,010,240	25,017,172,114	1,326,314,927	4,419,085,748	10,082,325,167	29,436,257,862	13.94
2006	9,674,872,900	27,642,494,000	1,043,522,697	3,915,464,756	10,718,395,597	31,557,958,756	13.94
2007	9,769,259,480	27,912,169,943	862,430,659	4,369,495,071	10,631,690,139	32,281,665,014	13.94
2008	9,850,479,520	28,144,227,200	607,674,831	6,056,753,277	10,458,154,351	34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94



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

(1) Includes public utility property values.

Public utility property taxes are assessed on tangible personal property at true value; other tangible personal property assessments are as follows: For telephone and inter-exchange telecommunications companies - 5% of true value for 2010, 10% of true value for 2009, 15% of true value for 2008, 20% of true value for 2007 and 25% of true value for prior years. For other general businesses - 0% of true value for 2009 and thereafter, 6.25% of true value for 2008, 12.5% of true value for 2007, 18.75% of true value for 2006 and 25% of true value for prior years. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year.

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

*Last Ten Fiscal Years*

*(Cont'd.)*

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	5.21	5.21	5.21	5.21	7.21	7.21	7.21
Human Services Levy B	5.03	5.03	5.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	12.94	12.94	12.94	13.94	13.94	13.94	13.94	15.94	15.94	15.94
<i>School Districts</i>										
Brookville	57.09	57.08	65.06	65.06	65.06	65.04	65.04	65.04	69.03	69.03
Centerville	60.75	60.75	60.75	60.75	60.75	67.65	67.65	67.65	67.65	73.55
Dayton	62.65	62.65	70.85	70.85	70.85	70.85	70.85	70.85	75.75	75.75
Huber Heights	54.10	54.09	54.03	54.02	54.02	60.48	60.44	60.44	66.67	66.67
Jefferson	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90	66.90	66.90
Kettering	56.30	56.30	60.90	60.90	67.80	67.80	67.80	71.30	72.20	73.10
Mad River	56.50	62.22	62.22	62.22	58.22	65.12	65.20	65.20	65.20	65.20
Miamisburg	46.52	47.70	47.02	46.92	47.78	46.63	46.63	46.48	51.55	51.90
New Lebanon	52.57	52.57	52.57	53.57	52.82	52.82	52.02	52.02	52.02	52.02
Northmont	58.83	58.80	58.35	64.15	64.15	64.15	64.15	70.05	70.05	70.05
Northridge	52.10	52.10	54.05	54.15	54.25	63.00	63.00	63.00	63.00	63.50
Oakwood	95.57	95.57	105.95	105.95	111.45	111.45	111.45	116.95	116.95	116.95
Trotwood-Madison	52.64	52.91	61.05	60.85	60.70	60.06	60.06	60.06	60.06	60.06
Valley View	38.66	38.66	38.66	38.66	44.31	43.91	43.81	37.41	37.11	32.36
Vandalia-Butler	44.86	44.66	44.36	44.26	48.86	47.76	53.30	53.11	53.69	53.72
West Carrollton	60.66	59.67	59.67	65.55	65.55	65.55	65.55	72.05	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	42.12	45.40	43.50	49.00	48.40	47.10	47.10	46.40	48.85	48.20
Carlisle	49.85	49.60	49.60	43.70	43.70	43.70	43.70	43.70	43.70	43.70
Fairborn	44.64	44.70	44.70	44.40	44.40	44.20	44.20	52.50	51.90	51.80
Preble Shawnee	25.49	25.49	25.49	23.49	23.49	23.49	23.49	23.49	23.49	23.49
Tri County North	40.05	39.75	38.95	37.95	42.85	42.85	42.85	42.85	42.85	42.85
Springboro Community S.D.	51.96	51.06	50.91	49.91	55.76	65.27	62.86	61.21	59.46	60.71

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

*Last Ten Fiscal Years*

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	9.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	5.66	5.66	5.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.68	11.64	11.62	11.59	11.58	11.54	11.67	11.67	11.67	11.29
Kettering	6.92	6.91	6.85	6.85	6.85	6.80	6.80	6.80	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	6.30	6.30
Phillipsburg	12.02	12.02	12.02	12.02	12.02	9.02	12.02	12.02	12.02	12.02
Riverside	6.39	6.39	6.39	6.39	6.39	11.34	11.34	11.34	11.34	11.34
Trotwood	11.64	17.39	17.39	17.39	17.39	17.39	17.39	17.39	16.65	19.65
Union	16.03	16.03	16.03	16.03	18.53	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	14.30	14.30	14.30	14.30	14.30	14.30	14.30	17.30	17.30	17.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	6.25	6.25

