



**Auditor of State
Betty Montgomery**

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

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**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant - Title XX	93.667	MH-3402-03	\$490,231
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX		MR-57	418,250
Total Social Services Block Grant - Title XX			<u>908,481</u>
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
State Children's Insurance Program - Title XXI	93.767	(A)	16,853
<i>Passed Through Ohio Department of Mental Health</i>			
State Children's Insurance Program - Title XXI			317,044
State Children's Insurance Program - Title XXI		(A)	249,269
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
State Children's Insurance Program - Title XXI		(A)	120,927
State Children's Insurance Program - Title XXI		(A)	162,825
Total State Children's Insurance Program - Title XXI			<u>866,918</u>
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Medical Assistance Program (Medicaid)	93.778		
CAFS		(A)	10,615,435
Targeted Case Management		(A)	648,036
Targeted Case Management		(A)	366,730
Waiver Administration		(A)	483,817
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program (Medicaid)		(A)	1,887,363
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (Medicaid)		(A)	12,094,611
Total Medical Assistance Program (Medicaid)			<u>26,095,992</u>
<i>Passed Through Ohio Department of Mental Health</i>			
Projects for Assistance in Transition From Homelessness (PATH)	93.150	35-PATH-98-01	13,734
Projects for Assistance in Transition From Homelessness (PATH)		35-PATH-98-01	73,463
Total Projects for Assistance in Transition From Homelessness			<u>87,197</u>
Public Health/Social Services Emergency Funds	93.003	35-36-05	4,273
<i>Block Grants For Community Mental Health Services</i>			
CMHS Block Grant - Child/Adolescent	93.958	(A)	39,008
CMHS Block Grant - Child/Adolescent		(A)	32,809
CMHS Block Grant - Community Plan		(A)	158,172
CMHS Block Grant - Community Plan		(A)	112,978
HAP Block Grant		(A)	1,642
Rapid Response Block Grant		(A)	5,049
Total Block Grants For Community Mental Health Services			<u>349,658</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants For Prevention and Treatment of Substance Abuse	93.959		
SAPT Block Grant - Federal Per Capita Prevention		(A)	1,290,089
SAPT Block Grant - Federal Per Capita Prevention		(A)	891,995
SAPT Block Grant - Federal Per Capita Prevention		(A)	388,881
SAPT Block Grant - Federal Per Capita Prevention		(A)	244,045
SAPT Block Grant - UMADAOP		(A)	37,800
SAPT Block Grant - UMADAOP		(A)	29,500
SAPT Block Grant - UMADAOP		(A)	132,574
SAPT Block Grant - UMADAOP		(A)	74,402
SAPT Block Grant - UMADAOP		(A)	30,000
SAPT Block Grant - HIV Services		(A)	47,241
SAPT Block Grant - HIV Services		(A)	94,482
SAPT Block Grant - HIV/Hepatitis C		(A)	15,538
SAPT Block Grant - NOVA		57-57424-01-W-T-99/00-9043	94,877
SAPT Block Grant - NOVA		(A)	162,647
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	85,130
SAPT Block Grant - Project Cure		(A)	145,938
SAPT Block Grant - MVH		57-57731-02-WFS-T-99/00-9607	99,066
SAPT Block Grant - Juvenile Court TASC Program		(A)	32,701
SAPT Block Grant - Juvenile Court TASC Program		(A)	154,263
SAPT Block Grant - Deaf Link-Fam Svc		710530/210	76,738
SAPT Block Grant - Deaf Link-Fam Svc		710630/210	44,299
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>4,172,206</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		
Families of Purpose		(A)	57,502
Families of Purpose		57-00435-SIG-P-04-0412	47,915
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>105,417</u>
<i>Passed Through Ohio Secretary of State</i>			
Voting Access for Individual with Disabilities	93.617	(A)	22,337
Total United States Department of Health and Human Services			<u>32,612,479</u>
UNITED STATES GENERAL SERVICES ADMINISTRATION			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote	39.011	05-SOS-HAVA-57	105,541
Total United States General Services Administration			<u>105,541</u>
UNITED STATES GENERAL ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State</i>			
Help America Vote Act	90.401	E05-2107-57	5,401,806
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Programs:</i>			
Community Development Block Grant	14.218		
		B-00-UC-39-0004	7,712
		B-01-UC-39-0004	127,800
		B-02-UC-39-0004	313,805
		B-03-UC-39-0004	679,801
		B-04-UC-39-0004	1,341,538
		B-05-UC-39-0004	111,852
Total Community Development Block Grant			<u>2,582,508</u>
Emergency Shelter Grant	14.231		
		S-04-UC-39-0004	82,950
		S-05-UC-39-0004	7,828
Total Emergency Shelter Grant			<u>90,778</u>
HOME Investment Partnership Program	14.239		
		M-02-UC-39-0208	136,707
		M-03-UC-39-0208	160,664
		M-03-UC-39-0208	718,689
		M-01-UC-39-0208	33,225
Total HOME Investment Partnership Program			<u>1,049,285</u>
Lead Based Paint Abatement	14.900	OHLAG0056-95	472,783
Total United States Department of Housing and Urban Development			<u>4,195,354</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct Programs:</i>			
Crime Lab Improvement DNA Backlog Reduction	16.743	2004DNBXK046	122,287
Drug Court Discretionary Grant Program	16.585	2003-DC-BX-0063	183,781
Community Capacity Development Office	16.595	2005 WSQ 50108	48,638
Community Prosecution and Project Safe Neighborhoods	16.609	(A)	63,706
Juvenile Accountability Incentive Block Grant (JAIBG)	16.523		
		2002-JB-013-A056	36,617
		2003-JB-013-A056	49,667
Total Juvenile Acct Incentive Block Grant (JAIBG)			<u>86,284</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<i>Passed Through Office of Criminal Justice Services</i> Protection of Voting Rights	16.104	(A)	<u>7,797</u>
<i>Passed Through Ohio Department of Justice</i> Crime Victim Assistance	16.575		
Victims of Crime Act Computer Grant		(A)	18,726
Victims of Crime Act		2004VAGENE246T	46,250
Victim Witness Protection		(A)	663
Victims of Crime Act Care House grant		2005VAGENE596	26,117
<i>Direct Programs:</i> Victims of Crime Act		2004VACHAE499	6,186
Victims of Crime Act		01-VA-CHAE-499	13,593
Total Victims of Crime Act			<u>111,535</u>
<i>Passed Through Office of Criminal Justice Services</i> Edward Byrne Memorial Formula Grant Program	16.579		
Criminal Justice Needs Assessment		2004-DG-BO1-7290	64,573
Anti-Narcotics Control - Sheriff C.A.N.E.		2003-DG-A01-7526	3,890
Ram Server Implementation		2004-DG-E01-9161	8,415
Criminal Justice Information Grant		2004-DG-GOV-9242	104,072
Women's Start Program		2001-DG-COV-7496	5,952
Crime Lab Forensic Science Grant		2003-DG-G01-7329	42,218
Total Byrne formula Grant Program			<u>229,121</u>
<i>Direct Programs:</i> Local Law Enforcement Block Grant	16.592	02-LB-BX-2238	435
		2003-LB-BX-2167	8,476
Total Local Law Enforcement Block Grant			<u>8,911</u>
<i>Passed Through Office of Criminal Justice Services</i> Juvenile Justice - DSO Emergency Foster Care	16.540		
Juvenile Justice - DSO Emergency Foster Care		2004-JJ-DI1-0041	17,745
Juvenile Justice - DSO Emergency Foster Care		2004-JJ-D1-0041A	9,371
Juvenile Justice - DSO Emergency Foster Care		2001-JJ-DI1-0041S	3,160
Juvenile Justice - DSO Emergency Foster Care			<u>30,276</u>
Total Juvenile Justice and Delinquency Prevention			
Violence Against Women Act	16.588		
		2004-WF-VA2-8908	54,880
		2004-WF-VA6-8910B	9,500
		2004-WF-V46-8910A	10,250
Total Violence Against Women Act			<u>74,630</u>
<i>Passed Through Office of Criminal Justice Services</i> <i>National Institute of Justice Research, Evaluation and Development</i> Forensic DNA Capacity Enhancement	16.741	2004DNBXX206	219,257
Paul Coverdell Forensic Sciences Improvement Grant	16.742		
		2003-PC-NFS-7806A	20,275
		2004-PC-NFS-7806	42,642
		2004-DN-BX-0214	80,233
Total Paul Coverdell Forensic Sciences Improvement Grant			<u>143,150</u>
Residential Subs Abuse Treatment for State Prisoners	16.593	(A)	32,563
		(A)	83,408
		(A)	21,688
		(A)	24,901
		(A)	7,113
		(A)	3,129
Total Residential Subs Abuse Treat for State Prisoners			<u>172,802</u>
Total United States Department of Justice			<u>1,502,175</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed Through Area 7 Workforce Investment Board</i>			
<i>Workforce Investment Act (WIA) Cluster</i>			
WIA-Adult Programs (SFY 05)	17.258	(A)	919,452
WIA-Adult Programs (SFY 05)-Admin		(A)	156,299
WIA-Adult Programs (SFY 06)		(A)	324,243
WIA-Adult Programs (SFY 06)-Admin		(A)	27,638
Total WIA-Adult			<u>1,427,632</u>
WIA-Youth Activities (SFY 05)	17.259	(A)	1,277,969
WIA-Youth Activities (SFY 05)-Admin		(A)	148,283
WIA-Youth Activities (SFY 06)		(A)	165,896
WIA-Youth Activities (SFY 06)-Admin		(A)	26,220
Total WIA-Youth			<u>1,618,368</u>
WIA-Dislocated Workers (SFY 05)	17.260	(A)	614,699
WIA-Dislocated Workers (SFY 05)-Admin		(A)	96,184
WIA-Dislocated Workers (SFY 06)		(A)	357,099
WIA-Dislocated Workers (SFY 06)-Admin		(A)	17,008
Total WIA-Dislocated Workers			<u>1,084,990</u>
Total WIA Cluster			<u>4,130,990</u>
Veteran's Employment Programs (SFY 05)	17.802	(A)	14,480
Veteran's Employment Programs (SFY 06)		(A)	7,346
Total Veteran's Employment Programs			<u>21,826</u>
Total United States Department of Labor			<u>4,152,816</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction Program	20.205	(A)	3,289,626
<i>Passed Through Ohio Department of Highway Safety</i>			
State and Community Highway Safety Program	20.600	(A)	24,478
State and Community Highway Safety Program		(A)	2,693
Total State and Community Highway Safety Program			<u>27,171</u>
Total United States Department of Transportation			<u>3,316,797</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Disaster Grants - Public Assistance	97.036	(A)	80,756
Emergency Management Performance	97.042	S03-FE03-57-0303	103,727
Citizens Corps	97.053	2004-GC-T4-0025	11,955
State Domestic Preparedness Equipment Support	97.004	2003-MU-T3-0015	498,832
		2003-TE-TX-0199	13,446
		2003-MUP-30015	270,926
		2004-GE-T4-0025	1,326,052
		2003-TE-TX-0199	37,626
		2004-GE-T4-0025	200,000
Total State Domestic Preparedness Equipment Support			<u>2,346,882</u>
Community Emergency Response Teams (CERT)	97.054	EMC-2003-GR-7066	1,363
Total United States Department of Homeland Security			<u>2,544,683</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe Drug Free Schools and Communities	84.186	57-57936-01-DFS-P-04-9075	38,266
Drug Free Schools and Communities - DAYBREAK		57-57936-01-DFS-P-05-9075	54,699
		57-57936-01-DFS-P-04-9075	37,500
Drug Free Schools and Communities - Proj Impact		57-57936-01-DFS-P-05-9075	18,750
Drug Free Schools and Communities - WSU CDD		57-57737-01-DFS-P-05-9718	58,000
Total Drug Free Schools and Communities			<u>207,215</u>
<i>Passed Through Ohio Department of Education</i>			
<i>Special Education Cluster:</i>			
Special Education - Pre-School Grants	84.173	066159-PG-S1-2002P	100,935
Special Education - Grants to States	84.027	066159-6B-SF-00P	197,720
Total Special Education Cluster			<u>298,655</u>
<i>Passed Through Ohio Department of Rehabilitation & Corrections</i>			
Adult Education	84.002	(A)	18,000
		(A)	17,389
Total Adult Education			<u>35,389</u>
Title I Program for Neglected/Delinquent Children	84.013	(A)	30,069
		(A)	24,283
Total Title I Program for Neglected/Delinquent Children			<u>54,352</u>
Total United States Department of Education			<u>595,611</u>
UNITED STATES DEPARTMENT OF ENERGY			
<i>Passed Through Ohio Department of Development</i>			
State Energy Program	81.041	(A)	38,959
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education</i>			
National School Lunch	10.555	070474	207,443
Total Expenditures of Federal Awards			<u>\$54,673,664</u>

(A) Project number not known or not applicable.

The Notes to the Schedule of Federal Awards Expenditures are an integral part of this schedule.

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2005**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes 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 Ohio Department Job & 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 (sub-recipients). 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 - NUTRITION CLUSTER

Cash receipts from the United States 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 - OTHER FEDERAL GRANTS

The following federal programs are not included on the County's Schedule of Federal Awards Expenditures as they are reported at the State level:

Food Stamps Cluster (CFDA # 10.551 and 10.561), Temporary Assistance for Needy Families (CFDA# 93.558), Child Support Enforcement (CFDA# 93.563), Child Care Cluster (CFDA # 93.575 and 93.596), Foster Care (CFDA# 93.658), Adoption Assistance (CFDA# 93.659).



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Montgomery County
451 West Third Street
Dayton, Ohio 45422

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2006. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it related to the amounts presented as a discrete 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 the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with management's assertions in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2005-002 and 2005-003.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses. In a separate letter to the County's management dated July 20, 2006, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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Honorable County Commissioners
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Montgomery County
Independent Accountants' Report On Internal Control Over
Financial Reporting And On Compliance And Other Matters
Required By *Government Auditing Standards*
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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2005-01. In a separate letter to the County's management dated July 20, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

July 20, 2006



Auditor of State Betty Montgomery

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

Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Montgomery County
451 West Third Street
Dayton, Ohio 45422

Compliance

We have audited the compliance of Montgomery County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Montgomery County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

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

**Internal Control Over Compliance
(Continued)**

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 28, 2006, wherein we noted we did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it related to the amounts presented as a discrete component unit, is based on the report of the other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

July 20, 2006

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA#'s 17.258, 17.259, & 17.260: Workforce Investment Act Cluster CFDA# 90.401: Help America Vote CFDA# 14.218: Community Development Block Grant CFDA# 20.205: Highway Planning and Construction Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,640,210 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2005-001

Finding For Recovery – Sheriff Sales, Records, Copies, and Conceal and Carry Receipts

Ohio Rev. Code Section 9.39 states that “all public officials are liable for all public money received or collected by them or by their subordinates under color of office.”

As illustrated in the following table, records document that from June 13 2002 through June 10, 2005, \$10,429 in Sheriff Department fees, were collected by Paulette Weatherford, Former Bookkeeper, Montgomery County Sheriff’s Office, but were not paid-in to the Montgomery County Sheriff’s Office and were determined to be unaccounted for. Of this amount, \$1,360 was repaid by Ms. Weatherford on March 7, 2006.

Deposit Summary Date	Receipt Number	Receipt Type	Sheriff Receipt Amount	Sheriff Deposit Amount	Difference
June 13, 2002	104706	Sheriff Sale	\$1,612	\$1,512	\$100
September 20, 2002	105130	Records and Copies	817	717	100
April 11, 2003	106673	Records and Copies	543	17	526
April 15, 2003	106715	Records and Copies	286	76	210
May 9, 2003	106872	Sheriff Sale	8,900	8,700	200
July 17, 2003	107294	Records and Copies	678	378	300
November 7, 2003	108071	Sheriff Sale	1,010	100	910
February 20, 2004	117225	Records and Copies	242	140	102
November 1, 2004	110345	Records and Copies	153	33	120
November 9, 2004	110495	Sheriff Sale	1,668	1,268	400
November 15, 2004	110542	Records and Copies	192	21	171
January 31, 2005	111287	Conceal and Carry	1,347	347	1,000
March 16, 2005	111818	Conceal and Carry	3,485	3,085	400
April 27, 2005	112130	Conceal and Carry	1,086	184	902
May 24, 2005	112558	Conceal and Carry	1,224	923	301
July 25, 2005	113241	Conceal and Carry	967	467	500
April 23, 2004	117738 -117752	Conceal and Carry	24,970	24,921	49
November 1, 2004	121635 - 121663	Conceal and Carry	1,473	1,005	468
December 13, 2004	110821 - 110822	Conceal and Carry	390	-	390
December 30, 2004	110972	Conceal and Carry	654	-	654
January 26, 2005	135113 - 135173	Conceal and Carry	3,074	1,808	1,266
June 10, 2005	112832	Conceal and Carry	1,368	8	1,360
		Total Difference			<u>10,429</u>
		Repaid March 7, 2006			<u>(1,360)</u>
		Total Finding for Recovery			<u>\$9,069</u>

**FINDING NUMBER 2005-001
(Continued)**

Under Ohio Rev. Code Section 9.39, "all public officials are liable for all public money received or collected by them or by their subordinates under color of office." A public office is a public trust and that public property and public money in the hands of or under the control of public officials constitute a trust fund, for which the official should be held responsible to the same degree as the trustee of a private trust fund. Public officials are liable without fault for the loss of public funds. See *State of Ohio v. Hale* (1991), 60 Ohio St.3d 62 citing *Crane Twp., ex rel. Stalter v. Secoy* (1921), 103 Ohio St. 258; 132 N.E. 851. and A public official is accountable for the moneys that come into his hands as such official. *State ex rel. Village of Linndale v. Masten* (1985), 18 Ohio St.3d 228.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies collected but unaccounted for is hereby issued against Paulette Weatherford, Former Bookkeeper Montgomery County Sheriff's Office, in the amount of Nine Thousand and Sixty-Nine Dollars (\$9,069) and in favor of Montgomery County's General Fund.

FINDING NUMBER 2005-002

Sheriff Department - Monthly Bank Reconciliations and Timely Recording of Bureau of Prisoner Receipts and Interest

All departments that maintain bank accounts outside of the County Treasury should perform monthly bank reconciliations to assure accuracy and completeness of cash transactions.

The Sheriff Department's bank account was not reconciled as of December 31, 2005, or anytime during fiscal year 2005. Further, direct deposits to the Sheriffs account consisting of interest and Bureau of Prisoners monies were not posted in a timely manner to the Sheriffs accounting system. Failure to perform a complete reconciliation of depository accounts could result in errors and discrepancies going undetected, as well as incorrect financial information for management decisions.

The Sheriff's department should perform monthly bank-to-book reconciliations for all bank accounts outside of the County Treasury. Implementation of these procedures will provide the Sheriff's department with accurate and timely financial information necessary for decision making.

FINDING NUMBER 2005-003

Sheriff Department – Cash Receipt Process

During the period audited, the following control weaknesses were identified in the Sheriff's Department's cash receipt process:

- The Sheriff Department's former Bookkeeper was responsible for collecting receipts, making daily deposits, posting receipts to the system, and performing monthly reconciliations. This failure to have segregation of duties, resulted in a theft of public monies. Proper segregation of duties alleviates potential fraud risk and maintains strong internal controls.
- Pre-numbered receipts were not being used in sequential order and were often duplicated. Using pre-numbered receipts provides assurance that all receipts, that have been issued, are properly posted and deposited

**FINDING NUMBER 2005-003
(continued)**

To maintain adequate internal controls, there should be a segregation of duties between the cash collection, depositing, and reconciliation functions. Further, pre-numbered duplicate receipts should be utilized in order to assure completeness and accuracy of the cash receipt process.

Official's Response: The Montgomery County Sheriff's Office recently requested an audit of our accounts by Auditor Betty Montgomery after a theft was discovered by an employee within our organization. I (Dave Vore, Sheriff) have reviewed your report and agree with your findings. As a result of your recommendations, we have taken measures to implement several safeguards, checks and balances to ensure this type of problem does not occur in the future without quick identification and immediate intervention.

We have successfully prosecuted our former employee for theft in office. Upon the public release of your investigation, the additional counts will be presented to the prosecutor's office for charges. Any further recommendations by you and your staff will be immediately addressed by my office.

Thank you for your efforts and tenacity in this detailed and extensive investigation. Your staff has been very professional and helpful during this investigation.

3. FINDINGS FOR FEDERAL AWARDS

None



MONTGOMERY COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended December 31, 2005

MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 0 5



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:
Joseph E. Lacey, CPA
Kris E. Louthan
Tito C. Reynolds

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2005*

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INTRODUCTORY SECTION

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MONTGOMERY

COUNTY,

OHIO



Transmittal Letter
From County Auditor



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

June 28, 2006
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 and account groups in county government for the fiscal year ended December 31, 2005. 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.

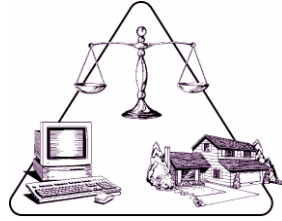
I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for 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-second 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,

A handwritten signature in cursive script that reads "Karl L. Keith".

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 28, 2006
Honorable Karl L. Keith
Montgomery County Auditor

Honorable Charles J. Curran
Honorable Deborah A. Lieberman
Honorable Vicki D. Pegg
Montgomery County Commissioners

Honorable Hugh M. Quill
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, 2005. This report, which conforms to generally accepted accounting principles, provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities. Responsibility for the accuracy, completeness, and fairness of this report rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

Transmittal Letter (Cont'd.)

Included in this report is an Auditor of State unqualified (“clean”) opinion rendered on the County's operations and financial position, as well as its existing assets and liabilities as reported in the financial statements, for the year ended December 31, 2005. 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) will continue to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

The CAFR is organized into three sections: the Introductory Section; the Financial Section; and the Statistical Section. The Introductory Section includes letters of transmittal, a list of elected officials, and an organizational chart of the County. The Financial Section contains the Independent Accountant's Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes, Required Supplementary Information and Combining Financial Statements and Individual Fund Schedules that provide detailed information pertaining to the County's funds and activities. The Statistical Section includes tables of financial and demographic information about the County, much of which is presented with ten-year historical data that may be used to extrapolate trends for comparative fiscal years.

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 547,000 people reside within the County's 462 square mile area, making Montgomery County the fourth most populous of Ohio's 88 counties.

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

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

Transmittal Letter (Cont'd.)

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 combined 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 its employees' workers' compensation claims, certain employee health care claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Mental Retardation & Developmental Disabilities obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for certain employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County. Additional information regarding risk management is contained in Note H to the combined financial statements.

ECONOMIC CONDITIONS AND EMPLOYMENT

The strength of the Dayton area economy is derived from the importance of its aviation and aerospace industries, coupled with its diverse economic base and its geographic location, with ready access to some of the largest markets in North America. Economic development efforts continue to focus on the stimuli from Wright-Patterson Air Force Base, the Miami Valley Research Park, the automotive and automotive component supplier industries, as well as the area's distribution capabilities which have been advanced by the increasing accessibility which Dayton has built into its transportation systems.

The unemployment rate, at the end of 2005, for the Dayton Metropolitan Statistical Area (MSA) was 5.6%, which was above the national average of 4.9%, but below the state of 5.7%. The Ohio Department of Job & Family Services reports that nonagricultural wage and salary employment, for the Dayton MSA, dropped 5,100 jobs between December 2004 and December 2005. The workforce in goods-producing industries dropped 3,100 jobs over the year, with the service-providing sector losing 2,000 jobs, as reductions in trade, transportation and utilities, government and financial activities negated growth in education, healthcare and other services.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Delphi Automotive Systems and Meijer, Inc. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs some 22,000. Wright-Patterson is headquarters for the foremost research and development center in the U.S. Air Force and a vast, worldwide logistics system. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation. Currently, 45 organizations, with combined employment of over 3,800 jobs, have located in the park. The Dayton area has the highest concentration of per capital scientific and technical personnel in the State.

At the end of the year, Montgomery County employed almost 5,000. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain

Transmittal Letter (Cont'd.)

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 Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

MAJOR INITIATIVES

Significant Events For 2005

During 2005, the Criminal Justice Information System (CJIS) was launched. This secure, web-based application provides law enforcement and court officials with quick access to current criminal history and jail information from all courts in the county. The CJIS database holds up-to-date criminal and traffic case information from all of the County's municipal and area courts as well as the Common Pleas Court. The data base also contains current information on inmates booked into the County jail.

The Juvenile Court judges began conducting re-entry hearings on all youth released on parole by the Ohio Department of Youth Services. The court's DYS liaison prepares a history of the youth and the parole office presents the proposed terms of release and secures the attendance of the parent or custodian. The judge either approves or supplements, if necessary, the release terms. The re-entry court is one of the first in Ohio and provides a unique opportunity to integrate these offenders back into the community after their institutional sentences, addressing the needs and obligations of these returning youths and their families, while simultaneously dealing with the safety concerns of the community.

The Domestic Relations Court conducted its Helping Children Succeed After Divorce Seminar, with attendance of 1,672 participants, representing an 89% compliance rate of those who received an order regarding the seminar. The participants returned 1,619 evaluations rating the quality of the seminar. Based on the results, 95% of those attending stated they would recommend the class to others.

The Board of Elections successfully implemented the new Electronic Voting System, with 2,530 voting machines covering 548 precincts. Montgomery County was the largest county nationally to implement the system coupled with the Voter Verifiable Paper Audit Trail. The Data Processing Department assisted the Board of Elections with this new voter tabulation touch screen application during the year and also upgraded the County's Performance Financial System to version 2.5 and the Real Estate Oracle Database to version 9i and installed a web-enabled real estate application.

Plans For 2006 and Beyond

New legislation now permits the Recorder's Office to accept documents via the Internet. Title companies, banks, real estate attorneys, etc., will be able to scan, pay fees and e-file their documents to be recorded. There are a number of procedures that the Recorder's Office needs to employ before e-recording can proceed as planned during 2006. In addition, the General Division of the Common Pleas Court and the Clerk of Courts are working with the Dayton Bar Association to develop an e-filing system for the electronic filing of forms, motions, etc., for the court. The Human Resources Division of Administrative Services will allow applicants to apply on-line for employment, including the implementation of assessments for all on-line applicants. The Records Center and Archives will continue to be instrumental in helping more offices make documents available on-line through expanded use of optical imaging and scanning technologies.

Transmittal Letter (Cont'd.)

Construction continues on the new Juvenile Justice Center during 2006. This center will integrate all of the Juvenile Court functions, currently housed in different buildings, into one complex and will increase the capacity of the intervention center and detention services.

As part of its budget planning process, elected officials and County staff monitor what impacts the state budget will have on local governments and on County finances and operations, in addition to the impacts from things like mandated federal and state regulations or technological advancements. The County continues to review its revenue sources in light of future projections and to develop feasible alternatives that will enable the County to maintain the current services it provides. Montgomery County is committed to sound financial planning policies and procedures and engages in a cooperative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending, has allowed the County to operate within its revenue sources and maintain a sufficient cash reserve level to enhance the financial stability of the County in the event of a downturn of the local economy. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

AWARDS AND ACKNOWLEDGEMENTS

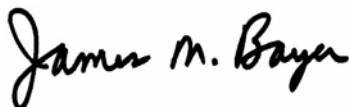
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2004. This was the twenty-first consecutive 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 2004 Comprehensive Annual Financial Report.

Auditor's Office: - Accounting Department: Carol Longo, Joe Lacey, Kris Louthan, Tito Reynolds; Finance Department: Marty Moore; Office of Management and Budget: Charlette Buescher, Tim Nolan; Treasurer's Office: Judy Zimmerman; Sanitary Engineering: Robert Woerner.

Sincerely,



James M. Bayer, CPA
Director of Accounting and Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

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.



Carla E. Perry

President

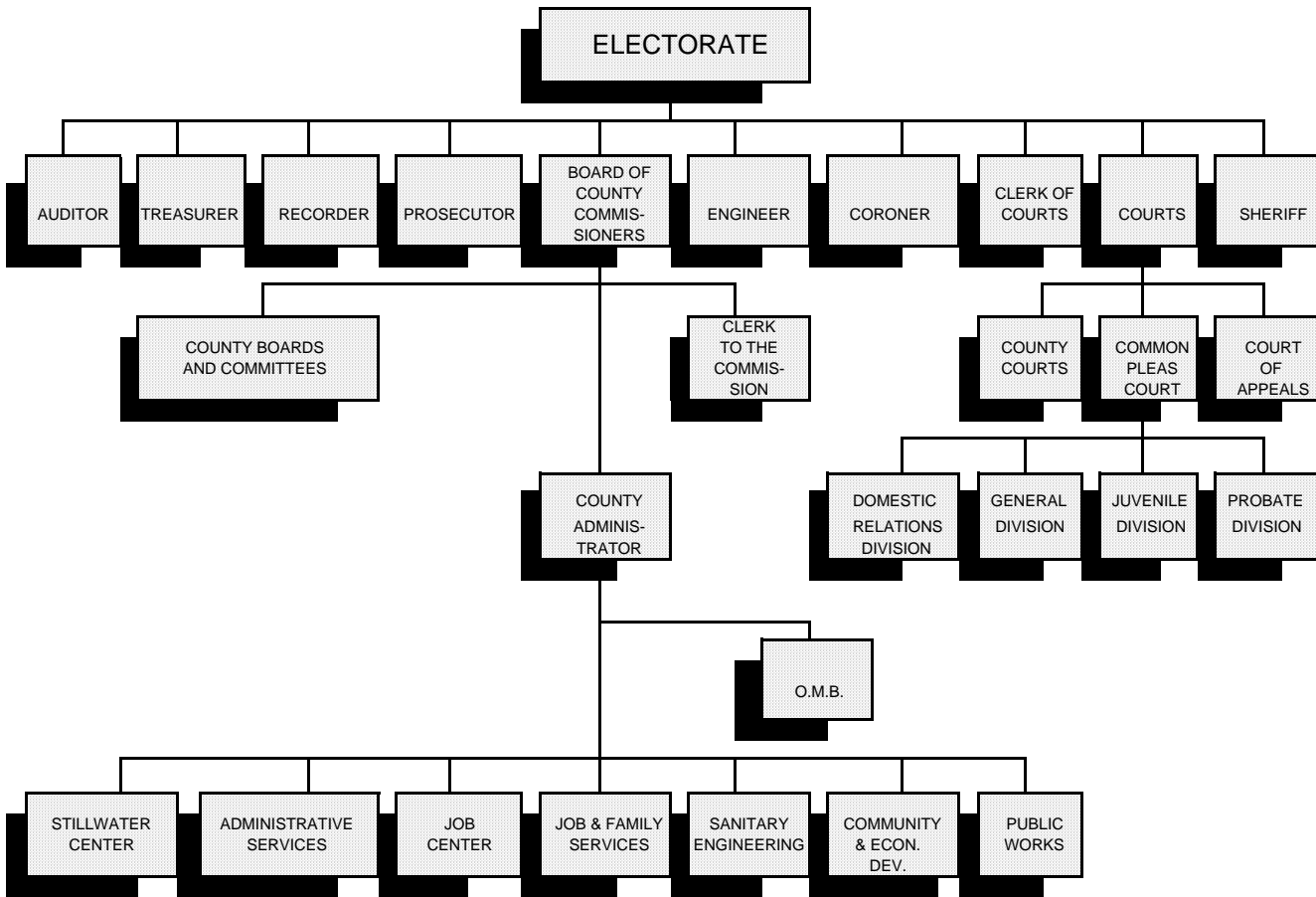
Jeffrey R. Emmer

Executive Director

Elected Officials

<i>Board of County Commissioners</i>	Charles J. Curran.....	President	
	Deborah A. Lieberman.....	Commissioner	
	Vicki D. Pegg.....	Commissioner	
<i>Other Elected Officials</i>	Karl L. Keith.....	Auditor	
	Dan Foley.....	Clerk of Courts	
	Dr. James H. Davis, Jr.	Coroner	
	Joseph Litvin.....	Engineer	
	Mathias H. Heck.....	Prosecutor	
	Judy Dodge.....	Recorder	
	Dave Vore.....	Sheriff	
	Hugh M. Quill.....	Treasurer	
<i>Second District Court of Appeals</i>	Honorable Thomas J. Grady.....	Presiding Judge	
	Honorable James A. Brogan.....	Judge	
	Honorable Mike Fain.....	Judge	
	Honorable William H. Wolff, Jr.	Judge	
	Honorable Mary E. Donovan.....	Judge	
<i>Common Pleas Court</i>	Honorable John W. Kessler.....	Presiding Judge	
	<i>General Division</i>		
	Honorable Dennis J. Langer.....	Administrative Judge	
	Honorable John W. Kessler.....	Presiding Judge	
	Honorable G. Jack Davis.....	Judge	
	Honorable Jeffrey E. Froelich.....	Judge	
	Honorable Barbara P. Gorman.....	Judge	
	Honorable David A. Gowdown.....	Judge	
	Honorable Michael Hall.....	Judge	
	Honorable Mary Katherine Huffman.....	Judge	
	Honorable Gregory F. Singer.....	Judge	
	Honorable Michael L. Tucker.....	Judge	
	Honorable A.J. Wagner.....	Judge	
	<i>Domestic Relations Division</i>		
	Honorable Denise L. Cross.....	Administrative Judge	
	Honorable Judith A. King.....	Judge	
	<i>Juvenile Division</i>		
	Honorable Nick Kuntz.....	Administrative Judge	
	Honorable Anthony Capizzi.....	Judge	
	<i>Probate Division</i>		
	Honorable Alice McCollum.....	Administrative Judge	
	<i>County Court Area 1</i>	Honorable James Manning.....	Administrative Judge
		Honorable Connie S. Price.....	Judge
		Honorable Adele Riley.....	Judge
	<i>County Court Area 2</i>	Honorable James A. Hensley, Jr.....	Judge
		Honorable James D. Piergies.....	Judge

*Montgomery County
Organizational Chart*



County Boards and Committees

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

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FINANCIAL SECTION

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MONTGOMERY

COUNTY,

OHIO





Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Montgomery County
451 West Third Street
Dayton, Ohio 45422

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of the discretely presented component unit Monco Enterprises, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the discretely presented component unit 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 reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund, Children Services Board 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 July 20, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining Non-Major Fund Statements and Schedules and Statistical Tables provide additional information and are not a required part of the basic financial statements. We subjected the Combining Non-Major Fund Statements and Schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the Introductory Section and Statistical Tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 28, 2006

Management's Discussion and Analysis

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, 2005. 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, 2005 by \$1,126,232,116. Of this amount, \$236,346,209 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$180,093,843 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$56,252,366 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$33,854,854 in 2005. Net assets of the governmental activities increased \$24,337,197, which represents a 3.33 percent increase from 2004. Net assets of the business-type activities increased \$9,517,657 or 2.64, percent from 2004.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$249,277,724, an increase of \$18,423,026 from the prior year. \$172,615,496 of this fund balance is considered unreserved at December 31, 2005.
- At the end of the current year, unreserved fund balance for the general fund was \$39,749,745, which represents 34.36% of general fund expenditures.
- The County's total long-term liabilities increased by \$18,919,694, or 27.70%, in governmental activities and decreased by \$10,685,174, or 5.81%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate not-for-profit corporation, known as Monco Enterprises, Inc., whose purpose is to assist and promote the general welfare and needs of the mentally retarded and otherwise handicapped persons who live in Montgomery County,

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

through employment opportunities. The County is financially accountable for this organization. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. Complete financial statements, which have been separately audited, for this component unit are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

The government-wide financial statements can be found on pages 25 - 27 of this report.

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

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

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

The County maintains forty-two 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 Board, Alcohol, Drug Addiction and Mental Health Services Bd., Job & Family Services, and Human Services Levy, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 28 - 36 of this report.

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

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

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

The basic proprietary fund financial statements can be found on pages 37- 42 of this report.

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

The basic fiduciary fund financial statements can be found on pages 43 – 44 of this report.

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

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

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 89 - 236 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's net assets exceeded \$1 billion as of December 31, 2005 and 2004, 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>	
	2005	2004	2005	2004	2005	2004
Current and other assets	\$ 508,239	\$ 511,150	\$ 149,609	\$ 171,546	\$ 657,848	\$ 682,696
Capital assets	502,952	479,883	412,025	405,421	914,977	885,304
<i>Total Assets</i>	<u>1,011,191</u>	<u>991,033</u>	<u>561,634</u>	<u>576,967</u>	<u>1,572,825</u>	<u>1,568,000</u>
Long-term liabilities outstanding	87,052	68,132	173,075	183,761	260,127	251,893
Other liabilities	168,230	191,329	18,236	32,401	186,466	223,730
<i>Total Liabilities</i>	<u>255,282</u>	<u>259,461</u>	<u>191,311</u>	<u>216,162</u>	<u>446,593</u>	<u>475,623</u>
Net Assets:						
Invested in capital assets, net of related debt	452,461	444,771	250,691	232,966	703,152	677,737
Restricted	123,354	87,809	63,380	77,489	186,734	165,298
Unrestricted	180,094	198,992	56,252	50,350	236,346	249,342
<i>Total Net Assets</i>	<u>\$ 755,909</u>	<u>\$ 731,572</u>	<u>\$ 370,323</u>	<u>\$ 360,805</u>	<u>\$ 1,126,232</u>	<u>\$ 1,092,377</u>

The largest portion of the County's total net assets, 62.43 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.

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

An additional portion of the County's net assets, 16.58 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$236.3 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2005, 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 increase, of approximately \$18.9 million in long-term liabilities for governmental activities which resulted from the County's issuance of new general obligation debt in connection with the construction funding of a new Juvenile Detention Facility. This funding, along with capital grant resources for the construction of this facility received from the state during the year, also accounts primarily for the increase in net assets restricted for capital projects in connection with governmental activities.