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	11.40	11.40	11.40	12.90	12.90	13.90	13.90	14.10	14.10	14.10
German	16.70	16.70	17.20	16.20	16.20	16.20	16.20	16.20	16.20	18.20
Harrison	16.63	17.53	17.53	18.33	18.33	19.05	21.00	21.00	23.97	24.97
Jackson	18.70	18.70	18.70	18.50	16.00	16.00	19.35	19.35	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	18.25	18.75	18.55	18.55	18.25	18.25	18.90	18.90	18.90	19.40
Perry	11.30	11.30	11.30	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	14.00	14.00	13.95	13.95	13.95	13.95	13.95	13.95	13.95	16.80
<i>Other Units</i>										
Dayton/Montgomery Library	0.26	0.26	0.26	0.26	1.25	1.25	1.25	1.25	1.25	1.75
Washington/Centerville Library	1.63	1.63	3.03	3.03	3.03	3.03	3.03	2.70	2.70	2.70
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.20	3.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	1.44
Clayton Fire Dist	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	4.50	4.50
Germantown Cemetary	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.00	2.00	2.00	2.00	2.90	2.90	2.00	2.90	2.90	2.90
Miami Valley Career Tech Center			2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

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

*Principal Property Taxpayers*

December 31, 2010

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$25,659,613	\$257,184,940	2.52%
Vectren Energy Delivery of Ohio	2,934,744	28,127,080	0.28%
Dayton Mall Venture Inc.	2,480,647	31,614,780	0.31%
Reynolds and Reynolds	2,173,710	28,448,990	0.28%
City of Dayton	2,079,378	26,771,810	0.26%
Miami Valley Hospital	2,058,293	26,652,720	0.26%
Huber Investment Corp.	2,017,080	29,006,580	0.28%
Ohio Bell	1,935,131	19,948,560	0.20%
Meijer Stores LTD	1,393,354	17,786,820	0.17%
CareSource	1,389,506	15,455,080	0.15%
<i>Total Real and Personal Property Valuation</i>		<u>480,997,360</u>	<u>4.71%</u>
All Others		<u>9,709,474,600</u>	<u>95.29%</u>
<i>Total Assessed Valuation</i>		<u><u>\$10,190,471,960</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2010 levy was based.

December 31, 2001

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$17,788,536	\$213,573,160	2.32%
Ohio Bell	7,493,455	106,735,790	1.16%
City of Dayton	2,742,178	45,355,210	0.49%
Vectren Energy Delivery of Ohio	2,032,665	23,042,440	0.25%
Dayton Mall Venture Inc.	1,955,323	31,847,000	0.35%
Huber Investment Corp.	1,384,422	26,165,890	0.28%
General Motors Corp.	1,361,775	25,472,090	0.28%
Stewart Street	1,116,870	16,290,710	0.18%
Verizon North Inc.	1,013,569	11,332,430	0.12%
Kettering Medical Center	734,049	13,964,820	0.15%
<i>Total Real and Personal Property Valuation</i>		<u>513,779,540</u>	<u>5.58%</u>
All Others		<u>8,685,211,120</u>	<u>94.42%</u>
<i>Total Assessed Valuation</i>		<u><u>\$9,198,990,660</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2001 levy was based.



*Property Tax Levies and Collections  
Real, Public Utility and Tangible Personal Property*

*Last Ten Fiscal Years*

<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Current Tax Collections to Current Taxes Levied</i>	<i>Delinquent Tax Collections (1)</i>	<i>Total Tax Collections</i>	<i>Percent of Total Tax Collections to Current Taxes Levied</i>
2000	2001	\$ 100,549,990	\$ 97,056,050	96.5%	\$ 2,834,370	\$ 99,890,420	99.3%
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596	101.2%
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678	99.9%
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300	99.6%
2004	2005	121,461,373	117,038,609	96.4%	6,427,547	123,466,156	101.7%
2005	2006	118,675,374	115,024,835	96.9%	7,086,261	122,111,096	102.9%
2006	2007	118,721,900	113,319,371	95.4%	6,266,644	119,586,015	100.7%
2007	2008	154,475,134	147,264,299	95.3%	6,425,391	153,689,690	99.5%
2008	2009	150,230,651	141,954,458	94.5%	5,114,060	147,068,518	97.9%
2009	2010	150,384,764	141,987,950	94.4%	4,664,998	146,652,948	97.5%

(1) The County does not identify delinquent tax collections by tax year.  
Source: Montgomery County Auditor's Office - Department of Finance

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
2001	\$ 289,773	\$ 281,506	97.1%	\$ 233,913
2002	267,246	258,956	96.9%	256,325
2003	319,729	318,253	99.5%	284,434
2004	294,655	280,870	95.3%	272,811
2005	285,636	268,405	94.0%	286,272
2006	305,982	296,148	96.8%	58,440
2007	314,184	306,026	97.4%	54,493
2008	294,617	291,502	98.9%	27,103
2009	265,439	254,405	95.8%	33,807
2010	244,920	238,149	97.2%	37,044

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

*Legal Debt Margin Information*

<b>Computation of Legal Debt Margin as of December 31, 2010:</b>		
Total of all County Debt Externally Outstanding (1).....	\$	95,698,000
<i>Debt exempt from computation:</i>		
Special assessment bonds.....	\$	1,069,789
Revenue bonds.....		30,890,000
Self-supporting general obligation bonds paid from:		
Water revenue.....		1,414,498
Wastewater revenue.....		12,927,050
Parking facilities revenue.....		4,035,090
Stillwater Center revenue.....		8,250,000
Portion of general obligation bonds for County jail/family courts expansion.....		5,279,974
Portion of general obligation bonds for Children Service's admin bldg.....		4,575,000
Portion of general obligation bonds for Reibold Building Renovation.....		5,175,000
Portion of general obligation bonds for Juvenile Detention Center.....		18,395,000
Total exempt debt.....		(92,011,401)
Adjustment for internally-held regional dispatch center bonds (2):.....		1,802,000
Net debt.....	\$	5,488,599
Assessed Valuation of County (3).....	\$	10,144,152,360
Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000).....	\$	252,103,809
Net debt (all unvoted).....		(5,488,599)
Direct Legal Debt Margin (Voted and Unvoted).....	\$	246,615,210
Unvoted debt limitation (1% of County assessed valuation).....		101,441,524
Net debt (all unvoted).....	\$	(5,488,599)
Unvoted Legal Debt Margin.....	\$	95,952,925
Ratio of net unvoted debt to unvoted debt limitation.....		5.41%

<b>Comparative Information for Previous Years:</b>					
	2009	2008	2007	2006	
Direct debt limitation:.....	\$ 253,261,799	\$ 253,921,843	\$ 259,953,859	\$ 264,292,253	
Net debt (all unvoted).....	(6,414,561)	(7,299,560)	(5,169,910)	(5,623,180)	
Direct Legal Debt Margin (Voted and Unvoted).....	246,847,238	246,622,283	254,783,949	258,669,073	
Unvoted debt limitation:.....	101,904,720	102,168,737	104,581,544	106,316,901	
Net debt (all unvoted).....	(6,414,561)	(7,299,560)	(5,169,910)	(5,623,180)	
Unvoted Legal Debt Margin.....	95,490,159	94,869,177	99,411,634	100,693,721	
Ratio of net unvoted debt to unvoted debt limitation.....	6.29%	7.14%	4.94%	5.29%	

	2005	2004	2003	2002	2001
Direct debt limitation:.....	\$ 266,459,890	\$ 250,558,129	\$ 248,074,243	\$ 250,422,798	\$ 227,363,483
Net debt (all unvoted).....	(6,063,312)	(13,938,294)	(15,048,943)	(16,094,125)	(17,100,256)
Direct Legal Debt Margin (Voted and Unvoted).....	260,396,578	236,619,835	233,025,300	234,328,673	210,263,227
Unvoted debt limitation:.....	107,183,956	100,823,252	99,829,697	100,769,119	91,545,393
Net debt (all unvoted).....	(6,063,312)	(13,938,294)	(15,048,943)	(16,094,125)	(17,100,256)
Unvoted Legal Debt Margin.....	101,120,644	86,884,958	84,780,754	84,674,994	74,445,137
Ratio of net unvoted debt to unvoted debt limitation.....	5.66%	13.82%	15.07%	15.97%	18.68%

Source: Montgomery County Auditor's Office

- (1) Total debt outstanding includes all externally outstanding bonded indebtedness.
- (2) These are General Obligation Bonds, purchased by the County Treasurer, which in substance represent internal borrowing and are therefore included as interfund payables for purposes of financial reporting but still applicable to the legal debt margin.
- (3) For the purpose of this computation the current assessed valuation, on which the 2011 levy will be based, is used.

*Ratios of Outstanding Debt by Type*

Last Ten Fiscal Years

Fiscal Year	Population(1)	Assessed Values (in 000's)	General Bonded Debt		Total Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Governmental Activities	Business-Type Activities			
			General Obligation Bonds	General Obligation Bonds			
2001	554,232	\$ 9,198,991	\$ 42,555,000	\$ 48,721,742	\$ 91,276,742	0.99%	164.69
2002	554,470	9,154,539	39,740,000	46,414,427	86,154,427	0.94%	155.38
2003	552,187	10,076,912	36,805,000	43,982,112	80,787,112	0.80%	146.30
2004	550,063	9,982,970	33,715,000	41,405,014	75,120,014	0.75%	136.57
2005	547,435	10,082,325	49,512,233	38,560,684	88,072,917	0.87%	160.88
2006	542,237	10,718,396	47,221,740	36,380,729	83,602,469	0.78%	154.18
2007	538,104	10,631,690	44,844,293	34,091,095	78,935,388	0.74%	146.69
2008	534,626	10,458,154	42,360,304	31,684,853	74,045,157	0.71%	138.50
2009	532,562	10,216,874	39,763,796	29,152,780	68,916,576	0.67%	129.41
2009	535,153	10,190,472	37,111,573	26,626,638	63,738,211	0.63%	119.10

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

(2) Personal income estimated based on per capita income reported by the U.S. Dept. of Commerce, Bureau of Economic Analysis

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

Last Ten Fiscal Years

Year	Debt Service Requirements		Total Debt Service	Total Governmental Fund Noncapital Expenditures		Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges		Fund Noncapital Expenditures	Ratio of Debt Service to General Governmental Expenditures	
2001	\$ 2,700,000	\$ 2,403,358	\$ 5,103,358	\$ 450,333,550	1.13%	
2002	2,815,000	2,222,282	5,037,282	451,937,693	1.11%	
2003	2,935,000	2,085,170	5,020,170	471,643,943	1.06%	
2004	3,090,000	1,940,257	5,030,257	448,220,410	1.12%	
2005	2,688,613	2,567,174	5,255,787	480,313,024	1.09%	
2006	2,290,493	2,409,336	4,699,829	486,565,516	0.97%	
2007	2,377,447	2,318,124	4,695,571	515,790,208	0.91%	
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%	
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%	
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%	