The following provides a summary of the County's changes in net assets for 2005, 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>	
	2005	2004	2005	2004	2005	2004
Revenues:						
Program revenues:						
Charges for services	\$ 57,644	\$ 50,529	\$ 106,233	\$ 99,780	\$ 163,877	\$ 150,309
Operating grants and contributions	217,010	210,065			217,010	210,065
Capital grants and contributions	18,315	6,389	2,146	5,741	20,461	12,130
General revenues:						
Property taxes	109,433	112,361			109,433	112,361
Sales taxes	65,308	65,974			65,308	65,974
Other taxes	8,929	8,631			8,929	8,631
Unrestricted grants	20,956	21,299			20,956	21,299
Gain from disposal of capital assets	193	296	484	26	677	322
Unrestricted investment earnings	12,822	6,642	1,356	446	14,178	7,088
Miscellaneous	5,982	7,579	980	1,231	6,962	8,810
<i>Total Revenues</i>	<u>516,592</u>	<u>489,765</u>	<u>111,199</u>	<u>107,224</u>	<u>627,791</u>	<u>596,989</u>
Expenses:						
General government	39,848	36,349			39,848	36,349
Judicial and law enforcement	144,402	137,041			144,402	137,041
Environment and public works	17,672	14,834			17,672	14,834
Social services	267,866	247,152			267,866	247,152
Community and economic development	18,589	17,762			18,589	17,762
Interest and fiscal charges	2,408	2,077			2,408	2,077
Water			32,024	28,872	32,024	28,872
Wastewater			39,093	36,920	39,093	36,920
Solid Waste Management			17,309	19,020	17,309	19,020
Parking Facilities			1,381	1,514	1,381	1,514
Stillwater Center			13,344	13,334	13,344	13,334
<i>Total Expenses</i>	<u>490,785</u>	<u>455,215</u>	<u>103,151</u>	<u>99,660</u>	<u>593,936</u>	<u>554,875</u>
Increase in net assets before transfers	25,807	34,550	8,048	7,564	33,855	42,114
Transfers	(1,470)	(3,745)	1,470	3,745	0	0
Increase in net assets	24,337	30,805	9,518	11,309	33,855	42,114
Net assets - Beginning	731,572	700,767	360,805	349,496	1,092,377	1,050,263
Net assets - Ending	<u>\$ 755,909</u>	<u>\$ 731,572</u>	<u>\$ 370,323</u>	<u>\$ 360,805</u>	<u>\$ 1,126,232</u>	<u>\$ 1,092,377</u>

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

Governmental Activities:

Operating grants and contributions, of approximately \$217 million, represent the largest program revenue, and approximately 42% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving more than \$71.7 million, along with the Children Services Board and the Alcohol, Drug Addiction and Mental Health Services Board, receiving approximately \$31.1 million and \$30.4 million, respectively. The increase in this revenue source, by more than \$6.9 million compared to the previous year, is primarily attributable in the Children Services Board which reflected an increase of almost \$5.6 million due to additional state and federal assistance realized during the year. Capital grants and contributions grew by more than \$11.9 million, due to amounts received from the state in connection with the County's ongoing construction of a new Juvenile Detention Facility.

Tax revenue accounts for nearly \$183.7 million of the \$516.6 million total revenue for governmental activity, more than 35% of total revenue. Sales tax accounted for approximately \$65 million, exceeding 35% of total tax revenue. Total tax revenues declined by 1.8%, reflecting an overall reduction in property tax collections compared to the prior year's increase which was impacted from new levy collections. A triennial reappraisal occurred during 2005 and will impact property tax receipts for 2006.

Investment earnings grew by more than \$6 million compared to the prior year. Factors contributing to this change include higher rates of return realized on invested funds during the year, along with growth in the investment portfolio and smaller impacts from market value fluctuations than in past years.

The County's direct charges to users of governmental services made up \$57.6 million, more than 11.1% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. Most of the change from the prior year is attributable to increases reflected in the Special Revenue funds, which showed the most significant growth in general government fees realized in the Real Estate Assessment Fund and with social services fees and charges realized in the Board of Mental Retardation Fund.

Social services accounts for almost \$267.9 million of the \$490.8 million total expenses for governmental activities, representing nearly 54.6% of total expenses. Compared to the prior year, the more than \$20.7 million increase in this category of expense was primarily attributable to the major providers of social services, including the Human Services Levy Fund, which experienced an increase of expenditures by more than \$6.4 million for community health-related programs, along with the Job & Family Services Fund, in which expenditures grew by more than \$ 4.6 million for various client programs and services.

Business-type Activities:

The net assets for business-type activities increased by more than \$9.5 million during 2005. Major revenue sources were charges for services of more than \$106.2 million. Charges for services increased by more than \$6.4 million, primarily as a result of rate increases in connection with the delivery of water and wastewater services. Business-type activities received approximately \$1.5 million in net transfers from governmental activities during the year. Total expenses for business-type activities increased by almost \$3.5 million, most of which resulted from increased costs in connection with Water and Wastewater activities, where expenses grew by approximately \$3.3 million and \$3.6 million, respectively. The business-type activities continued the pattern of cost containment relative to the level of revenues for enterprise activities. For 2005, the proportion of total expenses to total revenues was 92.8 percent, compared to 92.9 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 (Cont'd.)

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 almost \$249.3 million, an increase of over \$18.4 million in comparison with the prior year, attributable mostly to the Capital Projects Funds receipt of funding in connection with construction of a new Juvenile Detention Facility. Of the combined governmental fund balance, approximately 69.2% of this total (\$172.6 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$75.6 million); and to pay debt service (\$1 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$39,749,745, representing nearly all of the total fund balance of \$40,161,564. 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 34.36 percent of total General Fund expenditures, while total fund balance represents 34.72 percent of that same amount.

The fund balance of the County's General Fund decreased by \$9,380,074 during 2005, which is more than the prior year's decrease by approximately \$.4 million. Key factors contributing to this year's decrease are an increase in net transfers out of approximately \$7.4 million, which were offset by a \$4.4 million reduction in expenditures and an increase in total General Fund revenues, compared to the prior year, of approximately \$3 million, primarily due to increased investment earnings.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Children Services Board Funds, which reported unreserved fund balances of \$56,073,366 and \$6,505,270, respectively. The unreserved fund balance in the Human Services Levy Fund represents approximately 54.2 percent of combined 2005 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the unreserved fund balance in the Children Services Board Fund represents 14 percent of its 2005 expenditures. The Alcohol, Drug Addition and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$5,047,999, or approximately 9.7 percent of its 2005 expenditures. The Job & Family Services Fund reported a total fund balance of \$3,623,371, which was an increase of approximately \$2.1 million from the fund balance it reported in the previous year, primarily a result of increased intergovernmental revenues realized during the year.

The fund balance in the Human Services Levy Fund decreased by approximately \$.1 million during 2005, a result of the higher expenditures and transfers out during the year from increased levy allocations, as authorized by the Human Services Levy Council, for a variety of social service programs. The fund balance in the Alcohol, Drug Addition and Mental Health Services Board Fund decreased approximately \$1.1 million, and the fund balance in the Children Services Board Fund increased by more than \$4.6 million. In the Children Services Board Fund, the increase, compared to the previous year's decline, was primarily attributable to an increase in intergovernmental revenues and transfers-in, which exceeded only modest growth in expenditures for 2005. In the Alcohol, Drug Addition and Mental Health Services Board, the decrease was attributable to fewer intergovernmental revenues received, and transfers-in, compared to the previous year, which did not keep pace with increases in expenditures.

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 \$11 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$20.4 million, and \$22.5 million, respectively. Total net assets in the Water, Wastewater and Solid Waste Management Funds, increased by about \$.8 million, \$2.6 million and \$6.1 million, respectively. Compared to the prior year, the Water and Wastewater Funds each reported increases in both operating income and in

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

operating expenses, while the Solid Waste Management Fund reported a decrease in both operating revenues and in operating expenses. The Water and Wastewater funds each reported significant increases in capital contributions during the year.

General Fund Budgetary Highlights

The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a net increase from the original budget by 9.25% or \$13,181,583. Increases occurred in the areas of transfers out (\$12,031,041), judicial and law enforcement (\$1,178,532) and social services (\$565,693) and community and economic development (\$21,463), while decreases occurred in the areas of general government (\$613,398) and environment and public works (\$1,748). During 2005, the County spent 97.85% of the amount appropriated in the General Fund.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, approximated \$915 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$29.7 million, or approximately 3.4 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$23.1 million. Major events for governmental activity capital assets include the County's completion of its Historic Courthouse renovation and extensive work on a new Juvenile Detention Facility construction project. In addition, the County Engineer completed four bridge projects, plus a road project. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$6.6 million. Major events for business-type capital assets include the completion of construction projects for the Sanitary Engineer's South Holes Creek and Northridge water systems and for the East Holes Creek sewer system.

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 100% of the County roads have a rating of fair or better. For 2005, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$7,934,487 and actual expenditures were \$7,457,377, which represents 94% of the amount budgeted. The \$477,110 difference was mostly attributed to the personal service category of expenditures, which includes road maintenance and repair crew activity throughout the year, scheduled in light of actual needs and weather conditions.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that 98% of the County bridges have a General Appraisal rating of fair or better. For 2005, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,388,272 and actual expenditures were \$1,288,741, which represents approximately 93% of the amount budgeted. The \$99,531 difference was mostly attributed to the personal service category of expenditures, which includes bridge maintenance activity throughout the year, performed in light of actual needs.

Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

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

Debt: At December 31, 2005, the County had total bonded debt outstanding of \$165,004,639. Of this amount, \$49,512,233 represents general obligation bonds applicable to governmental activities and \$2,405,395 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 \$38,560,684 of self-supporting general obligation bonds and \$74,526,327 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$60,129,842 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 increased by a net \$5,379,234 during 2005. The County issued various purpose refunding and improvement general obligation bonds and special assessment bonds during the year.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$107,183,956, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note H.

Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2006 budget. Considering the changing face of retail sales in the local region, resulting in flat or only modest growth in County sales tax revenues, coupled with the continued uncertainty surrounding the state economy, and its resultant impact on state funding reductions in shared revenues to local governments, the County is continually reviewing its finances and developing possible alternatives in order to maintain current services provided by the General Fund. The 2006 General Fund budget reflects an increase of approximately \$8.1 million from the 2005 adopted budget. As a starting point for developing the General Fund budget, certain known and/or mandated increases, totaling nearly \$4 million, were added to the 2006 base budget; these included increases associated with veteran services soldiers' relief, the board and care of prisoners, the County's share of public assistance costs and subsidies for the child support legal program. The 2006 budget also reflects a zero percent increase in departmental appropriations for operating costs, compared to the prior year, while salaries were budgeted at 3% over 2005 levels and travel budgets were only funded for 2006 if they were covered by budget transfers from existing operating appropriations. Also included in the 2006 budget is only \$.7 million for certain limited replacement capital items. Finally, the budget balancing strategy called for no increases in the Community Programs for affordable housing and arts and cultural programs. In the development of the 2006 General Fund budget, the County continues to maintain a balanced appropriation through the planned, limited spend down of cash reserves while still maintaining the adequacy of reserves for operational cash flow purposes and to ensure an appropriate buffer during economic recessions, and will take continued cost containment measures, as necessary, to maintain ongoing financial stability.

Request for Information

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets

December 31, 2005

	Primary Government			Component Unit
	Governmental	Business-type	Total	Monco
	Activities	Activities		Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 275,477,371	\$ 49,541,555	\$ 325,018,926	\$ 776,064
Cash and cash equivalents--segregated accounts.....		500	500	
Collateral on loaned securities.....	11,730,073	4,720,415	16,450,488	
Net receivables:				
Taxes.....	132,045,394		132,045,394	
Accounts.....	7,486,277	19,017,573	26,503,850	145,555
Special assessments.....	3,508,875		3,508,875	
Accrued interest.....	5,409,978	354,092	5,764,070	
Due from other governments.....	71,872,552	628,567	72,501,119	
Internal balances.....	284,352	(284,352)	0	
Prepaid expenses.....	264,981		264,981	6,772
Inventory of supplies.....	159,747	1,059,880	1,219,627	
<i>Restricted Assets:</i>				
Equity in pooled cash and cash equivalents.....		49,065,978	49,065,978	
Cash and cash equivalents--segregated accounts.....		20,966,078	20,966,078	
Investments--segregated accounts.....		4,537,917	4,537,917	
Other assets.....			0	36,196
Capital assets not being depreciated.....	374,552,489	36,056,354	410,608,843	
Capital assets being depreciated.....	128,399,497	375,969,058	504,368,555	256,133
Total Assets.....	1,011,191,586	561,633,615	1,572,825,201	1,220,720
<i>Liabilities:</i>				
Accounts payable.....	25,002,693	1,720,287	26,722,980	18,104
Accrued wages and benefits.....	6,045,621	665,115	6,710,736	49,271
Due to other governments.....	3,948,423	8,728,460	12,676,883	
Obligations under securities lending.....	11,730,073	4,720,415	16,450,488	
Accrued interest payable.....	210,373	159,643	370,016	
Other.....			0	6,586
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		608,471	608,471	
Matured bonds and interest payable.....		1,295	1,295	
Construction contracts.....		1,044,828	1,044,828	
Other.....		586,949	586,949	
Unearned revenue.....	121,293,227		121,293,227	
Long-term liabilities				
Due within one year.....	15,594,372	16,165,892	31,760,264	
Due in more than one year.....	70,076,499	161,454,283	231,530,782	
Unamortized bond amounts.....	1,380,863	(4,544,697)	(3,163,834)	
Total Liabilities.....	255,282,144	191,310,941	446,593,085	73,961
<i>Net Assets:</i>				
Invested in capital assets, net of related debt.....	452,461,084	250,690,641	703,151,725	256,133
Restricted for:				
Capital projects.....	31,103,512	58,590,773	89,694,285	
Debt service.....	818,678	4,788,894	5,607,572	
Human services levy-supported services.....	72,534,875		72,534,875	
Mental retardation levy-supported services.....	9,698,163		9,698,163	
Statutory road-related maintenance and repair.....	6,817,835		6,817,835	
Grant-specific purposes.....	2,381,452		2,381,452	
Unrestricted.....	180,093,843	56,252,366	236,346,209	890,626
Total Net Assets.....	\$ 755,909,442	\$ 370,322,674	\$ 1,126,232,116	\$ 1,146,759

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

MONTGOMERY COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2005

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 39,848,363	\$ 24,060,553	\$ 2,685,447	\$
Judicial and law enforcement.....	144,401,974	17,774,297	33,253,670	8,579,479
Environment and public works.....	17,672,017	3,313,986	11,256,239	4,553,943
Social services.....	267,866,466	10,702,937	165,127,181	5,091,259
Community and economic development.....	18,589,022	1,791,833	4,687,458	90,002
Interest and fiscal charges on long-term debt.....	2,407,699			
Total Governmental Activities.....	490,785,541	57,643,606	217,009,995	18,314,683
Business-type Activities:				
Water.....	32,024,037	30,110,071		881,855
Wastewater.....	39,093,555	40,875,470		1,264,282
Solid Waste Management.....	17,308,881	22,293,588		
Parking Facilities.....	1,380,872	1,743,652		
Stillwater Center.....	13,343,604	11,210,167		
Total Business-type Activities.....	103,150,949	106,232,948	0	2,146,137
Total Primary Government.....	\$ 593,936,490	\$ 163,876,554	\$ 217,009,995	\$ 20,460,820
Component Unit:				
Monco Enterprises, Inc.....	\$ 2,210,247	\$ 1,120,719	\$ 1,066,260	

General Revenues:

Property taxes levied for:

General operating.....
Mental retardation.....
Human services.....
Sales tax.....
Other taxes.....
Grants and contributions not restricted to specific programs.....
Gain from disposal of capital assets.....
Unrestricted investment earnings.....
Miscellaneous.....
Transfers.....
Total general revenues and transfers.....
Change in Net Assets.....
Net Assets - Beginning.....
Net Assets - Ending.....

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
\$ (13,102,363)	\$	\$ (13,102,363)	\$
(84,794,528)		(84,794,528)	
1,452,151		1,452,151	
(86,945,089)		(86,945,089)	
(12,019,729)		(12,019,729)	
(2,407,699)		(2,407,699)	
(197,817,257)	0	(197,817,257)	0
	(1,032,111)	(1,032,111)	
	3,046,197	3,046,197	
	4,984,707	4,984,707	
	362,780	362,780	
	(2,133,437)	(2,133,437)	
0	5,228,136	5,228,136	0
(197,817,257)	5,228,136	(192,589,121)	
			\$ (23,268)
17,003,267		17,003,267	
3,910,012		3,910,012	
88,519,306		88,519,306	
65,308,276		65,308,276	
8,929,500		8,929,500	
20,956,377		20,956,377	
193,433	484,521	677,954	
12,822,158	1,355,738	14,177,896	3,242
5,981,854	979,533	6,961,387	266
(1,469,729)	1,469,729	0	
222,154,454	4,289,521	226,443,975	3,508
24,337,197	9,517,657	33,854,854	(19,760)
731,572,245	360,805,017	1,092,377,262	1,166,519
\$ 755,909,442	\$ 370,322,674	\$ 1,126,232,116	\$ 1,146,759

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2005

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 30,947,135	\$ 4,934,399	\$ 5,553,472	\$ 2,007,475
Collateral on loaned securities.....	1,521,127	242,537	272,966	
Net receivables:				
Taxes.....	19,848,781			
Accounts.....	1,345,365	77,506	894,971	48,839
Special assessments.....				
Accrued interest.....	5,091,553			
Due from other funds.....	1,518,505	3,519,690		356,794
Due from other governments.....	27,934,451	2,593,347	3,033,349	12,134,968
<i>Total Assets</i>	<u>\$ 88,206,917</u>	<u>\$ 11,367,479</u>	<u>\$ 9,754,758</u>	<u>\$ 14,548,076</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 3,018,978	\$ 3,173,760	\$ 1,849,100	\$ 6,045,150
Deferred revenue.....	38,837,140	1,250	2,329,920	40,554
Due to other funds.....	1,548,705	567,622	41,007	3,928,566
Due to other governments.....	502,440	24,940	146,064	641,163
Obligations under securities lending.....	1,521,127	242,537	272,966	
Accrued wages and benefits.....	2,616,963	674,298	67,702	269,272
<i>Total Liabilities</i>	<u>48,045,353</u>	<u>4,684,407</u>	<u>4,706,759</u>	<u>10,924,705</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	411,819	177,802	24,535,205	10,625,703
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	39,749,745			
Special Revenue Funds.....		6,505,270	(19,487,206)	(7,002,332)
Capital Projects Funds.....				
<i>Total Fund Balances</i>	<u>40,161,564</u>	<u>6,683,072</u>	<u>5,047,999</u>	<u>3,623,371</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 88,206,917</u>	<u>\$ 11,367,479</u>	<u>\$ 9,754,758</u>	<u>\$ 14,548,076</u>

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

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$	51,573,299	\$ 138,374,470	\$ 233,390,250
	2,534,950	5,438,381	10,009,961
	107,548,302	4,648,311	132,045,394
		4,362,991	6,729,672
		3,508,875	3,508,875
		318,425	5,409,978
		634,588	6,029,577
	10,205,652	15,970,785	71,872,552
	<u>171,862,203</u>	<u>173,256,826</u>	<u>468,996,259</u>
\$	151,490	\$ 8,888,334	\$ 23,126,812
	112,453,712	14,174,457	167,837,033
	2,877	4,046,006	10,134,783
	86,665	1,209,457	2,610,729
	2,534,950	5,438,381	10,009,961
	7,838	2,363,144	5,999,217
	<u>115,237,532</u>	<u>36,119,779</u>	<u>219,718,535</u>
	551,305	39,331,343	75,633,177
		1,029,051	1,029,051
			39,749,745
	56,073,366	65,723,692	101,812,790
		31,052,961	31,052,961
	<u>56,624,671</u>	<u>137,137,047</u>	<u>249,277,724</u>
\$	<u>171,862,203</u>	<u>173,256,826</u>	<u>468,996,259</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2005**

Total governmental fund balances \$ 249,277,724

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

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

Land	7,705,070	
Construction-in-progress	31,653,591	
Infrastructure	335,193,828	
Land improvements, net of \$1,173,562 accumulated depreciation	296,733	
Buildings, structures and improvements, net of \$54,542,152 accumulated depreciation	113,385,769	
Furniture, fixtures and equipment, net of \$31,294,798 accumulated depreciation	<u>14,484,746</u>	
Total capital assets		502,719,737

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	49,885,204	
Internal service fund liabilities	(20,471,087)	
Internal service fund consolidation adjustment	<u>(345,917)</u>	
Net adjustment for internal service funds		29,068,200

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	7,620,498	
Sales tax	6,444,189	
Fees and charges for services	1,836,474	
Intergovernmental	27,507,677	
Investment earnings	3,037,227	
Miscellaneous	<u>97,741</u>	
Total		46,543,806

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid 264,981

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due (210,373)

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

Special assessment bonds	(2,405,395)	
General obligation bonds	(49,512,233)	
Unamortized amounts on general obligation bonds	(1,380,863)	
Capital leases	(887,040)	
Compensated absences	<u>(17,569,102)</u>	
Total		<u>(71,754,633)</u>

Net assets of governmental activities \$ 755,909,442

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

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2005

(Cont'd.)

	General	Children Services Board	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
Revenues:				
Property taxes.....	\$ 15,454,510	\$	\$	\$
Sales tax.....	65,853,109			
Other taxes.....	2,291,154			
Licenses and permits.....	41,417			
Fees and charges for services.....	19,125,828	160,436	389,578	
Fines and forfeitures.....	1,094,092			
Special assessments.....				
Intergovernmental.....	20,952,602	31,060,652	30,398,249	71,705,338
Investment earnings.....	10,753,331			
Miscellaneous.....	1,016,255	355,590	17,439	2,013,526
Total Revenues.....	136,582,298	31,576,678	30,805,266	73,718,864
Expenditures:				
Current:				
General government.....	21,835,098			
Judicial and law enforcement.....	85,251,395			
Environment and public works.....	557,835			
Social services.....	2,943,385	46,284,965	52,123,372	75,327,671
Community and economic development.....	2,926,980			
Capital outlay.....				
Intergovernmental:				
General government.....	53,300			
Social services.....	148,410			
Community and economic development.....	1,591,800			
Environment and public works.....	230,280			
Debt service:				
Principal retirement.....	127,183	38,881	7,744	31,375
Interest and fiscal charges.....	9,913	2,397	532	3,657
Total Expenditures.....	115,675,579	46,326,243	52,131,648	75,362,703
Excess (Deficiency) Of Revenues Over Expenditures.....	20,906,719	(14,749,565)	(21,326,382)	(1,643,839)
Other Financing Sources And Uses				
Sale of capital assets/sundries.....	130,078	3,313		2,554
Inception of capital leases.....			14,606	46,886
Bonds issued.....				
Refunding bonds issued.....				
Premium on bond issuance.....				
Redemption of refunded bonds.....				
Transfers in.....	3,760,777	20,708,984	20,204,019	3,746,966
Transfers out.....	(34,177,648)	(1,318,726)		(47,000)
Total Other Financing Sources And Uses.....	(30,286,793)	19,393,571	20,218,625	3,749,406
Net Change in Fund Balances.....	(9,380,074)	4,644,006	(1,107,757)	2,105,567
Fund Balance (Deficit) at Beginning Of Year.....	49,541,638	2,039,066	6,155,756	1,517,804
Fund Balance (Deficit) at End Of Year.....	\$ 40,161,564	\$ 6,683,072	\$ 5,047,999	\$ 3,623,371

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

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2005

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Totals</i>
<i>Revenues:</i>			
Property taxes.....	\$ 90,480,130	\$ 5,846,819	\$ 111,781,459
Sales tax.....			65,853,109
Other taxes.....	90,365	6,547,981	8,929,500
Licenses and permits.....		2,863,743	2,905,160
Fees and charges for services.....		26,685,126	46,360,968
Fines and forfeitures.....		356,894	1,450,986
Special assessments.....		379,311	379,311
Intergovernmental.....	12,528,512	89,986,748	256,632,101
Investment earnings.....		1,224,051	11,977,382
Miscellaneous.....	347,278	2,174,904	5,924,992
Total Revenues.....	103,446,285	136,065,577	512,194,968
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		8,861,952	30,697,050
Judicial and law enforcement.....		54,156,655	139,408,050
Environment and public works.....		18,806,654	19,364,489
Social services.....	8,165,274	62,086,746	246,931,413
Community and economic development.....		9,366,923	12,293,903
Capital outlay.....		37,222,004	37,222,004
<i>Intergovernmental:</i>			
General government.....			53,300
Social services.....	15,738,585		15,886,995
Community and economic development.....		3,561,756	5,153,556
Environment and public works.....			230,280
<i>Debt service:</i>			
Principal retirement.....		3,053,522	3,258,705
Interest and fiscal charges.....		2,698,423	2,714,922
Total Expenditures.....	23,903,859	199,814,635	513,214,667
Excess (Deficiency) Of Revenues Over Expenditures.....	79,542,426	(63,749,058)	(1,019,699)
<i>Other Financing Sources And Uses</i>			
Sale of capital assets/sundries.....		26,721	162,666
Inception of capital leases.....			61,492
Bonds issued.....		19,578,750	19,578,750
Refunding bonds issued.....		16,015,846	16,015,846
Premium on bond issuance.....		1,845,821	1,845,821
Redemption of refunded bonds.....		(16,745,000)	(16,745,000)
Transfers in.....		75,302,683	123,723,429
Transfers out.....	(79,635,457)	(10,021,448)	(125,200,279)
Total Other Financing Sources And Uses.....	(79,635,457)	86,003,373	19,442,725
Net Change in Fund Balances.....	(93,031)	22,254,315	18,423,026
Fund Balance (Deficit) at Beginning Of Year.....	56,717,702	114,882,732	230,854,698
Fund Balance (Deficit) at End Of Year.....	\$ 56,624,671	\$ 137,137,047	\$ 249,277,724

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

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2005**

Net Change in Fund Balances - Total Governmental Funds \$ 18,423,026

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

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

Capital outlay	32,901,643	
Depreciation expense	(9,399,650)	
Total	23,501,993	23,501,993

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. (313,760)

Revenues previously deferred in the funds were collected to provide current financial resources but are not reported as revenues in the statement of activities.

Property taxes	(2,348,874)	
Sales tax	(544,833)	
Fees and charges for services	1,123,136	
Investment earnings	844,776	
Miscellaneous	37,211	
Total	(888,584)	(888,584)

Revenues deferred in the funds because they do not provide current financial resources are reported as revenues in the statement of activities.

Intergovernmental		(730,357)
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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	(61,492)	
Issuance of bonds	(35,594,596)	
Refunding of bonds	15,223,561	
Principal repayment for capital leases	420,281	
Principal repayment for bonds	2,838,425	
Total	(17,173,821)	(17,173,821)

Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities. 170,940

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	4,375	
Amortized amounts on general obligation bonds	140,575	
Compensated absences	(147,153)	
Total	(2,203)	(2,203)

The net revenue of certain activities of internal service funds is reported with governmental activities. 1,349,963

Change in net assets of governmental activities \$ 24,337,197

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 15,066,539	\$ 15,066,539	\$ 15,263,352	\$ 196,813
Sales tax.....	64,445,100	64,445,100	65,953,231	1,508,131
Other taxes.....	1,612,500	1,612,500	2,306,664	694,164
Licenses and permits.....	55,900	55,900	41,492	(14,408)
Fees and charges for services.....	17,827,516	17,827,516	18,753,922	926,406
Fines and forfeitures.....	1,260,978	1,260,978	1,159,585	(101,393)
Intergovernmental.....	20,615,671	20,737,573	20,870,869	133,296
Investment earnings.....	14,573,569	14,573,569	14,932,040	358,471
Miscellaneous.....	498,650	952,119	1,269,188	317,069
Total Revenues.....	135,956,423	136,531,794	140,550,343	4,018,549
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	24,332,608	23,719,210	22,173,337	1,545,873
Judicial and law enforcement.....	85,793,263	86,971,795	85,820,552	1,151,243
Environment and public works.....	586,756	585,008	562,603	22,405
Social services.....	2,750,626	3,316,319	2,943,458	372,861
Community and economic development.....	3,202,515	3,232,178	2,984,870	247,308
<i>Intergovernmental:</i>				
General government.....	53,300	53,300	53,300	0
Environment and public works.....	230,280	230,280	230,280	0
Social services.....	148,410	148,410	148,410	0
Community and economic development.....	1,600,000	1,591,800	1,591,800	0
Total Expenditures.....	118,697,758	119,848,300	116,508,610	3,339,690
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	17,258,665	16,683,494	24,041,733	7,358,239
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,861,987	5,487,869	5,471,315	(16,554)
Transfers out.....	(23,860,976)	(35,892,017)	(35,888,186)	3,831
Total Other Financing Sources And Uses.....	(20,998,989)	(30,404,148)	(30,416,871)	(12,723)
Net Change in Fund Balance.....	(3,740,324)	(13,720,654)	(6,375,138)	7,345,516
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	39,915,589	39,915,589	39,915,589	0
Prior Year Encumbrances Appropriated.....	1,346,405	1,346,405	1,346,405	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 37,521,670	\$ 27,541,340	\$ 34,886,856	\$ 7,345,516

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

	<u>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.....	\$ 23,772	\$ 23,772	\$ 161,319	\$ 137,547
Intergovernmental.....	24,886,698	25,135,060	26,681,852	1,546,792
Miscellaneous.....	478,588	490,588	300,661	(189,927)
<i>Total Revenues</i>	<u>25,389,058</u>	<u>25,649,420</u>	<u>27,143,832</u>	<u>1,494,412</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	47,612,559	47,547,501	46,472,782	1,074,719
<i>Total Expenditures</i>	<u>47,612,559</u>	<u>47,547,501</u>	<u>46,472,782</u>	<u>1,074,719</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(22,223,501)	(21,898,081)	(19,328,950)	2,569,131
<i>Other Financing Sources And Uses</i>				
Transfers in.....	21,034,596	21,907,953	20,708,984	(1,198,969)
Transfers out.....		(1,318,726)	(1,318,726)	0
<i>Total Other Financing Sources And Uses</i>	<u>21,034,596</u>	<u>20,589,227</u>	<u>19,390,258</u>	<u>(1,198,969)</u>
<i>Net Change in Fund Balance</i>	(1,188,905)	(1,308,854)	61,308	1,370,162
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,992,703	3,992,703	3,992,703	0
<i>Prior Year Encumbrances Appropriated</i>	547,096	547,096	547,096	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,350,894</u>	<u>\$ 3,230,945</u>	<u>\$ 4,601,107</u>	<u>\$ 1,370,162</u>

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

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 90,114,307	\$ 90,114,307	\$ 89,420,840	\$ (693,467)
Other taxes.....	50,278	50,278	90,364	40,086
Intergovernmental.....	10,192,477	10,192,477	12,528,512	2,336,035
Miscellaneous.....	1,910,000	1,910,000	473,438	(1,436,562)
<i>Total Revenues</i>	<u>102,267,062</u>	<u>102,267,062</u>	<u>102,513,154</u>	<u>246,092</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	9,549,605	11,376,071	9,535,101	1,840,970
<i>Inergovernmental:</i>				
Social services.....	15,974,460	15,984,460	15,738,585	245,875
<i>Total Expenditures</i>	<u>25,524,065</u>	<u>27,360,531</u>	<u>25,273,686</u>	<u>2,086,845</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	76,742,997	74,906,531	77,239,468	2,332,937
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,995,250	6,040,850	5,995,250	(45,600)
Transfers out.....	(84,790,916)	(86,971,266)	(85,630,707)	1,340,559
<i>Total Other Financing Sources And Uses</i>	<u>(78,795,666)</u>	<u>(80,930,416)</u>	<u>(79,635,457)</u>	<u>1,294,959</u>
<i>Net Change in Fund Balance</i>	(2,052,669)	(6,023,885)	(2,395,989)	3,627,896
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	51,802,729	51,802,729	51,802,729	0
<i>Prior Year Encumbrances Appropriated</i>	1,382,821	1,382,821	1,382,821	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 51,132,881</u>	<u>\$ 47,161,665</u>	<u>\$ 50,789,561</u>	<u>\$ 3,627,896</u>

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets
Proprietary Funds

December 31, 2005

(Cont'd.)

	Business-type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....\$	9,195,699	\$ 16,500,093	\$ 21,274,585	\$ 2,571,178	\$ 49,541,555	\$ 42,087,121
Cash and cash equivalents--segregated accounts.....				500	500	
Collateral on loaned securities.....	1,808,444	1,552,301	1,359,670		4,720,415	1,720,112
Net receivables:						
Accounts.....	6,270,267	8,793,405	2,931,480	1,022,421	19,017,573	756,605
Accrued interest.....	267,253	52,781	33,769	289	354,092	
<i>Total receivables.....</i>	<u>6,537,520</u>	<u>8,846,186</u>	<u>2,965,249</u>	<u>1,022,710</u>	<u>19,371,665</u>	<u>756,605</u>
Due from other funds.....	8,160	10,525	20,624	6,482	45,791	4,929,370
Due from other governments.....		370,844	257,723		628,567	
Inventory of supplies.....	164,860	746,176	63,960	84,884	1,059,880	159,747
<i>Current restricted assets:</i>						
Equity in pooled cash and cash equivalents.....	27,596,912	15,081,307	6,387,759		49,065,978	
Cash and cash equivalents--segregated accounts.....	7,466,595	673,577	12,825,906		20,966,078	
<i>Total current assets.....</i>	<u>52,778,190</u>	<u>43,781,009</u>	<u>45,155,476</u>	<u>3,685,754</u>	<u>145,400,429</u>	<u>49,652,955</u>
<i>Noncurrent assets:</i>						
<i>Noncurrent restricted assets:</i>						
Investments--segregated accounts.....		4,495,086	42,831		4,537,917	
<i>Capital assets in service:</i>						
Land.....	2,111,457	2,478,556	2,493,735	1,300,000	8,383,748	
Land improvements.....	7,350	424,882	4,165,442		4,597,674	
Utility plant in service.....	160,216,702	274,454,501			434,671,203	
Buildings, structures and improvements.....	13,396,084	97,869,921	37,915,771	36,142,734	185,324,510	
Furniture, fixtures and equipment.....	3,933,664	4,921,844	6,394,883	368,037	15,618,428	913,047
Less: Accumulated depreciation.....	(77,472,766)	(164,176,494)	(17,418,560)	(5,174,937)	(264,242,757)	(680,798)
Construction-in-progress.....	13,458,471	1,201,413	13,012,722		27,672,606	
<i>Total net capital assets.....</i>	<u>115,650,962</u>	<u>217,174,623</u>	<u>46,563,993</u>	<u>32,635,834</u>	<u>412,025,412</u>	<u>232,249</u>
<i>Total noncurrent assets.....</i>	<u>115,650,962</u>	<u>221,669,709</u>	<u>46,606,824</u>	<u>32,635,834</u>	<u>416,563,329</u>	<u>232,249</u>
<i>Total Assets.....</i>	<u>168,429,152</u>	<u>265,450,718</u>	<u>91,762,300</u>	<u>36,321,588</u>	<u>561,963,758</u>	<u>49,885,204</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2005

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 261,478	\$ 512,629	\$ 656,365	\$ 289,815	\$ 1,720,287	\$ 1,875,881
Current portion of insurance claims payable.....					0	6,145,256
Due to other funds.....	69,499	379,126	114,477	112,958	676,060	193,895
Due to other governments.....	4,047,612	4,196,901		483,947	8,728,460	1,337,694
Obligations under securities lending.....	1,808,444	1,552,301	1,359,670		4,720,415	1,720,112
Accrued wages and benefits.....	77,975	155,352	150,306	281,482	665,115	46,404
Current portion of long-term notes.....	187,054	3,672,728	143,000		4,002,782	
Current portion of general obligation bonds.....	153,806	1,448,625		577,525	2,179,956	
Accrued interest on general obligation bonds.....	9,933	82,928		66,782	159,643	
Current portion of capitalized leases.....	11,838	13,088	3,462	5,924	34,312	52,019
Current portion of compensated absences.....	142,430	391,117	247,939	158,593	940,079	148,580
Current portion of landfill post-closure costs			60,000		60,000	
<i>Current liabilities payable from restricted assets:</i>						
Matured revenue bond interest.....			1,295		1,295	
Accrued revenue bond interest.....	228,401	131,693	248,377		608,471	
Current portion of revenue bonds.....	2,445,000	758,921	4,950,000		8,153,921	
Current portion of accreted interest on revenue bonds..		794,842			794,842	
Construction contracts.....	274,254	87,322	683,252		1,044,828	
Other.....	283,895	301,711	1,343		586,949	
Total current liabilities.....	10,001,619	14,479,284	8,619,486	1,977,026	35,077,415	11,519,841
<i>Long-term liabilities:</i>						
<i>(net of current portions)</i>						
Long-term notes.....	3,019,449	52,535,611	572,000		56,127,060	
Insurance claims payable.....					0	8,824,219
Revenue bonds.....	35,420,000	7,762,406	23,190,000		66,372,406	
Accreted interest on revenue bonds.....		782,224			782,224	
Less: Unamortized revenue bond charges.....	(1,515,844)	(1,177,125)	(1,421,310)		(4,114,279)	
General obligation bonds.....	2,107,528	19,489,000		14,784,200	36,380,728	
Less: Unamortized general obligation bond charges.....	(10,245)	(364,549)		(55,624)	(430,418)	
Capitalized leases.....					0	39,610
Compensated absences.....	278,181	352,570	242,885	341,452	1,215,088	87,417
Estimated liability for landfill post-closure costs			576,777		576,777	
Total long-term liabilities.....	39,299,069	79,380,137	23,160,352	15,070,028	156,909,586	8,951,246
Total Liabilities.....	49,300,688	93,859,421	31,779,838	17,047,054	191,987,001	20,471,087
<i>Net Assets</i>						
Invested in capital assets, net of related debt.....	76,277,376	133,012,615	24,076,841	17,323,809	250,690,641	140,620
Restricted for capital purposes.....	29,655,612	17,092,820	11,842,341		58,590,773	
Restricted for debt service.....	2,176,345	1,082,661	1,529,888		4,788,894	
Unrestricted.....	11,019,131	20,403,201	22,533,392	1,950,725	55,906,449	29,273,497
Total Net Assets.....	\$ 119,128,464	\$ 171,591,297	\$ 59,982,462	\$ 19,274,534	369,976,757	\$ 29,414,117
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					345,917	
Total Net Assets of Business-type Activities.....					\$ 370,322,674	

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

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

For the Year Ended December 31, 2005

(Cont'd.)