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>		<i>Other Business-Type Activities Debt</i>			<i>Total Primary Government</i>	<i>Personal Income (in thousands)(2)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Capital Leases</i>	<i>Revenue Bonds</i>	<i>Notes Payable</i>	<i>Capital Leases</i>				
\$ 1,541,323	\$ 788,860	\$ 106,060,033	\$ 50,458,799	\$ 5,184	250,130,941	\$ 16,537,729	1.51%	451.31
2,512,218	845,374	97,495,033	57,406,905	29,027	244,442,984	16,875,849	1.45%	440.86
2,360,477	1,186,575	89,760,033	58,380,283	72,176	232,546,656	16,936,680	1.37%	421.14
2,191,456	1,397,018	82,313,935	60,498,133	56,911	221,577,467	17,052,503	1.30%	402.82
2,405,395	978,669	74,526,327	60,129,842	34,312	226,147,462	17,456,060	1.30%	413.10
2,392,572	905,247	63,372,406	63,414,677	0	213,687,371	18,182,833	1.18%	394.08
1,465,613	916,265	57,860,000	63,441,279	0	202,618,545	18,689,428	1.08%	376.54
1,337,844	720,537	48,005,000	63,617,337	0	187,725,875	19,257,229	0.97%	351.13
1,205,425	563,276	37,510,000	60,459,851	0	168,655,128	18,995,954	0.89%	316.69
1,069,789	358,219	30,890,000	59,482,558	0	155,538,777	Not Available	Not Available	290.64

*Computation of Direct, Overlapping and Underlying Debt*

December 31, 2010

	<i>General Bonded Debt</i>	<i>Percent Applicable To County(1)</i>	<i>County Share</i>
<i>Direct:</i>			
Montgomery County:			
Governmental Activities:			
General obligation bonds..... \$	37,111,573	100.00%	\$ 37,111,573
<i>Total Net Direct Debt.....</i>			<u>37,111,573</u>
<i>Overlapping:</i>			
City of Carlisle.....	2,237,750	5.40%	120,839
City of Huber Heights.....	12,595,000	97.31%	12,256,195
City of Springboro.....	28,005,000	5.67%	1,587,884
City of Union.....	1,230,000	99.11%	1,219,053
<i>Total Net Overlapping Debt.....</i>			<u>15,183,971</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County.....	173,264,855	100.00%	173,264,855
School Districts			
Within Montgomery County.....	794,153,089	100.00%	794,153,089
<i>Total Net Underlying Debt.....</i>			<u>967,417,944</u>
<i>Total Net Debt.....</i>			<u>\$ 1,019,713,488</u>

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

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

*Schedule of Enterprise Fund Revenue Bond Coverage**Last Ten Fiscal Years**(Cont'd.)*

<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating &amp; Maintenance Expenses(2)</i>	<i>Net Revenue Available for Revenue Bond Debt Service</i>	<i>Revenue Bonds</i>			<i>Bond Coverage</i>
				<i>Debt Service Requirements</i>			
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Water Fund Bond Coverage:</i>							
2001	\$34,860,730	\$26,126,906	\$8,733,824	\$1,755,000	\$2,904,683	\$4,659,683	1.87
2002	35,450,708	25,180,410	10,270,298	1,480,000	2,170,965	3,650,965	2.81
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45
2005	33,696,441	25,745,109	7,951,332	2,345,000	1,929,090	4,274,090	1.86
2006	34,097,916	26,027,072	8,070,844	2,445,000	1,827,203	4,272,203	1.89
2007	36,352,954	27,340,383	9,012,571	2,555,000	1,716,390	4,271,390	2.11
2008	36,369,188	27,631,380	8,737,808	2,675,000	1,597,268	4,272,268	2.05
2009	37,848,910	28,645,072	9,203,838	2,800,000	1,470,113	4,270,113	2.16
2010	38,802,392	28,805,172	9,997,220	2,910,000	1,365,113	4,275,113	2.34
<i>Wastewater Fund Bond Coverage:</i>							
2001	\$36,704,518	\$24,495,307	\$12,209,211	\$1,405,000	\$615,965	\$2,020,965	6.04
2002	39,295,000	25,395,758	13,899,242	1,470,000	547,120	2,017,120	6.89
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09
2004	38,135,415	25,576,410	12,559,005	871,098	1,148,983	2,020,081	6.22
2005	41,174,717	27,606,355	13,568,362	812,608	1,202,472	2,015,080	6.73
2006	42,960,408	31,501,483	11,458,925	758,921	1,256,159	2,015,080	5.69
2007	45,932,929	31,255,048	14,677,881	707,406	1,307,675	2,015,081	7.28
2008	44,036,962	31,655,543	12,381,419	1,620,000	395,080	2,015,080	6.14
2009	42,626,217	29,306,158	13,320,059	1,715,000	304,360	2,019,360	6.60
2010	41,658,749	32,981,696	8,677,053	1,810,000	208,320	2,018,320	4.30

*Schedule of Enterprise Fund Revenue Bond Coverage (Cont'd.)**Last Ten Fiscal Years*

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>							
2001	\$48,258,540	\$15,124,803	\$33,133,737	\$4,020,000	\$2,562,101	\$6,582,101	5.03
2002	50,630,252	14,241,077	36,389,175	4,325,000	2,377,481	6,702,481	5.43
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84
2007	45,413,246	14,499,608	30,913,638	5,250,000	1,237,169	6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33

**(1) Pledged Revenues:**

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: for Water, the lesser of 25% of unencumbered year-end balance carried over to the current fiscal year, or an amount equal to 25% of the Operating and Maintenance of the immediately preceding year; for Wastewater, none; for Solid Waste, 100% of any unencumbered year-end balance carried over to the current fiscal year.