	<i>Business-type Activities - Enterprise Funds</i>		
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 30,110,071	\$ 40,875,470	\$ 22,293,588
Other revenue.....	843,625	27,569	73,890
Total Operating Revenues.....	30,953,696	40,903,039	22,367,478
<i>Operating Expenses:</i>			
Personal services.....	4,880,015	9,182,210	4,344,992
Materials and supplies.....	818,588	1,122,306	394,951
Contractual services.....	1,034,406	1,868,509	4,069,742
Utilities.....	15,963,188	12,908,980	4,429,963
Depreciation.....	3,995,726	8,831,651	2,029,818
Insurance claims.....			
Other expenses.....	3,048,912	2,524,350	104,235
Total Operating Expenses.....	29,740,835	36,438,006	15,373,701
<i>Operating Income (Loss).....</i>	<i>1,212,861</i>	<i>4,465,033</i>	<i>6,993,777</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	758,831	218,551	377,140
Interest expense and fiscal charges.....	(2,323,280)	(2,745,229)	(1,998,605)
Gain (loss) from disposal of capital assets.....	413,803	50,622	20,096
Other nonoperating revenue (expense).....		12,400	
Total Nonoperating Revenues (Expenses).....	(1,150,646)	(2,463,656)	(1,601,369)
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>	<i>62,215</i>	<i>2,001,377</i>	<i>5,392,408</i>
Capital contributions.....	881,855	1,264,282	
Transfers in.....			673,928
Transfers out.....	(119,181)	(653,683)	
Change in Net Assets.....	824,889	2,611,976	6,066,336
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<i>118,303,575</i>	<i>168,979,321</i>	<i>53,916,126</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<i>\$ 119,128,464</i>	<i>\$ 171,591,297</i>	<i>\$ 59,982,462</i>

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

For the Year Ended December 31, 2005

	<u>Business-type Activities - Enterprise Funds</u>		<i>Governmental</i>
	<i>Nonmajor</i>		<i>Activities-</i>
	<i>Enterprise</i>		<i>Internal</i>
	<i>Funds</i>	<i>Totals</i>	<i>Service Funds</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 12,953,819	\$ 106,232,948	\$ 41,328,918
Other revenue.....	22,049	967,133	158,226
Total Operating Revenues.....	12,975,868	107,200,081	41,487,144
<i>Operating Expenses:</i>			
Personal services.....	8,759,115	27,166,332	1,781,711
Materials and supplies.....	846,382	3,182,227	4,026,458
Contractual services.....	2,384,039	9,356,696	7,258,258
Utilities.....	352,953	33,655,084	1,577,212
Depreciation.....	930,064	15,787,259	81,640
Insurance claims.....		0	24,686,134
Other expenses.....	602,789	6,280,286	518,397
Total Operating Expenses.....	13,875,342	95,427,884	39,929,810
<i>Operating Income (Loss).....</i>	<i>(899,474)</i>	<i>11,772,197</i>	<i>1,557,334</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	1,216	1,355,738	
Interest expense and fiscal charges.....	(838,771)	(7,905,885)	(4,292)
Gain (loss) from disposal of capital assets.....		484,521	(37,144)
Other nonoperating revenue (expense).....		12,400	9,764
Total Nonoperating Revenues (Expenses).....	(837,555)	(6,053,226)	(31,672)
<i>Income (Loss) Before Capital Contributions</i>			
<i>and Transfers.....</i>	<i>(1,737,029)</i>	<i>5,718,971</i>	<i>1,525,662</i>
Capital contributions.....		2,146,137	
Transfers in.....	1,768,665	2,442,593	7,121
Transfers out.....	(200,000)	(972,864)	
Change in Net Assets.....	(168,364)	9,334,837	1,532,783
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<i>19,442,898</i>		<i>27,881,334</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<i>\$ 19,274,534</i>		<i>\$ 29,414,117</i>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....		182,820	
Change in Net Assets of Business-type Activities.....	\$	<u>9,517,657</u>	

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

*Statement of Cash Flows
Proprietary Funds*

For the Year Ended December 31, 2005

(Cont'd.)

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<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>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 29,769,437	\$ 40,552,635	\$ 22,141,141	\$ 12,615,946	\$ 105,079,159	\$ 5,050,092
Cash receipts from interfund services provided.....	84,696	107,384	256,314	216,785	665,179	35,976,297
Cash payments to employees for services.....	(3,629,318)	(7,132,823)	(3,168,120)	(6,616,252)	(20,546,513)	(1,318,241)
Cash payments to suppliers for goods and services.....	(21,058,320)	(17,178,696)	(8,262,515)	(3,362,895)	(49,862,426)	(12,086,522)
Cash payments for insurance claims.....					0	(22,909,387)
Cash payments for interfund services used.....	(1,900,289)	(3,662,993)	(1,911,432)	(2,767,961)	(10,242,675)	(689,419)
Landfill post-closure costs paid.....			(70,900)		(70,900)	
Other operating cash receipts.....	843,625	27,569	73,890	22,757	967,841	98,291
Cash from other sources.....	621,288	427,606	179,552		1,228,446	69,514
Other cash payments.....				8,438	8,438	(18,078)
<i>Net cash provided by (used for) operating activities.....</i>	<u>4,731,119</u>	<u>13,140,682</u>	<u>9,237,930</u>	<u>116,818</u>	<u>27,226,549</u>	<u>4,172,547</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....			673,928	1,768,665	2,442,593	7,121
Transfers out to other funds.....	(119,181)	(653,683)		(200,000)	(972,864)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(119,181)</u>	<u>(653,683)</u>	<u>673,928</u>	<u>1,568,665</u>	<u>1,469,729</u>	<u>7,121</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(7,886)	(6,973)	(1,648)	(6,092)	(22,599)	(59,560)
Interest paid on capital leases.....	(567)	(566)	(142)	(350)	(1,625)	(4,292)
Principal paid on long-term notes.....	(175,804)	(3,181,074)	(143,000)		(3,499,878)	
Interest paid on long-term notes.....		(2,054,361)			(2,054,361)	
Principal paid on revenue bonds.....	(2,345,000)	(812,608)	(4,630,000)		(7,787,608)	
Interest paid on revenue bonds.....	(1,929,090)	(1,202,472)	(1,744,231)		(4,875,793)	
Principal paid on general obligation bonds.....	(152,554)	(1,661,475)		(589,455)	(2,403,484)	
Interest paid on general obligation bonds.....	(137,650)	(1,005,681)		(878,159)	(2,021,490)	
Refunding bonds issued.....	573,874	18,754,100		2,581,180	21,909,154	
Premium on bond issuance.....	30,200	986,931		135,834	1,152,965	
Bond issuance costs paid.....	(5,308)	(173,322)		(23,884)	(202,514)	
Payment to refunded bond escrow agent.....		(12,761,895)			(12,761,895)	
Redemption of refunded bonds.....	(600,000)	(7,100,000)		(2,695,000)	(10,395,000)	
Redemption premium paid on refunded bonds.....		(18,900)			(18,900)	
Capital debt fiscal charges paid.....	(10,772)	(8,745)	(16,962)		(36,479)	
Acquisition and construction of capital assets.....	(1,988,237)	(3,768,280)	(11,772,587)		(17,529,104)	
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(6,748,794)</u>	<u>(14,015,321)</u>	<u>(18,308,570)</u>	<u>(1,475,926)</u>	<u>(40,548,611)</u>	<u>(63,852)</u>
<i>Cash flows from investing activities:</i>						
Purchase of investment securities.....		(81,920)			(81,920)	
Sale of investment securities.....	6,967,158		10,779,917		17,747,075	
Interest received on investments.....	924,120	256,456	366,751	1,356	1,548,683	
<i>Net cash provided by (used for) investing activities.....</i>	<u>7,891,278</u>	<u>174,536</u>	<u>11,146,668</u>	<u>1,356</u>	<u>19,213,838</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	5,754,422	(1,353,786)	2,749,956	210,913	7,361,505	4,115,816
Cash and cash equivalents at beginning of year.....	38,504,784	33,608,763	37,738,294	2,360,765	112,212,606	37,971,305
Cash and cash equivalents at end of year.....	<u>\$ 44,259,206</u>	<u>\$ 32,254,977</u>	<u>\$ 40,488,250</u>	<u>\$ 2,571,678</u>	<u>\$ 119,574,111</u>	<u>\$ 42,087,121</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2005

	<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>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 1,212,861	\$ 4,465,033	\$ 6,993,777	\$ (899,474)	\$ 11,772,197	\$ 1,557,334
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	3,995,726	8,831,651	2,029,818	930,064	15,787,259	81,640
Miscellaneous nonoperating income (expense).....	621,288	427,606	179,552	8,438	1,236,884	51,436
(Increase) decrease in accounts receivable.....	(274,837)	(313,485)	(109,714)	(120,013)	(818,049)	(221,580)
(Increase) decrease in due from other funds.....	18,899	17,097	(3,967)	(367)	31,662	(140,884)
(Increase) decrease in due from other governments.....		80,937	217,548		298,485	
(Increase) decrease in inventory of supplies.....	7,798	(50,510)	8,336	(23,002)	(57,378)	(22,644)
Increase (decrease) in accounts payable.....	(205,661)	(110,662)	(73,763)	(24,542)	(414,628)	771,317
Increase (decrease) in due to other funds.....	3,410	(283,396)	(70,690)	84,502	(266,174)	(4,527)
Increase (decrease) in due to other governments.....	(692,471)	156,934	(23,796)	125,223	(434,110)	297,991
Increase (decrease) in accrued wages and benefits.....	(3,512)	2,671	64,216	7,651	71,026	3,609
Increase (decrease) in insurance claims payable.....					0	1,776,747
Increase (decrease) in compensated absences.....	47,618	(83,194)	26,613	28,338	19,375	22,108
<i>Total adjustments.....</i>	<u>3,518,258</u>	<u>8,675,649</u>	<u>2,244,153</u>	<u>1,016,292</u>	<u>15,454,352</u>	<u>2,615,213</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 4,731,119</u>	<u>\$ 13,140,682</u>	<u>\$ 9,237,930</u>	<u>\$ 116,818</u>	<u>\$ 27,226,549</u>	<u>\$ 4,172,547</u>

Noncash investing, capital and financing activities:

During 2005, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$246,595 and \$2,884,992, respectively. The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$881,855 and \$1,264,282, respectively.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2005

	<i>Private Purpose Trust Unclaimed Funds</i>	<i>Agency Funds</i>
<i>Assets</i>		
Equity in pooled cash and cash equivalents.....	\$ 1,301,848	\$ 100,036,235
Cash and cash equivalents-- segregated accounts.....		14,156,669
Collateral on loaned securities.....		4,724,887
Taxes levied for other governments.....		586,348,121
<i>Total Assets</i>	<u>\$ 1,301,848</u>	<u>\$ 705,265,912</u>
<i>Liabilities</i>		
Due to other governments.....	\$	\$ 649,345,102
Obligations under securities lending.....		4,724,887
Other liabilities.....		51,195,923
<i>Total Liabilities</i>	<u>0</u>	<u>\$ 705,265,912</u>
<i>Net Assets</i>		
Held in trust.....	<u>\$ 1,301,848</u>	

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

*Statement of Changes in Fiduciary Net Assets
Fiduciary Funds*

For the Year Ended December 31, 2005

	<i>Private Purpose Trust</i>
	<u><i>Unclaimed Funds</i></u>
<i>Additions:</i>	
Additional unclaimed funds.....	\$ 409,863
<i>Total Additions</i>	<u>409,863</u>
<i>Deductions:</i>	
Funds claimed.....	<u>212,069</u>
<i>Total Deductions</i>	212,069
<i>Changes in Net Assets</i>	<u>197,794</u>
<i>Net Assets Beginning of Year</i>	<u>1,104,054</u>
<i>Net Assets End of Year</i>	<u><u>\$ 1,301,848</u></u>

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

*Notes to the Basic
Financial Statements
December 31, 2005*

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 547,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the mentally retarded and developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

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

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

Jointly Governed Organizations: The Montgomery Greene County Local Emergency Response Council (MGCLERC) is the Local Emergency Planning Council (LEPC) for Montgomery and Greene County. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not pay any monies to the LEPC during calendar year 2005. 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,

*Notes to the Basic
Financial Statements*

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

including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

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

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

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

Children Services Board: This fund, which the County chose to report as a major fund for 2005, accounts for the operation of the Children Services Board, a County agency responsible by law for investigation of all reports of child abuse, neglect or dependency, that also provides 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 accounts for the administration of public assistance programs under state and federal regulations.

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

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

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

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

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

*Notes to the Basic
Financial Statements*

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

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

Additionally, the County reports *Internal Service Funds*, a proprietary fund type, used to account for the financing of goods or services provided by one department to other departments or agencies of the County, and occasionally to other governments, generally on a cost-reimbursement basis.

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

The government-wide and the proprietary fund financial statements are prepared using the economic resources measurement focus. The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. On the accrual basis, revenues are recognized when earned and expenses are recognized as liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, shared revenue and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, shared revenue and donations is recognized in the year in which all eligibility requirements have been satisfied. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end.

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

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

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

Budgetary Accounting and Control

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

*Notes to the Basic
Financial Statements*

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

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

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Alcohol, Drug Addiction and Mental Health Services Board; Job & Family Services; Road A&G Projects; Community Development Block Grant; Child Support Enforcement; Youth Services; Economic Development; Community Corrections; ADAMHS Board Federal Grants; MR/DD Grants, Other Federal Grants; and Other State Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Fund. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of on a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and expenditures/expenses are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. There is also a budgetary perspective difference in certain special revenue funds, where the fund structure for GAAP reporting reflects a consolidation of a more detailed subfund structure, used for internal budgetary purposes. Special revenue funds for which this perspective difference is applicable, include: Human Services Levy; Road, Auto and Gas; Sheriff Contracts; Public Works Building Maintenance; and Other.

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

Encumbrances

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

Cash and Cash Equivalents and Investments

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

*Notes to the Basic
Financial Statements*

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

For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Separate investments are reported as investments on the Balance Sheet. Investments are recorded at fair value, in accordance with GASB Statement No. 31.

Inventory of Supplies

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

Restricted Assets

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

Capital Assets

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

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

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

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

Long-term Liabilities

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

*Notes to the Basic
Financial Statements*

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

applicable Proprietary Fund. The business-type activities column in the government-wide financial statement reflects long-term liabilities pertaining to enterprise funds.

Unamortized Bond Amounts

Unamortized bond amounts for revenue bonds and general obligation bonds are shown on the government-wide and proprietary statements of net assets and include bond premiums, discounts, as well as issuance costs and deferred amounts from advance refundings of debt. Unamortized bond amounts are amortized as a component of interest expense, using the straight-line method, over the life of the applicable debt. Additional, detailed information regarding unamortized bond amounts is provided in Note H.

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2005, net interest cost of \$486,614 was capitalized to construction-in-progress, in connection with these projects.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$286,272 of delinquent amounts outstanding.

Deferred Revenue

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

Sales Tax

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

*Notes to the Basic
Financial Statements*

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

Interfund Transactions

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

Compensated Absences

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

Insurance

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

Net Assets and Fund Balance Reserves

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are constraints imposed on their use which may be: externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation, which authorizes the County to levy, charge or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Restricted resources are applied 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, 2005 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 Board</i>	<i>Human Services Levy</i>
GAAP Basis.....	\$ (9,380,074)	\$ 4,644,006	\$ (93,031)
Increase (decrease)			
Due to revenues:			
Property taxes.....	(191,158)		(1,059,290)
Sales tax.....	100,122		
Other taxes.....	15,510		(1)
Licenses and permits.....	75		
Fees and charges for services.....	(371,906)	883	
Fines and forfeitures.....	65,493		
Intergovernmental.....	(81,733)	(4,378,800)	
Investment earnings.....	4,178,709		
Miscellaneous.....	252,933	(54,929)	126,160
Due to expenditures:			
Current:			
General government.....	(338,239)		
Judicial and law enforcement.....	(569,157)		
Environment and public works.....	(4,768)		
Social services.....	(73)	(187,817)	(1,369,827)
Community and economic development.....	(57,890)		
Debt Service:			
Principal retirement.....	127,183	38,881	
Interest and fiscal charges.....	9,913	2,397	
Due to other financing sources and (uses):			
Sale of capital assets/sundries.....	(130,078)	(3,313)	
Transfers in.....	1,710,538		5,995,250
Transfers out.....	(1,710,538)		(5,995,250)
Budgetary basis.....	<u>\$ (6,375,138)</u>	<u>\$ 61,308</u>	<u>\$ (2,395,989)</u>

*Notes to the Basic
Financial Statements*

NOTE D – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

Primary Government: Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed, by the County Treasurer, on the basis of the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. With the exception of a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. All cash and investments with the County Treasurer are considered to be cash equivalents since they are available to County funds on demand. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of (1) Bonds, notes, or other obligations guaranteed by the United States; (2) Bonds, notes, or other obligations issued by any federal government agency or instrumentality; (3) Qualifying commercial paper issued by any corporation incorporated under the laws of the United States or a state; (4) No-load money market mutual funds consisting exclusively of obligations listed in (1), (2) or (3) and repurchase agreements under the terms of which agreement the County purchases and the seller agrees unconditionally to repurchase any of the securities listed in (1), (2) or (3); (5) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions; (6) Qualifying corporate notes issued by a United States-operating corporation incorporated under the laws of the United States or a state; (7) Securities lending agreements with recognized United States securities dealers in which the County lends securities in exchange for qualifying collateral of at least 102% of the fair value of the securities loaned; and (8) the Ohio State Treasurer's investment pool (STAROhio). Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2005. Funds invested by fiscal agents are determined by trust agreements and bond indentures. Like the cash invested by the County Treasurer, eligible investments include U.S. government obligations.

Amounts available for deposit or investment are as follows:

Primary Government:	
Cash and cash equivalents (carrying amounts)	
Pooled (including the County Treasurer's investment pool):	
Governmental Activities.....	\$275,477,371
Business-type Activities.....	98,607,533
Private Purpose Trust.....	1,301,848
Agency Funds.....	100,036,235
Segregated:	
Business-type Activities.....	20,966,578
Agency Funds.....	14,156,669
Segregated investment accounts (carrying amounts)	
Business-type Activities.....	4,537,917
Reconciling items (net) to arrive at bank balance of deposits.....	10,991,081
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	<u>\$526,075,232</u>

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 110% of all public monies on deposit with the depository including the amount covered by federal insurance. Investments are issued in the name of the County with the County Treasurer, the investing authority, as the designated payee.

*Notes to the Basic
Financial Statements*

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

Interest Rate Risk: The County's investment policy generally limits investment portfolio maturities to five years or less, unless the investment is matched to a specific obligation or debt, and the investment is specifically approved by the Investment Advisory Committee, as for investments in municipal bonds for political subdivisions of this state located wholly or partly within the County.

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Assets. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2005, the fair value of investments was \$3,283,045 below 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 \$28,222,481 and the bank balance was \$39,213,562. Of the bank balance, \$3,680,170 was covered by federal depository insurance and \$35,533,392 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, 2005 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 24,690,059	5.07%	Aaa	.75 years
Federal Home Loan Bank	112,609,756	23.13%	Aaa	.78 years
Federal National Mortgage Assoc..	98,772,165	20.29%	Aaa	1.36 years
Federal Home Loan Mortgage Corp.	137,642,145	28.27%	Aaa	1.52 years
General Electric Capital Corp.	9,989,100	2.05%	Aaa	.08 years
Municipal Bonds	1,413,311	0.29%	Not Rated	21.99 years
Investments in State Treasury Pool	4,537,917	0.93%	Aaa	n/a
Investments in U.S. Gov't.				
Mutual Funds	97,207,217	19.97%	Not Rated	n/a
<i>Total Investments</i>	<u>\$ 486,861,670</u>	<u>100.00%</u>		

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$776,064 available for deposit, of which \$193,649 was eligible for FDIC insurance coverage, with the remaining \$582,415 uninsured and uncollateralized. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

*Notes to the Basic
Financial Statements*

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

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 2005 consisted of U.S. Government securities and corporate notes. Collateral required from the borrower is at least 102% of the market value of the securities loaned. Cash collaterals are invested in overnight repurchase agreements of U.S. agencies as permitted by the County's investment policy. Since the County has the right to hypothecate security collateral received from the borrower, without default, it is reported in the same manner as is cash collateral, pursuant to GASB Statement No. 28. All loans may be terminated on demand by either the County or the borrower and there are no contractual restrictions on the amounts of loans. The securities lending agent indemnifies the County for any loss occurring from borrower default or for operational error. As of December 31, 2005, 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	\$20,229,732	\$20,805,000	\$21,175,375

The collateral for these loans is reported on the balance sheet. Since the County's internal 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 \$21,175,375 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 1% 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, 2005, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,518,505	\$ 1,548,705
Children Services Board.....	3,519,690	567,622
Alcohol, Drug Addiction and Mental Health Services Board.....		41,007
Job & Family Services.....	356,794	3,928,566
Human Services Levy.....		2,877
Other Governmental Funds.....	634,588	4,046,006
	6,029,577	10,134,783
Proprietary Funds:		
Enterprise Funds -		
Water.....	8,160	69,499
Wastewater.....	10,525	379,126
Solid Waste Management.....	20,624	114,477
Nonmajor Enterprise Funds.....	6,482	112,958
	45,791	676,060
Internal Service Funds.....	4,929,370	193,895
Total.....	\$ 11,004,738	\$ 11,004,738

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. Interfund loans, all of which carry a requirement for repayment, are also included in these balances.

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2005 was as follows:

Governmental Activities:

	<i>Balance January 1, 2005</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2005</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,705,070	\$	\$	\$ 7,705,070
Construction-in-progress.....	14,417,973	29,255,963	(12,020,345)	31,653,591
Infrastructure.....	<u>333,487,462</u>	<u>1,803,032</u>	<u>(96,666)</u>	<u>335,193,828</u>
<i>Total capital assets, not being depreciated.....</i>	<i>355,610,505</i>	<i>31,058,995</i>	<i>(12,117,011)</i>	<i>374,552,489</i>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	1,470,295			1,470,295
Buildings, structures and improvements.....	157,710,608	10,259,367	(42,054)	167,927,921
Furniture, fixtures and equipment.....	<u>45,181,149</u>	<u>4,395,389</u>	<u>(2,883,947)</u>	<u>46,692,591</u>
<i>Total capital assets, being depreciated.....</i>	<i>204,362,052</i>	<i>14,654,756</i>	<i>(2,926,001)</i>	<i>216,090,807</i>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,110,293	63,269		1,173,562
Buildings, structures and improvements.....	49,074,761	5,467,391		54,542,152
Furniture, fixtures and equipment.....	<u>29,904,967</u>	<u>3,950,630</u>	<u>(1,880,001)</u>	<u>31,975,596</u>
<i>Total accumulated depreciation.....</i>	<i>80,090,021</i>	<i>9,481,290</i>	<i>(1,880,001)</i>	<i>87,691,310</i>
<i>Total Capital Assets, Being Depreciated, Net.....</i>	<i>124,272,031</i>	<i>5,173,466</i>	<i>(1,046,000)</i>	<i>128,399,497</i>
<i>Governmental Activities Capital Assets, Net.....</i>	<i><u>\$479,882,536</u></i>	<i><u>\$ 36,232,461</u></i>	<i><u>\$(13,163,011)</u></i>	<i><u>\$502,951,986</u></i>

Business-type Activities:

	<i>Balance January 1, 2005</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2005</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,618,664	\$	\$ (234,916)	\$ 8,383,748
Construction-in-progress.....	<u>60,024,466</u>	<u>19,326,476</u>	<u>(51,678,336)</u>	<u>27,672,606</u>
<i>Total capital assets, not being depreciated.....</i>	<i>68,643,130</i>	<i>19,326,476</i>	<i>(51,913,252)</i>	<i>36,056,354</i>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2005</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2005</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 3,332,813	\$ 1,332,056	\$ (67,195)	\$ 4,597,674
Utility plant in service.....	382,682,579	51,988,624		434,671,203
Buildings, structures and improvements.....	185,342,014	503,793	(521,297)	185,324,510
Furniture, fixtures and equipment.....	15,449,147	1,286,062	(1,116,781)	15,618,428
<i>Total capital assets, being depreciated.....</i>	<u>586,806,553</u>	<u>55,110,535</u>	<u>(1,705,273)</u>	<u>640,211,815</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	565,929	170,822	(67,195)	669,556
Utility plant in service.....	156,371,855	7,730,967		164,102,822
Buildings, structures and improvements.....	82,040,535	6,361,941	(396,814)	88,005,662
Furniture, fixtures and equipment.....	11,049,920	1,523,529	(1,108,732)	11,464,717
<i>Total accumulated depreciation.....</i>	<u>250,028,239</u>	<u>15,787,259</u>	<u>(1,572,741)</u>	<u>264,242,757</u>
<i>Total Capital Assets, Being Depreciated, Net.....</i>	<u>336,778,314</u>	<u>39,323,276</u>	<u>(132,532)</u>	<u>375,969,058</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$405,421,444</u>	<u>\$ 58,649,752</u>	<u>\$(52,045,784)</u>	<u>\$412,025,412</u>

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

Governmental Activities:

General Government	\$ 2,098,630
Judicial and Law Enforcement	4,776,813
Environment and Public Works	674,973
Social Services	1,639,785
Community and Economic Development	291,089
Total Depreciation Expense - Governmental Activities	<u>\$ 9,481,290</u>

Business-type Activities:

Water	\$ 3,995,726
Wastewater	8,831,651
Solid Waste Management	2,029,818
Other Non-major Enterprise	930,064
Total Depreciation Expense - Business-type Activities	<u>\$ 15,787,259</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, 2005, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Administration Building Projects	\$ 510,059
Juvenile Detention Facility Construction	28,435,948
Common Pleas Court Roof Replacement	135,080
Road and Bridge Projects	6,358,457
Total	<u>\$ 35,439,544</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 3,521,526
Wastewater Projects	6,518,823
Solid Waste Management Projects	3,903,497
Total	<u>\$ 13,943,846</u>

Discretely Presented Component Unit:

Monco Enterprises, Inc.:

	<i>Balance January 1, 2005</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2005</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 75,429	\$ 8,600	\$ (10,908)	\$ 73,121
Furniture, fixtures and equipment.....	591,366	10,683	(35,926)	566,123
<i>Total capital assets, being depreciated.....</i>	<u>666,795</u>	<u>19,283</u>	<u>(46,834)</u>	<u>639,244</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	46,675	1,960	(5,572)	43,063
Furniture, fixtures and equipment.....	344,847	15,860	(20,659)	340,048
<i>Total accumulated depreciation.....</i>	<u>391,522</u>	<u>17,820</u>	<u>(26,231)</u>	<u>383,111</u>
<i>Total Capital Assets.....</i>	<u>\$ 275,273</u>	<u>\$ 1,463</u>	<u>\$ (20,603)</u>	<u>\$ 256,133</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, 2005:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2005</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2005</i>	<i>Amount Due in 2006</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	\$ 344,514	\$	\$ (33,098)	\$ 311,416	\$ 36,448
1992	Byers Rd Wtr Main Ext	5.700%	2012	85,500		(9,000)	76,500	9,000
1993	North High Water Main '93 Refunding	5.150%-5.500%	2011	600,000		(600,000)	0	0
1999	St Rt 49/I-70 Corr Wtr Improvement	5.000%-5.750%	2019	1,410,000		(65,000)	1,345,000	70,000
2005	North High Water Main 2005 Refunding	3.000%-5.000%	2016		573,874	(45,456)	528,418	38,358
	total payable from Water			\$ 2,440,014	\$ 573,874	\$ (752,554)	\$ 2,261,334	\$ 153,806
<i>Payable from Wastewater:</i>								
1992	Chatauqua Sewer Dist	5.700%	2012	\$ 195,000	\$	\$ (20,000)	\$ 175,000	\$ 20,000
1993	Sewer Improve Bonds-'93 Refunding	5.150%-5.500%	2011	6,155,000		(6,155,000)	0	0
1994	Clyo/Spring Valley Swr Project	6.000%-6.200%	2014	945,000		(945,000)	0	0
1996	Big Three Trunk Swr Project	5.300%-5.600%	2016	4,485,000		(4,205,000)	280,000	280,000
1996	Water Pollution Control Master Plan	5.300%-5.600%	2016	9,130,000		(8,555,000)	575,000	575,000
1999	St Rt 49/I-70 Corr Swr Improvement	5.000%-5.750%	2019	1,990,000		(95,000)	1,895,000	95,000
2005	Sewer Improve Bonds-2005 Refunding	3.000%-5.000%	2016		5,889,100	(466,475)	5,422,625	393,625
2005	Clyo/Spring Valley Swr Project -2005 Refunding	3.000%-5.000%	2014		770,000	(75,000)	695,000	65,000
2005	Big Three Trunk Swr Project-2005 Refunding	3.000%-5.000%	2016		3,984,093	(65,880)	3,918,213	6,588
2005	Water Pollution Control Master Plan-2005 Refunding	3.000%-5.000%	2016		8,110,907	(134,120)	7,976,787	13,412
	total payable from Wastewater			\$ 22,900,000	\$ 18,754,100	\$ (20,716,475)	\$ 20,937,625	\$ 1,448,625
<i>Payable from Nonmajor Enterprise funds:</i>								
1993	Parking Facilities-'93 Refunding	5.150%-5.500%	2011	\$ 2,695,000	\$	\$ (2,695,000)	\$ 0	\$ 0
2000	Parking Garage Facility	5.000%-5.500%	2020	3,525,000		(140,000)	3,385,000	145,000
2000	Stillwater Center Replacement Facility	5.000%-5.500%	2025	9,845,000		(245,000)	9,600,000	260,000
2005	Parking Facilities-2005 Refunding	3.000%-5.000%	2016		2,581,180	(204,455)	2,376,725	172,525
	total payable from Nonmajor Enterprise Funds			\$ 16,065,000	\$ 2,581,180	\$ (3,284,455)	\$ 15,361,725	\$ 577,525
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 41,405,014	\$ 21,909,154	\$ (24,753,484)	\$ 38,560,684	\$ 2,179,956

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, 2005</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2005</i>	<i>Amount Due in 2006</i>
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>								
<i>Payable from Water revenues:</i>								
1993	Water Rev Refunding Bonds	5.150%- 5.300%	2008	\$ 7,385,000	\$	\$ (1,705,000)	\$ 5,680,000	\$ 1,795,000
2002	Water Rev Refunding Bonds	2.200%- 5.500%	2017	32,825,000		(640,000)	32,185,000	650,000
total payable from Water				\$ 40,210,000	\$ 0	\$ (2,345,000)	\$ 37,865,000	\$ 2,445,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.600%- 5.800%	2011	\$ 9,333,935	\$	\$ (812,608)	\$ 8,521,327	\$ 758,921
total payable from Wastewater				\$ 9,333,935	\$ 0	\$ (812,608)	\$ 8,521,327	\$ 758,921
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.000%- 6.000%	2010	\$ 14,575,000	\$	\$ (1,970,000)	\$ 12,605,000	\$ 2,155,000
1996	Solid Waste Rev Bonds	5.100%- 5.500%	2010	18,195,000		(2,660,000)	15,535,000	2,795,000
total payable from Solid Waste Management				\$ 32,770,000	\$ 0	\$ (4,630,000)	\$ 28,140,000	\$ 4,950,000
<i>Total Revenue Bonds Payable From Enterprise Fund Revenues:</i>				\$ 82,313,935	\$ 0	\$ (7,787,608)	\$ 74,526,327	\$ 8,153,921
<i>Accreted Interest Payable From Enterprise Funds:</i>								
A portion of the 1993 Sewer System Revenue Refunding Bonds, shown in the above table, consists of capital appreciation bonds, for which accreted interest is reported as follows:								
<i>Payable from Wastewater revenues:</i>								
Accreted Interest				\$ 2,185,753	\$ 198,705	\$ (807,392)	\$ 1,577,066	\$ 794,842
total payable from Wastewater				\$ 2,185,753	\$ 198,705	\$ (807,392)	\$ 1,577,066	\$ 794,842
<i>Total Accreted Interest Payable From Enterprise Funds:</i>				\$ 2,185,753	\$ 198,705	\$ (807,392)	\$ 1,577,066	\$ 794,842
<i>Long-term Notes Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 301,125	\$	\$ (27,375)	\$ 273,750	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,615,000		(85,000)	1,530,000	85,000
2003	David Rd Wtr Tank	0%	2021	1,219,587	48,994	(63,429)	1,205,152	63,429
2005	SR 35 Wtr Main Replacement	0%	2023		197,601		197,601	11,250
total payable from Water				\$ 3,135,712	\$ 246,595	\$ (175,804)	\$ 3,206,503	\$ 187,054

*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, 2005</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2005</i>	<i>Amount Due in 2006</i>
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 313,783	\$	\$ (36,916)	\$ 276,867	\$ 36,916
1993	Sewer Rehab	0%	2015	446,769		(42,549)	404,220	42,549
1994	Sewer Rehab	0%	2014	461,580		(46,158)	415,422	46,158
1997	Brumbaugh Relief Sewer	0%	2017	598,395		(47,872)	550,523	47,872
2001	Western Regional Screening	0%	2021	1,231,313		(74,625)	1,156,688	74,625
2003	Environmental Lab Roof	0%	2024	341,235		(17,499)	323,736	17,499
2005	Manhole Rehab	0%	2021		262,323		262,323	17,064
2000	Uplands Camp Sewer	3.000%	2020	320,322		(15,864)	304,458	16,343
2001	Manhole Rehab	3.000%	2021	262,423		(12,501)	249,922	12,879
2001	Bayside-Orinoco Sewer	3.000%	2022	150,076		(6,633)	143,443	6,833
2003	Eastown Lift Station	3.000%	2024	156,337		(5,804)	150,533	5,980
2003	Uplands Camp Sewer	3.000%	2024	342,431		(13,147)	329,284	13,545
2003	Manhole Rehab	3.000%	2024	360,000		(13,367)	346,633	13,771
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	2,334,366		(136,709)	2,197,657	143,886
1995	Relief Sewer Financing	4.180%	2014	985,919		(86,495)	899,424	90,148
1996	Eagle Creek Relief Sewer	4.160%	2016	115,556		(8,020)	107,536	8,358
1996	Lower Moraine Relief Sewer	4.160%	2016	265,155		(17,442)	247,713	18,175
1996	Stillwater Relief Sewer	4.160%	2016	360,931		(25,051)	335,880	26,104
1996	Riverside Relief Sewer	4.160%	2016	2,684,837		(176,609)	2,508,228	184,032
1996	Opposum Creek Sewers	4.350%	2015	506,761		(36,809)	469,952	38,427
1996	Sewer Replacement	4.350%	2016	278,951		(18,146)	260,805	18,944
1997	Lower Holes Creek Relief Swr	4.040%	2016	901,950		(59,749)	842,201	62,187
1997	North System Pump Station	4.120%	2017	794,742		(49,752)	744,990	51,824
1997	Upper Moraine Relief Sewer	4.120%	2016	1,750,933		(115,447)	1,635,486	120,252
1997	Lower Holes Creek Relief Swr	4.120%	2017	2,215,182		(131,872)	2,083,310	137,362
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,822,065		(95,504)	1,726,561	99,274
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	3,037,387		(169,194)	2,868,193	204,871
1999	Equalization Basins	3.790%	2020	10,743,410		(537,816)	10,205,594	680,373
2000	Northwest EQ Basin	4.640%	2021	5,441,326		(237,720)	5,203,606	325,226
2000	Northridge Relief Sewers	4.640%	2021	6,456,506		(267,943)	6,188,563	386,785
2001	WRRSP Projects	0.200%	2022	1,208,348		(72,474)	1,135,874	66,816
2001	Central/South Holes Creek	0.200%	2022	5,935,617		(335,304)	5,600,313	329,430
2003	East Holes Creek Relief Sewer	3.500%	2023	1,386,026	1,369,824	(104,323)	2,651,527	147,307
2004	Fort McKinley Relief Sewer	3.760%	2024	2,293,789	168,138	(97,733)	2,364,194	124,431
2005	East Holes Creek Swr-Supplement	3.350%	2023		1,084,707	(68,027)	1,016,680	56,482
	total payable from Wastewater			\$ 56,504,421	\$ 2,884,992	\$ (3,181,074)	\$ 56,208,339	\$ 3,672,728
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 858,000	\$	\$ (143,000)	\$ 715,000	\$ 143,000
	total payable from Solid Waste Management			\$ 858,000	\$ 0	\$ (143,000)	\$ 715,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 60,498,133	\$ 3,131,587	\$ (3,499,878)	\$ 60,129,842	\$ 4,002,782

Notes to the Basic Financial Statements

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

Unamortized Bond Amounts

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary funds. These concepts also apply, on a government-wide basis, to both governmental activities, as well as business-type activities. As such, unamortized bond amounts are shown on the statement of net assets and include bond premiums, discounts, as well as issuance costs and deferred amounts in connection with advance refunding. Deferred amounts represent the difference between the reacquisition price and the net carrying value of the old debt. Unamortized bond amounts are amortized over the life of the applicable debt as a component of interest expense. Following is a detailed summary of unamortized bond amounts and the net carrying value of bonds, at December 31, 2005:

	Total Bonds Outstanding (Long-term & Current Portions)	Unamortized Bond Amounts:			Total	Net Carrying Value of Bonds
		Issuance Costs	(Discount) Premium	Deferred Loss		
Governmental Activities:						
General Obligation Bonds:						
2005 Reibold Renovation Refunding Bonds	\$ 1,963,683	\$ (16,916)	\$ 96,195	\$	\$ 79,279	\$ 2,042,962
2005 Facility Improvement Refunding Bonds	12,783,550	(110,110)	626,231		516,121	13,299,671
2005 Juvenile Detention Center Bonds	18,870,000	(167,377)	952,840		785,463	19,655,463
Other Bonds	15,895,000				0	15,895,000
total	<u>\$ 49,512,233</u>	<u>\$ (294,403)</u>	<u>\$ 1,675,266</u>	<u>\$ 0</u>	<u>\$ 1,380,863</u>	<u>\$ 50,893,096</u>
Business-type Activities:						
Enterprise Funds-						
Revenue Bonds:						
<i>Water Fund:</i>						
1993 Water Rev. Refunding Bonds	\$ 5,680,000	\$ (79,794)	\$ (26,639)	\$ (460,585)	\$ (567,018)	\$ 5,112,982
2002 Water Rev. Refunding Bonds	32,185,000	(440,430)	1,690,773	(2,199,169)	(948,826)	31,236,174
total	<u>\$ 37,865,000</u>	<u>\$ (520,224)</u>	<u>\$ 1,664,134</u>	<u>\$ (2,659,754)</u>	<u>\$ (1,515,844)</u>	<u>\$ 36,349,156</u>
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 8,521,327	\$ (163,623)	\$ (47,108)	\$ (966,394)	\$ (1,177,125)	\$ 7,344,202
total	<u>\$ 8,521,327</u>	<u>\$ (163,623)</u>	<u>\$ (47,108)</u>	<u>\$ (966,394)</u>	<u>\$ (1,177,125)</u>	<u>\$ 7,344,202</u>
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 15,535,000	\$ (248,106)	\$ (37,666)	\$	\$ (285,772)	\$ 15,249,228
1995 Solid Waste Rev. Refndng Bonds	12,605,000	(188,934)	67,019	(1,013,623)	(1,135,538)	11,469,462
total	<u>\$ 28,140,000</u>	<u>\$ (437,040)</u>	<u>\$ 29,353</u>	<u>\$ (1,013,623)</u>	<u>\$ (1,421,310)</u>	<u>\$ 26,718,690</u>
Total Enterprise Funds:	<u>\$ 74,526,327</u>	<u>\$ (1,120,887)</u>	<u>\$ 1,646,379</u>	<u>\$ (4,639,771)</u>	<u>\$ (4,114,279)</u>	<u>\$ 70,412,048</u>
Self-Supporting General Obligation Bonds:						
<i>Water fund:</i>						
2005 Water Refunding Bonds	\$ 528,418	\$ (7,881)	\$ 23,301	\$ (25,665)	\$ (10,245)	\$ 518,173
Other Water Bonds	1,732,916				0	1,732,916
total	<u>\$ 2,261,334</u>	<u>\$ (7,881)</u>	<u>\$ 23,301</u>	<u>\$ (25,665)</u>	<u>\$ (10,245)</u>	<u>\$ 2,251,089</u>
<i>Wastewater fund:</i>						
2005 Wastewater Refunding Bonds	\$ 18,012,625	\$ (187,833)	\$ 848,416	\$ (1,025,132)	\$ (364,549)	\$ 17,648,076
Other Wastewater Bonds	2,925,000				0	2,925,000
total	<u>\$ 20,937,625</u>	<u>\$ (187,833)</u>	<u>\$ 848,416</u>	<u>\$ (1,025,132)</u>	<u>\$ (364,549)</u>	<u>\$ 20,573,076</u>
<i>Nonmajor Enterprise Funds:</i>						
2005 Parking Fac. Refunding Bonds	\$ 2,376,725	\$ (35,450)	\$ 104,801	\$ (124,975)	\$ (55,624)	\$ 2,321,101
Other Parking Facilities Bonds	3,385,000				0	3,385,000
2000 Stillwater Rplcmnt. Facil. Bonds	9,600,000				0	9,600,000
total Nonmajor Enterprise Funds	<u>\$ 15,361,725</u>	<u>\$ (35,450)</u>	<u>\$ 104,801</u>	<u>\$ (124,975)</u>	<u>\$ (55,624)</u>	<u>\$ 15,306,101</u>
Total Enterprise Funds:	<u>\$ 38,560,684</u>	<u>\$ (231,164)</u>	<u>\$ 976,518</u>	<u>\$ (1,175,772)</u>	<u>\$ (430,418)</u>	<u>\$ 38,130,266</u>

*Notes to the Basic
Financial Statements*

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

Defeased Debt:

The following is a summary of outstanding defeased debt at December 31, 2005. Through the process of advance refundings, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Business-type Activities:

Enterprise Funds:

Defeased self-supporting general obligation bonds:

Water fund.....	\$ 465,000
Wastewater fund.....	16,700,000
Nonmajor Enterprise Funds.....	2,390,000
<i>total:</i>	<u>\$ 19,555,000</u>

Defeased revenue bonds:

Water fund.....	\$ 39,635,000
Wastewater fund.....	9,905,000
Solid Waste Management fund.....	12,800,000
<i>total:</i>	<u>\$ 62,340,000</u>

Total Defeased Enterprise Fund Debt: **\$ 81,895,000**

Governmental Activities:

Defeased general obligation bonds..... **\$ 14,590,000**

Total Defeased General Long-term Debt **\$ 14,590,000**

*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, 2005</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2005</i>	<i>Amount Due in 2006</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
1998	Swamp Creek Ditch	5.500%	2006	\$ 23,300	\$	\$ (11,300)	\$ 12,000	\$ 12,000
1998	Marshall/Sweet Potato Ditch	5.500%	2006	2,500		(1,200)	1,300	1,300
1999	Pleasant Plain Ditch	5.000%	2007	15,000		(5,000)	10,000	5,000
2002	Shafer-Karr Ditch	3.000%- 3.750%	2010	29,000		(4,000)	25,000	5,000
total payable from road assessments				\$ 69,800	\$ 0	\$ (21,500)	\$ 48,300	\$ 23,300
<i>Payable from water/sewer assessments:</i>								
1988	Hunt Drive Water Assmt	6.750%	2008	\$ 12,000	\$	\$ (3,000)	\$ 9,000	\$ 3,000
1989	Groby's Water Line Ext	7.750%	2009	10,000		(2,000)	8,000	2,000
1989	Ontario Ave. Sewer Line	7.375%	2009	30,000		(5,000)	25,000	5,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.500%- 6.900%	2011	55,000		(10,000)	45,000	5,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.500%- 6.900%	2011	16,000		(2,000)	14,000	3,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	169,686		(16,302)	153,384	17,952
1992	Byers Road Water Main Ext	5.700%	2012	199,500		(21,000)	178,500	21,000
	Sheehan Rd Water Main Ext	5.700%	2012	5,800		(600)	5,200	600
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	48,000		(4,000)	44,000	4,000
1996	Wolf Creek Pike Water Main	5.600%	2016	30,000		(2,000)	28,000	2,000
1999	Post Town Road Water Main	5.000%- 5.750%	2019	155,000		(10,000)	145,000	5,000
2001	Mad River Rd San Swr Ext	5.000%	2021	231,111		(8,944)	222,167	9,391
2001	Groby's San Swr Ext	5.000%	2021	49,033		(1,897)	47,136	1,992
2001	Alex-Bell Water Main Ext	5.000%	2021	24,879		(963)	23,916	1,011
2001	Tuscon San Swr Relocation	5.000%	2021	15,647		(605)	15,042	636
2002	Blackburn Lane Trunk Sewer	3.000%- 4.500%	2022	1,070,000		(40,000)	1,030,000	40,000
2005	Centerville Forest San Swr Ext	4.000%	2025		320,882		320,882	10,776
2005	Homestretch Water Main Ext	4.000%	2025		42,868		42,868	1,439
total payable from water/sewer assessments				\$ 2,121,656	\$ 363,750	\$ (128,311)	\$ 2,357,095	\$ 133,797
Total Special Assessment Bonds:				\$ 2,191,456	\$ 363,750	\$ (149,811)	\$ 2,405,395	\$ 157,097

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, 2005</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2005</i>	<i>Amount Due in 2006</i>
Governmental Activities:								
1993	Reibold Renovation '93 Refunding	5.150%- 5.500%	2011	\$ 2,235,000	\$	\$ (2,235,000)	\$ 0	\$ 0
1993	Facility Improvements-'93 Refunding	5.150%- 5.500%	2011	14,510,000		(14,510,000)	0	0
1999	Children Services Building	5.000%- 5.500%	2014	9,920,000		(800,000)	9,120,000	835,000
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	7,050,000		(275,000)	6,775,000	290,000
2005	Reibold Renovation 2005 Refunding	3.000%- 5.000%	2016		2,132,606	(168,923)	1,963,683	142,543
2005	Facility Improvements-2005 Refunding	3.000%- 5.000%	2016		13,883,240	(1,099,690)	12,783,550	927,950
2005	Juvenile Detention Center	3.000%- 5.000%	2024		19,215,000	(345,000)	18,870,000	95,000
Total General Obligation Bonds:				\$ 33,715,000	\$ 35,230,846	\$ (19,433,613)	\$ 49,512,233	\$ 2,290,493

Refunding

On April 1, 2005, the County issued \$37,925,000 in Various Purpose General Obligation Refunding Bonds with interest rates ranging from 3.00% to 5.00% to currently refund \$27,140,000 of outstanding, previously refunded, general obligation bond series from 1993 and 1994 and to advance refund \$11,955,000 of an outstanding, previously refunded, general obligation bond series from 1996. Since the prior bonds were previously refunded, all unamortized, deferred amounts remaining from the original refunding were combined with deferred amounts from the subsequent refunding with the combined deferrals amortized over the shorter of the remaining life of the old refunded debt or of the new refunding debt. All proceeds of the new issue were paid to a refunding bond agent who used them to refund the 1993 and 1994 series and, for the 1996 bonds, to fund cash and investments in an irrevocable escrow trust account, which is pledged solely to the payment of principal and interest on the defeased 1996 bonds. Overall, as a result of this refunding, the County increased its total debt service over the next 12 years by \$110,488 and obtained an economic loss (difference between the present values of the debt service on the old and new debt) of \$82,120. This overall economic loss is the net effect from the combined refunding of the 1993, 1994 and 1996 series; by series, the refunding of the 1994 and 1996 bonds resulted in economic gains, which were offset by the refunding of the 1993 bonds, which incurred an economic loss, a result of the County's need to extend the life of the refunding bonds five years beyond the life of the refunded 1993 series in order to reduce yearly debt service requirements. The following is a breakdown of the refunding, allocated by Governmental and Business-type activities:

	Governmental Activities	Business-type Activities - Enterprise Funds			
		Water	Wastewater	Non-Major Enterprise Funds	Total
Net carrying amount of refunded bonds:					
Old bonds outstanding	\$ 16,745,000	\$ 600,000	\$ 19,055,000	\$ 2,695,000	\$ 39,095,000
Refunding (new) bonds:	16,015,846	573,874	18,754,100	2,581,180	37,925,000
Adjusted reduction (increase) in aggregate debt service:	(651,979)	(23,999)	670,864	(105,374)	(110,488)
Economic (Loss) Gain:	(521,583)	(19,199)	542,961	(84,299)	(82,120)

*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, 2005 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	
2006	\$ 153,806	\$ 119,190	\$ 1,448,625	\$ 995,139	\$ 577,525	\$ 801,387	\$ 2,179,956	\$ 1,915,716	
2007	161,584	111,949	1,520,375	929,576	607,675	775,961	2,289,634	1,817,486	
2008	171,222	103,900	1,595,650	867,421	639,370	747,354	2,406,242	1,718,675	
2009	171,633	94,986	1,681,800	787,463	678,640	715,386	2,532,073	1,597,835	
2010	188,592	86,031	1,764,125	703,198	718,425	681,454	2,671,142	1,470,683	
2011-2015	870,073	281,319	10,162,225	2,107,186	4,242,805	2,821,782	15,275,103	5,210,287	
2016-2020	544,424	73,966	2,764,825	204,356	4,372,285	1,683,896	7,681,534	1,962,218	
2021-2025					3,525,000	604,176	3,525,000	604,176	
Total	\$ 2,261,334	\$ 871,341	\$ 20,937,625	\$ 6,594,339	\$ 15,361,725	\$ 8,831,396	\$ 38,560,684	\$ 16,297,076	

Revenue Bonds									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2006	\$ 2,445,000	\$ 1,827,203	\$ 758,921	\$ 1,256,159	\$ 4,950,000	\$ 1,490,259	\$ 8,153,921	\$ 4,573,621	
2007	2,555,000	1,716,390	707,406	1,307,675	5,250,000	1,237,169	8,512,406	4,261,234	
2008	2,675,000	1,597,268	1,620,000	395,080	5,560,000	965,849	9,855,000	2,958,197	
2009	2,800,000	1,470,113	1,715,000	304,360	5,980,000	672,388	10,495,000	2,446,861	
2010	2,910,000	1,365,113	1,810,000	208,320	6,400,000	347,560	11,120,000	1,920,993	
2011-2015	16,575,000	4,786,611	1,910,000	106,960			18,485,000	4,893,571	
2016-2017	7,905,000	642,849					7,905,000	642,849	
Total	\$ 37,865,000	\$ 13,405,547	\$ 8,521,327	\$ 3,578,554	\$ 28,140,000	\$ 4,713,225	\$ 74,526,327	\$ 21,697,326	

Long-term Note Obligations									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2006	\$ 187,054	\$	\$ 3,672,728	\$ 1,896,548	\$ 143,000	\$	\$ 4,002,782	\$ 1,896,548	
2007	187,054		3,717,995	1,771,929	143,000		4,048,049	1,771,929	
2008	187,054		3,765,205	1,645,366	143,000		4,095,259	1,645,366	
2009	187,054		3,814,444	1,516,773	143,000		4,144,498	1,516,773	
2010	187,054		3,865,800	1,386,065	143,000		4,195,854	1,386,065	
2011-2015	935,270		19,826,218	4,892,873			20,761,488	4,892,873	
2016-2020	798,395		14,595,152	1,710,767			15,393,547	1,710,767	
2021-2025	537,568		2,950,797	138,684			3,488,365	138,684	
Total	\$ 3,206,503	\$ 0	\$ 56,208,339	\$ 14,959,005	\$ 715,000	\$ 0	\$ 60,129,842	\$ 14,959,005	

*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, 2005 (Cont'd.)

<i>Year Ending December 31</i>	Governmental Activities				
	Special Assessment Bonds		General Obligation Bonds		
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	
2006	\$ 157,097	\$ 115,132	\$ 2,290,493	\$ 2,409,337	
2007	162,305	105,811	2,377,448	2,318,123	
2008	155,347	98,041	2,483,989	2,211,225	
2009	161,244	90,227	2,596,508	2,087,025	
2010	165,764	82,118	2,722,223	1,957,200	
2011-2015	659,178	298,895	14,573,109	7,559,012	
2016-2020	633,217	156,279	12,793,465	4,340,043	
2021-2025	311,243	27,276	9,674,998	1,239,000	
Total	\$ 2,405,395	\$ 973,779	\$ 49,512,233	\$ 24,120,965	

Other long-term liabilities are accounted for as follows:

	<i>January 1, 2005</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2005</i>	<i>Amount Due 2006</i>
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 7,230,968	\$ 4,866,794	\$ (4,949,242)	\$ 7,148,520	
Vacation.....	10,330,927	11,066,622	(10,902,615)	10,494,934	
Other.....	73,943	80,599	7,103	161,645	
Total compensated absences.....	\$ 17,635,838	\$ 16,014,015	\$ (15,844,754)	\$ 17,805,099	\$ 6,482,291
Capital lease obligations.....	\$ 1,397,018	\$ 61,492	\$ (479,841)	\$ 978,669	\$ 519,235
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,080,750	\$ 735,410	\$ (657,207)	\$ 1,158,953	
Vacation.....	1,055,042	1,212,076	(1,270,904)	996,214	
Total compensated absences.....	\$ 2,135,792	\$ 1,947,486	\$ (1,928,111)	\$ 2,155,167	\$ 940,079
Capital lease obligations.....	\$ 56,911		\$ (22,599)	\$ 34,312	\$ 34,312

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 377,800 converted, vested sick hours and 538,400 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 7,800 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
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NOTE H - Long-term Debt and Other Obligations (Cont'd.)

Capital Lease Obligations: The County has entered into agreements to lease certain data processing equipment, as well as copiers and other items related to governmental fund activities. The gross amount of these leased assets, which total \$2,559,985, are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the government-wide Statement of Net Assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	Governmental Activities		
	Lease Payments		Total Minimum
	Principal	Interest	Lease Payments
2006.....	\$ 519,235	\$ 20,461	\$ 539,696
2007.....	218,496	12,146	230,642
2008.....	182,721	5,188	187,909
2009.....	55,327	867	56,194
2010.....	2,890	30	2,920
	\$ 978,669	\$ 38,692	\$ 1,017,361

Capital lease obligations for business-type activities reflect a decrease of \$22,599 over the beginning year balance of \$56,911. The decrease resulted from principal payments during 2005. The gross amount of these leased assets, which total \$106,180, are included with the furniture, fixtures and equipment class of capital 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:

Lease Payments From:	Business-type Activities		Total Minimum Lease Payments
	Enterprise Funds		
	<u>Year</u> 2006		
	Principal	Interest	
Water.....	\$ 11,838	\$ 400	
Wastewater.....	13,088	502	
Solid Waste Management.....	3,462	119	
Nonmajor Enterprise Funds.....	5,924	183	
	\$ 34,312	\$ 1,204	\$ 35,516

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2005 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 fifteen 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 2005 were \$2,709,492; for 2006 through 2020, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2006.....	\$ 2,756,124
2007.....	2,687,156
2008.....	1,364,804
2009.....	298,140
2010.....	298,140
2011-2015.....	1,490,700
2016-2020.....	<u>941,538</u>
Total minimum lease payments.....	<u>\$9,836,602</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 2005 amounted to \$70,900. The \$636,777 reported as the total estimated liability for landfill postclosure costs at December 31, 2005 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$60,000 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2006, leaving \$576,777 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 2005. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2005, 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, 2005</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2005</u>	<u>Amount Due in 2006</u>
\$641,346	\$66,331	(\$70,900)	\$636,777	\$60,000

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, 2005, there were ten series of Industrial Development Bonds, twenty-seven series of Hospital Revenue Bonds and twelve series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$33.2 million, \$854.6 million and \$51.7 million, respectively.

*Notes to the Basic
Financial Statements*

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

Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$250,000 for a workers' health care claims, \$300,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim. For all programs, there were no changes in coverage maximums from the previous year. For the health care and property and casualty loss programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County pays premiums to the State Bureau of Workers' Compensation for claims in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Worker's Compensation for administration and payment of claims. For all of the County's insurance programs, settled claims have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Mental Retardation & Developmental Disabilities and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. Claims liabilities reported at December 31, 2005 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:	2005	2004
Internal Service Funds-		
Healthcare Self-insurance:		
Claims liability at January 1	\$ 2,816,690	\$ 2,126,690
Current year claims and estimates	22,570,263	17,128,671
Claim payments	<u>(21,310,153)</u>	<u>(16,438,671)</u>
Claims liability at December 31	\$ 4,076,800	\$ 2,816,690
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 2,979,510	\$ 3,258,176
Change in provision for prior years' claims	(269,317)	(492,357)
Current year claims and estimates	750,000	800,000
Claim payments	<u>(307,679)</u>	<u>(586,309)</u>
Claims liability at December 31	\$ 3,152,514	\$ 2,979,510
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 7,396,528	\$ 6,696,761
Change in provision for prior years' claims	(329,701)	(171,616)
Current year claims and estimates	1,964,889	1,786,263
Claim payments	<u>(1,291,555)</u>	<u>(914,880)</u>
Claims liability at December 31	\$ 7,740,161	\$ 7,396,528
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 14,969,475</u>	<u>\$ 13,192,728</u>
Internal Service Funds		

At December 31, 2005, the \$14,969,475 total claims liability is comprised of \$6,145,256 in estimated insurance claims due within one year and \$8,824,219 in estimated long-term claims.

Notes to the Basic Financial Statements

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

The County has implemented GASB Statement No. 27 in connection with the following pension plan disclosures. Post-employment benefit disclosures continue to conform to GASB Statement No. 12.

OPERS: The County contributes to three separate pension plans under the Ohio Public Employees Retirement System (OPERS). The Traditional Pension Plan - a cost-sharing multiple-employer defined benefit pension plan. The Member-Directed Plan - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings. The Combined Plan - a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6701 or 800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2005, 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 2005 member contribution rates were 8.5% for members in state and local classifications. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed at a rate of 10.1%. Public safety division members contributed at 9%.

The 2005 employer contribution rate for local government employer units was 13.55% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2005 was 16.70%. The County's contributions to OPERS for the years ended December 31, 2005, 2004 and 2003 were \$24,013,657, \$24,452,870, and \$22,774,662, respectively, equal to the required contributions for each year.

Post-employment Benefits: The Ohio Public Employees Retirement System provides retirement, disability, and survivor benefits as well as post-retirement health care coverage to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-retirement 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 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority for employer contributions. In 2005, local government employer units contributed at 13.55% of covered payroll, and public safety and law enforcement employer units contributed at 16.70%. The portion of employer contributions for all employers allocated to health care was 4.00%.

Summary of Assumptions:

Actuarial Review. The assumptions and calculations below were based on OPERS' latest actuarial review performed as of December 31, 2004.

Funding Method. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

Notes to the Basic Financial Statements

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

Assets Valuation Method. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually.

Investment Return. The investment assumption rate for 2004 was 8.00%.

Active Employee Total Payroll. An annual increase of 4.00% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.00% base increase, were assumed to range from 0.50% to 6.30%.

Health Care. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from 1% to 6% for the next 8 years. In subsequent years (9 and beyond), health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. The Traditional Pension and Combined Plans had 376,109 active contributing participants as of December 31, 2005. The number of active contributing participants for both plans used in the December 31, 2004, actuarial valuation was 355,287. The rates stated in the first paragraph of the Post-employment Benefits section are the actuarially determined contribution requirements for OPERS. The portion of employer contributions for the year 2005 that were used to fund post employment benefits was \$6,969,998. \$10.8 billion represents the actuarial value of OPERS' net assets available for OPEB at December 31, 2004. The Actuarial Valuation as of December 31, 2004, reported the actuarially accrued liability and the unfounded actuarially accrued liability for OPEB, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

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

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

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

Notes to the Basic Financial Statements

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

members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Combined Plan benefits are apportioned between defined benefit and defined contribution benefits. Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. Effective April 11, 2005, a reemployed retiree may alternatively receive a refund of member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3% of the original base amount for Defined Benefit Plan participants.

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

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

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2005, were 10% of covered payroll for members and 14% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2005, 2004 and 2003 were \$520,947, \$456,323 and \$415,829, 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 2005 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

Post-employment Benefits: The State Teachers Retirement System of Ohio (STRS Ohio) provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physician's fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code (R.C.), the State Teachers Retirement Board (the board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of health care cost in the form of a monthly premium.

The R.C. grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal year ended June 30, 2005 and June 30, 2004, the board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. The balance in the Health Care Stabilization Fund was \$3.3 billion on June 30, 2005. For the fiscal year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000. There were 115,395 eligible benefit recipients.

*Notes to the Basic
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NOTE J - Deferred Compensation

Montgomery County employees and elected officials may participate in the Ohio Public Employees Deferred Compensation Program or the County Commissioners' Association of Ohio Deferred Compensation Program, both created in accordance with Internal Revenue Section Code 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of a portion of an employee's annual compensation, subject to certain limitations, until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

The Internal Revenue Code requires Section 457 plan assets to be held in trust for the exclusive benefit of the participants and their beneficiaries; accordingly, the amounts held in both plans are no longer reported as assets of the County.

*Notes to the Basic
Financial Statements*

NOTE K - Property Tax Revenues

Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes collected during 2005 were levied after October 1, 2004 on the assessed value as of January 1, 2004, the lien date. Public utility property taxes collected in 2005 attached as a lien on December 31, 2003 and were levied after October 31, 2004. Taxpayers were required to pay one half of real property taxes by February 16, 2005 with the remaining half due July 13, 2005. Tangible personal property taxes collected in 2005 were levied after October 1, 2004 on the value listed as of December 31, 2004. Taxpayers were required to pay one half of personal property taxes by April 30, 2005 with the remaining half due September 20, 2005. Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 25% of true value. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2002 and a statistical update was completed in 2005.

The assessed value by property classification, upon which the 2005 tax levy was based, follows:

Real property	\$ 8,754,546,300
Public utility real property	1,463,940
Tangible personal property	957,605,747
Public utility tangible personal property	<u>368,709,180</u>
Total	\$10,082,325,167

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. In addition to the 1.70 mills, 12.24 mills are levied based upon mills voted for the Human Services and Mental Retardation Levies. A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	1993	5.21	3.50	4.37	2007
Human Services B	2003	6.03	6.01	6.03	2010
Mental Retardation	1977	<u>1.00</u>	<u>0.30</u>	<u>0.45</u>	cont.
<i>Total</i>		12.24	9.81	10.85	

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

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

To attain this tax credit, reduction factors are applied to authorized voted levies so that each levy yields the same amount of property taxes as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments from new construction. The reduction factors are computed and applied separately for residential/ agricultural (R/A) property and commercial/industrial (C/I) property.

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, 2005. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2006 were recorded as 2005 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 2005 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 L - 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 Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Internal Service Funds</i>	
General	\$	\$	\$	\$ 3,442,466	\$ 30,054,133	\$ 673,928	\$	\$ 7,121	\$ 34,177,648
Children Services Board					1,318,726				1,318,726
Job & Family Services					47,000				47,000
Human Services Levy	2,390,563	20,708,984	20,204,019	304,500	34,258,726		1,768,665		79,635,457
Nonmajor Governmental Funds	1,170,214				8,851,234				10,021,448
Business-type Activities:									
Water					119,181				119,181
Wastewater					653,683				653,683
Nonmajor Enterprise Funds	200,000								200,000
TOTAL	\$ 3,760,777	\$ 20,708,984	\$ 20,204,019	\$ 3,746,966	\$ 75,302,683	\$ 673,928	\$ 1,768,665	\$ 7,121	\$ 126,173,143

Interfund transfers occur between funds of the primary government and are used to move revenues from a fund with collection authorization to debt service funds as debt service principal and interest payments become due, as well as to move unrestricted revenues or resources to other funds in a nonreciprocal manner. This includes transfers to finance various programs that the County must account for in other funds in accordance with budgetary or statutory authorization, such as in the case of subsidies, or in providing matching funds for various grant programs.

NOTE M – Individual Fund Deficits

Other Governmental Funds:

Sheriff Contracts

This Special Revenue Fund deficit of \$430,780 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.

Water and Sewer Assessment Projects

This Capital Projects Fund deficit of \$28,388 is attributable to projects which have not yet received their permanent funding. This deficit will be eliminated through the future issuance of bonds.

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$7,430 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$176,383 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

*Notes to the Basic
Financial Statements*

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

Mailroom

This Internal Service Fund deficit of \$22,958 resulted from an operating loss during the year. This deficit will be eliminated through future user charges.

Service Depot

This Internal Service Fund deficit of \$34,552 resulted from an operating loss during the previous year, which was partially recovered by operating income realized during the current year. This deficit will be eliminated through future user charges.

NOTE N - Miscellaneous Revenues

For the year ended December 31, 2005, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Alcohol, Drug</i>				<i>Other Governmental Funds</i>
		<i>Children Services Board</i>	<i>Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	
Reimbursements and refunds.....	\$ 310,594	\$ 355,490	\$ 17,439	\$ 2,013,526	\$ 347,278	\$ 1,959,733
Proceeds of unclaimed funds.....	222,191					
Donations and contributions.....	483,470	100				215,171
	<u>\$ 1,016,255</u>	<u>\$ 355,590</u>	<u>\$ 17,439</u>	<u>\$ 2,013,526</u>	<u>\$ 347,278</u>	<u>\$ 2,174,904</u>

NOTE O - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$1,066,260, was recorded as operating revenues and expenses by Monco in its 2005 financial statements.

NOTE P – Change in Accounting Principle

For the year 2005, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 40, “Deposit and Investment Risk Disclosures”. GASB Statement No. 40 establishes and modifies the disclosure requirements related to risk associated with deposits and investments. Except for additional disclosures provided in Note E, the implementation of this statement did not result in any change to the County’s financial statements.

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2005

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, 2005, 2004, 2003 and 2002:

	2005		2004		2003		2002	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	320	100%	320	100%	320	100%	320	100%
Condition Assessment of Less than Fair	0	0	0	0	0	0	0	0

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2005

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$7,508,385	\$6,056,228	\$1,452,157
2003	\$8,276,806	\$6,993,893	\$1,282,913
2004	\$8,110,380	\$6,940,964	\$1,169,416
2005	\$7,934,487	\$7,457,377	\$477,110

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, 2005, 2004, 2003 and 2002:

	2005		2004		2003		2002	
	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	363	98%	361	98%	354	98%	351	98%
Condition Assessment of Less than Fair	8	2%	7	2%	8	2%	7	2%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$1,574,571	\$1,269,480	\$305,091
2003	\$1,284,820	\$868,749	\$416,071
2004	\$1,220,026	\$1,031,876	\$188,150
2005	\$1,388,272	\$1,288,741	\$99,531

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*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

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

Board of Mental Retardation	This fund manages and operates programs for the mentally retarded and developmentally disabled who reside in Montgomery County.	<i>Annually Budgeted</i>
Country View Manor	The Country View Manor provides residential care in a protective, assisted living environment for up to sixty-five elderly County residents who are unable to live independently and who meet the admission requirements. It is funded primarily by the Human Services Levy.	<i>Annually Budgeted</i>
Road, Auto and Gas	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. Two separately-budgeted subfunds, entitled Road, Auto & Gas and Road, Auto & Gas - Ditch Maintenance, comprise this fund.	<i>Annually Budgeted</i>
Road A&G Projects	This fund accounts for a variety of multi-year contracts in connection with certain consulting and engineering projects administered by the County Engineer's department.	<i>Non-annually Budgeted</i>
Real Estate Assessment	This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
Community Development Block Grant	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis.	<i>Non-annually Budgeted</i>
Child Support Enforcement	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program.	<i>Non-annually Budgeted</i>
Youth Services	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>
Economic Development	This fund accounts for the County's commitment, pursuant to its ten-year plan, to provide funding each year for qualifying economic development programs. Its source of funding is the General Fund.	<i>Non-annually Budgeted</i>
Community Corrections	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>
ADAMHS Board Federal Grants	This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
Hotel/Motel Tax Administration	This fund accounts for the collection and distribution of the County's hotel/motel tax. The majority of the disbursements are made to the Dayton-Montgomery County Convention and Visitors Bureau.	<i>Annually Budgeted</i>
Anthem Demutualization Settlement	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>
Sheriff Contracts	This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Ten separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
Job Center	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient.	<i>Annually Budgeted</i>
MR/DD Grants	This fund accounts for a number of grants received, administered and operated by the Board of Mental Retardation and Developmental Disabilities.	<i>Non-annually Budgeted</i>
Certificate of Title Administration	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>

Public Works Building Maintenance	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>
Other Federal Grants	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
Other State Grants	This fund accounts for a number of smaller state grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
Other	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:	<i>Annually Budgeted</i>
	<ul style="list-style-type: none"> -Dog and Kennel -Caring Program -Animal Control Contracts -Coroner's Special Lab -Forensic Crime Lab -Crime Lab-AFIS Fees -Victims of Domestic Violence -District Court Probation Services -Common Pleas Probation Services -Prosecutor Child Support Contract -Prosecutor's Pretrial Diversion Program -Prosecutor Versus DP&L -Alternative Dispute Resolution -Indigent Guardianship -Multi-Service Centers -Cultural Facilities -Telecommunications Tax -Building Regulations -Plat and Site Review -Hospital Bond Fees -Housing Bond Fees -Business First -Low Income Housing -CED-HSL Contract Administration -MRDD-HSL Contract Admin -JFS-Frail & Elderly Services -Indigent Drug-Alcohol -Jail Commissary -Sheriff's Concealed Handgun License -Emergency Management Operating -Emergency Operations Center -Sheriff-DARE/Canine Donations -Sheriff's CANE Seizures -Sheriff's Seized Assets -800 MHz Operating -County Recorder Equipment Needs -Recorder's Temporary Imaging -Inspection Services -HB 592 District Planning Fee -Development Fee -Auditor License Bureau -Domestic Relations Legal Research Fees -Domestic Relations Automation Fees -Probate Court Legal Research Fees -Probate Court Automation Fees -Common Pleas Court Legal Research Fees -Common Pleas Court Automation Fees -Common Pleas Special Project Fees -Clerk of Courts MIS -Clerk of Courts CJIS -Juvenile Court Automation Fees -Juvenile Detention Education Program -Juvenile Court HSL Contract Admin -Juvenile Court Contracts -Juvenile Court Probation IV-E -District Courts Legal Research Fees -District Courts Automation Fees -District Courts Operation -DETAC-Prosecutor -DETAC-Treasurer -Treasurer's Prepayment Interest 	

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.

Road Assessment Debt Service	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.
Water and Sewer Assessment Debt Service	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.
Various Purpose Facility Improvement Debt Service	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.
Reibold Building Debt Service	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.
Children Services Building Debt Service	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.
Juvenile Detention Center Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Juvenile Detention Center.

Other Governmental Funds (Cont'd.):

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

<i>Public Works Capital</i>	This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.
<i>Capital Improvement</i>	The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.
<i>Board of Mental Retardation Capital</i>	This fund was pursuant to state law to account for ongoing, significant capital needs of the Board of Mental Retardation and Developmental Disabilities, which also provides its funding.
<i>Road Assessment Projects</i>	This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.
<i>Water and Sewer Assessment Projects</i>	To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.
<i>County Engineer Issue 2 Projects</i>	To account for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.
<i>County Engineer Federal Aid Projects</i>	To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.
<i>800 MHz Capital</i>	This fund accounts for capital outlays in connection with the County's 800 MHz radio communication system.
<i>Data Processing Capital</i>	This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.
<i>Insurance Safety Capital</i>	This fund was created as a mechanism to identify and fund safety-related capital projects on an ongoing basis. The County provides funding to this capital fund from the General Fund, based on annual premium savings realized as a result of implemented safety programs.

*Combining Balance Sheet
Nonmajor Governmental Funds*

December 31, 2005

	<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.....	\$ 81,417,611	\$ 1,030,001	\$ 55,926,858	\$ 138,374,470
Collateral on loaned securities.....	2,846,308		2,592,073	5,438,381
Net receivables:				
Taxes.....	4,648,311			4,648,311
Accounts.....	4,357,991		5,000	4,362,991
Special assessments.....		3,508,875		3,508,875
Accrued interest.....	228,190		90,235	318,425
Due from other funds.....	634,588			634,588
Due from other governments.....	11,098,117		4,872,668	15,970,785
<i>Total Assets</i>	<u>\$ 105,231,116</u>	<u>\$ 4,538,876</u>	<u>\$ 63,486,834</u>	<u>\$ 173,256,826</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 5,150,342	\$ 950	\$ 3,737,042	\$ 8,888,334
Deferred revenue.....	10,615,031	3,508,875	50,551	14,174,457
Due to other funds.....	4,024,845		21,161	4,046,006
Due to other governments.....	1,209,457			1,209,457
Obligations under securities lending.....	2,846,308		2,592,073	5,438,381
Accrued wages and benefits.....	2,363,144			2,363,144
<i>Total Liabilities</i>	<u>26,209,127</u>	<u>3,509,825</u>	<u>6,400,827</u>	<u>36,119,779</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	13,298,297		26,033,046	39,331,343
Reserved for debt service.....		1,029,051		1,029,051
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	65,723,692			65,723,692
Capital Projects Funds.....			31,052,961	31,052,961
<i>Total Fund Balances</i>	<u>79,021,989</u>	<u>1,029,051</u>	<u>57,086,007</u>	<u>137,137,047</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 105,231,116</u>	<u>\$ 4,538,876</u>	<u>\$ 63,486,834</u>	<u>\$ 173,256,826</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2005

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&G Projects</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.....	\$ 6,504,649	\$ 542,987	\$ 3,550,976	\$ 9,105,191	\$ 2,396,917	\$ 378,714	\$ 2,422,344
Collateral on loaned securities.....	319,719			447,542			
<i>Net receivables</i>							
Taxes.....	4,443,995						
Accounts.....	2,296,263	24,586	756,760			12,604	166,093
Accrued interest.....			140,392				
Due from other funds.....	120,552		10,675				
Due from other governments.....	3,755,382		3,402,203	99,578		717,030	10,785
Total Assets.....	\$ 17,440,560	\$ 567,573	\$ 7,861,006	\$ 9,652,311	\$ 2,396,917	\$ 1,108,348	\$ 2,599,222
<i>Liabilities</i>							
Accounts payable.....	\$ 512,313	\$ 28,741	\$ 247,228	\$ 387,418	\$ 166,058	\$ 617,001	\$ 84,353
Deferred revenue.....	7,805,601		2,135,828			51,320	
Due to other funds.....	800,401	316,545	223,013		15,457	4,999	684,374
Due to other governments.....	119,120		8,683				
Obligations under securities lending.....	319,719			447,542			
Accrued wages and benefits.....	819,108	23,276	164,768		56,863	17,351	344,599
Total Liabilities.....	10,376,262	368,562	2,779,520	834,960	238,378	690,671	1,113,326
<i>Fund Balances</i>							
Reserved for encumbrances.....	1,231,435	44,415	399,479	653,643	174,232	2,771,830	1,311,793
Unreserved/undesignated.....	5,832,863	154,596	4,682,007	8,163,708	1,984,307	(2,354,153)	174,103
Total Fund Balances.....	7,064,298	199,011	5,081,486	8,817,351	2,158,539	417,677	1,485,896
Total Liabilities And Fund Balances.....	\$ 17,440,560	\$ 567,573	\$ 7,861,006	\$ 9,652,311	\$ 2,396,917	\$ 1,108,348	\$ 2,599,222

(Cont'd.)

<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/Motel Tax Administration</i>	<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>
\$ 3,549,474	\$ 9,406,426 462,348	\$ 227,754	\$ 633,733	\$ 156,217	\$ 3,043,930	\$	\$ 1,080,667	\$ 1,637,715
				204,316			1,953	1,043
						72,422	36,882	23,879
<u>158,659</u>	<u>72,990</u>	<u>163,287</u>	<u>797,020</u>	<u>360,533</u>	<u>3,043,930</u>	<u>1,208,616</u>	<u>1,119,502</u>	<u>1,662,637</u>
\$ <u>3,708,133</u>	\$ <u>9,868,774</u>	\$ <u>300,744</u>	\$ <u>797,020</u>	\$ <u>360,533</u>	\$ <u>3,043,930</u>	\$ <u>1,281,038</u>	\$ <u>1,119,502</u>	\$ <u>1,662,637</u>
\$ 243,278	\$	\$ 71,192	\$ 256,649	\$ 101,019	\$	\$ 3,672	\$ 39,858	\$ 156,012
			53,852			1,663		
51,241		40,959	12,227	1,537		1,484,449	2,553	19,506
23,722	750,070 462,348	29,155	8,507					8,213
<u>82,427</u>	<u>113,579</u>	<u>5,695</u>	<u>222,034</u>	<u>5,825</u>	<u>8,678</u>			
400,668	1,212,418	254,885	331,235	108,251	0	1,711,818	48,236	192,409
296,274	2,131,118	68,804	2,189,629	380		7,551		261,738
3,011,191	6,525,238	(22,945)	(1,723,844)	251,902	3,043,930	(438,331)	1,071,266	1,208,490
<u>3,307,465</u>	<u>8,656,356</u>	<u>45,859</u>	<u>465,785</u>	<u>252,282</u>	<u>3,043,930</u>	<u>(430,780)</u>	<u>1,071,266</u>	<u>1,470,228</u>
\$ <u>3,708,133</u>	\$ <u>9,868,774</u>	\$ <u>300,744</u>	\$ <u>797,020</u>	\$ <u>360,533</u>	\$ <u>3,043,930</u>	\$ <u>1,281,038</u>	\$ <u>1,119,502</u>	\$ <u>1,662,637</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2005

	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 847,759	\$ 745,146	\$ 44,530	\$ 2,250,905	\$ 32,891,577	\$ 81,417,611
Collateral on loaned securities.....					1,616,699	2,846,308
<i>Net receivables</i>						
Taxes.....						4,648,311
Accounts.....	120,646	12,429			965,614	4,357,991
Accrued interest.....					87,798	228,190
Due from other funds.....		59,196			310,982	634,588
Due from other governments.....			633,939	395,678	479,970	11,098,117
Total Assets.....	\$ 968,405	\$ 816,771	\$ 678,469	\$ 2,646,583	\$ 36,352,640	\$ 105,231,116
<i>Liabilities</i>						
Accounts payable.....	\$ 26,277	\$ 234,585	\$ 242,534	\$ 105,847	\$ 1,626,307	\$ 5,150,342
Deferred revenue.....			188,644	32,978	345,145	10,615,031
Due to other funds.....	21,963	25,718	7,031	38,069	274,803	4,024,845
Due to other governments.....	1,014	10,982		229,775	20,216	1,209,457
Obligations under securities lending.....					1,616,699	2,846,308
Accrued wages and benefits.....	50,571	25,407	8,646	55,779	358,538	2,363,144
Total Liabilities.....	99,825	296,692	446,855	462,448	4,241,708	26,209,127
<i>Fund Balances</i>						
Reserved for encumbrances.....	4,086	21,025	214,425	288,350	1,228,090	13,298,297
Unreserved/undesignated.....	864,494	499,054	17,189	1,895,785	30,882,842	65,723,692
Total Fund Balances.....	868,580	520,079	231,614	2,184,135	32,110,932	79,021,989
Total Liabilities And Fund Balances.....	\$ 968,405	\$ 816,771	\$ 678,469	\$ 2,646,583	\$ 36,352,640	\$ 105,231,116

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2005

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 19,421	\$ 188,219	\$	\$ 784,010	\$ 38,351	\$	\$ 1,030,001
Special assessments receivable.....	<u>72,593</u>	<u>3,436,282</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>3,508,875</u>
<i>Total Assets</i>	<u>\$ 92,014</u>	<u>\$ 3,624,501</u>	<u>\$ 0</u>	<u>\$ 784,010</u>	<u>\$ 38,351</u>	<u>\$ 0</u>	<u>\$ 4,538,876</u>
<i>Liabilities</i>							
Accounts payable.....	\$	\$ 950	\$	\$	\$	\$	\$ 950
Deferred revenue.....	<u>72,593</u>	<u>3,436,282</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>3,508,875</u>
<i>Total Liabilities</i>	<u>72,593</u>	<u>3,437,232</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,509,825</u>
<i>Fund Balances</i>							
Reserved for debt service.....	<u>19,421</u>	<u>187,269</u>	<u></u>	<u>784,010</u>	<u>38,351</u>	<u>0</u>	<u>1,029,051</u>
<i>Total Fund Balances</i>	<u>19,421</u>	<u>187,269</u>	<u>0</u>	<u>784,010</u>	<u>38,351</u>	<u>0</u>	<u>1,029,051</u>
<i>Total Liabilities And Fund Balances</i>	<u>\$ 92,014</u>	<u>\$ 3,624,501</u>	<u>\$ 0</u>	<u>\$ 784,010</u>	<u>\$ 38,351</u>	<u>\$ 0</u>	<u>\$ 4,538,876</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2005

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 40,816,993	\$ 6,356,833	\$ 5,561,647	\$ 533,780	\$ 69,302
Collateral on loaned securities.....	2,006,252	312,453	273,368		
Net receivables					
Accounts.....					
Accrued interest.....	90,235				
Due from other governments.....	4,663,098		209,570		
Total Assets.....	\$ 47,576,578	\$ 6,669,286	\$ 6,044,585	\$ 533,780	\$ 69,302
<i>Liabilities</i>					
Accounts payable.....	\$ 3,235,005	\$ 307,635	\$ 90,838		\$ 97,690
Deferred revenue.....	50,551				
Due to other funds.....	13,731				
Obligations under securities lending.....	2,006,252	312,453	273,368		
Total Liabilities.....	5,305,539	620,088	364,206	0	97,690
<i>Fund Balances</i>					
Reserved for encumbrances.....	22,097,789	645,818	155,433		46,661
Unreserved/undesignated.....	20,173,250	5,403,380	5,524,946	533,780	(75,049)
Total Fund Balances.....	42,271,039	6,049,198	5,680,379	533,780	(28,388)
Total Liabilities And Fund Balances.....	\$ 47,576,578	\$ 6,669,286	\$ 6,044,585	\$ 533,780	\$ 69,302

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$ 22,425	\$	\$ 274,842	\$ 2,180,346	\$ 110,690	\$ 55,926,858
					2,592,073
			5,000		5,000
					90,235
					4,872,668
<u>\$ 22,425</u>	<u>\$ 0</u>	<u>\$ 274,842</u>	<u>\$ 2,185,346</u>	<u>\$ 110,690</u>	<u>\$ 63,486,834</u>
\$	\$	\$	\$ 5,874	\$	\$ 3,737,042
	7,430				50,551
					21,161
					2,592,073
<u>0</u>	<u>7,430</u>	<u>0</u>	<u>5,874</u>	<u>0</u>	<u>6,400,827</u>
672,063	2,254,374		160,908		26,033,046
<u>(649,638)</u>	<u>(2,261,804)</u>	<u>274,842</u>	<u>2,018,564</u>	<u>110,690</u>	<u>31,052,961</u>
<u>22,425</u>	<u>(7,430)</u>	<u>274,842</u>	<u>2,179,472</u>	<u>110,690</u>	<u>57,086,007</u>
<u>\$ 22,425</u>	<u>\$ 0</u>	<u>\$ 274,842</u>	<u>\$ 2,185,346</u>	<u>\$ 110,690</u>	<u>\$ 63,486,834</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2005

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 5,846,819	\$	\$	\$ 5,846,819
Other taxes.....	6,547,981			6,547,981
Licenses and permits.....	2,863,743			2,863,743
Fees and charges for services.....	26,647,282		37,844	26,685,126
Fines and forfeitures.....	356,894			356,894
Special assessments.....		236,877	142,434	379,311
Intergovernmental.....	72,051,376		17,935,372	89,986,748
Investment earnings.....	852,410		371,641	1,224,051
Miscellaneous.....	1,576,321	19,717	578,866	2,174,904
<i>Total Revenues.....</i>	<u>116,742,826</u>	<u>256,594</u>	<u>19,066,157</u>	<u>136,065,577</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	8,861,952			8,861,952
Judicial and law enforcement.....	54,156,655			54,156,655
Environment and public works.....	18,806,654			18,806,654
Social services.....	62,086,746			62,086,746
Community and economic development.....	9,366,923			9,366,923
Capital outlay.....			37,222,004	37,222,004
<i>Intergovernmental:</i>				
Community and economic development.....	3,561,756			3,561,756
<i>Debt service:</i>				
Principal retirement.....	215,098	2,838,424		3,053,522
Interest and fiscal charges.....	23,795	2,674,628		2,698,423
<i>Total Expenditures.....</i>	<u>157,079,579</u>	<u>5,513,052</u>	<u>37,222,004</u>	<u>199,814,635</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>				
	(40,336,753)	(5,256,458)	(18,155,847)	(63,749,058)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	26,721			26,721
Bonds issued.....			19,578,750	19,578,750
Refunding bonds issued.....		16,015,846		16,015,846
Premium on bond issuance.....		842,831	1,002,990	1,845,821
Redemption of refunded bonds.....		(16,745,000)		(16,745,000)
Transfers in.....	55,566,946	5,122,394	14,613,343	75,302,683
Transfers out.....	(10,021,448)			(10,021,448)
<i>Total Other Financing Sources And Uses.....</i>	<u>45,572,219</u>	<u>5,236,071</u>	<u>35,195,083</u>	<u>86,003,373</u>
<i>Net Change in Fund Balances.....</i>	5,235,466	(20,387)	17,039,236	22,254,315
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>				
	<u>73,786,523</u>	<u>1,049,438</u>	<u>40,046,771</u>	<u>114,882,732</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	<u>\$ 79,021,989</u>	<u>\$ 1,029,051</u>	<u>\$ 57,086,007</u>	<u>\$ 137,137,047</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2005

(Cont'd.)

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&G Projects</i>	<i>Real Estate Assessment</i>
<i>Revenues:</i>					
Property taxes.....	\$ 3,953,389	\$	\$	\$	\$
Other taxes.....	4,634		4,149,716		
Licenses and permits.....					
Fees and charges for services.....	5,881,133	391,568	271,879		3,188,942
Fines and forfeitures.....			315,007		
Intergovernmental.....	9,891,066		10,168,668	814,893	
Investment earnings.....			680,291		
Miscellaneous.....	66,264	14,190	62,882		28
Total Revenues.....	19,796,486	405,758	15,648,443	814,893	3,188,970
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					2,694,437
Judicial and law enforcement.....					
Environment and public works.....			12,584,495	3,368,199	
Social services.....	36,183,952	2,391,319			
Community and economic development.....					
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	92,721		1,404		
Interest and fiscal charges.....	10,220		180		
Total Expenditures.....	36,286,893	2,391,319	12,586,079	3,368,199	2,694,437
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(16,490,407)</i>	<i>(1,985,561)</i>	<i>3,062,364</i>	<i>(2,553,306)</i>	<i>494,533</i>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....			21,124		
Transfers in.....	20,636,783	2,198,362	137,613	5,517,162	
Transfers out.....	(300,000)		(5,532,162)	(137,613)	
Total Other Financing Sources And Uses	20,336,783	2,198,362	(5,373,425)	5,379,549	0
<i>Net Change in Fund Balances.....</i>	<i>3,846,376</i>	<i>212,801</i>	<i>(2,311,061)</i>	<i>2,826,243</i>	<i>494,533</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<i>3,217,922</i>	<i>(13,790)</i>	<i>7,392,547</i>	<i>5,991,108</i>	<i>1,664,006</i>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 7,064,298</i>	<i>\$ 199,011</i>	<i>\$ 5,081,486</i>	<i>\$ 8,817,351</i>	<i>\$ 2,158,539</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, 2005

	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>	<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/ Motel Tax Admini- stration</i>
<i>Revenues:</i>							
Property taxes.....	\$	\$	\$	\$	\$	\$	\$
Other taxes.....							2,393,631
Licenses and permits.....							
Fees and charges for services.....		1,668,698	510				
Fines and forfeitures.....							
Intergovernmental.....	4,660,857	10,243,875	4,262,806		5,000,585	5,750,808	
Investment earnings.....							
Miscellaneous.....	168,436	298,576	677				
Total Revenues.....	4,829,293	12,211,149	4,263,993	0	5,000,585	5,750,808	2,393,631
<i>Expenditures:</i>							
<i>Current:</i>							
General government.....							
Judicial and law enforcement.....		20,165,454	4,573,798		5,004,772		
Environment and public works.....							
Social services.....						5,592,013	
Community and economic development.....	4,539,999						1,697,617
<i>Intergovernmental:</i>							
Community and economic development.....				3,561,756			
<i>Debt Service:</i>							
Principal retirement.....		96,380				987	
Interest and fiscal charges.....		11,177				81	
Total Expenditures.....	4,539,999	20,273,011	4,573,798	3,561,756	5,005,840	5,592,013	1,697,617
<i>Excess (Deficiency) Of</i>							
Revenues Over Expenditures.....	289,294	(8,061,862)	(309,805)	(3,561,756)	(5,255)	158,795	696,014
<i>Other Financing Sources And Uses</i>							
Sale of capital assets/sundries.....							
Transfers in.....		6,373,378		2,700,000			
Transfers out.....		(13,889)					(751,285)
Total Other Financing Sources And Uses	0	6,359,489	0	2,700,000	0	0	(751,285)
Net Change in Fund Balances.....	289,294	(1,702,373)	(309,805)	(861,756)	(5,255)	158,795	(55,271)
<i>Fund Balance (Deficit) At</i>							
Beginning of Year.....	128,383	3,188,269	3,617,270	9,518,112	51,114	306,990	307,553
<i>Fund Balance (Deficit) At</i>							
End Of Year.....	\$ 417,677	\$ 1,485,896	\$ 3,307,465	\$ 8,656,356	\$ 45,859	\$ 465,785	\$ 252,282

<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>	<i>Certificate of Title Administration</i>	<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$	\$	\$	\$	\$	1,893,430 \$
									5,846,819
									6,547,981
									2,863,743
		2,163,819	234,908	1,958,601	2,617,974				8,269,250
							2,129		39,758
	7,269,094		3,996,057	5,262	646,069	3,496,105	2,176,524		3,668,707
									172,119
	404		191,726	280	4,750		945		767,163
	<u>0</u>	<u>7,269,498</u>	<u>2,163,819</u>	<u>4,422,691</u>	<u>1,964,143</u>	<u>3,268,793</u>	<u>3,496,105</u>	<u>2,179,598</u>	<u>17,674,170</u>
									116,742,826
440,659					1,783,144	2,162,852	27,897	1,752,963	8,861,952
	6,933,614			2,356,857	1,648,105	1,294,522	1,825,560	10,353,973	54,156,655
						15,979	275,266	2,562,715	18,806,654
		2,633,405	7,462,059		213,608	367,316	619,626	6,623,448	62,086,746
							155,709	2,973,598	9,366,923
									3,561,756
				1,214			3,339	19,053	215,098
				155			445	1,537	23,795
<u>440,659</u>	<u>6,933,614</u>	<u>2,633,405</u>	<u>7,462,059</u>	<u>2,358,226</u>	<u>3,644,857</u>	<u>3,840,669</u>	<u>2,907,842</u>	<u>24,287,287</u>	<u>157,079,579</u>
(440,659)	335,884	(469,586)	(3,039,368)	(394,083)	(376,064)	(344,564)	(728,244)	(6,613,117)	(40,336,753)
	5,550							47	26,721
		500,000	1,725,000		1,480,123	124,320	602,820	13,571,385	55,566,946
(739,431)			(791,744)	(6,980)	(967,076)		(266,835)	(514,433)	(10,021,448)
<u>(739,431)</u>	<u>5,550</u>	<u>500,000</u>	<u>933,256</u>	<u>(6,980)</u>	<u>513,047</u>	<u>124,320</u>	<u>335,985</u>	<u>13,056,999</u>	<u>45,572,219</u>
(1,180,090)	341,434	30,414	(2,106,112)	(401,063)	136,983	(220,244)	(392,259)	6,443,882	5,235,466
4,224,020	(772,214)	1,040,852	3,576,340	1,269,643	383,096	451,858	2,576,394	25,667,050	73,786,523
<u>\$ 3,043,930</u>	<u>\$ (430,780)</u>	<u>\$ 1,071,266</u>	<u>\$ 1,470,228</u>	<u>\$ 868,580</u>	<u>\$ 520,079</u>	<u>\$ 231,614</u>	<u>\$ 2,184,135</u>	<u>\$ 32,110,932</u>	<u>\$ 79,021,989</u>

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

For the Year Ended December 31, 2005

	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	Total Nonmajor Debt Service Funds
<i>Revenues:</i>							
Special assessments.....	\$ 25,032	\$ 211,845	\$	\$	\$	\$	\$ 236,877
Miscellaneous.....						19,717	19,717
Total Revenues.....	25,032	211,845	0	0	0	19,717	256,594
<i>Expenditures:</i>							
<i>Debt service:</i>							
Principal retirement.....	21,500	128,311	1,099,690	443,923	800,000	345,000	2,838,424
Interest and fiscal charges.....	3,150	104,304	962,323	512,987	518,725	573,139	2,674,628
Total Expenditures.....	24,650	232,615	2,062,013	956,910	1,318,725	918,139	5,513,052
<i>Excess (Deficiency) Of Revenues</i>							
Over Expenditures.....	382	(20,770)	(2,062,013)	(956,910)	(1,318,725)	(898,422)	(5,256,458)
<i>Other Financing Sources And Uses</i>							
Refunding bonds issued.....			13,883,240	2,132,606			16,015,846
Premium on bond issuance.....			730,603	112,228			842,831
Redemption of refunded bonds.....			(14,510,000)	(2,235,000)			(16,745,000)
Transfers in.....			1,958,170	947,076	1,318,726	898,422	5,122,394
Total Other Financing Sources And Uses.....	0	0	2,062,013	956,910	1,318,726	898,422	5,236,071
Net Change in Fund Balances.....	382	(20,770)	0	0	1	0	(20,387)
<i>Fund Balance (Deficit)</i>							
At Beginning Of Year.....	19,039	208,039	0	784,010	38,350	0	1,049,438
<i>Fund Balance (Deficit)</i>							
At End Of Year.....	\$ 19,421	\$ 187,269	\$ 0	\$ 784,010	\$ 38,351	\$ 0	\$ 1,029,051

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

For the Year Ended December 31, 2005

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 28,019	\$	\$ 9,300	\$	\$ 525
Special assessments.....					142,434
Intergovernmental.....	8,535,545	133,936	5,091,259		86,221
Investment earnings.....	371,641				
Miscellaneous.....	281,978	266,888			
<i>Total Revenues.....</i>	<u>9,217,183</u>	<u>400,824</u>	<u>5,100,559</u>	<u>0</u>	<u>229,180</u>
<i>Expenditures:</i>					
Capital outlay.....	<u>28,146,660</u>	<u>1,786,396</u>	<u>2,521,428</u>	<u>95,628</u>	<u>301,155</u>
<i>Total Expenditures.....</i>	<u>28,146,660</u>	<u>1,786,396</u>	<u>2,521,428</u>	<u>95,628</u>	<u>301,155</u>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	(18,929,477)	(1,385,572)	2,579,131	(95,628)	(71,975)
<i>Other Financing Sources And Uses</i>					
Bonds issued.....	19,215,000				363,750
Premium on bond issuance.....	1,002,990				
Transfers in.....	9,894,872	3,283,809	422,423		564,502
<i>Total Other Financing Sources And Uses.....</i>	<u>30,112,862</u>	<u>3,283,809</u>	<u>422,423</u>	<u>0</u>	<u>928,252</u>
<i>Net Change in Fund Balances.....</i>	11,183,385	1,898,237	3,001,554	(95,628)	856,277
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	<u>31,087,654</u>	<u>4,150,961</u>	<u>2,678,825</u>	<u>629,408</u>	<u>(884,665)</u>
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 42,271,039</u>	<u>\$ 6,049,198</u>	<u>\$ 5,680,379</u>	<u>\$ 533,780</u>	<u>\$ (28,388)</u>

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

For the Year Ended December 31, 2005

	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$	\$	\$ 37,844
Special assessments.....						142,434
Intergovernmental.....	1,033,659	3,054,752				17,935,372
Investment earnings.....						371,641
Miscellaneous.....				30,000		578,866
Total Revenues.....	1,033,659	3,054,752	0	30,000	0	19,066,157
<i>Expenditures:</i>						
Capital outlay.....	1,047,989	3,078,158		242,760	1,830	37,222,004
Total Expenditures.....	1,047,989	3,078,158	0	242,760	1,830	37,222,004
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	(14,330)	(23,406)	0	(212,760)	(1,830)	(18,155,847)
<i>Other Financing Sources And Uses</i>						
Bonds issued.....						19,578,750
Premium on bond issuance.....						1,002,990
Transfers in.....	20,000			427,737		14,613,343
Total Other Financing Sources And Uses.....	20,000	0	0	427,737	0	35,195,083
 <i>Net Change in Fund Balances.....</i>	 5,670	 (23,406)	 0	 214,977	 (1,830)	 17,039,236
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	16,755	15,976	274,842	1,964,495	112,520	40,046,771
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	<u>\$ 22,425</u>	<u>\$ (7,430)</u>	<u>\$ 274,842</u>	<u>\$ 2,179,472</u>	<u>\$ 110,690</u>	<u>\$ 57,086,007</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

(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.....	\$ 15,066,539	\$ 15,066,539	\$ 15,263,352	\$ 196,813
Sales tax.....	64,445,100	64,445,100	65,953,231	1,508,131
Other taxes.....	1,612,500	1,612,500	2,306,664	694,164
Licenses and permits.....	55,900	55,900	41,492	(14,408)
Fees and charges for services.....	17,827,516	17,827,516	18,753,922	926,406
Fines and forfeitures.....	1,260,978	1,260,978	1,159,585	(101,393)
Intergovernmental.....	20,615,671	20,737,573	20,870,869	133,296
Investment earnings.....	14,573,569	14,573,569	14,932,040	358,471
Miscellaneous.....	498,650	952,119	1,269,188	317,069
<i>Total Revenues.....</i>	<i>\$ 135,956,423</i>	<i>\$ 136,531,794</i>	<i>\$ 140,550,343</i>	<i>\$ 4,018,549</i>
<i>General Government</i>				
<i>Expenditures:</i>				
<i>Board of County Commissioners</i>				
Personal services.....	\$ 694,361	\$ 694,361	\$ 677,356	\$ 17,005
Professional services.....	19,625	19,075	16,920	2,155
Operating expenditures.....	36,817	77,147	42,786	34,361
Capital outlays.....	15,544	15,544	15,060	484
<i>Total Board of County Commissioners.....</i>	<i>766,347</i>	<i>806,127</i>	<i>752,122</i>	<i>54,005</i>
<i>County Administrator</i>				
Personal services.....	204,271	206,884	193,784	13,100
Professional services.....	13,076	14,376	13,891	485
Operating expenditures.....	10,274	13,841	13,676	165
<i>Total County Administrator.....</i>	<i>227,621</i>	<i>235,101</i>	<i>221,351</i>	<i>13,750</i>
<i>Clerk of the Commission</i>				
Personal services.....	71,581	72,221	72,213	8
Professional services.....	25,609	25,609	14,912	10,697
Operating expenditures.....	7,370	13,674	7,360	6,314
Capital outlays.....		3,500	2,321	1,179
<i>Total Clerk of the Commission.....</i>	<i>104,560</i>	<i>115,004</i>	<i>96,806</i>	<i>18,198</i>
<i>Office of Management and Budget</i>				
Personal services.....	794,313	794,313	638,386	155,927
Professional services.....	55,562	59,462	56,835	2,627
Operating expenditures.....	24,303	113,985	7,808	106,177
<i>Total Office of Management and Budget.....</i>	<i>874,178</i>	<i>967,760</i>	<i>703,029</i>	<i>264,731</i>
<i>Administrative Services</i>				
Personal services.....	1,491,214	1,476,214	1,436,573	39,641
Professional services.....	164,406	186,611	143,156	43,455
Operating expenditures.....	174,007	176,951	121,317	55,634
Capital outlays.....	9,266	40,893	38,357	2,536
<i>Total Administrative Services.....</i>	<i>1,838,893</i>	<i>1,880,669</i>	<i>1,739,403</i>	<i>141,266</i>
<i>Public Works</i>				
Personal services.....	2,607,841	2,602,841	2,435,515	167,326
Professional services.....	430,909	439,443	416,427	23,016
Operating expenditures.....	1,089,683	1,208,962	1,037,795	171,167
Capital outlays.....	71,317	96,587	89,295	7,292
<i>Total Public Works.....</i>	<i>4,199,750</i>	<i>4,347,833</i>	<i>3,979,032</i>	<i>368,801</i>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

(Cont'd.)

<i>General Government (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Personal services.....	\$ 707,700	\$ 84,317	\$ 84,317	\$ 0
Professional services.....	1,322,696	1,065,843	1,059,733	6,110
Operating expenditures.....	1,333,300	141,656	141,656	0
<i>Total Non-Departmental.....</i>	<u>3,363,696</u>	<u>1,291,816</u>	<u>1,285,706</u>	<u>6,110</u>
<i>Data Processing</i>				
Personal services.....	1,899,437	1,899,437	1,832,929	66,508
Professional services.....	1,078,062	1,009,387	991,459	17,928
Operating expenditures.....	144,941	206,073	176,520	29,553
Capital outlays.....	211,002	274,180	274,143	37
<i>Total Data Processing.....</i>	<u>3,333,442</u>	<u>3,389,077</u>	<u>3,275,051</u>	<u>114,026</u>
<i>Records Center and Archives</i>				
Personal services.....	715,217	731,228	724,541	6,687
Professional services.....	137,078	113,023	61,749	51,274
Operating expenditures.....	92,923	93,278	58,797	34,481
Capital outlays.....		56,152	52,723	3,429
<i>Total Records Center and Archives.....</i>	<u>945,218</u>	<u>993,681</u>	<u>897,810</u>	<u>95,871</u>
<i>Auditor</i>				
Personal services.....	2,734,268	2,748,703	2,740,187	8,516
Professional services.....	289,716	282,147	209,956	72,191
Operating expenditures.....	103,269	112,716	82,013	30,703
Capital outlays.....	8,293	25,735	25,558	177
<i>Total Auditor.....</i>	<u>3,135,546</u>	<u>3,169,301</u>	<u>3,057,714</u>	<u>111,587</u>
<i>Treasurer</i>				
Personal services.....	1,230,024	1,230,024	1,156,609	73,415
Professional services.....	513,236	512,275	424,853	87,422
Operating expenditures.....	43,223	134,626	39,582	95,044
Capital outlays.....	8,041	22,002	21,990	12
<i>Total Treasurer.....</i>	<u>1,794,524</u>	<u>1,898,927</u>	<u>1,643,034</u>	<u>255,893</u>
<i>Recorder</i>				
Personal services.....	1,109,339	1,214,059	1,146,932	67,127
Professional services.....	18,159	16,659	11,071	5,588
Operating expenditures.....	14,818	43,232	14,312	28,920
<i>Total Recorder.....</i>	<u>1,142,316</u>	<u>1,273,950</u>	<u>1,172,315</u>	<u>101,635</u>
<i>Board of Elections</i>				
Personal services.....	2,217,512	2,792,038	2,792,038	0
Professional services.....	130,406	330,330	330,330	0
Operating expenditures.....	311,899	278,583	278,583	0
Capital outlays.....		2,313	2,313	0
<i>Total Board of Elections.....</i>	<u>2,659,817</u>	<u>3,403,264</u>	<u>3,403,264</u>	<u>0</u>
<i>Total General Government.....</i>	<u>24,385,908</u>	<u>23,772,510</u>	<u>22,226,637</u>	<u>1,545,873</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

(Cont'd.)

<i>Judicial and Law Enforcement</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Administrative Services</i>				
Operating expenditures.....	\$ 100	\$ 100	\$ 100	\$ 0
<i>Total Administrative Services.....</i>	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
<i>Public Works</i>				
Personal services.....	1,279,587	1,284,587	1,160,307	124,280
Professional services.....	230,659	227,969	208,606	19,363
Operating expenditures.....	1,308,251	1,286,966	1,259,328	27,638
Capital outlays.....	9,488	19,985	16,166	3,819
<i>Total Public Works.....</i>	<u>2,827,985</u>	<u>2,819,507</u>	<u>2,644,407</u>	<u>175,100</u>
<i>Non-Departmental</i>				
Personal services.....		3,500	1,502	1,998
Professional services.....	3,427,876	3,956,667	3,871,118	85,549
Operating expenditures.....	27,400	11,402	9,566	1,836
Capital outlays.....		750	408	342
<i>Total Non-Departmental.....</i>	<u>3,455,276</u>	<u>3,972,319</u>	<u>3,882,594</u>	<u>89,725</u>
<i>Prosecutor</i>				
Personal services.....	9,366,322	9,330,022	9,213,393	116,629
Professional services.....	237,114	225,880	225,355	525
Operating expenditures.....	259,985	307,517	306,207	1,310
Capital outlays.....	6,045	10,168	10,168	0
<i>Total Prosecutor.....</i>	<u>9,869,466</u>	<u>9,873,587</u>	<u>9,755,123</u>	<u>118,464</u>
<i>Sheriff</i>				
Personal services.....	22,399,337	22,066,811	21,918,598	148,213
Professional services.....	4,688,128	4,975,606	4,961,746	13,860
Operating expenditures.....	1,306,588	1,326,033	1,204,096	121,937
Capital outlays.....	107,319	220,688	160,883	59,805
<i>Total Sheriff.....</i>	<u>28,501,372</u>	<u>28,589,138</u>	<u>28,245,323</u>	<u>343,815</u>
<i>Coroner</i>				
Personal services.....	3,074,002	3,096,120	3,096,120	0
Professional services.....	209,400	208,900	194,745	14,155
Operating expenditures.....	62,858	66,788	63,460	3,328
Capital outlays.....	67,521	67,398	67,131	267
<i>Total Coroner.....</i>	<u>3,413,781</u>	<u>3,439,206</u>	<u>3,421,456</u>	<u>17,750</u>
<i>Clerk of Courts</i>				
Personal services.....	1,120,042	1,104,788	1,082,248	22,540
Professional services.....	58,406	59,126	51,585	7,541
Operating expenditures.....	487,888	525,397	513,947	11,450
Capital outlays.....	9,180	12,300	12,300	0
<i>Total Clerk of Courts.....</i>	<u>1,675,516</u>	<u>1,701,611</u>	<u>1,660,080</u>	<u>41,531</u>
<i>Common Pleas Court</i>				
Personal services.....	10,246,258	10,495,154	10,495,154	0
Professional services.....	962,940	1,007,016	999,262	7,754
Operating expenditures.....	446,323	420,603	412,774	7,829
Capital outlays.....	31,635	44,157	43,756	401
<i>Total Common Pleas Court.....</i>	<u>11,687,156</u>	<u>11,966,930</u>	<u>11,950,946</u>	<u>15,984</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

(Cont'd.)

<i>Judicial and Law Enforcement (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Juvenile Court</i>				
Personal services.....	\$ 13,269,577	\$ 13,411,052	\$ 13,411,052	\$ 0
Professional services.....	1,664,556	1,634,331	1,623,294	11,037
Operating expenditures.....	713,677	718,458	692,421	26,037
Debt service.....	122	122		122
Capital outlays.....	41,624	72,299	71,824	475
<i>Total Juvenile Court.....</i>	<u>15,689,556</u>	<u>15,836,262</u>	<u>15,798,591</u>	<u>37,671</u>
<i>Domestic Relations Court</i>				
Personal services.....	301,846	313,586	313,586	0
Professional services.....	33,909	30,579	30,416	163
Operating expenditures.....	6,168	6,139	5,988	151
Capital outlays.....		1,560	1,560	0
<i>Total Domestic Relations Court.....</i>	<u>341,923</u>	<u>351,864</u>	<u>351,550</u>	<u>314</u>
<i>Probate Court</i>				
Personal services.....	1,444,087	1,454,148	1,439,761	14,387
Professional services.....	120,090	129,123	115,109	14,014
Operating expenditures.....	66,431	55,355	45,045	10,310
Capital outlays.....	12,863	19,728	19,728	0
<i>Total Probate Court.....</i>	<u>1,643,471</u>	<u>1,658,354</u>	<u>1,619,643</u>	<u>38,711</u>
<i>District Courts</i>				
Personal services.....	713,030	759,074	748,936	10,138
Professional services.....	46,361	44,820	40,222	4,598
Operating expenditures.....	19,783	14,813	10,757	4,056
Capital outlays.....	1,040	27,709	27,708	1
<i>Total District Courts.....</i>	<u>780,214</u>	<u>846,416</u>	<u>827,623</u>	<u>18,793</u>
<i>Municipal Courts</i>				
Personal services.....	111,656	125,206	122,982	2,224
Professional services.....	56,131	68,831	58,079	10,752
Operating expenditures.....	934,784	908,534	759,297	149,237
<i>Total Municipal Courts.....</i>	<u>1,102,571</u>	<u>1,102,571</u>	<u>940,358</u>	<u>162,213</u>
<i>Court of Appeals</i>				
Personal services.....	23,120	23,120	19,635	3,485
Professional services.....	48,895	47,115	41,245	5,870
Operating expenditures.....	95,554	99,858	78,634	21,224
Capital outlays.....	652	7,052	6,400	652
<i>Total Court of Appeals.....</i>	<u>168,221</u>	<u>177,145</u>	<u>145,914</u>	<u>31,231</u>
<i>Public Defender</i>				
Personal services.....	4,360,021	4,360,021	4,320,381	39,640
Professional services.....	172,001	125,811	109,710	16,101
Operating expenditures.....	84,479	106,399	103,634	2,765
Capital outlays.....	20,154	44,554	43,119	1,435
<i>Total Public Defender.....</i>	<u>4,636,655</u>	<u>4,636,785</u>	<u>4,576,844</u>	<u>59,941</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>85,793,263</u>	<u>86,971,795</u>	<u>85,820,552</u>	<u>1,151,243</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

(Cont'd.)