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

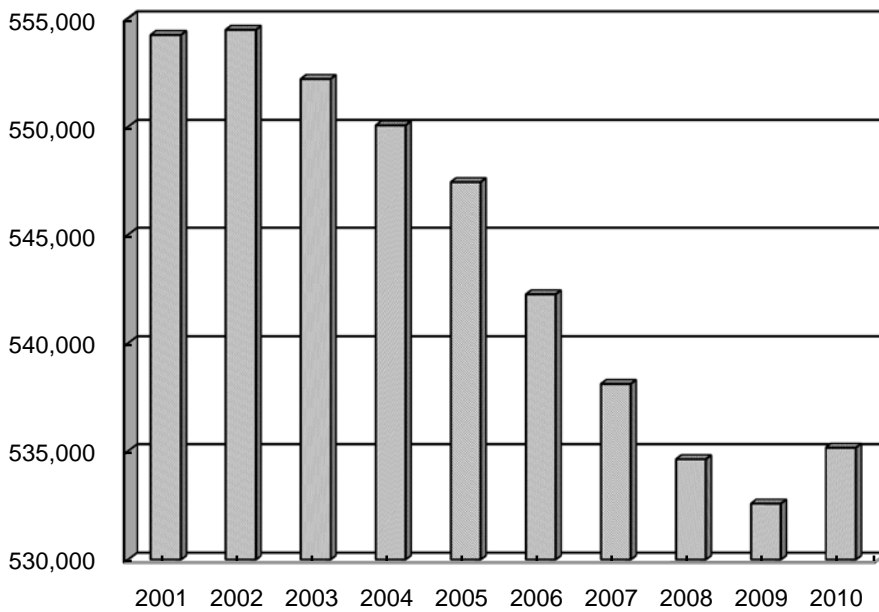


*Demographic and Economic Statistics*

December 31, 2010

(Cont'd.)

<i>Population</i>		<i>County</i>	<i>MSA</i>
	1940	295,480	331,343
	1950	398,441	518,642
	1960	527,080	727,121
	1970	606,148	850,266
	1980	571,697	830,070
	1990	573,809	951,270
	2000	559,062	950,558
	2010	535,153	841,502
<i>Population for the Last Ten Years</i>			
	2001	554,232	
	2002	554,470	
	2003	552,187	
	2004	550,063	
	2005	547,435	
	2006	542,237	
	2007	538,104	
	2008	534,626	
	2009	532,562	
	2010	535,153	