<i>Environment & Public Works</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	\$ 130,312	\$ 127,250	\$ 127,250	\$ 0
Operating expenditures.....	230,280	230,280	230,280	0
<i>Total Non-Departmental</i>	<u>360,592</u>	<u>357,530</u>	<u>357,530</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	331,840	331,840	328,190	3,650
Professional services.....	52,379	52,379	45,475	6,904
Operating expenditures.....	43,880	45,361	33,814	11,547
Debt service.....	23,523	23,356	23,236	120
Capital outlays.....	4,822	4,822	4,638	184
<i>Total County Engineer</i>	<u>456,444</u>	<u>457,758</u>	<u>435,353</u>	<u>22,405</u>
<i>Total Environment & Public Works</i>	<u>817,036</u>	<u>815,288</u>	<u>792,883</u>	<u>22,405</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	228,165	230,448	230,448	0
Operating expenditures.....	180,250	195,972	195,972	0
<i>Total Non-Departmental</i>	<u>408,415</u>	<u>426,420</u>	<u>426,420</u>	<u>0</u>
<i>Veteran Services</i>				
Personal services.....	745,634	735,674	708,102	27,572
Professional services.....	45,829	54,549	30,971	23,578
Operating expenditures.....	1,699,158	2,245,486	1,924,956	320,530
Capital outlays.....		2,600	1,419	1,181
<i>Total Veteran Services</i>	<u>2,490,621</u>	<u>3,038,309</u>	<u>2,665,448</u>	<u>372,861</u>
<i>Total Social Services</i>	<u>2,899,036</u>	<u>3,464,729</u>	<u>3,091,868</u>	<u>372,861</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	629,522	629,522	572,280	57,242
Professional services.....	53,462	49,737	28,948	20,789
Operating expenditures.....	39,223	48,777	29,716	19,061
Capital outlays.....		6,455	6,303	152
<i>Total Community Development and Planning</i>	<u>722,207</u>	<u>734,491</u>	<u>637,247</u>	<u>97,244</u>
<i>Public Works</i>				
Personal services.....	1,446,519	1,446,519	1,314,668	131,851
Professional services.....	241,154	222,304	213,910	8,394
Operating expenditures.....	272,312	265,072	255,662	9,410
Debt service.....	2,055	55		55
Capital outlays.....	86,010	117,827	117,474	353
<i>Total Public Works</i>	<u>2,048,050</u>	<u>2,051,777</u>	<u>1,901,714</u>	<u>150,063</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

<i>Community and Economic Development (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Operating expenditures.....	\$ 2,032,258	\$ 2,037,710	\$ 2,037,709	\$ 1
<i>Total Non-Departmental</i>	<u>2,032,258</u>	<u>2,037,710</u>	<u>2,037,709</u>	<u>1</u>
<i>Total Community and Economic Development</i>	<u>4,802,515</u>	<u>4,823,978</u>	<u>4,576,670</u>	<u>247,308</u>
<i>Totals</i>				
<i>Total Expenditures</i>	\$ 118,697,758	\$ 119,848,300	\$ 116,508,610	\$ 3,339,690
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	17,258,665	16,683,494	24,041,733	7,358,239
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,861,987	5,487,869	5,471,315	(16,554)
Transfers out.....	(23,860,976)	(35,892,017)	(35,888,186)	3,831
<i>Total Other Financing Sources And Uses</i>	<u>(20,998,989)</u>	<u>(30,404,148)</u>	<u>(30,416,871)</u>	<u>(12,723)</u>
<i>Net Change in Fund Balance</i>	(3,740,324)	(13,720,654)	(6,375,138)	7,345,516
<i>Fund Balance at Beginning of Year</i>	39,915,589	39,915,589	39,915,589	0
<i>Prior Year Encumbrances Appropriated</i>	1,346,405	1,346,405	1,346,405	0
<i>Fund Balance at End of Year</i>	<u>\$ 37,521,670</u>	<u>\$ 27,541,340</u>	<u>\$ 34,886,856</u>	<u>\$ 7,345,516</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

	<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.....	\$ 23,772	\$ 23,772	\$ 161,319	\$ 137,547
Intergovernmental.....	24,886,698	25,135,060	26,681,852	1,546,792
Miscellaneous.....	478,588	490,588	300,661	(189,927)
<i>Total Revenues.....</i>	<u>25,389,058</u>	<u>25,649,420</u>	<u>27,143,832</u>	<u>1,494,412</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....	20,315,923	20,749,169	20,560,761	188,408
Professional services.....	19,057,907	18,759,967	18,424,575	335,392
Operating expenditures.....	6,547,925	7,525,287	7,037,549	487,738
Debt service.....	1,436,663	93,837	91,701	2,136
Capital outlays.....	254,141	419,241	358,196	61,045
<i>Total Expenditures.....</i>	<u>47,612,559</u>	<u>47,547,501</u>	<u>46,472,782</u>	<u>1,074,719</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(22,223,501)	(21,898,081)	(19,328,950)	2,569,131
<i>Other Financing Sources And Uses</i>				
Transfers in.....	21,034,596	21,907,953	20,708,984	(1,198,969)
Transfers out.....		(1,318,726)	(1,318,726)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>21,034,596</u>	<u>20,589,227</u>	<u>19,390,258</u>	<u>(1,198,969)</u>
<i>Net Change in Fund Balance.....</i>	(1,188,905)	(1,308,854)	61,308	1,370,162
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,992,703	3,992,703	3,992,703	0
<i>Prior Year Encumbrances Appropriated.....</i>	547,096	547,096	547,096	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 3,350,894</u>	<u>\$ 3,230,945</u>	<u>\$ 4,601,107</u>	<u>\$ 1,370,162</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 36,171,118	\$ 36,171,118	\$ 35,422,221	\$ (748,897)
Other taxes.....	20,185	20,185	36,250	16,065
Intergovernmental.....	4,021,324	4,021,324	5,021,900	1,000,576
Miscellaneous.....	710,000	710,000	322,132	(387,868)
<i>Total Revenues</i>	<u>40,922,627</u>	<u>40,922,627</u>	<u>40,802,503</u>	<u>(120,124)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	141,233	1,596,595	1,467,725	128,870
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	129,210	129,210	129,210	0
Operating expenditures.....	445,250	455,250	455,250	0
<i>Total Expenditures</i>	<u>715,693</u>	<u>2,181,055</u>	<u>2,052,185</u>	<u>128,870</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	40,206,934	38,741,572	38,750,318	8,746
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(38,773,544)</u>	<u>(40,841,891)</u>	<u>(40,269,681)</u>	<u>572,210</u>
<i>Total Other Financing Sources And Uses</i>	<u>(38,773,544)</u>	<u>(40,841,891)</u>	<u>(40,269,681)</u>	<u>572,210</u>
<i>Net Change in Fund Balance</i>	1,433,390	(2,100,319)	(1,519,363)	580,956
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	12,915,134	12,915,134	12,915,134	0
<i>Prior Year Encumbrances Appropriated</i>	141,233	141,233	141,233	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 14,489,757</u>	<u>\$ 10,956,048</u>	<u>\$ 11,537,004</u>	<u>\$ 580,956</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 53,943,189	\$ 53,943,189	\$ 53,998,619	\$ 55,430
Other taxes.....	30,093	30,093	54,114	24,021
Intergovernmental.....	5,997,093	5,997,093	7,093,628	1,096,535
Miscellaneous.....	500,000	500,000	45,601	(454,399)
<i>Total Revenues</i>	<u>60,470,375</u>	<u>60,470,375</u>	<u>61,191,962</u>	<u>721,587</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	8,070,056	8,115,656	7,183,659	931,997
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Operating expenditures.....	15,400,000	15,400,000	15,154,125	245,875
<i>Total Expenditures</i>	<u>23,470,056</u>	<u>23,515,656</u>	<u>22,337,784</u>	<u>1,177,872</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	37,000,319	36,954,719	38,854,178	1,899,459
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,500,000	5,545,600	5,500,000	(45,600)
Transfers out.....	(45,843,312)	(45,921,819)	(45,153,470)	768,349
<i>Total Other Financing Sources And Uses</i>	<u>(40,343,312)</u>	<u>(40,376,219)</u>	<u>(39,653,470)</u>	<u>722,749</u>
<i>Net Change in Fund Balance</i>	(3,342,993)	(3,421,500)	(799,292)	2,622,208
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	38,050,363	38,050,363	38,050,363	0
<i>Prior Year Encumbrances Appropriated</i>	1,055,588	1,055,588	1,055,588	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 35,762,958</u>	<u>\$ 35,684,451</u>	<u>\$ 38,306,659</u>	<u>\$ 2,622,208</u>

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

For the Year Ended December 31, 2005

	<u>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	\$ 230,504	\$ 56,444
Miscellaneous.....			3,773	3,773
<i>Total Revenues.....</i>	<u>174,060</u>	<u>174,060</u>	<u>234,277</u>	<u>60,217</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Personal services.....	280,290	280,290	248,489	31,801
Professional services.....	74,112	67,112	23,078	44,034
Operating expenditures.....	65,075	72,075	41,290	30,785
Capital outlays.....	10,000	10,000	200	9,800
<i>Total Expenditures.....</i>	<u>429,477</u>	<u>429,477</u>	<u>313,057</u>	<u>116,420</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(255,417)	(255,417)	(78,780)	176,637
<i>Other Financing Sources And Uses</i>				
Transfers in.....	455,250	455,250	455,250	0
Transfers out.....	(174,060)	(174,060)	(174,060)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>281,190</u>	<u>281,190</u>	<u>281,190</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	25,773	25,773	202,410	176,637
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	353,774	353,774	353,774	0
<i>Prior Year Encumbrances Appropriated.....</i>	10,287	10,287	10,287	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 389,834</u>	<u>\$ 389,834</u>	<u>\$ 566,471</u>	<u>\$ 176,637</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 700,000	\$ 700,000	\$ 101,932	\$ (598,068)
<i>Total Revenues</i>	<u>700,000</u>	<u>700,000</u>	<u>101,932</u>	<u>(598,068)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Community Access</i>				
Personal services.....	245,226	245,226	93,546	151,680
Professional services.....	493,213	659,717	451,843	207,874
Operating expenditures.....	70,400	70,400	23,047	47,353
Capital outlays.....	60,000	60,000		60,000
<i>Total Expenditures</i>	<u>868,839</u>	<u>1,035,343</u>	<u>568,436</u>	<u>466,907</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(168,839)	(335,343)	(466,504)	(131,161)
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(33,496)	(33,496)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(33,496)</u>	<u>(33,496)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(168,839)	(368,839)	(500,000)	(131,161)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	324,287	324,287	324,287	0
<i>Prior Year Encumbrances Appropriated</i>	175,713	175,713	175,713	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 331,161</u>	<u>\$ 131,161</u>	<u>\$ 0</u>	<u>\$ (131,161)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ _____	\$ _____	\$ 182,480	\$ 182,480
<i>Total Revenues</i>	0	0	182,480	182,480
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Professional services.....	39,000	198,000	2,224	195,776
Operating expenditures.....	<u>1,000</u>	<u>1,000</u>	<u> </u>	<u>1,000</u>
<i>Total Expenditures</i>	40,000	199,000	2,224	196,776
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(40,000)	(199,000)	180,256	379,256
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	40,000	40,000	40,000	0
<i>Net Change in Fund Balance</i>	0	(159,000)	220,256	379,256
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>159,171</u>	<u>159,171</u>	<u>159,171</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>159,171</u></u>	\$ <u><u>171</u></u>	\$ <u><u>379,427</u></u>	\$ <u><u>379,256</u></u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 3,900,000	\$ 3,900,000	\$ 3,936,752	\$ 36,752
Other taxes.....	5,500	5,500	4,634	(866)
Fees and charges for services.....	3,179,950	3,179,950	4,496,191	1,316,241
Intergovernmental.....	9,828,450	10,248,450	9,631,079	(617,371)
Miscellaneous.....	80,550	80,550	79,430	(1,120)
<i>Total Revenues</i>	<u>16,994,450</u>	<u>17,414,450</u>	<u>18,148,086</u>	<u>733,636</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Personal services.....	31,923,985	31,904,985	30,745,234	1,159,751
Professional services.....	2,616,642	3,017,882	2,653,805	364,077
Operating expenditures.....	2,454,264	4,190,869	3,899,481	291,388
Capital outlays.....	288,661	314,816	293,375	21,441
<i>Total Expenditures</i>	<u>37,283,552</u>	<u>39,428,552</u>	<u>37,591,895</u>	<u>1,836,657</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(20,289,102)	(22,014,102)	(19,443,809)	2,570,293
<i>Other Financing Sources And Uses</i>				
Transfers in.....	19,180,000	19,955,000	19,986,783	31,783
Transfers out.....	(565,000)	(565,000)	(565,000)	0
<i>Total Other Financing Sources And Uses</i>	<u>18,615,000</u>	<u>19,390,000</u>	<u>19,421,783</u>	<u>31,783</u>
<i>Net Change in Fund Balance</i>	(1,674,102)	(2,624,102)	(22,026)	2,602,076
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,371,728	2,371,728	2,371,728	0
<i>Prior Year Encumbrances Appropriated</i>	680,217	680,217	680,217	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,377,843</u>	<u>\$ 427,843</u>	<u>\$ 3,029,919</u>	<u>\$ 2,602,076</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 399,729	\$ 399,729	\$ 397,966	\$ (1,763)
Miscellaneous.....			13,107	13,107
<i>Total Revenues</i>	<u>399,729</u>	<u>399,729</u>	<u>411,073</u>	<u>11,344</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-Country View Manor</i>				
Personal services.....	1,698,863	1,698,863	1,620,109	78,754
Professional services.....	442,917	457,559	367,232	90,327
Operating expenditures.....	<u>527,592</u>	<u>512,950</u>	<u>450,924</u>	<u>62,026</u>
<i>Total Expenditures</i>	<u>2,669,372</u>	<u>2,669,372</u>	<u>2,438,265</u>	<u>231,107</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,269,643)	(2,269,643)	(2,027,192)	242,451
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>2,198,362</u>	<u>2,198,362</u>	<u>2,198,362</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>2,198,362</u>	<u>2,198,362</u>	<u>2,198,362</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(71,281)	(71,281)	171,170	242,451
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	281,415	281,415	281,415	0
<i>Prior Year Encumbrances Appropriated</i>	<u>32,226</u>	<u>32,226</u>	<u>32,226</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 242,360</u>	<u>\$ 242,360</u>	<u>\$ 484,811</u>	<u>\$ 242,451</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,100,000	\$ 4,100,000	\$ 4,052,815	\$ (47,185)
Fees and charges for services.....	150,000	150,000	236,559	86,559
Fines and forfeitures.....	275,000	275,000	318,156	43,156
Intergovernmental.....	10,350,000	10,350,000	10,160,214	(189,786)
Investment earnings.....	200,000	200,000	651,018	451,018
Miscellaneous.....	115,000	115,000	91,880	(23,120)
<i>Total Revenues</i>	<u>15,190,000</u>	<u>15,190,000</u>	<u>15,510,642</u>	<u>320,642</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	7,254,175	7,308,175	7,012,364	295,811
Professional services.....	734,052	1,004,052	835,956	168,096
Operating expenditures.....	2,005,522	1,842,523	1,573,717	268,806
Debt service.....	3,561	3,561	2,150	1,411
Capital outlays.....	4,406,472	3,772,309	3,654,567	117,742
<i>Total Expenditures</i>	<u>14,403,782</u>	<u>13,930,620</u>	<u>13,078,754</u>	<u>851,866</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	786,218	1,259,380	2,431,888	1,172,508
<i>Other Financing Sources And Uses</i>				
Transfers in.....	200,000	200,000	137,613	(62,387)
Transfers out.....	<u>(5,067,000)</u>	<u>(5,540,162)</u>	<u>(5,532,162)</u>	<u>8,000</u>
<i>Total Other Financing Sources And Uses</i>	<u>(4,867,000)</u>	<u>(5,340,162)</u>	<u>(5,394,549)</u>	<u>(54,387)</u>
<i>Net Change in Fund Balance</i>	(4,080,782)	(4,080,782)	(2,962,661)	1,118,121
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,362,777	5,362,777	5,362,777	0
<i>Prior Year Encumbrances Appropriated</i>	<u>404,809</u>	<u>404,809</u>	<u>404,809</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,686,804</u>	<u>\$ 1,686,804</u>	<u>\$ 2,804,925</u>	<u>\$ 1,118,121</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 38,880	\$ 40,880	\$ 35,320	\$ (5,560)
<i>Total Revenues</i>	<u>38,880</u>	<u>40,880</u>	<u>35,320</u>	<u>(5,560)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Operating expenditures.....	1,739	1,739	232	1,507
Capital outlays.....	44,123	52,521	23,824	28,697
<i>Total Expenditures</i>	<u>45,862</u>	<u>54,260</u>	<u>24,056</u>	<u>30,204</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,982)	(13,380)	11,264	24,644
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	133,290	133,290	133,290	0
<i>Prior Year Encumbrances Appropriated</i>	40	40	40	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 126,348</u>	<u>\$ 119,950</u>	<u>\$ 144,594</u>	<u>\$ 24,644</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, 2005

	<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.....	\$ 3,520,000	\$ 3,520,000	\$ 3,188,942	\$ (331,058)
Miscellaneous.....			28	28
<i>Total Revenues.....</i>	<u>3,520,000</u>	<u>3,520,000</u>	<u>3,188,970</u>	<u>(331,030)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	1,840,206	1,840,206	1,741,660	98,546
Professional services.....	1,822,411	1,806,511	1,184,086	622,425
Operating expenditures.....	135,275	123,275	58,332	64,943
Capital outlays.....	4,582	32,482	25,767	6,715
<i>Total Expenditures.....</i>	<u>3,802,474</u>	<u>3,802,474</u>	<u>3,009,845</u>	<u>792,629</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(282,474)	(282,474)	179,125	461,599
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,622,271	1,622,271	1,622,271	0
<i>Prior Year Encumbrances Appropriated.....</i>	287,568	287,568	287,568	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,627,365</u>	<u>\$ 1,627,365</u>	<u>\$ 2,088,964</u>	<u>\$ 461,599</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 2,250,000	\$ 2,374,000	\$ 2,352,222	\$ (21,778)
<i>Total Revenues</i>	<u>2,250,000</u>	<u>2,374,000</u>	<u>2,352,222</u>	<u>(21,778)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	159,713	163,743	162,167	1,576
Professional services.....	10,717	13,217	4,781	8,436
Operating expenditures.....	<u>1,364,670</u>	<u>1,444,140</u>	<u>1,429,838</u>	<u>14,302</u>
<i>Total Expenditures</i>	<u>1,535,100</u>	<u>1,621,100</u>	<u>1,596,786</u>	<u>24,314</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	714,900	752,900	755,436	2,536
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(714,900)</u>	<u>(752,900)</u>	<u>(751,285)</u>	<u>1,615</u>
<i>Total Other Financing Sources And Uses</i>	<u>(714,900)</u>	<u>(752,900)</u>	<u>(751,285)</u>	<u>1,615</u>
<i>Net Change in Fund Balance</i>	0	0	4,151	4,151
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>151,686</u>	<u>151,686</u>	<u>151,686</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 151,686</u>	<u>\$ 151,686</u>	<u>\$ 155,837</u>	<u>\$ 4,151</u>

*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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Operating expenditures.....		440,659	440,659	0
<i>Total Expenditures</i>	0	440,659	440,659	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(440,659)	(440,659)	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(739,432)	(739,431)	1
<i>Total Other Financing Sources And Uses</i>	0	(739,432)	(739,431)	1
<i>Net Change in Fund Balance</i>	0	(1,180,091)	(1,180,090)	1
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	4,224,020	4,224,020	4,224,020	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>4,224,020</u>	\$ <u>3,043,929</u>	\$ <u>3,043,930</u>	\$ <u>1</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 3,269,278	\$ 4,041,519	\$ 3,203,621	\$ (837,898)
Miscellaneous.....			5,763	5,763
<i>Total Revenues</i>	<u>3,269,278</u>	<u>4,041,519</u>	<u>3,209,384</u>	<u>(832,135)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,910,585	2,910,585	2,751,104	159,481
Professional services.....	324,693	318,693	155,565	163,128
Operating expenditures.....	39,808	45,808	30,070	15,738
<i>Total Expenditures</i>	<u>3,275,086</u>	<u>3,275,086</u>	<u>2,936,739</u>	<u>338,347</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(5,808)	766,433	272,645	(493,788)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	(772,241)	(772,241)	(772,241)	0
<i>Prior Year Encumbrances Appropriated</i>	5,808	5,808	5,808	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (772,241)</u>	<u>\$ 0</u>	<u>\$ (493,788)</u>	<u>\$ (493,788)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 2,771,868	\$ 3,147,646	\$ 2,425,155	\$ (722,491)
Miscellaneous.....			139	139
<i>Total Revenues</i>	<u>2,771,868</u>	<u>3,147,646</u>	<u>2,425,294</u>	<u>(722,352)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,562,627	2,562,627	2,401,891	160,736
Professional services.....	184,488	172,488	124,873	47,615
Operating expenditures.....	24,753	36,753	19,191	17,562
<i>Total Expenditures</i>	<u>2,771,868</u>	<u>2,771,868</u>	<u>2,545,955</u>	<u>225,913</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	375,778	(120,661)	(496,439)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(375,778)</u>	<u>(375,778)</u>	<u>(375,778)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (375,778)</u>	<u>\$ 0</u>	<u>\$ (496,439)</u>	<u>\$ (496,439)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 438,362	\$ 557,204	\$ 392,535	\$ (164,669)
Miscellaneous.....			44	44
<i>Total Revenues.....</i>	<u>438,362</u>	<u>557,204</u>	<u>392,579</u>	<u>(164,625)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	297,661	405,123	394,107	11,016
Professional services.....	102,260	87,076	37,557	49,519
Operating expenditures.....	39,441	39,441	16,409	23,032
<i>Total Expenditures.....</i>	<u>439,362</u>	<u>531,640</u>	<u>448,073</u>	<u>83,567</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,000)	25,564	(55,494)	(81,058)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(26,564)	(26,564)	(26,564)	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,000	1,000	1,000	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (26,564)</u>	<u>\$ 0</u>	<u>\$ (81,058)</u>	<u>\$ (81,058)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 385,978	\$ 438,980	\$ 301,086	\$ (137,894)
Total Revenues.....	385,978	438,980	301,086	(137,894)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Personal services.....	383,343	383,143	318,075	65,068
Professional services.....		200	179	21
Operating expenditures.....	2,635	2,635	2,635	0
Total Expenditures.....	385,978	385,978	320,889	65,089
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	53,002	(19,803)	(72,805)
Fund Balance (Deficit) At				
Beginning Of Year.....	(53,002)	(53,002)	(53,002)	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (53,002)	\$ 0	\$ (72,805)	\$ (72,805)

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 169,455	\$ 169,455	\$ 88,757	\$ (80,698)
<i>Total Revenues</i>	<u>169,455</u>	<u>169,455</u>	<u>88,757</u>	<u>(80,698)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	163,484	163,484	139,619	23,865
Professional services.....	3,949	3,949	220	3,729
Operating expenditures.....	<u>2,022</u>	<u>2,022</u>	<u>1,000</u>	<u>1,022</u>
<i>Total Expenditures</i>	<u>169,455</u>	<u>169,455</u>	<u>140,839</u>	<u>28,616</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(52,082)	(52,082)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>5,905</u>	<u>5,905</u>	<u>5,905</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,905</u>	<u>\$ 5,905</u>	<u>\$ (46,177)</u>	<u>\$ (52,082)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 82,909	\$ 93,433	\$ 68,476	\$ (24,957)
Total Revenues.....	82,909	93,433	68,476	(24,957)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Personal services.....	81,903	81,903	57,624	24,279
Professional services.....	271	271	41	230
Operating expenditures.....	735	735	735	0
Total Expenditures.....	82,909	82,909	58,400	24,509
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	10,524	10,076	(448)
Fund Balance (Deficit) At				
Beginning Of Year.....	(10,524)	(10,524)	(10,524)	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (10,524)	\$ 0	\$ (448)	\$ (448)

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 82,717	\$ 95,017	\$ 69,239	\$ (25,778)
Total Revenues.....	82,717	95,017	69,239	(25,778)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	81,741	81,741	68,327	13,414
Professional services.....	326	326	43	283
Operating expenditures.....	650	650	650	0
Total Expenditures.....	82,717	82,717	69,020	13,697
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	12,300	219	(12,081)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(12,300)	(12,300)	(12,300)	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (12,300)</u>	<u>\$ 0</u>	<u>\$ (12,081)</u>	<u>\$ (12,081)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ _____	\$ 177,804	\$ 120,444	\$ (57,360)
Total Revenues.....	0	177,804	120,444	(57,360)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Personal services.....	_____	177,804	144,177	33,627
Total Expenditures.....	0	177,804	144,177	33,627
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(23,733)	(23,733)
Fund Balance (Deficit) At				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 0	\$ 0	\$ (23,733)	\$ (23,733)

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

For the Year Ended December 31, 2005

	<u>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.....	\$	\$ 126,466	\$ 25,906	\$ (100,560)
Miscellaneous.....			8	8
<i>Total Revenues.....</i>	<u>0</u>	<u>126,466</u>	<u>25,914</u>	<u>(100,552)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....		120,366	87,400	32,966
Professional services.....		3,600		3,600
Operating expenditures.....		2,500	2,150	350
<i>Total Expenditures.....</i>	<u>0</u>	<u>126,466</u>	<u>89,550</u>	<u>36,916</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(63,636)	(63,636)
<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>\$ (63,636)</u>	<u>\$ (63,636)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 96,920	\$ 118,055	\$ 60,733	\$ (57,322)
Total Revenues.....	96,920	118,055	60,733	(57,322)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Personal services.....	96,920	106,890	99,941	6,949
Professional services.....		30	24	6
Total Expenditures.....	96,920	106,920	99,965	6,955
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	11,135	(39,232)	(50,367)
Fund Balance (Deficit) At				
Beginning Of Year.....	(11,135)	(11,135)	(11,135)	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (11,135)	\$ 0	\$ (50,367)	\$ (50,367)

*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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,027,558	\$ 2,027,558	\$ 2,185,365	\$ 157,807
<i>Total Revenues</i>	<u>2,027,558</u>	<u>2,027,558</u>	<u>2,185,365</u>	<u>157,807</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	171,432	171,917	171,917	0
Professional services.....	108,606	104,621	58,328	46,293
Operating expenditures.....	<u>3,127,147</u>	<u>3,130,647</u>	<u>2,401,215</u>	<u>729,432</u>
<i>Total Expenditures</i>	<u>3,407,185</u>	<u>3,407,185</u>	<u>2,631,460</u>	<u>775,725</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,379,627)	(1,379,627)	(446,095)	933,532
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,300,000</u>	<u>1,300,000</u>	<u>500,000</u>	<u>(800,000)</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,300,000</u>	<u>1,300,000</u>	<u>500,000</u>	<u>(800,000)</u>
<i>Net Change in Fund Balance</i>	(79,627)	(79,627)	53,905	133,532
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,024,968</u>	<u>1,024,968</u>	<u>1,024,968</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 945,341</u>	<u>\$ 945,341</u>	<u>\$ 1,078,873</u>	<u>\$ 133,532</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 2,205,476	\$ 2,205,476	\$ 1,971,162	\$ (234,314)
Intergovernmental.....			5,262	5,262
Miscellaneous.....	<u>3,991</u>	<u>3,991</u>	<u>280</u>	<u>(3,711)</u>
<i>Total Revenues</i>	<u>2,209,467</u>	<u>2,209,467</u>	<u>1,976,704</u>	<u>(232,763)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,987,642	1,959,452	1,816,034	143,418
Professional services.....	208,668	262,939	249,039	13,900
Operating expenditures.....	227,453	218,471	206,422	12,049
Capital outlays.....	<u>177,243</u>	<u>160,143</u>	<u>132,395</u>	<u>27,748</u>
<i>Total Expenditures</i>	<u>2,601,006</u>	<u>2,601,005</u>	<u>2,403,890</u>	<u>197,115</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(391,539)</u>	<u>(391,538)</u>	<u>(427,186)</u>	<u>(35,648)</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>0</u>	<u>(6,980)</u>	<u>(6,980)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(6,980)</u>	<u>(6,980)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(391,539)</u>	<u>(398,518)</u>	<u>(434,166)</u>	<u>(35,648)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,198,338	1,198,338	1,198,338	0
<i>Prior Year Encumbrances Appropriated</i>	<u>75,094</u>	<u>75,094</u>	<u>75,094</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 881,893</u>	<u>\$ 874,914</u>	<u>\$ 839,266</u>	<u>\$ (35,648)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 610,020	\$ 610,020	\$ 682,904	\$ 72,884
Miscellaneous.....			984	984
<i>Total Revenues.....</i>	<u>610,020</u>	<u>610,020</u>	<u>683,888</u>	<u>73,868</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	536,480	536,480	499,909	36,571
Professional services.....	86,083	86,083	62,593	23,490
Operating expenditures.....	901,062	901,062	806,128	94,934
<i>Total Expenditures.....</i>	<u>1,523,625</u>	<u>1,523,625</u>	<u>1,368,630</u>	<u>154,995</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(913,605)	(913,605)	(684,742)	228,863
<i>Other Financing Sources And Uses</i>				
Transfers in.....	893,541	1,005,541	739,333	(266,208)
<i>Total Other Financing Sources And Uses.....</i>	<u>893,541</u>	<u>1,005,541</u>	<u>739,333</u>	<u>(266,208)</u>
<i>Net Change in Fund Balance.....</i>	(20,064)	91,936	54,591	(37,345)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(111,933)	(111,933)	(111,933)	0
<i>Prior Year Encumbrances Appropriated.....</i>	20,064	20,064	20,064	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (111,933)</u>	<u>\$ 67</u>	<u>\$ (37,278)</u>	<u>\$ (37,345)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 1,524,000	\$ 1,524,000	\$ 1,574,928	\$ 50,928
Intergovernmental.....	646,069	646,069	646,069	0
Miscellaneous.....			3,167	3,167
<i>Total Revenues.....</i>	<u>2,170,069</u>	<u>2,170,069</u>	<u>2,224,164</u>	<u>54,095</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	940,585	940,585	921,747	18,838
Professional services.....	271,985	299,028	261,418	37,610
Operating expenditures.....	605,029	555,986	543,551	12,435
Debt service.....	646,069			0
Capital outlays.....	703	2,703	1,556	1,147
<i>Total Expenditures.....</i>	<u>2,464,371</u>	<u>1,798,302</u>	<u>1,728,272</u>	<u>70,030</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(294,302)	371,767	495,892	124,125
<i>Other Financing Sources And Uses</i>				
Transfers in.....	656,361	656,361	455,000	(201,361)
Transfers out.....	(409,453)	(1,075,522)	(967,076)	108,446
<i>Total Other Financing Sources And Uses.....</i>	<u>246,908</u>	<u>(419,161)</u>	<u>(512,076)</u>	<u>(92,915)</u>
<i>Net Change in Fund Balance.....</i>	(47,394)	(47,394)	(16,184)	31,210
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	486,673	486,673	486,673	0
<i>Prior Year Encumbrances Appropriated.....</i>	47,394	47,394	47,394	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 486,673</u>	<u>\$ 486,673</u>	<u>\$ 517,883</u>	<u>\$ 31,210</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	111,119	115,119	114,606	513
Professional services.....	42,354	43,489	38,606	4,883
Operating expenditures.....	<u>137,160</u>	<u>132,025</u>	<u>124,367</u>	<u>7,658</u>
<i>Total Expenditures</i>	<u>290,633</u>	<u>290,633</u>	<u>277,579</u>	<u>13,054</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(290,633)	(290,633)	(277,579)	13,054
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>285,790</u>	<u>285,790</u>	<u>285,790</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>285,790</u>	<u>285,790</u>	<u>285,790</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(4,843)	(4,843)	8,211	13,054
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	42,472	42,472	42,472	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,843</u>	<u>4,843</u>	<u>4,843</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 42,472</u>	<u>\$ 42,472</u>	<u>\$ 55,526</u>	<u>\$ 13,054</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 242,151	\$ 295,451	\$ 231,282	\$ (64,169)
Miscellaneous.....			175	175
<i>Total Revenues.....</i>	<u>242,151</u>	<u>295,451</u>	<u>231,457</u>	<u>(63,994)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	90,945	90,945	71,252	19,693
Professional services.....	131,592	131,592	129,399	2,193
Operating expenditures.....	<u>23,665</u>	<u>23,665</u>	<u>16,075</u>	<u>7,590</u>
<i>Total Expenditures.....</i>	<u>246,202</u>	<u>246,202</u>	<u>216,726</u>	<u>29,476</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(4,051)	49,249	14,731	(34,518)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(52,177)	(52,177)	(52,177)	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>2,983</u>	<u>2,983</u>	<u>2,983</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ (53,245)</u>	<u>\$ 55</u>	<u>\$ (34,463)</u>	<u>\$ (34,518)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 140,000	\$ 140,000	\$ 110,693	\$ (29,307)
<i>Total Revenues</i>	<u>140,000</u>	<u>140,000</u>	<u>110,693</u>	<u>(29,307)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	22,000	22,000		22,000
Professional services.....	29,665	33,665	25,303	8,362
Operating expenditures.....	<u>58,750</u>	<u>54,750</u>	<u>19,874</u>	<u>34,876</u>
<i>Total Expenditures</i>	<u>110,415</u>	<u>110,415</u>	<u>45,177</u>	<u>65,238</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	29,585	29,585	65,516	35,931
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2,779</u>	<u>2,779</u>	<u>2,779</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 32,364</u>	<u>\$ 32,364</u>	<u>\$ 68,295</u>	<u>\$ 35,931</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 1,079,000	\$ 1,079,000	\$ 1,100,515	\$ 21,515
Fees and charges for services.....	145,000	145,000	187,814	42,814
Fines and forfeitures.....	24,500	24,500	17,879	(6,621)
Miscellaneous.....	30,000	30,000	158,550	128,550
<i>Total Revenues.....</i>	<u>1,278,500</u>	<u>1,278,500</u>	<u>1,464,758</u>	<u>186,258</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,573,929	1,573,929	1,459,354	114,575
Professional services.....	145,456	254,644	246,086	8,558
Operating expenditures.....	254,790	383,591	377,041	6,550
Capital outlays.....	88,376	178,568	150,184	28,384
<i>Total Expenditures.....</i>	<u>2,062,551</u>	<u>2,390,732</u>	<u>2,232,665</u>	<u>158,067</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(784,051)</u>	<u>(1,112,232)</u>	<u>(767,907)</u>	<u>344,325</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	535,491	535,491	535,491	0
<i>Total Other Financing Sources And Uses.....</i>	<u>535,491</u>	<u>535,491</u>	<u>535,491</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(248,560)</u>	<u>(576,741)</u>	<u>(232,416)</u>	<u>344,325</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	538,824	538,824	538,824	0
<i>Prior Year Encumbrances Appropriated.....</i>	37,943	37,943	37,943	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 328,207</u>	<u>\$ 26</u>	<u>\$ 344,351</u>	<u>\$ 344,325</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 37,500	\$ 37,500	\$ 20,634	\$ (16,866)
Miscellaneous.....	16,315	16,315	37,909	21,594
Total Revenues.....	53,815	53,815	58,543	4,728
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	45,896	19,696		19,696
Professional services.....	29,395	55,369	36,492	18,877
Operating expenditures.....	6,249	6,475	1,724	4,751
Total Expenditures.....	81,540	81,540	38,216	43,324
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(27,725)	(27,725)	20,327	48,052
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,181	2,181	2,181	0
<i>Prior Year Encumbrances Appropriated.....</i>	25,544	25,544	25,544	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 48,052</u>	<u>\$ 48,052</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 89,000	\$ 89,000	\$ 89,007	\$ 7
<i>Total Revenues</i>	<u>89,000</u>	<u>89,000</u>	<u>89,007</u>	<u>7</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	59,119	58,919	38,153	20,766
Professional services.....	16,945	18,376	8,080	10,296
Operating expenditures.....	26,357	33,926	32,378	1,548
Capital outlays.....		24,700	24,581	119
<i>Total Expenditures</i>	<u>102,421</u>	<u>135,921</u>	<u>103,192</u>	<u>32,729</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(13,421)	(46,921)	(14,185)	32,736
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	44,296	44,296	44,296	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,902</u>	<u>2,902</u>	<u>2,902</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 33,777</u>	<u>\$ 277</u>	<u>\$ 33,013</u>	<u>\$ 32,736</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 550,000	\$ 550,000	\$ 923,936	\$ 373,936
<i>Total Revenues</i>	<u>550,000</u>	<u>550,000</u>	<u>923,936</u>	<u>373,936</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Professional services.....	43,350	100,850	96,602	4,248
Operating expenditures.....	165,907	185,907	179,720	6,187
Capital outlays.....	212,321	217,321	201,642	15,679
<i>Total Expenditures</i>	<u>421,578</u>	<u>504,078</u>	<u>477,964</u>	<u>26,114</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	128,422	45,922	445,972	400,050
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(163,583)	(193,583)	(167,773)	25,810
<i>Total Other Financing Sources And Uses</i>	<u>(163,583)</u>	<u>(193,583)</u>	<u>(167,773)</u>	<u>25,810</u>
<i>Net Change in Fund Balance</i>	(35,161)	(147,661)	278,199	425,860
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	696,887	696,887	696,887	0
<i>Prior Year Encumbrances Appropriated</i>	<u>27,807</u>	<u>27,807</u>	<u>27,807</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 689,533</u>	<u>\$ 577,033</u>	<u>\$ 1,002,893</u>	<u>\$ 425,860</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, 2005

	<u>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	\$ 53,794	\$ (16,206)
Intergovernmental.....	1,127,173	1,127,173	1,076,475	(50,698)
Total Revenues.....	1,197,173	1,197,173	1,130,269	(66,904)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,480,070	1,536,093	1,536,093	0
Professional services.....	76,602	77,447	66,772	10,675
Operating expenditures.....	542,682	533,415	527,320	6,095
Capital outlays.....	4,132	36,544	34,356	2,188
Total Expenditures.....	2,103,486	2,183,499	2,164,541	18,958
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(906,313)	(986,326)	(1,034,272)	(47,946)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	893,182	916,182	896,285	(19,897)
Transfers out.....	(18,000)	(17,010)		17,010
Total Other Financing Sources And Uses.....	875,182	899,172	896,285	(2,887)
Net Change in Fund Balance.....	(31,131)	(87,154)	(137,987)	(50,833)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	215,069	215,069	215,069	0
<i>Prior Year Encumbrances Appropriated.....</i>	25,116	25,116	25,116	0
Fund Balance (Deficit) At End Of Year.....	\$ 209,054	\$ 153,031	\$ 102,198	\$ (50,833)

*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, 2005

	<u>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.....	\$ 273,000	\$ 273,000	\$ 260,634	\$ (12,366)
<i>Total Revenues</i>	<u>273,000</u>	<u>273,000</u>	<u>260,634</u>	<u>(12,366)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	242,016	242,016	226,038	15,978
Professional services.....	6,000	6,000	1,814	4,186
Operating expenditures.....	<u>6,537</u>	<u>6,537</u>	<u>1,445</u>	<u>5,092</u>
<i>Total Expenditures</i>	<u>254,553</u>	<u>254,553</u>	<u>229,297</u>	<u>25,256</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	18,447	18,447	31,337	12,890
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	174,827	174,827	174,827	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,537</u>	<u>1,537</u>	<u>1,537</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 194,811</u>	<u>\$ 194,811</u>	<u>\$ 207,701</u>	<u>\$ 12,890</u>

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

For the Year Ended December 31, 2005

	<u>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	\$ 130,604	\$ (19,396)
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>130,604</u>	<u>(19,396)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	<u>140,000</u>	<u>140,000</u>	<u>129,884</u>	<u>10,116</u>
<i>Total Expenditures</i>	<u>140,000</u>	<u>140,000</u>	<u>129,884</u>	<u>10,116</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	10,000	10,000	720	(9,280)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>70,922</u>	<u>70,922</u>	<u>70,922</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 80,922</u>	<u>\$ 80,922</u>	<u>\$ 71,642</u>	<u>\$ (9,280)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 62,500	\$ 62,500	\$ 61,495	\$ (1,005)
<i>Total Revenues</i>	<u>62,500</u>	<u>62,500</u>	<u>61,495</u>	<u>(1,005)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	75,681	76,011	75,980	31
Professional services.....	100	100	51	49
Operating expenditures.....	<u>3,000</u>	<u>2,670</u>	<u>394</u>	<u>2,276</u>
<i>Total Expenditures</i>	<u>78,781</u>	<u>78,781</u>	<u>76,425</u>	<u>2,356</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(16,281)	(16,281)	(14,930)	1,351
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>147,522</u>	<u>147,522</u>	<u>147,522</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 131,241</u>	<u>\$ 131,241</u>	<u>\$ 132,592</u>	<u>\$ 1,351</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$	\$ 39,738	\$ 70,551	\$ 30,813
Total Revenues.....		<u>0</u>	<u>70,551</u>	<u>30,813</u>
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		3,305	3,305	0
Operating expenditures.....		11,195	42,665	3,118
Capital outlays.....		21,502	23,554	3,098
Total Expenditures.....		<u>36,002</u>	<u>69,524</u>	<u>6,216</u>
Excess (Deficiency) Of				
Revenues Over Expenditures.....		(36,002)	1,027	37,029
Fund Balance (Deficit) At				
Beginning Of Year.....		79,015	79,015	0
Prior Year Encumbrances Appropriated.....		<u>36,002</u>	<u>36,002</u>	<u>0</u>
Fund Balance (Deficit) At End Of Year.....	\$	<u><u>79,015</u></u>	<u><u>116,044</u></u>	<u><u>37,029</u></u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 797,608	\$ 771,538	\$ 661,802	\$ (109,736)
Total Revenues.....	797,608	771,538	661,802	(109,736)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Prosecutor				
Personal services.....	629,758	634,340	610,718	23,622
Professional services.....	50,807	49,561	20,431	29,130
Operating expenditures.....	87,237	87,637	78,157	9,480
Total Expenditures.....	767,802	771,538	709,306	62,232
Excess (Deficiency) Of				
Revenues Over Expenditures.....	29,806	0	(47,504)	(47,504)
Fund Balance (Deficit) At				
Beginning Of Year.....	(59)	(59)	(59)	0
Prior Year Encumbrances Appropriated.....	59	59	59	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 29,806	\$ 0	\$ (47,504)	\$ (47,504)

*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, 2005

	<u>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.....	\$ _____	\$ <u>10,000</u>	\$ <u>31,760</u>	\$ <u>21,760</u>
<i>Total Revenues</i>	<u>0</u>	<u>10,000</u>	<u>31,760</u>	<u>21,760</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Professional services.....	_____	<u>5,000</u>	<u>4,689</u>	<u>311</u>
<i>Total Expenditures</i>	<u>0</u>	<u>5,000</u>	<u>4,689</u>	<u>311</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	5,000	27,071	22,071
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>23,700</u>	<u>23,700</u>	<u>23,700</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>23,700</u></u>	\$ <u><u>28,700</u></u>	\$ <u><u>50,771</u></u>	\$ <u><u>22,071</u></u>

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

For the Year Ended December 31, 2005

	<u>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>Prosecutor</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
<i>Transfers out.....</i>		(596)	(596)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(596)	(596)	0
<i>Net Change in Fund Balance.....</i>	0	(596)	(596)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	596	596	596	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ <u>596</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

*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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 400,000	\$ 421,769	\$ 429,359	\$ 7,590
Miscellaneous.....			39,804	39,804
Total Revenues.....	400,000	421,769	469,163	47,394
Expenditures:				
Current:				
Judicial and Law Enforcement				
Common Pleas Court				
Personal services.....	567,473	566,083	557,697	8,386
Professional services.....	144,800	140,640	63,192	77,448
Operating expenditures.....	13,175	18,725	17,945	780
Capital outlays.....	88,273	88,273	86,308	1,965
Total Expenditures.....	813,721	813,721	725,142	88,579
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(413,721)	(391,952)	(255,979)	135,973
Fund Balance (Deficit) At				
Beginning Of Year.....	306,679	306,679	306,679	0
Prior Year Encumbrances Appropriated.....	85,273	85,273	85,273	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (21,769)	\$ 0	\$ 135,973	\$ 135,973

*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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 80,000	\$ 80,000	\$ 70,110	\$ (9,890)
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>70,110</u>	<u>(9,890)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	30,845	33,795	33,687	108
Professional services.....	12,010	9,055	4,622	4,433
Operating expenditures.....	<u>2,500</u>	<u>2,505</u>	<u>2,502</u>	<u>3</u>
<i>Total Expenditures</i>	<u>45,355</u>	<u>45,355</u>	<u>40,811</u>	<u>4,544</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	34,645	34,645	29,299	(5,346)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(53,220)</u>	<u>(53,220)</u>	<u>(50,000)</u>	<u>3,220</u>
<i>Total Other Financing Sources And Uses</i>	<u>(53,220)</u>	<u>(53,220)</u>	<u>(50,000)</u>	<u>3,220</u>
<i>Net Change in Fund Balance</i>	(18,575)	(18,575)	(20,701)	(2,126)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>170,474</u>	<u>170,474</u>	<u>170,474</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 151,899</u>	<u>\$ 151,899</u>	<u>\$ 149,773</u>	<u>\$ (2,126)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 164,013	\$ 164,013	\$ 199,504	\$ 35,491
Miscellaneous.....	190,000	190,000	155,418	(34,582)
<i>Total Revenues</i>	<u>354,013</u>	<u>354,013</u>	<u>354,922</u>	<u>909</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Multi-Service Centers</i>				
Personal services.....	397,688	384,913	363,950	20,963
Professional services.....	159,284	176,352	161,418	14,934
Operating expenditures.....	105,239	100,946	64,014	36,932
<i>Total Expenditures</i>	<u>662,211</u>	<u>662,211</u>	<u>589,382</u>	<u>72,829</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(308,198)	(308,198)	(234,460)	73,738
<i>Other Financing Sources And Uses</i>				
Transfers in.....	391,231	391,231	391,231	0
<i>Total Other Financing Sources And Uses</i>	<u>391,231</u>	<u>391,231</u>	<u>391,231</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	83,033	83,033	156,771	73,738
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	381,962	381,962	381,962	0
<i>Prior Year Encumbrances Appropriated</i>	9,061	9,061	9,061	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 474,056</u>	<u>\$ 474,056</u>	<u>\$ 547,794</u>	<u>\$ 73,738</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 61,125	\$ 61,125	\$ 93,824	\$ 32,699
Miscellaneous.....	15,000	15,000	29,686	14,686
<i>Total Revenues</i>	<u>76,125</u>	<u>76,125</u>	<u>123,510</u>	<u>47,385</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	626,931	626,931	530,179	96,752
Professional services.....	424,702	414,702	151,372	263,330
Operating expenditures.....	304,956	314,956	170,425	144,531
Capital outlays.....	5,200	5,200		5,200
<i>Total Expenditures</i>	<u>1,361,789</u>	<u>1,361,789</u>	<u>851,976</u>	<u>509,813</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,285,664)	(1,285,664)	(728,466)	557,198
<i>Other Financing Sources And Uses</i>				
Transfers in.....	714,900	714,900	751,285	36,385
<i>Total Other Financing Sources And Uses</i>	<u>714,900</u>	<u>714,900</u>	<u>751,285</u>	<u>36,385</u>
<i>Net Change in Fund Balance</i>	(570,764)	(570,764)	22,819	593,583
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,314,645	1,314,645	1,314,645	0
<i>Prior Year Encumbrances Appropriated</i>	52,637	52,637	52,637	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 796,518</u>	<u>\$ 796,518</u>	<u>\$ 1,390,101</u>	<u>\$ 593,583</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Telecommunications</i>				
Professional services.....	535,000	535,000	507,500	27,500
Operating expenditures.....	<u>5,750</u>	<u>5,750</u>	<u>5,670</u>	<u>80</u>
<i>Total Expenditures</i>	<u>540,750</u>	<u>540,750</u>	<u>513,170</u>	<u>27,580</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(540,750)	(540,750)	(513,170)	27,580
<i>Other Financing Sources And Uses</i>				
Transfers in.....	352,837	352,837	352,837	0
Transfers out.....	<u>(110,000)</u>	<u>(110,000)</u>	<u>(100,000)</u>	<u>10,000</u>
<i>Total Other Financing Sources And Uses</i>	<u>242,837</u>	<u>242,837</u>	<u>252,837</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	(297,913)	(297,913)	(260,333)	37,580
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	459,701	459,701	459,701	0
<i>Prior Year Encumbrances Appropriated</i>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 181,788</u>	<u>\$ 181,788</u>	<u>\$ 219,368</u>	<u>\$ 37,580</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 1,370,726	\$ 1,370,726	\$ 1,435,293	\$ 64,567
Fees and charges for services.....	5,000	5,000	3,879	(1,121)
Intergovernmental.....	43,680	43,680	25,009	(18,671)
Miscellaneous.....	1,000	1,000	60	(940)
<i>Total Revenues.....</i>	<u>1,420,406</u>	<u>1,420,406</u>	<u>1,464,241</u>	<u>43,835</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	1,202,821	1,226,372	1,207,910	18,462
Professional services.....	263,668	242,972	200,478	42,494
Operating expenditures.....	219,109	214,056	207,570	6,486
Capital outlays.....	41,002	43,200	41,200	2,000
<i>Total Expenditures.....</i>	<u>1,726,600</u>	<u>1,726,600</u>	<u>1,657,158</u>	<u>69,442</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(306,194)	(306,194)	(192,917)	113,277
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	560,433	560,433	560,433	0
<i>Prior Year Encumbrances Appropriated.....</i>	36,387	36,387	36,387	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 290,626</u>	<u>\$ 290,626</u>	<u>\$ 403,903</u>	<u>\$ 113,277</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 15,000	\$ 15,000	\$ 11,513	\$ (3,487)
Total Revenues.....	15,000	15,000	11,513	(3,487)
Expenditures:				
Current:				
<i>Community and Economic Development</i>				
<i>Plat and Site Review</i>				
Personal services.....	27,649	30,749	30,397	352
Professional services.....	1,500	1,500	420	1,080
Total Expenditures.....	29,149	32,249	30,817	1,432
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(14,149)	(17,249)	(19,304)	(2,055)
Fund Balance (Deficit) At				
Beginning Of Year.....	82,126	82,126	82,126	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 67,977	\$ 64,877	\$ 62,822	\$ (2,055)

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Operating expenditures.....	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(5,000)	(5,000)	0	5,000
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>823,336</u>	<u>823,336</u>	<u>823,336</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 818,336</u>	<u>\$ 818,336</u>	<u>\$ 823,336</u>	<u>\$ 0</u>

*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, 2005

	<u>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.....	\$	\$	\$ 45,825	\$ 45,825
<i>Total Revenues</i>	0	0	45,825	45,825
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Professional services.....	11,604	121,604	110,000	11,604
<i>Total Expenditures</i>	11,604	121,604	110,000	11,604
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(11,604)	(121,604)	(64,175)	57,429
<i>Other Financing Sources And Uses</i>				
Transfers in.....		50,000	50,000	0
<i>Total Other Financing Sources And Uses</i>	0	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(11,604)	(71,604)	(14,175)	57,429
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	63,625	63,625	63,625	0
<i>Prior Year Encumbrances Appropriated</i>	11,604	11,604	11,604	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 63,625	\$ 3,625	\$ 61,054	\$ 57,429

*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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 6,000	\$ 6,000	\$ 9,000	\$ 3,000
Total Revenues.....	6,000	6,000	9,000	3,000
Expenditures:				
Current:				
<i>Community and Economic Development</i>				
<i>Business First</i>				
Professional services.....	1,250	1,250	16	1,234
Operating expenditures.....	4,750	4,750	1,354	3,396
Total Expenditures.....	6,000	6,000	1,370	4,630
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	7,630	7,630
Fund Balance (Deficit) At				
Beginning Of Year.....	3,000	3,000	3,000	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 3,000	\$ 3,000	\$ 10,630	\$ 7,630

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Non-Departmental</i>				
Professional services.....	<u>258,511</u>	<u>440,521</u>	<u>228,521</u>	<u>212,000</u>
<i>Total Expenditures.....</i>	<u>258,511</u>	<u>440,521</u>	<u>228,521</u>	<u>212,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(258,511)	(440,521)	(228,521)	212,000
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	194,041	194,041	194,041	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>258,511</u>	<u>258,511</u>	<u>258,511</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 194,041</u>	<u>\$ 12,031</u>	<u>\$ 224,031</u>	<u>\$ 212,000</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$	\$ 103,410	\$ 118,410	\$ 15,000
Total Revenues.....	0	103,410	118,410	15,000
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Community Development</i>				
Professional services.....	67,083	563,493	559,209	4,284
Total Expenditures.....	67,083	563,493	559,209	4,284
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(67,083)</i>	<i>(460,083)</i>	<i>(440,799)</i>	<i>19,284</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		408,000	393,000	(15,000)
Total Other Financing Sources And Uses.....	0	408,000	393,000	(15,000)
<i>Net Change in Fund Balance.....</i>	<i>(67,083)</i>	<i>(52,083)</i>	<i>(47,799)</i>	<i>4,284</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>(14,990)</i>	<i>(14,990)</i>	<i>(14,990)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>67,083</i>	<i>67,083</i>	<i>67,083</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ (14,990)</i>	<i>\$ 10</i>	<i>\$ 4,294</i>	<i>\$ 4,284</i>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....		229,000	229,000	0
<i>Total Expenditures.....</i>	0	229,000	229,000	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(229,000)	(229,000)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....		229,000	229,000	0
<i>Total Other Financing Sources And Uses.....</i>	0	229,000	229,000	0
<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>	\$ 0	\$ 0	\$ 0	\$ 0

*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, 2005

	<u>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>Job and Family Services</i>				
Personal services.....		206,500	120,462	86,038
Professional services.....		5,564,028	5,517,219	46,809
Operating expenditures.....		51,610	1,615	49,995
Capital outlays.....		13,000	5,179	7,821
<i>Total Expenditures</i>	<u>0</u>	<u>5,835,138</u>	<u>5,644,475</u>	<u>190,663</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(5,835,138)	(5,644,475)	190,663
<i>Other Financing Sources And Uses</i>				
Transfers in.....		5,835,138	8,852,384	3,017,246
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>5,835,138</u>	<u>8,852,384</u>	<u>3,017,246</u>
<i>Net Change in Fund Balance</i>	0	0	3,207,909	3,207,909
<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>\$ 3,207,909</u>	<u>\$ 3,207,909</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 10,000	\$ 10,000	\$ 11,528	\$ 1,528
Fines and forfeitures.....			5,682	5,682
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>17,210</u>	<u>7,210</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Professional services.....	<u>20,810</u>	<u>20,810</u>	<u>20,000</u>	<u>810</u>
<i>Total Expenditures</i>	<u>20,810</u>	<u>20,810</u>	<u>20,000</u>	<u>810</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(10,810)	(10,810)	(2,790)	8,020
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	114,873	114,873	114,873	0
<i>Prior Year Encumbrances Appropriated</i>	<u>810</u>	<u>810</u>	<u>810</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 104,873</u>	<u>\$ 104,873</u>	<u>\$ 112,893</u>	<u>\$ 8,020</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 135,000	\$ 135,000	\$ 144,769	\$ 9,769
<i>Total Revenues</i>	<u>135,000</u>	<u>135,000</u>	<u>144,769</u>	<u>9,769</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	639	22,039	20,934	1,105
Operating expenditures.....	90,144	181,774	159,713	22,061
Capital outlays.....		13,000	12,201	799
<i>Total Expenditures</i>	<u>90,783</u>	<u>216,813</u>	<u>192,848</u>	<u>23,965</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	44,217	(81,813)	(48,079)	33,734
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	273,750	273,750	273,750	0
<i>Prior Year Encumbrances Appropriated</i>	<u>7,783</u>	<u>7,783</u>	<u>7,783</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 325,750</u>	<u>\$ 199,720</u>	<u>\$ 233,454</u>	<u>\$ 33,734</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, 2005

	<u>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.....	\$ 100,000	\$ 100,000	\$ 66,858	\$ (33,142)
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>66,858</u>	<u>(33,142)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	6,060	6,060	18	6,042
Professional services.....	70,000	67,000	38,047	28,953
Operating expenditures.....	5,000	8,000	6,869	1,131
Capital outlays.....		11,090	10,032	1,058
<i>Total Expenditures</i>	<u>81,060</u>	<u>92,150</u>	<u>54,966</u>	<u>37,184</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	18,940	7,850	11,892	4,042
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>59,684</u>	<u>59,684</u>	<u>59,684</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 78,624</u>	<u>\$ 67,534</u>	<u>\$ 71,576</u>	<u>\$ 4,042</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, 2005

	<u>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.....	\$ 111,800	\$ 111,800	\$ 111,813	\$ 13
Intergovernmental.....	243,027	243,027	272,467	29,440
Miscellaneous.....			1,885	1,885
<i>Total Revenues</i>	<u>354,827</u>	<u>354,827</u>	<u>386,165</u>	<u>31,338</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	208,270	208,270	184,665	23,605
Professional services.....	63,070	58,470	52,601	5,869
Operating expenditures.....	53,398	69,498	60,614	8,884
Capital outlays.....	23,394	52,018	47,748	4,270
<i>Total Expenditures</i>	<u>348,132</u>	<u>388,256</u>	<u>345,628</u>	<u>42,628</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	6,695	(33,429)	40,537	73,966
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	85,433	85,433	85,433	0
<i>Prior Year Encumbrances Appropriated</i>	9,752	9,752	9,752	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 101,880</u>	<u>\$ 61,756</u>	<u>\$ 135,722</u>	<u>\$ 73,966</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Professional services.....	28,700	28,700	9,228	19,472
Operating expenditures.....	12,460	15,060	4,160	10,900
Capital outlays.....	2,700	100		100
<i>Total Expenditures.....</i>	<u>43,860</u>	<u>43,860</u>	<u>13,388</u>	<u>30,472</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(43,860)	(43,860)	(13,388)	30,472
<i>Other Financing Sources And Uses</i>				
Transfers in.....	50,000	50,000	50,000	0
<i>Total Other Financing Sources And Uses.....</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	6,140	6,140	36,612	30,472
<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>\$ 6,140</u>	<u>\$ 6,140</u>	<u>\$ 36,612</u>	<u>\$ 30,472</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Sheriff-DARE/Canine Donations-Other Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....	\$ _____	\$ 750	\$ 750	\$ 0
Total Revenues	0	750	750	0
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Professional services.....	402	402		402
Operating expenditures.....	<u>1,168</u>	<u>2,088</u>	<u>920</u>	<u>1,168</u>
Total Expenditures	1,570	2,490	920	1,570
Excess (Deficiency) Of				
Revenues Over Expenditures	(1,570)	(1,740)	(170)	1,570
Fund Balance (Deficit) At				
Beginning Of Year	3,715	3,715	3,715	0
Prior Year Encumbrances Appropriated.....	<u>1,570</u>	<u>1,570</u>	<u>1,570</u>	<u>0</u>
Fund Balance (Deficit) At				
End Of Year	\$ <u>3,715</u>	\$ <u>3,545</u>	\$ <u>5,115</u>	\$ <u>1,570</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$	\$ 44,255	\$ 100,363	\$ 56,108
Miscellaneous.....			47	47
<i>Total Revenues.....</i>		<u>44,255</u>	<u>100,410</u>	<u>56,155</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	2,063	42,663	5,767	36,896
Operating expenditures.....	<u>5,039</u>	<u>52,506</u>	<u>3,939</u>	<u>48,567</u>
<i>Total Expenditures.....</i>	<u>7,102</u>	<u>95,169</u>	<u>9,706</u>	<u>85,463</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(7,102)	(50,914)	90,704	141,618
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(22,570)	(22,570)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(22,570)</u>	<u>(22,570)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(7,102)	(73,484)	68,134	141,618
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	208,869	208,869	208,869	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>7,101</u>	<u>7,101</u>	<u>7,101</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 208,868</u>	<u>\$ 142,486</u>	<u>\$ 284,104</u>	<u>\$ 141,618</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$	\$	\$ 14,915	\$ 14,915
Intergovernmental.....			157,572	157,572
Miscellaneous.....			55	55
<i>Total Revenues.....</i>	<u>0</u>	<u>0</u>	<u>172,542</u>	<u>172,542</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....		25,000		25,000
Operating expenditures.....	602	7,602	5,000	2,602
Capital outlays.....	5,484	321,609	308,431	13,178
<i>Total Expenditures.....</i>	<u>6,086</u>	<u>354,211</u>	<u>313,431</u>	<u>40,780</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(6,086)</u>	<u>(354,211)</u>	<u>(140,889)</u>	<u>213,322</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....			22,570	22,570
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>22,570</u>	<u>22,570</u>
<i>Net Change in Fund Balance.....</i>	<u>(6,086)</u>	<u>(354,211)</u>	<u>(118,319)</u>	<u>235,892</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	537,590	537,590	537,590	0
<i>Prior Year Encumbrances Appropriated.....</i>	6,086	6,086	6,086	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 537,590</u>	<u>\$ 189,465</u>	<u>\$ 425,357</u>	<u>\$ 235,892</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, 2005

	<u>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.....	\$ 444,394	\$ 444,394	\$ 551,014	\$ 106,620
<i>Total Revenues</i>	<u>444,394</u>	<u>444,394</u>	<u>551,014</u>	<u>106,620</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	93,170	95,370	94,875	495
Professional services.....	213,758	220,767	219,842	925
Operating expenditures.....	<u>289,128</u>	<u>282,501</u>	<u>282,468</u>	<u>33</u>
<i>Total Expenditures</i>	<u>596,056</u>	<u>598,638</u>	<u>597,185</u>	<u>1,453</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(151,662)	(154,244)	(46,171)	108,073
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>157,672</u>	<u>157,672</u>	<u>160,000</u>	<u>2,328</u>
<i>Total Other Financing Sources And Uses</i>	<u>157,672</u>	<u>157,672</u>	<u>160,000</u>	<u>2,328</u>
<i>Net Change in Fund Balance</i>	6,010	3,428	113,829	110,401
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	98,414	98,414	98,414	0
<i>Prior Year Encumbrances Appropriated</i>	<u>7,391</u>	<u>7,391</u>	<u>7,391</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 111,815</u>	<u>\$ 109,233</u>	<u>\$ 219,634</u>	<u>\$ 110,401</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
General Government				
Recorder				
Professional services.....	55,669	55,669	25,057	30,612
Operating expenditures.....	28,735	35,135	21,551	13,584
Capital outlays.....		12,000	11,966	34
Total Expenditures.....	84,404	102,804	58,574	44,230
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(84,404)	(102,804)	(58,574)	44,230
Other Financing Sources And Uses				
Transfers in.....	510,000	510,000	485,432	(24,568)
Transfers out.....	(257,914)	(309,914)	(309,914)	0
Total Other Financing Sources And Uses.....	252,086	200,086	175,518	(24,568)
Net Change in Fund Balance.....	167,682	97,282	116,944	19,662
Fund Balance (Deficit) At				
Beginning Of Year.....	1,278,609	1,278,609	1,278,609	0
Prior Year Encumbrances Appropriated.....	1,890	1,890	1,890	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 1,448,181	\$ 1,377,781	\$ 1,397,443	\$ 19,662

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder</i>				
Personal services.....	34,808	72,750	71,517	1,233
Professional services.....		47	47	0
<i>Total Expenditures</i>	<u>34,808</u>	<u>72,797</u>	<u>71,564</u>	<u>1,233</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(34,808)	(72,797)	(71,564)	1,233
<i>Other Financing Sources And Uses</i>				
Transfers in.....		19,000	52,000	33,000
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>19,000</u>	<u>52,000</u>	<u>33,000</u>
<i>Net Change in Fund Balance</i>	(34,808)	(53,797)	(19,564)	34,233
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>53,798</u>	<u>53,798</u>	<u>53,798</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 18,990</u>	<u>\$ 1</u>	<u>\$ 34,234</u>	<u>\$ 34,233</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 150,000	\$ 150,000	\$ 268,409	\$ 118,409
Miscellaneous.....	6,000	6,000	14,004	8,004
<i>Total Revenues.....</i>	<u>156,000</u>	<u>156,000</u>	<u>282,413</u>	<u>126,413</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Sanitary Engineering</i>				
Personal services.....	426,783	469,783	443,886	25,897
Professional services.....	28,605	16,540	15,519	1,021
Operating expenditures.....	31,900	50,965	41,143	9,822
Capital outlays.....	33,238	33,238	30,965	2,273
<i>Total Expenditures.....</i>	<u>520,526</u>	<u>570,526</u>	<u>531,513</u>	<u>39,013</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(364,526)</u>	<u>(414,526)</u>	<u>(249,100)</u>	<u>165,426</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	442,183	492,183	208,362	(283,821)
<i>Total Other Financing Sources And Uses.....</i>	<u>442,183</u>	<u>492,183</u>	<u>208,362</u>	<u>(283,821)</u>
<i>Net Change in Fund Balance.....</i>	<u>77,657</u>	<u>77,657</u>	<u>(40,738)</u>	<u>(118,395)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>37,320</u>	<u>37,320</u>	<u>37,320</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>3,418</u>	<u>3,418</u>	<u>3,418</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 118,395</u>	<u>\$ 118,395</u>	<u>\$ 0</u>	<u>\$ (118,395)</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, 2005

	<u>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.....	\$ 2,200,000	\$ 2,200,000	\$ 2,573,031	\$ 373,031
Miscellaneous.....			16,902	16,902
<i>Total Revenues.....</i>	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,589,933</u>	<u>389,933</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	628,604	641,323	593,539	47,784
Professional services.....	928,216	926,818	804,206	122,612
Operating expenditures.....	859,322	847,201	583,106	264,095
Capital outlays.....	35,000	59,850	59,850	0
<i>Total Expenditures.....</i>	<u>2,451,142</u>	<u>2,475,192</u>	<u>2,040,701</u>	<u>434,491</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(251,142)</u>	<u>(275,192)</u>	<u>549,232</u>	<u>824,424</u>
<i>Other Financing Sources and Uses</i>				
Transfers out.....	<u>(34,846)</u>	<u>(34,846)</u>	<u>0</u>	<u>34,846</u>
<i>Total Other Financing Sources and Uses.....</i>	<u>(34,846)</u>	<u>(34,846)</u>	<u>0</u>	<u>34,846</u>
<i>Net Change in Fund Balance.....</i>	<u>(285,988)</u>	<u>(310,038)</u>	<u>549,232</u>	<u>859,270</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	876,124	876,124	876,124	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>119,417</u>	<u>119,417</u>	<u>119,417</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 709,553</u>	<u>\$ 685,503</u>	<u>\$ 1,544,773</u>	<u>\$ 859,270</u>

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

For the Year Ended December 31, 2005

	<u>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 and Public Works</i>				
<i>Solid Waste Administration</i>				
Professional services.....	250,000	400,000	347,849	52,151
Operating expenditures.....		60,000	53,981	6,019
<i>Total Expenditures.....</i>	<u>250,000</u>	<u>460,000</u>	<u>401,830</u>	<u>58,170</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(250,000)	(460,000)	(401,830)	58,170
<i>Other Financing Sources and Uses</i>				
Operating transfers out.....	(603,000)	(603,000)		603,000
<i>Total Other Financing Sources and Uses.....</i>	<u>(603,000)</u>	<u>(603,000)</u>	<u>0</u>	<u>603,000</u>
<i>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	(853,000)	(1,063,000)	(401,830)	661,170
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	5,954,009	5,954,009	5,954,009	0
<i>Prior Year Encumbrances Appropriated.....</i>	50,000	50,000	50,000	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 5,151,009</u>	<u>\$ 4,941,009</u>	<u>\$ 5,602,179</u>	<u>\$ 661,170</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, 2005

	<u>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.....	\$ 160,000	\$ 160,000	\$ 157,617	\$ (2,383)
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>157,617</u>	<u>(2,383)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	133,055	136,478	134,432	2,046
Professional services.....	4,275	1,152	162	990
Operating expenditures.....	<u>22,500</u>	<u>22,200</u>	<u>20,822</u>	<u>1,378</u>
<i>Total Expenditures</i>	<u>159,830</u>	<u>159,830</u>	<u>155,416</u>	<u>4,414</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	170	170	2,201	2,031
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>61,680</u>	<u>61,680</u>	<u>61,680</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 61,850</u>	<u>\$ 61,850</u>	<u>\$ 63,881</u>	<u>\$ 2,031</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 25,546	\$ 25,546	\$ 7,946	\$ (17,600)
<i>Total Revenues</i>	<u>25,546</u>	<u>25,546</u>	<u>7,946</u>	<u>(17,600)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Total Expenditures</i>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	19,546	19,546	7,946	(11,600)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>8,636</u>	<u>8,636</u>	<u>8,636</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 28,182</u>	<u>\$ 28,182</u>	<u>\$ 16,582</u>	<u>\$ (11,600)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 39,918	\$ 39,918	\$ 36,226	\$ (3,692)
Total Revenues.....	39,918	39,918	36,226	(3,692)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	12,419	12,419	12,419	0
Total Expenditures.....	12,419	12,419	12,419	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	27,499	27,499	23,807	(3,692)
<i>Other Financing Sources and Uses</i>				
Transfers out.....	(22,925)	(22,925)	(22,925)	0
Total Other Financing Sources and Uses.....	(22,925)	(22,925)	(22,925)	0
<i>Net Change in Fund Balance.....</i>	4,574	4,574	882	(3,692)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	35,239	35,239	35,239	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 39,813</u>	<u>\$ 39,813</u>	<u>\$ 36,121</u>	<u>\$ (3,692)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 80,000	\$ 80,000	\$ 75,845	\$ (4,155)
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>75,845</u>	<u>(4,155)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Operating expenditures.....	<u>6,600</u>	<u>6,600</u>	<u>6,290</u>	<u>310</u>
<i>Total Expenditures</i>	<u>6,600</u>	<u>6,600</u>	<u>6,290</u>	<u>310</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	73,400	73,400	69,555	(3,845)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>162,144</u>	<u>162,144</u>	<u>162,144</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 235,544</u>	<u>\$ 235,544</u>	<u>\$ 231,699</u>	<u>\$ (3,845)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 270,000	\$ 270,000	\$ 252,780	\$ (17,220)
<i>Total Revenues</i>	<u>270,000</u>	<u>270,000</u>	<u>252,780</u>	<u>(17,220)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	56,128	57,867	56,327	1,540
Professional services.....	60,998	50,998	50,998	0
Operating expenditures.....	18,871	40,571	34,685	5,886
Capital outlays.....		14,000	9,017	4,983
<i>Total Expenditures</i>	<u>135,997</u>	<u>163,436</u>	<u>151,027</u>	<u>12,409</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	134,003	106,564	101,753	(4,811)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	293,276	293,276	293,276	0
<i>Prior Year Encumbrances Appropriated</i>	871	871	871	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 428,150</u>	<u>\$ 400,711</u>	<u>\$ 395,900</u>	<u>\$ (4,811)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 73,301	\$ 75,795	\$ 37,875	\$ (37,920)
<i>Total Revenues</i>	<u>73,301</u>	<u>75,795</u>	<u>37,875</u>	<u>(37,920)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Operating expenditures.....	18,116	18,116	18,000	116
Capital outlays.....		15,192	14,545	647
<i>Total Expenditures</i>	<u>18,116</u>	<u>33,308</u>	<u>32,545</u>	<u>763</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	55,185	42,487	5,330	(37,157)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	11,985	11,985	11,985	0
<i>Prior Year Encumbrances Appropriated</i>	<u>18,116</u>	<u>18,116</u>	<u>18,116</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 85,286</u>	<u>\$ 72,588</u>	<u>\$ 35,431</u>	<u>\$ (37,157)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 165,000	\$ 165,724	\$ 191,857	\$ 26,133
<i>Total Revenues</i>	<u>165,000</u>	<u>165,724</u>	<u>191,857</u>	<u>26,133</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....	84,875	75,965	50,174	25,791
Operating expenditures.....	13,053	6,424	5,674	750
Debt service.....	8,382	11,297	9,994	1,303
Capital outlays.....	13,000			0
<i>Total Expenditures</i>	<u>119,310</u>	<u>93,686</u>	<u>65,842</u>	<u>27,844</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	45,690	72,038	126,015	53,977
<i>Other Financing Sources and Uses</i>				
Transfers out.....	(68,776)	(143,001)	(143,001)	0
<i>Total Other Financing Sources and Uses</i>	<u>(68,776)</u>	<u>(143,001)</u>	<u>(143,001)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(23,086)	(70,963)	(16,986)	53,977
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	405,459	405,459	405,459	0
<i>Prior Year Encumbrances Appropriated</i>	<u>25,253</u>	<u>25,253</u>	<u>25,253</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 407,626</u>	<u>\$ 359,749</u>	<u>\$ 413,726</u>	<u>\$ 53,977</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$	\$ 74,800	\$ 158,624	\$ 83,824
<i>Total Revenues</i>		<u>0</u>	<u>158,624</u>	<u>83,824</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		35,295	32,487	2,808
Operating expenditures.....		7,800	7,358	442
Capital outlays.....		<u>67,000</u>	<u>67,000</u>	<u>0</u>
<i>Total Expenditures</i>		<u>35,295</u>	<u>106,845</u>	<u>3,250</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>		<u>(35,295)</u>	<u>51,779</u>	<u>87,074</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>		170,577	170,577	0
<i>Prior Year Encumbrances Appropriated</i>		<u>35,295</u>	<u>35,295</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$	<u><u>170,577</u></u>	<u><u>257,651</u></u>	<u><u>87,074</u></u>

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

For the Year Ended December 31, 2005

	<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>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	91,701	91,701	91,701	0
<i>Total Expenditures</i>	91,701	91,701	91,701	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(91,701)	(91,701)	(91,701)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	91,701	91,701	91,925	224
<i>Total Other Financing Sources And Uses</i>	91,701	91,701	91,925	224
<i>Net Change in Fund Balance</i>	0	0	224	224
<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	\$ 224	\$ 224

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

For the Year Ended December 31, 2005

	<u>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.....	\$	\$ 483,931	\$ 251,498	\$ (232,433)
Total Revenues.....	0	483,931	251,498	(232,433)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....		115,048	110,762	4,286
Professional services.....		285,052	150,512	134,540
Operating expenditures.....		39,411	8,863	30,548
Capital outlays.....		301,691	45,647	256,044
Total Expenditures.....	0	741,202	315,784	425,418
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(257,271)	(64,286)	192,985
<i>Other Financing Sources And Uses</i>				
Transfers in.....		257,271	287,288	30,017
Total Other Financing Sources And Uses.....	0	257,271	287,288	30,017
Net Change in Fund Balance.....	0	0	223,002	223,002
<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>\$ 223,002</u>	<u>\$ 223,002</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, 2005

	<u>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.....	\$ 48,000	\$ 48,000	\$ 38,324	\$ (9,676)
<i>Total Revenues</i>	<u>48,000</u>	<u>48,000</u>	<u>38,324</u>	<u>(9,676)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Professional services.....		3,516		3,516
Operating expenditures.....		3,442	2,398	1,044
Capital outlays.....	<u>10,355</u>	<u>28,145</u>	<u>26,996</u>	<u>1,149</u>
<i>Total Expenditures</i>	<u>10,355</u>	<u>35,103</u>	<u>29,394</u>	<u>5,709</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	37,645	12,897	8,930	(3,967)
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(9,650)	(9,650)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(9,650)</u>	<u>(9,650)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	37,645	3,247	(720)	(3,967)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	79,277	79,277	79,277	0
<i>Prior Year Encumbrances Appropriated</i>	<u>10,355</u>	<u>10,355</u>	<u>10,355</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 127,277</u>	<u>\$ 92,879</u>	<u>\$ 88,912</u>	<u>\$ (3,967)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$	\$	\$ 1,172,349	\$ 1,172,349
Miscellaneous.....		990,000		(990,000)
<i>Total Revenues.....</i>		<u>990,000</u>	<u>1,172,349</u>	<u>182,349</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....		931,024	909,324	21,700
Professional services.....		20,254	8,991	2,280
Operating expenditures.....		45,035	43,880	1,588
Debt service.....		410		410
Capital outlays.....			8,550	782
<i>Total Expenditures.....</i>		<u>996,723</u>	<u>969,963</u>	<u>26,760</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>		(6,723)	202,386	209,109
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>		2,410,648	2,410,648	0
<i>Prior Year Encumbrances Appropriated.....</i>		<u>2,570</u>	<u>2,570</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$	<u><u>2,406,495</u></u>	<u><u>2,615,604</u></u>	<u><u>209,109</u></u>

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

For the Year Ended December 31, 2005

	<u>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	\$ 0	\$ 130,405	\$ 130,405
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>130,405</u>	<u>130,405</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	198,028	191,520	183,732	7,788
Professional services.....	107,105	106,105	104,520	1,585
Operating expenditures.....	<u>7,980</u>	<u>2,980</u>	<u>2,258</u>	<u>722</u>
<i>Total Expenditures</i>	<u>313,113</u>	<u>300,605</u>	<u>290,510</u>	<u>10,095</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(313,113)	(300,605)	(160,105)	140,500
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>300,000</u>	<u>300,000</u>	<u>78,790</u>	<u>(221,210)</u>
<i>Total Other Financing Sources And Uses</i>	<u>300,000</u>	<u>300,000</u>	<u>78,790</u>	<u>(221,210)</u>
<i>Net Change in Fund Balance</i>	(13,113)	(605)	(81,315)	(80,710)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	80,500	80,500	80,500	0
<i>Prior Year Encumbrances Appropriated</i>	<u>605</u>	<u>605</u>	<u>605</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 67,992</u>	<u>\$ 80,500</u>	<u>\$ (210)</u>	<u>\$ (80,710)</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ _____	\$ 16,000	\$ 16,000	\$ 0
<i>Total Revenues</i>	0	16,000	16,000	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	_____	16,000	16,000	0
<i>Total Expenditures</i>	0	16,000	16,000	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</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>	\$ 0	\$ 0	\$ 0	\$ 0

*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, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 824,000	\$ 1,074,000	\$ 581,960	\$ (492,040)
Miscellaneous.....	361,300	361,300	343,185	(18,115)
Total Revenues.....	1,185,300	1,435,300	925,145	(510,155)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	130,399	130,399	116,669	13,730
Professional services.....	349,946	601,146	590,862	10,284
Operating expenditures.....	8,702	6,102	3,527	2,575
Capital outlays.....		1,400	1,174	226
Total Expenditures.....	489,047	739,047	712,232	26,815
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	696,253	696,253	212,913	(483,340)
<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>\$ 696,253</u>	<u>\$ 696,253</u>	<u>\$ 212,913</u>	<u>\$ (483,340)</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 60,000	\$ 60,000	\$ 58,598	\$ (1,402)
<i>Total Revenues</i>	<u>60,000</u>	<u>60,000</u>	<u>58,598</u>	<u>(1,402)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	27,807	27,807	17,990	9,817
Professional services.....	19,099	21,371	20,920	451
Operating expenditures.....	10,088	7,816	7,589	227
Capital outlays.....	<u>73</u>	<u>73</u>	<u>73</u>	<u>73</u>
<i>Total Expenditures</i>	<u>57,067</u>	<u>57,067</u>	<u>46,499</u>	<u>10,568</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	2,933	2,933	12,099	9,166
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	164,445	164,445	164,445	0
<i>Prior Year Encumbrances Appropriated</i>	<u>172</u>	<u>172</u>	<u>172</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 167,550</u>	<u>\$ 167,550</u>	<u>\$ 176,716</u>	<u>\$ 9,166</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 180,000	\$ 180,000	\$ 194,310	\$ 14,310
<i>Total Revenues</i>	<u>180,000</u>	<u>180,000</u>	<u>194,310</u>	<u>14,310</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	81,631	81,631	80,742	889
Professional services.....	49,729	51,871	50,492	1,379
Operating expenditures.....	23,063	19,946	16,889	3,057
Capital outlays.....		<u>22,975</u>	<u>22,399</u>	<u>576</u>
<i>Total Expenditures</i>	<u>154,423</u>	<u>176,423</u>	<u>170,522</u>	<u>5,901</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	25,577	3,577	23,788	20,211
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	186,243	186,243	186,243	0
<i>Prior Year Encumbrances Appropriated</i>	<u>229</u>	<u>229</u>	<u>229</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 212,049</u>	<u>\$ 190,049</u>	<u>\$ 210,260</u>	<u>\$ 20,211</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 90,000	\$ 94,500	\$ 138,062	\$ 43,562
Total Revenues.....	90,000	94,500	138,062	43,562
Expenditures:				
Current:				
Judicial and Law Enforcement				
District Courts				
Personal services.....	82,606	82,606	74,455	8,151
Operating expenditures.....	5,369	15,369	4,731	10,638
Total Expenditures.....	87,975	97,975	79,186	18,789
Excess (Deficiency) Of				
Revenues Over Expenditures.....	2,025	(3,475)	58,876	62,351
Other Financing Sources And Uses				
Transfers out.....		(4,500)	(4,500)	0
Total Other Financing Sources And Uses.....	0	(4,500)	(4,500)	0
Net Change in Fund Balance.....	2,025	(7,975)	54,376	62,351
Fund Balance (Deficit) At				
Beginning Of Year.....	319,575	319,575	319,575	0
Prior Year Encumbrances Appropriated.....	369	369	369	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 321,969	\$ 311,969	\$ 374,320	\$ 62,351