Source: U.S. Census Bureau

*Demographic and Economic Statistics (Cont'd.)*

December 31, 2010

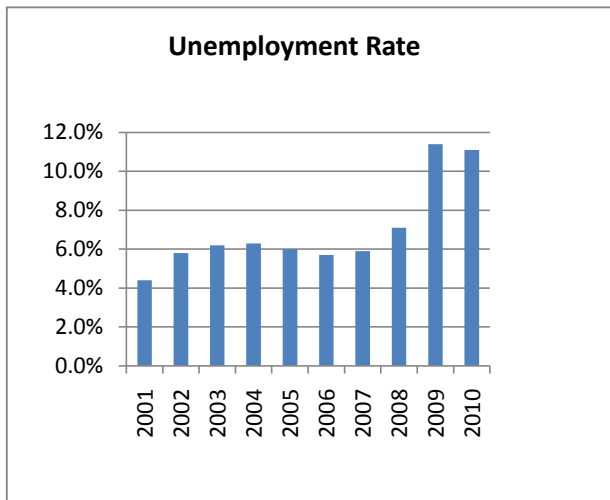
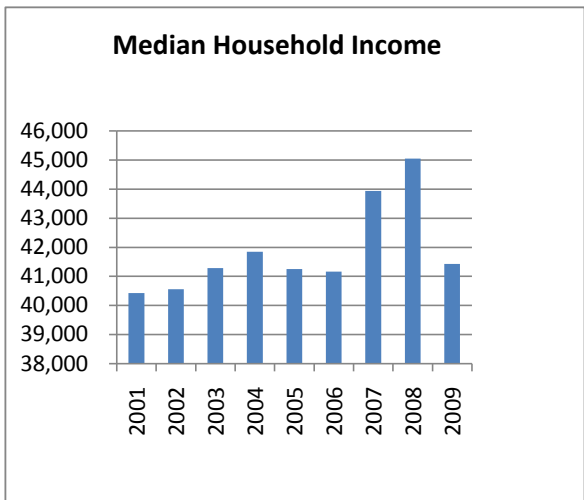
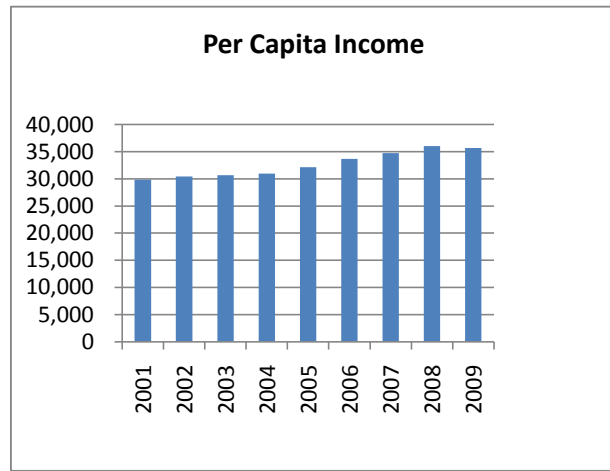
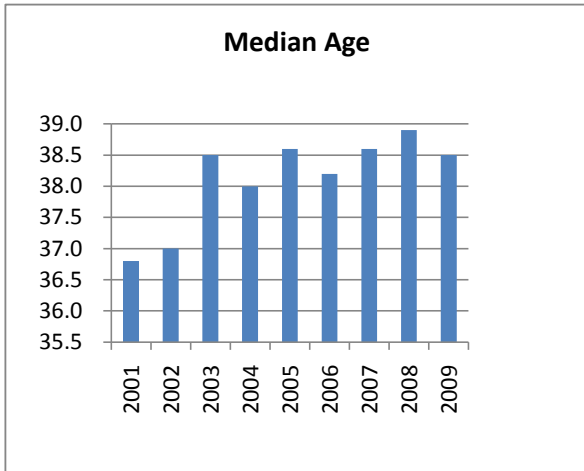
Year	Median Age (1)	Total Personal Income (2),(4)	Per Capita Income (2),(4)	Median Household Income (1),(2)	Annual Unemployment Rate (3)
2001	36.8	\$ 16,563,468,000	\$ 29,838	\$ 40,424	4.4%
2002	37.0	16,810,295,000	30,423	40,560	5.8%
2003	38.5	16,882,037,000	30,655	41,283	6.2%
2004	38.0	16,981,109,000	30,976	41,846	6.3%
2005	38.6	17,511,898,000	32,127	41,249	6.0%
2006	38.2	18,219,910,000	33,658	41,161	5.7%
2007	38.6	19,006,005,000	34,732	43,939	5.9%
2008	38.9	19,266,895,000	36,020	45,047	7.1%
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	<i>Not Available</i>	<i>Not Available</i>	<i>Not Available</i>	<i>Not Available</i>	11.1%

(1) Source: US Census Bureau

(2) Source: Ohio Workforce Informer

(3) Source: Ohio Department of Jobs & Family Services

(4) Source: US Bureau of Economic Analysis



*Property Value, Building Permits and Banking Activity*

*Last Ten Fiscal Years*

Year	Total Permits Issued(1)	Building Permits Total Estimated Value of Buildings(1)	Real Property		Banking Activity Bank Deposits(3)
			Assessed Value(2)	Estimated Actual Value	
2001	5,522	\$ 310,221,116	\$ 7,471,890,920	\$ 21,348,259,771	\$ 208,298,000
2002	7,585	335,611,802	7,568,805,050	21,625,157,286	241,447,000
2003	2,684	316,580,406	8,550,482,230	24,429,949,229	249,614,000
2004	2,470	293,832,391	8,646,159,440	24,703,312,686	250,930,000
2005	2,405	265,562,333	8,756,010,240	25,017,172,114	264,569,000
2006	2,080	176,291,468	9,674,872,900	27,642,494,000	262,397,000
2007	1,932	258,210,185	9,769,259,480	27,912,169,943	267,338,000
2008	1,578	181,232,493	9,850,479,520	28,144,227,200	281,870,000
2009	1,335	108,159,913	9,888,366,080	28,252,474,514	301,158,000
2010	1,356	312,772,206	9,895,979,370	28,274,226,771	335,772,000

(1) Source: Montgomery County Building Regulations Department; permits issued in predominantly unincorporated localities.

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

(3) Source: Federal Reserve Bank of Cleveland.

*Principal Employers*

*2010 Data:*

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	25,713	10.97%
Premier Health Partners.....	14,382	6.14%
Kettering Health Network.....	6,801	2.90%
Miami University.....	4,600	1.96%
Montgomery County.....	4,237	1.81%
Wright State University.....	2,948	1.26%
The Kroger Company.....	3,000	1.28%
LexisNexis.....	3,000	1.28%
Honda of America Manufacturing.....	2,700	1.15%
Dayton Public Schools.....	2,550	1.09%
	69,931	29.84%

Source: Dayton Area Chamber of Commerce

*2001 Data:*

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	22,000	8.35%
Delphi Automotive Systems.....	10,000	3.80%
Premier Health Partners.....	9,848	3.74%
Meijer Inc.....	6,600	2.51%
Kettering Medical Network.....	6,308	2.39%
Montgomery County.....	5,245	1.99%
GM Moraine Assembly Plant.....	4,375	1.66%
AK Steel Corporation.....	4,200	1.59%
Dayton Public Schools.....	3,600	1.37%
NCR Corp.....	3,000	1.14%
	75,176	28.54%

Source: Dayton Area Chamber of Commerce

*Employees by Function**Last Five Fiscal Years*


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<u>Function</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Governmental Activities</b>					
General government	549	367	357	328	307
Judicial and law enforcement	1,804	1,935	1,963	1,798	1,678
Environment and public works	128	123	120	118	116
Social services	1,753	1,532	1,510	1,699	1,626
Community and economic development	56	65	59	47	28
<b>Total Governmental Activities</b>	<u>4,290</u>	<u>4,022</u>	<u>4,009</u>	<u>3,990</u>	<u>3,755</u>
<b>Business-type Activities</b>					
Water	84	73	81	82	87
Wastewater	170	153	144	128	136
Solid Waste Management	79	76	77	71	67
Parking Facilities	7	6	5	5	5
Stillwater Center	210	168	185	175	187
<b>Total Business-type Activities</b>	<u>550</u>	<u>476</u>	<u>492</u>	<u>461</u>	<u>482</u>
<b>Total Primary Government</b>	<u>4,840</u>	<u>4,498</u>	<u>4,501</u>	<u>4,451</u>	<u>4,237</u>

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Source: County position-control records

Information is only presented for fiscal years 2006, 2007, 2008, 2009 and 2010. Additional data will be added for future years, along with comparative data of prior years.

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*Selected Operating Indicators**Last Five Fiscal Years*

	2006	2007	2008	2009	2010
<b>Governmental Activities</b>					
Judicial and law enforcement					
Sheriff					
County jail book-ins	36,976	38,750	37,160	31,545	29,472
Calls dispatched handled	371,223	364,658	344,319	430,459	386,542
Common Pleas Court					
Caseload for civil cases	16,486	16,586	16,901	16,052	16,327
Caseload for criminal cases	6,805	6,979	6,652	5,432	4,865
Environment and public works					
County Engineer					
Asphalt resurfacing (tons)	37,018	40,058	30,868	27,891	25,674
Social services					
Job Center					
Yearly total number of positions posted	4,888	4,322	4,500	4,500	1,090
Yearly increase in customer job bank services	3,098	3,010	3,100	3,200	3,243
Placement rate of job orders	81.0%	73.0%	90.0%	90.0%	87.0%
Community and economic development					
Building Regulations					
Building inspections	10,559	10,094	8,449	7,019	7,691
Electrical inspections	6,983	6,447	5,699	4,987	4,647
<b>Business-type Activities</b>					
Water					
Historic water consumption, daily maximum (millions of gallons)					
South system	31	31	30	24	28
North system	19	19	18	15	17
Wastewater					
Daily treatment capacity (millions of gallons)					
Western Regional Treatment Plant	15	15	16	14	14
Eastern Regional Treatment Plant	9	9	10	8	8
Solid Waste Management					
Tons of solid waste disposed of	509,006	524,316	533,670	495,467	498,453
Parking Facilities					
Public parking capacity (spaces)	1,607	1,607	1,607	1,610	1,610
Employee-only parking capacity (spaces)	580	580	580	552	552
Stillwater Center					
Total patient days	35,954	35,989	37,015	36,670	36,083
Percentage of occupancy	99.3%	99.6%	102.0%	101.0%	99.4%

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006, 2007, 2008, 2009 and 2010. Additional statistics will be added for future years, along with comparative information from prior years.

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Judicial and Law Enforcement</b>					
<i>Sheriff</i>					
Jails	1	1	1	1	1
<i>County Courts</i>					
Detention Facilities	3	3	3	3	3
Court Buildings	3	3	3	3	3
<b>Environment and Public Works</b>					
<i>County Engineer</i>					
Roads (centerline miles)	320	320	320	318	320
Bridges	373	377	378	364	387
<b>Social Services</b>					
<i>Board of Developmental Disabilities Services</i>					
Facilities	6	6	6	6	6
<b>Community &amp; Economic Development</b>					
<i>County Parks</i>					
Parks acreage	690	690	690	475	475
Parks	4	4	4	3	3
Shelters	17	17	17	11	11
Tennis courts	21	21	21	16	16
Basketball courts	11	11	11	3	3
Baseball/softball diamonds	17	17	17	11	11
<b>Water</b>					
Water lines (miles)	1,340	1,344	1,347	1,348	1,367
<b>Wastewater</b>					
Sewer lines (miles)	1,178	1,196	1,200	1,202	1,203
Lift stations	30	32	37	37	26
Treatment Plants	2	2	2	2	2
<b>Solid Waste</b>					
Transfer Facilities	2	2	2	2	2
<b>Parking Facilities</b>					
Public Parking Garages	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1
Employees-only Parking Garage	1	1	1	1	1

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006, 2007, 2008, 2009 and 2010. Additional statistics will be added for future years, along with comparative information from prior years.

## Synopsis of Insurance

December 31, 2010

(Cont'd.)

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>					
Philadelphia Insurance Co.	PHPK619024	9/1/10-9/1/11	Commercial General Liability:	\$0	\$1,470
		Each Occurrence	\$1,000,000		
		General Aggregate	\$2,000,000		
		Products/Completed Operations Aggregate	\$2,000,000		
		Personal & Advertising Injury	\$1,000,000		
		Damage to Premises Rented to You	\$1,000,000		
		Medical Expenses (Any One Person)	\$20,000		
		Monopolistic State Employers Liability/Stop Gap:			\$512
		Bodily Injury by Accident - Each Accident	\$1,000,000		
		Bodily Injury by Accident - Each Employee	\$1,000,000		
		Bodily Injury by Accident - Policy Limit	\$1,000,000		
		Business Automobile:			\$411
		Combined Single Limit (Hired/Non-Owned Auto)	\$1,000,000	100/500/25	
		Commercial Property, Boiler & Machinery			\$5,729
		Building - Location 002 Country View	\$3,616,400	\$500	
		Business Personal Property - Location 002	\$350,763	\$500	
		Business Personal Property - Location 001	\$557,230	\$500	
		Boiler and Machinery - Property Damage	\$3,994,561	\$500	
		Professional Liability			\$344
		Each Professional Incident Limit	\$1,000,000		
General Aggregate	\$2,000,000				
Crime			Included		
Employee Dishonesty	\$100,000	\$5,000			
\$ and Securities - Inside Premises	\$5,000	\$500			
\$ and Securities - Outside Premises	\$5,000	\$500			
Money Orders & Counterfeit Paper Currency	\$5,000	\$500			
Kidnap & Ransom - Extortion	\$25,000	N/L			
	PHUB320258	9/1/10-9/1/11	Umbrella/Excess Liability	\$10,000	\$4,000
			Per Occurrence	\$4,000,000	
			General Aggregate Limit	\$4,000,000	
			Products/Completed Operations Aggregate	\$4,000,000	
	PHSD554919	9/1/10-9/1/11	Directors & Officers Liability	\$3,000,000	\$2,500
			Employment Practices Liability	\$3,000,000	\$5,000
			Workplace Violence	\$3,000,000	\$5,000
			Internet Liability	\$1,000,000	\$2,500
			Cyber Liability		Included
			Aggregate, All Parts	\$3,000,000	
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	40000829EGL0HP06	7/1/07-12/31/10	Acts or Omissions	\$1,000,000 Per Incident	up to \$41,237
			Directors & Officers Liability	\$3,000,000 Aggregate	\$2,500
	40000829EAU0HP06	7/1/07-12/31/10	Liability	\$2,000,000 Per Accident	\$0
			Medical Pay	\$5,000 Per Person	\$0
			Buses-Comprehensive		\$1,000
			All Other Vehicles-Comprehensive		\$250
			Buses-Collision		\$1,000
			All Other Vehicles-Collision		\$500
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/08-1/29/11	Forgery or Alteration	\$10,000	\$1,000
			Theft, Disappearance and Destruction	\$5,000 Inside	\$1,000
				\$5,000 Outside	\$1,000
			Employee Dishonesty	\$10,000 Per Incident	\$1,000

*Synopsis of Insurance (Cont'd.)*

December 31, 2010

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period/ Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	MG980	12/5/10-12/5/11 Property/Boiler & Machinery Flood - Wastewater Treatment Plants Flood - Center for Adolescent Services, Southern Hills Tank Aggregate for Losses Exceeding \$100,000 Deductible Maintenance Deductible to Losses After Aggregate	\$500 MM	\$100,000 \$500,000 \$400,000 \$250,000 \$25,000	\$252,000
Travelers Insurance	105398457	3/31/10-3/31/13 Crime	\$1,000,000	\$25,000	\$9,709
Catlin Insurance Group	PEC999150311	3/31/10-3/31/11 Excess #1 Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000	\$500,000	\$307,035
Everest National Insurance Co.	71PI1000061101	3/31/10-3/31/11 Excess Liability above Layer #2 - Follow Form	\$10,000,000	XS \$5MM xs \$500K SIR	\$122,645
Star Indemnity & Liability Co.	WCSIEXS40018110	3/31/10-3/31/11 Excess Liability above Layer #3 - Follow Form	\$10,000,000	XS \$10MM XS \$5MM xs \$500K SIR	\$55,195
CNA Insurance	425122776	3/31/10-3/31/11 Cyber Liability	\$3,000,000	\$100,000	\$52,356
Safety National Casualty Corp.	SP4042056	7/1/10-7/1/11 Excess Workers' Compensation	\$1,000,000	\$500,000	\$218,706
Travelers Insurance	105053589	12/31/07-12/31/11 Common Pleas Scheduled Bond Program	\$422,000	NIL	\$7,392
	105093323	3/19/10-3/19/11 Common Pleas Scheduled Bond Program	\$143,000	NIL	\$2,479
	105216129	7/7/10-7/7/11 Furtherance of Justice Bond - Phil Plummer	\$100,399	NIL	\$245
	105216136	12/31/09-12/31/10 Furtherance of Justice Bond - Mathias Heck	\$118,513	NIL	\$290
	105459839	6/27/10-6/29/13 Karl Keith, Deputy Registrar for BMV	\$25,000	NIL	\$438

Source:

Montgomery County Risk Management Department, ADAMHS Board, Board of Developmental Disabilities Services.





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# Dave Yost • Auditor of State

## MONTGOMERY COUNTY FINANCIAL CONDITION

### MONTGOMERY COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 22, 2011