*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, 2005

	<u>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.....	\$ 600,000	\$ 600,000	\$ 884,290	\$ 284,290
<i>Total Revenues</i>	<u>600,000</u>	<u>600,000</u>	<u>884,290</u>	<u>284,290</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	485,840	485,777	282,444	203,333
Professional services.....	178,126	178,126	117,030	61,096
Operating expenditures.....	28,170	28,233	22,325	5,908
Capital outlays.....	<u>7,000</u>	<u>7,000</u>	<u>555</u>	<u>6,445</u>
<i>Total Expenditures</i>	<u>699,136</u>	<u>699,136</u>	<u>422,354</u>	<u>276,782</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(99,136)	(99,136)	461,936	561,072
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,730,360	2,730,360	2,730,360	0
<i>Prior Year Encumbrances Appropriated</i>	<u>616</u>	<u>616</u>	<u>616</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,631,840</u>	<u>\$ 2,631,840</u>	<u>\$ 3,192,912</u>	<u>\$ 561,072</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, 2005

	<u>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.....	\$ 725,158	\$ 725,158	\$ 1,009,140	\$ 283,982
<i>Total Revenues.....</i>	<u>725,158</u>	<u>725,158</u>	<u>1,009,140</u>	<u>283,982</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	455,840	513,570	512,357	1,213
Professional services.....	235,587	389,008	245,311	143,697
Operating expenditures.....	19,669	139,578	79,072	60,506
Capital outlays.....		<u>1,500</u>	<u>1,500</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>711,096</u>	<u>1,043,656</u>	<u>838,240</u>	<u>205,416</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	14,062	(318,498)	170,900	489,398
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,597,432	1,597,432	1,597,432	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>6,808</u>	<u>6,808</u>	<u>6,808</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,618,302</u>	<u>\$ 1,285,742</u>	<u>\$ 1,775,140</u>	<u>\$ 489,398</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, 2005

	<u>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.....	\$ 191,000	\$ 191,000	\$ 172,883	\$ (18,117)
Total Revenues.....	191,000	191,000	172,883	(18,117)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	86,891	96,666	95,889	777
Professional services.....	88,556	88,456	57,545	30,911
Operating expenditures.....	19,965	18,465	4,398	14,067
Capital outlays.....	12,563	38,163	38,092	71
Total Expenditures.....	207,975	241,750	195,924	45,826
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(16,975)</i>	<i>(50,750)</i>	<i>(23,041)</i>	<i>27,709</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>334,857</i>	<i>334,857</i>	<i>334,857</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>17,449</i>	<i>17,449</i>	<i>17,449</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 335,331</i>	<i>\$ 301,556</i>	<i>\$ 329,265</i>	<i>\$ 0</i>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 24,656	\$ 28,256	\$ 25,032	\$ (3,224)
<i>Total Revenues</i>	<u>24,656</u>	<u>28,256</u>	<u>25,032</u>	<u>(3,224)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	21,500	21,500	21,500	0
Interest and fiscal charges.....	3,156	3,156	3,150	6
<i>Total Expenditures</i>	<u>24,656</u>	<u>24,656</u>	<u>24,650</u>	<u>6</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	3,600	382	(3,218)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>19,039</u>	<u>19,039</u>	<u>19,039</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 19,039</u>	<u>\$ 22,639</u>	<u>\$ 19,421</u>	<u>\$ (3,218)</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

	<u>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.....	\$ 231,415	\$ 284,435	\$ 211,845	\$ (72,590)
<i>Total Revenues</i>	<u>231,415</u>	<u>284,435</u>	<u>211,845</u>	<u>(72,590)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	128,313	128,313	128,311	2
Interest and fiscal charges.....	105,602	105,602	104,762	840
<i>Total Expenditures</i>	<u>233,915</u>	<u>233,915</u>	<u>233,073</u>	<u>842</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,500)	50,520	(21,228)	(71,748)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
<i>Total Other Financing Sources And Uses</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
<i>Net Change in Fund Balance</i>	0	53,020	(21,228)	(74,248)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>209,447</u>	<u>209,447</u>	<u>209,447</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 209,447</u>	<u>\$ 262,467</u>	<u>\$ 188,219</u>	<u>\$ (74,248)</u>

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

For the Year Ended December 31, 2005

	<u>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	\$ 0	\$ 35,327	\$ 35,327
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>35,327</u>	<u>35,327</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	1,890,000	1,099,690	1,099,690	0
Interest and fiscal charges.....	775,476	893,808	893,807	1
<i>Total Expenditures</i>	<u>2,665,476</u>	<u>1,993,498</u>	<u>1,993,497</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,665,476)	(1,993,498)	(1,958,170)	35,328
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,665,476	1,993,498	1,958,170	(35,328)
<i>Total Other Financing Sources And Uses</i>	<u>2,665,476</u>	<u>1,993,498</u>	<u>1,958,170</u>	<u>(35,328)</u>
<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
Reibold Building Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2005

	<u>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.....	\$ _____	\$ _____	\$ 5,420	\$ 5,420
<i>Total Revenues</i>	0	0	5,420	5,420
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	565,000	443,923	443,923	0
Interest and fiscal charges.....	490,524	508,576	508,573	3
<i>Total Expenditures</i>	1,055,524	952,499	952,496	3
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,055,524)	(952,499)	(947,076)	5,423
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,055,524	952,499	947,076	(5,423)
<i>Total Other Financing Sources And Uses</i>	1,055,524	952,499	947,076	(5,423)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	784,010	784,010	784,010	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>784,010</u>	\$ <u>784,010</u>	\$ <u>784,010</u>	\$ <u>0</u>

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

For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	800,000	800,000	800,000	0
Interest and fiscal charges.....	518,726	518,726	518,725	1
<i>Total Expenditures.....</i>	<u>1,318,726</u>	<u>1,318,726</u>	<u>1,318,725</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,318,726)	(1,318,726)	(1,318,725)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,318,726	1,318,726	1,318,726	0
<i>Total Other Financing Sources And Uses.....</i>	<u>1,318,726</u>	<u>1,318,726</u>	<u>1,318,726</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	0	0	1	1
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>38,350</u>	<u>38,350</u>	<u>38,350</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 38,350</u>	<u>\$ 38,350</u>	<u>\$ 38,351</u>	<u>\$ 1</u>

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

For the Year Ended December 31, 2005

	<u>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	\$ 0	\$ 53,245	\$ 53,245
Total Revenues.....	0	0	53,245	53,245
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....		345,000	345,000	0
Interest and fiscal charges.....		606,667	606,667	0
Total Expenditures.....	0	951,667	951,667	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(951,667)	(898,422)	53,245
<i>Other Financing Sources And Uses</i>				
Transfers in.....		951,667	898,422	(53,245)
Total Other Financing Sources And Uses.....	0	951,667	898,422	(53,245)
<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>	\$ 0	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 28,640,000	\$ 28,696,824	\$ 29,687,911	\$ 991,087
Other.....	1,672,250	1,672,250	1,432,502	(239,748)
<i>Total Revenues.....</i>	<u>30,312,250</u>	<u>30,369,074</u>	<u>31,120,413</u>	<u>751,339</u>
<i>Expenses:</i>				
Personal services.....	4,342,376	4,495,124	4,433,167	61,957
Professional services.....	1,817,744	1,889,793	1,465,685	424,108
Operating expenses.....	18,693,047	18,431,946	18,230,052	201,894
Debt service.....	174,725	184,131	182,571	1,560
Capital outlays.....	416,592	443,964	410,225	33,739
<i>Total Expenses.....</i>	<u>25,444,484</u>	<u>25,444,958</u>	<u>24,721,700</u>	<u>723,258</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>4,867,766</u>	<u>4,924,116</u>	<u>6,398,713</u>	<u>1,474,597</u>
Transfers out.....	(5,593,950)	(5,650,300)	(5,588,684)	61,616
<i>Net Change in Fund Equity.....</i>	<u>(726,184)</u>	<u>(726,184)</u>	<u>810,029</u>	<u>1,536,213</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>6,930,568</u>	<u>6,930,568</u>	<u>6,930,568</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>726,184</u>	<u>726,184</u>	<u>726,184</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 6,930,568</u>	<u>\$ 6,930,568</u>	<u>\$ 8,466,781</u>	<u>\$ 1,536,213</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 39,618,000	\$ 39,676,722	\$ 40,628,596	\$ 951,874
Other.....	81,115	81,115	162,643	81,528
<i>Total Revenues.....</i>	<u>39,699,115</u>	<u>39,757,837</u>	<u>40,791,239</u>	<u>1,033,402</u>
<i>Expenses:</i>				
Personal services.....	8,798,926	8,935,331	8,669,548	265,783
Professional services.....	2,009,536	2,104,896	1,591,056	513,840
Operating expenses.....	15,843,482	16,155,098	15,433,119	721,979
Debt service.....	5,606,222	5,472,810	5,244,180	228,630
Capital outlays.....	852,649	865,589	635,157	230,432
<i>Total Expenses.....</i>	<u>33,110,815</u>	<u>33,533,724</u>	<u>31,573,060</u>	<u>1,960,664</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	6,588,300	6,224,113	9,218,179	2,994,066
Transfers out.....	(8,221,901)	(8,006,714)	(7,204,385)	802,329
<i>Net Change in Fund Equity.....</i>	<u>(1,633,601)</u>	<u>(1,782,601)</u>	<u>2,013,794</u>	<u>3,796,395</u>
<i>Fund Equity At Beginning Of Year.....</i>	12,406,239	12,406,239	12,406,239	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,158,529</u>	<u>1,158,529</u>	<u>1,158,529</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 11,931,167</u>	<u>\$ 11,782,167</u>	<u>\$ 15,578,562</u>	<u>\$ 3,796,395</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 23,947,340	\$ 23,374,507	\$ 22,369,084	\$ (1,005,423)
Other.....	18,000	18,000	157,032	139,032
<i>Total Revenues.....</i>	<u>23,965,340</u>	<u>23,392,507</u>	<u>22,526,116</u>	<u>(866,391)</u>
<i>Expenses:</i>				
Personal services.....	4,450,844	4,470,844	4,182,901	287,943
Professional services.....	1,947,372	1,962,310	1,422,489	539,821
Operating expenses.....	10,032,515	9,976,146	8,578,074	1,398,072
Debt service.....	148,000	148,000	146,616	1,384
Capital outlays.....	29,820	51,251	49,969	1,282
<i>Total Expenses.....</i>	<u>16,608,551</u>	<u>16,608,551</u>	<u>14,380,049</u>	<u>2,228,502</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>7,356,789</u>	<u>6,783,956</u>	<u>8,146,067</u>	<u>1,362,111</u>
Transfers in.....	386,529	386,529	673,928	287,399
Transfers out.....	(9,374,119)	(11,105,879)	(10,303,634)	802,245
<i>Net Change in Fund Equity.....</i>	<u>(1,630,801)</u>	<u>(3,935,394)</u>	<u>(1,483,639)</u>	<u>2,451,755</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>22,195,766</u>	<u>22,195,766</u>	<u>22,195,766</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>299,376</u>	<u>299,376</u>	<u>299,376</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 20,864,341</u>	<u>\$ 18,559,748</u>	<u>\$ 21,011,503</u>	<u>\$ 2,451,755</u>

Nonmajor Enterprise Funds

Enterprise Funds represent a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The following are nonmajor Enterprise Funds:

Parking Facilities This fund is used to account for the revenue earned and expenses incurred in operating the County's underground and outside parking facilities. The facilities serve both County employees and the general public.

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

*Combining Statement of Net Assets
Nonmajor Enterprise Funds*

December 31, 2005

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Assets</i>			
<i>Current assets:</i>			
Equity in pooled cash and cash equivalents.....	\$ 1,025,388	\$ 1,545,790	\$ 2,571,178
Cash and cash equivalents--segregated accounts.....		500	500
<i>Net receivables:</i>			
Accounts.....	43,292	979,129	1,022,421
Accrued interest.....		289	289
<i>Total receivables.....</i>	<u>43,292</u>	<u>979,418</u>	<u>1,022,710</u>
Due from other funds.....	6,482		6,482
Inventory of supplies.....	281	84,603	84,884
<i>Total current assets.....</i>	<u>1,075,443</u>	<u>2,610,311</u>	<u>3,685,754</u>
<i>Noncurrent assets:</i>			
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	25,249	342,788	368,037
Less: Accumulated depreciation.....	(3,889,022)	(1,285,915)	(5,174,937)
<i>Total net capital assets.....</i>	<u>14,610,038</u>	<u>18,025,796</u>	<u>32,635,834</u>
<i>Total noncurrent assets.....</i>	<u>14,610,038</u>	<u>18,025,796</u>	<u>32,635,834</u>
<i>Total Assets.....</i>	<u>15,685,481</u>	<u>20,636,107</u>	<u>36,321,588</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	37,298	252,517	289,815
Due to other funds.....	3,093	109,865	112,958
Due to other governments.....		483,947	483,947
Accrued wages and benefits.....	5,683	275,799	281,482
Current portion of general obligation bonds.....	317,525	260,000	577,525
Accrued interest on general obligation bonds.....	23,925	42,857	66,782
Current portion of capitalized leases.....		5,924	5,924
Current portion of compensated absences.....		158,593	158,593
<i>Total current liabilities.....</i>	<u>387,524</u>	<u>1,589,502</u>	<u>1,977,026</u>
<i>Long-term liabilities:</i>			
<i>(net of current portions)</i>			
General obligation bonds.....	5,444,200	9,340,000	14,784,200
Less: Unamortized general obligation bond charges.....	(55,624)		(55,624)
Compensated absences.....	6,254	335,198	341,452
<i>Total long-term liabilities.....</i>	<u>5,394,830</u>	<u>9,675,198</u>	<u>15,070,028</u>
<i>Total Liabilities.....</i>	<u>5,782,354</u>	<u>11,264,700</u>	<u>17,047,054</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,903,937	8,419,872	17,323,809
Unrestricted.....	999,190	951,535	1,950,725
<i>Total net assets.....</i>	<u>\$ 9,903,127</u>	<u>\$ 9,371,407</u>	<u>\$ 19,274,534</u>

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

For the Year Ended December 31, 2005

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,743,652	\$ 11,210,167	\$ 12,953,819
Other revenue.....	<u> </u>	<u>22,049</u>	<u>22,049</u>
<i>Total Operating Revenues</i>	<u>1,743,652</u>	<u>11,232,216</u>	<u>12,975,868</u>
<i>Operating Expenses:</i>			
Personal services.....	265,238	8,493,877	8,759,115
Materials and supplies.....	10,442	835,940	846,382
Contractual services.....	186,674	2,197,365	2,384,039
Utilities.....	55,149	297,804	352,953
Depreciation.....	432,932	497,132	930,064
Other expenses.....	<u>110,184</u>	<u>492,605</u>	<u>602,789</u>
<i>Total Operating Expenses</i>	<u>1,060,619</u>	<u>12,814,723</u>	<u>13,875,342</u>
<i>Operating Income (Loss)</i>	683,033	(1,582,507)	(899,474)
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....		1,216	1,216
Interest expense and fiscal charges.....	<u>(312,905)</u>	<u>(525,866)</u>	<u>(838,771)</u>
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(312,905)</u>	<u>(524,650)</u>	<u>(837,555)</u>
<i>Income (Loss) Before Transfers</i>	370,128	(2,107,157)	(1,737,029)
Transfers in.....		1,768,665	1,768,665
Transfers out.....	<u>(200,000)</u>	<u> </u>	<u>(200,000)</u>
<i>Change in Net Assets</i>	<u>170,128</u>	<u>(338,492)</u>	<u>(168,364)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>9,732,999</u>	<u>9,709,899</u>	<u>19,442,898</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 9,903,127</u>	<u>\$ 9,371,407</u>	<u>\$ 19,274,534</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2005

<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.....	\$ 1,501,797	\$ 11,114,149	\$ 12,615,946
Cash receipts from interfund services provided.....	216,785		216,785
Cash payments to employees for services.....	(190,752)	(6,425,500)	(6,616,252)
Cash payments to suppliers for goods and services.....	(197,169)	(3,165,726)	(3,362,895)
Cash payments for interfund services used.....	(217,356)	(2,550,605)	(2,767,961)
Other operating cash receipts.....		22,757	22,757
Cash from other sources.....	8,438		8,438
<i>Net cash provided by (used for) operating activities.....</i>	<u>1,121,743</u>	<u>(1,004,925)</u>	<u>116,818</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		1,768,665	1,768,665
Transfers out to other funds.....	(200,000)		(200,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(200,000)</u>	<u>1,768,665</u>	<u>1,568,665</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....		(6,092)	(6,092)
Interest paid on capital leases.....		(350)	(350)
Principal paid on general obligation bonds.....	(344,455)	(245,000)	(589,455)
Interest paid on general obligation bonds.....	(351,622)	(526,537)	(878,159)
Refunding bonds issued.....	2,581,180		2,581,180
Premium on bond issuance.....	135,834		135,834
Bond issuance costs paid.....	(23,884)		(23,884)
Redemption of refunded bonds.....	(2,695,000)		(2,695,000)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(697,947)</u>	<u>(777,979)</u>	<u>(1,475,926)</u>
<i>Cash flows from investing activities:</i>			
Interest received on investments.....		1,356	1,356
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>1,356</u>	<u>1,356</u>
Net increase (decrease) in cash and cash equivalents.....	223,796	(12,883)	210,913
Cash and cash equivalents at beginning of year.....	801,592	1,559,173	2,360,765
Cash and cash equivalents at end of year.....	<u>\$ 1,025,388</u>	<u>\$ 1,546,290</u>	<u>\$ 2,571,678</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 683,033	\$ (1,582,507)	\$ (899,474)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	432,932	497,132	930,064
Miscellaneous nonoperating income (expense).....	8,438		8,438
(Increase) decrease in accounts receivable.....	(24,703)	(95,310)	(120,013)
(Increase) decrease in due from other funds.....	(367)		(367)
(Increase) decrease in inventory of supplies.....	(43)	(22,959)	(23,002)
Increase (decrease) in accounts payable.....	19,291	(43,833)	(24,542)
Increase (decrease) in due to other funds.....	784	83,718	84,502
Increase (decrease) in due to other governments.....		125,223	125,223
Increase (decrease) in accrued wages and benefits.....	771	6,880	7,651
Increase (decrease) in compensated absences.....	1,607	26,731	28,338
<i>Total adjustments.....</i>	<u>438,710</u>	<u>577,582</u>	<u>1,016,292</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 1,121,743</u>	<u>\$ (1,004,925)</u>	<u>\$ 116,818</u>

Noncash investing, capital and financing activities:

During 2005, there were no noncash investing, capital and related financing activities in the Nonmajor Enterprise Funds.

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 1,848,500	\$ 1,848,500	\$ 1,718,582	\$ (129,918)
<i>Total Revenues</i>	<u>1,848,500</u>	<u>1,848,500</u>	<u>1,718,582</u>	<u>(129,918)</u>
<i>Expenses:</i>				
Personal services.....	257,068	264,168	260,412	3,756
Professional services.....	181,074	247,824	212,546	35,278
Operating expenses.....	221,943	203,093	170,444	32,649
<i>Total Expenses</i>	<u>660,085</u>	<u>715,085</u>	<u>643,402</u>	<u>71,683</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	1,188,415	1,133,415	1,075,180	(58,235)
Transfers out.....	(1,063,055)	(1,063,055)	(932,993)	130,062
<i>Net Change in Fund Equity</i>	125,360	70,360	142,187	71,827
<i>Fund Equity At Beginning Of Year</i>	485,686	485,686	485,686	0
<i>Prior Year Encumbrances Appropriated</i>	4,233	4,233	4,233	0
<i>Fund Equity At End Of Year</i>	<u>\$ 615,279</u>	<u>\$ 560,279</u>	<u>\$ 632,106</u>	<u>\$ 71,827</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Stillwater Center-Enterprise Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2005

	<u>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.....	\$ 10,620,080	\$ 11,236,071	\$ 11,113,832	\$ (122,239)
Other.....	11,000	11,000	11,521	521
<i>Total Revenues.....</i>	<u>10,631,080</u>	<u>11,247,071</u>	<u>11,125,353</u>	<u>(121,718)</u>
<i>Expenses:</i>				
Personal services.....	8,811,704	8,496,735	8,329,964	166,771
Professional services.....	1,249,526	2,439,157	2,350,407	88,750
Operating expenses.....	1,630,602	1,718,560	1,628,837	89,723
Capital outlays.....	36,807	90,178	67,861	22,317
<i>Total Expenses.....</i>	<u>11,728,639</u>	<u>12,744,630</u>	<u>12,377,069</u>	<u>367,561</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(1,097,559)</u>	<u>(1,497,559)</u>	<u>(1,251,716)</u>	<u>245,843</u>
Transfers in.....	1,768,665	1,768,665	1,768,665	0
Transfers out.....	(771,538)	(771,538)	(771,537)	1
<i>Net Change in Fund Equity.....</i>	<u>(100,432)</u>	<u>(500,432)</u>	<u>(254,588)</u>	<u>245,844</u>
<i>Fund Equity At Beginning Of Year.....</i>	1,302,208	1,302,208	1,302,208	0
<i>Prior Year Encumbrances Appropriated.....</i>	103,463	103,463	103,463	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 1,305,239</u>	<u>\$ 905,239</u>	<u>\$ 1,151,083</u>	<u>\$ 245,844</u>

Internal Service Funds

These funds are used to account for the financing of goods or services provided by one department to other departments of the County or to other governments, on a cost-reimbursement basis.

<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
<i>Mailroom</i>	This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.
<i>Stockroom</i>	The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.
<i>Service Depot</i>	The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Health Insurance Admin./E.A.P.</i>	The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.
<i>Healthcare Self-Insurance</i>	The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the administration of the programs.
<i>Property/Casualty Risk Management</i>	The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.
<i>Workers' Compensation Risk Management</i>	The County has a self-funding program for certain workers' compensation claims by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. This fund, which is non-annually budgeted, is used to account for self-funded claims along with the administration of the overall insurance program.

Combining Statement of Net Assets Internal Service Funds

December 31, 2005

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications
<i>Assets</i>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$	\$ 65,845	\$ 454,496	\$ 72,325	\$ 2,303,183
Collateral on loaned securities.....					
Accounts receivable (net).....	5,515	1,173	25,709	80,257	34,827
Due from other funds.....	36,201	73,437	365,887	146,585	152,976
Inventory of supplies.....	19,452	15,305	95,391	26,305	3,294
<i>Total current assets</i>	<u>61,168</u>	<u>155,760</u>	<u>941,483</u>	<u>325,472</u>	<u>2,494,280</u>
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	471,042	89,652	31,497	31,148	249,115
Less: Accumulated depreciation.....	(294,987)	(70,140)	(31,497)	(17,013)	(241,026)
<i>Total net capital assets</i>	<u>176,055</u>	<u>19,512</u>	<u>0</u>	<u>14,135</u>	<u>8,089</u>
<i>Total noncurrent assets</i>	<u>176,055</u>	<u>19,512</u>	<u>0</u>	<u>14,135</u>	<u>8,089</u>
<i>Total Assets</i>	<u>237,223</u>	<u>175,272</u>	<u>941,483</u>	<u>339,607</u>	<u>2,502,369</u>
<i>Liabilities</i>					
<i>Current Liabilities:</i>					
Accounts payable.....	166,020	152,184	928,056	287,744	294,767
Current portion of insurance claims payable.....					
Due to other funds.....	97,811	8,107	4,599	67,682	4,489
Due to other governments.....					
Obligations under securities lending.....					
Accrued wages and benefits.....	10,112	5,083	3,812	6,919	8,567
Current portion of capitalized leases.....	42,456			4,249	
Current portion of compensated absences.....	44,044				5,199
<i>Total Current Liabilities</i>	<u>360,443</u>	<u>165,374</u>	<u>936,467</u>	<u>366,594</u>	<u>313,022</u>
<i>Long Term Liabilities:</i>					
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....	39,610				
Compensated absences.....	13,553	32,856	2,967	7,565	9,505
<i>Total Long Term Liabilities</i>	<u>53,163</u>	<u>32,856</u>	<u>2,967</u>	<u>7,565</u>	<u>9,505</u>
<i>Total Liabilities</i>	<u>413,606</u>	<u>198,230</u>	<u>939,434</u>	<u>374,159</u>	<u>322,527</u>
<i>Net Assets</i>					
Invested in capital assets, net of related debt.....	93,989	19,512		9,886	8,089
Unrestricted.....	(270,372)	(42,470)	2,049	(44,438)	2,171,753
<i>Total Net Assets</i>	<u>\$ (176,383)</u>	<u>\$ (22,958)</u>	<u>\$ 2,049</u>	<u>\$ (34,552)</u>	<u>\$ 2,179,842</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 134,363	\$ 324,125	\$ 6,766,407	\$ 3,737,278	\$ 28,229,099	\$ 42,087,121
		332,585		1,387,527	1,720,112
		72,443	1,618	535,063	756,605
			1,000	4,153,284	4,929,370
					159,747
<u>134,363</u>	<u>324,125</u>	<u>7,171,435</u>	<u>3,739,896</u>	<u>34,304,973</u>	<u>49,652,955</u>
	5,435		12,214	22,944	913,047
	(4,892)		(7,134)	(14,109)	(680,798)
<u>0</u>	<u>543</u>	<u>0</u>	<u>5,080</u>	<u>8,835</u>	<u>232,249</u>
<u>0</u>	<u>543</u>	<u>0</u>	<u>5,080</u>	<u>8,835</u>	<u>232,249</u>
134,363	324,668	7,171,435	3,744,976	34,313,808	49,885,204
	12,798		31,204	3,108	1,875,881
		4,076,800	474,452	1,594,004	6,145,256
	1,637		6,595	2,975	193,895
				1,337,694	1,337,694
		332,585		1,387,527	1,720,112
	6,759		2,576	2,576	46,404
			2,657	2,657	52,019
	77,455		10,941	10,941	148,580
<u>0</u>	<u>98,649</u>	<u>4,409,385</u>	<u>528,425</u>	<u>4,341,482</u>	<u>11,519,841</u>
			2,678,062	6,146,157	8,824,219
					39,610
	3,423		8,774	8,774	87,417
<u>0</u>	<u>3,423</u>	<u>0</u>	<u>2,686,836</u>	<u>6,154,931</u>	<u>8,951,246</u>
0	102,072	4,409,385	3,215,261	10,496,413	20,471,087
	543		2,423	6,178	140,620
<u>134,363</u>	<u>222,053</u>	<u>2,762,050</u>	<u>527,292</u>	<u>23,811,217</u>	<u>29,273,497</u>
\$ <u>134,363</u>	\$ <u>222,596</u>	\$ <u>2,762,050</u>	\$ <u>529,715</u>	\$ <u>23,817,395</u>	\$ <u>29,414,117</u>

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

For the Year Ended December 31, 2005

	<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.....	\$ 1,032,641	\$ 1,605,307	\$ 3,971,054	\$ 1,699,452	\$ 1,882,299
Other revenue.....	4,572	32	17	450	
Total Operating Revenues.....	1,037,213	1,605,339	3,971,071	1,699,902	1,882,299
<i>Operating Expenses:</i>					
Personal services.....	398,528	220,057	168,370	308,619	288,173
Materials and supplies.....	158,715	899,320	1,854,065	1,102,231	2,827
Contractual services.....	124,083	526,741	1,981,317	158,035	87,842
Utilities.....					1,577,212
Depreciation.....	45,936	17,930		3,799	8,948
Insurance claims.....					
Other expenses.....	403,301		69,482	25,199	770
Total Operating Expenses.....	1,130,563	1,664,048	4,073,234	1,597,883	1,965,772
Operating Income (Loss).....	(93,350)	(58,709)	(102,163)	102,019	(83,473)
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....	(3,637)	(312)		(173)	
Gain (loss) from disposal of capital assets.....	(37,144)				
Other nonoperating revenue (expense).....	19,652	(9,888)			
Total Nonoperating Revenues (Expenses).....	(21,129)	(10,200)	0	(173)	0
Income (Loss) Before Transfers.....	(114,479)	(68,909)	(102,163)	101,846	(83,473)
Transfers in.....			7,121		
Change in Net Assets.....	(114,479)	(68,909)	(95,042)	101,846	(83,473)
<i>Total Net Assets (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<u>(61,904)</u>	<u>45,951</u>	<u>97,091</u>	<u>(136,398)</u>	<u>2,263,315</u>
<i>Total Net Assets (Deficit) At</i>					
End Of Year.....	\$ <u>(176,383)</u>	\$ <u>(22,958)</u>	\$ <u>2,049</u>	\$ <u>(34,552)</u>	\$ <u>2,179,842</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 47,388	\$ 416,866	\$ 23,952,347	\$ 2,026,464	\$ 4,695,100	\$ 41,328,918
		80,959	(8,167)	80,363	158,226
<u>47,388</u>	<u>416,866</u>	<u>24,033,306</u>	<u>2,018,297</u>	<u>4,775,463</u>	<u>41,487,144</u>
	201,250		100,078	96,636	1,781,711
	108		4,488	4,704	4,026,458
20,139	163,814	1,007,371	1,692,613	1,496,303	7,258,258
					1,577,212
	544		1,705	2,778	81,640
		22,570,263	480,683	1,635,188	24,686,134
			9,231	10,414	518,397
<u>20,139</u>	<u>365,716</u>	<u>23,577,634</u>	<u>2,288,798</u>	<u>3,246,023</u>	<u>39,929,810</u>
27,249	51,150	455,672	(270,501)	1,529,440	1,557,334
			(85)	(85)	(4,292)
					(37,144)
					9,764
<u>0</u>	<u>0</u>	<u>0</u>	<u>(85)</u>	<u>(85)</u>	<u>(31,672)</u>
27,249	51,150	455,672	(270,586)	1,529,355	1,525,662
					7,121
<u>27,249</u>	<u>51,150</u>	<u>455,672</u>	<u>(270,586)</u>	<u>1,529,355</u>	<u>1,532,783</u>
<u>107,114</u>	<u>171,446</u>	<u>2,306,378</u>	<u>800,301</u>	<u>22,288,040</u>	<u>27,881,334</u>
\$ <u>134,363</u>	\$ <u>222,596</u>	\$ <u>2,762,050</u>	\$ <u>529,715</u>	\$ <u>23,817,395</u>	\$ <u>29,414,117</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2005

<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.....	\$ 92,829	\$ 18,034	\$ 121,965	\$ 357,426	\$ 226,334
Cash receipts from interfund services provided.....	951,862	1,578,839	3,655,167	1,291,239	1,702,896
Cash payments to employees for services.....	(306,786)	(168,205)	(122,904)	(186,702)	(230,895)
Cash payments to suppliers for goods and services.....	(657,094)	(1,360,596)	(3,364,806)	(1,195,117)	(1,434,263)
Cash payments for insurance claims.....					
Cash payments for interfund services used.....	(116,602)	(56,677)	(82,751)	(177,950)	(106,623)
Other operating cash receipts.....	4,572	32	17	450	
Cash from other sources.....	69,514				
Other cash payments.....	15,298	(17,848)		(15,528)	
<i>Net cash provided by (used for) operating activities.....</i>	<u>53,593</u>	<u>(6,421)</u>	<u>206,688</u>	<u>73,818</u>	<u>157,449</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds.....			7,121		
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>	<u>0</u>	<u>7,121</u>	<u>0</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....	(49,956)	(6,388)		(1,320)	
Interest paid on capital leases.....	(3,637)	(312)		(173)	
<i>Net cash provided by (used for) capital and related financing activities...</i>	<u>(53,593)</u>	<u>(6,700)</u>	<u>0</u>	<u>(1,493)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	0	(13,121)	213,809	72,325	157,449
Cash and cash equivalents at beginning of year.....	0	78,966	240,687	0	2,145,734
Cash and cash equivalents at end of year.....	<u>\$ 0</u>	<u>\$ 65,845</u>	<u>\$ 454,496</u>	<u>\$ 72,325</u>	<u>\$ 2,303,183</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (93,350)	\$ (58,709)	\$ (102,163)	\$ 102,019	\$ (83,473)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	45,936	17,930		3,799	8,948
Miscellaneous nonoperating income (expense).....	84,812	(17,848)		(15,528)	
(Increase) decrease in accounts receivable.....	5,784	(436)	(13,271)	(12,793)	17,064
(Increase) decrease in due from other funds.....	6,266	(7,998)	(180,651)	(37,994)	29,867
(Increase) decrease in inventory of supplies.....	(2,321)	(4,051)	(12,314)	(4,436)	478
Increase (decrease) in accounts payable.....	349	59,681	513,041	43,955	191,458
Increase (decrease) in due to other funds.....	649	922	1,862	(9,959)	(2,842)
Increase (decrease) in due to other governments.....					
Increase (decrease) in accrued wages and benefits.....	2,303	1,197	245	2,253	(1,076)
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	3,165	2,891	(61)	2,502	(2,975)
<i>Total adjustments.....</i>	<u>146,943</u>	<u>52,288</u>	<u>308,851</u>	<u>(28,201)</u>	<u>240,922</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 53,593</u>	<u>\$ (6,421)</u>	<u>\$ 206,688</u>	<u>\$ 73,818</u>	<u>\$ 157,449</u>
<i>Noncash investing, capital and financing activities:</i>					

During 2005, there were no noncash investing, capital and related financing activities in 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>
\$ 1,879	\$ 9,528	\$ 3,829,135	\$ 18,765	\$ 374,197	\$ 5,050,092
45,509	407,338	20,127,703	2,010,081	4,205,663	35,976,297
	(155,935)		(73,318)	(73,496)	(1,318,241)
(20,139)	(159,415)	(1,007,371)	(1,703,380)	(1,184,341)	(12,086,522)
	(49,941)	(21,310,153)	(307,679)	(1,291,555)	(22,909,387)
		8,647	(43,695)	(55,180)	(689,419)
			4,210	80,363	98,291
					69,514
					(18,078)
<u>27,249</u>	<u>51,575</u>	<u>1,647,961</u>	<u>(95,016)</u>	<u>2,055,651</u>	<u>4,172,547</u>
					7,121
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,121</u>
			(948)	(948)	(59,560)
			(85)	(85)	(4,292)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,033)</u>	<u>(1,033)</u>	<u>(63,852)</u>
27,249	51,575	1,647,961	(96,049)	2,054,618	4,115,816
107,114	272,550	5,118,446	3,833,327	26,174,481	37,971,305
<u>\$ 134,363</u>	<u>\$ 324,125</u>	<u>\$ 6,766,407</u>	<u>\$ 3,737,278</u>	<u>\$ 28,229,099</u>	<u>\$ 42,087,121</u>
\$ 27,249	\$ 51,150	\$ 455,672	\$ (270,501)	\$ 1,529,440	\$ 1,557,334
	544		1,705	2,778	81,640
					51,436
		(67,821)	10,759	(160,866)	(221,580)
			4,000	45,626	(140,884)
					(22,644)
	(9,130)		(19,816)	(8,221)	771,317
	92		2,656	2,093	(4,527)
				297,991	297,991
	115		(714)	(714)	3,609
		1,260,110	173,004	343,633	1,776,747
	8,804		3,891	3,891	22,108
<u>0</u>	<u>425</u>	<u>1,192,289</u>	<u>175,485</u>	<u>526,211</u>	<u>2,615,213</u>
<u>\$ 27,249</u>	<u>\$ 51,575</u>	<u>\$ 1,647,961</u>	<u>\$ (95,016)</u>	<u>\$ 2,055,651</u>	<u>\$ 4,172,547</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, 2005

	<u>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.....	\$ 1,149,000	\$ 1,181,000	\$ 1,044,691	\$ (136,309)
Other.....			4,572	4,572
<i>Total Revenues.....</i>	<u>1,149,000</u>	<u>1,181,000</u>	<u>1,049,263</u>	<u>(131,737)</u>
<i>Expenses:</i>				
Personal services.....	422,705	422,705	393,131	29,574
Professional services.....	144,556	121,849	119,542	2,307
Operating expenses.....	550,786	573,118	571,115	2,003
Debt service.....	38,129	38,504	38,351	153
<i>Total Expenses.....</i>	<u>1,156,176</u>	<u>1,156,176</u>	<u>1,122,139</u>	<u>34,037</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(7,176)	24,824	(72,876)	(97,700)
<i>Fund Equity At Beginning Of Year.....</i>				
	(31,455)	(31,455)	(31,455)	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	7,576	7,576	7,576	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ (31,055)</u>	<u>\$ 945</u>	<u>\$ (96,755)</u>	<u>\$ (97,700)</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, 2005

	<u>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.....	\$ 1,701,000	\$ 1,701,000	\$ 1,596,873	\$ (104,127)
Other.....			32	32
<i>Total Revenues.....</i>	<u>1,701,000</u>	<u>1,701,000</u>	<u>1,596,905</u>	<u>(104,095)</u>
<i>Expenses:</i>				
Personal services.....	209,343	217,068	215,528	1,540
Professional services.....	505,549	504,211	494,323	9,888
Operating expenses.....	977,918	976,024	920,000	56,024
Debt service.....	9,700	27,151	27,151	0
<i>Total Expenses.....</i>	<u>1,702,510</u>	<u>1,724,454</u>	<u>1,657,002</u>	<u>67,452</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(1,510)	(23,454)	(60,097)	(36,643)
<i>Fund Equity At Beginning Of Year.....</i>	76,466	76,466	76,466	0
<i>Prior Year Encumbrances Appropriated.....</i>	2,499	2,499	2,499	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 77,455</u>	<u>\$ 55,511</u>	<u>\$ 18,868</u>	<u>\$ (36,643)</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, 2005

	<u>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.....	\$ 2,941,000	\$ 3,681,000	\$ 3,777,132	\$ 96,132
Other.....			17	17
<i>Total Revenues.....</i>	<u>2,941,000</u>	<u>3,681,000</u>	<u>3,777,149</u>	<u>96,149</u>
<i>Expenses:</i>				
Personal services.....	230,972	230,972	165,374	65,598
Professional services.....	1,043,272	1,710,872	1,685,468	25,404
Operating expenses.....	1,656,185	1,715,685	1,705,481	10,204
Capital outlays.....	30,000	50,021	35,678	14,343
<i>Total Expenses.....</i>	<u>2,960,429</u>	<u>3,707,550</u>	<u>3,592,001</u>	<u>115,549</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(19,429)	(26,550)	185,148	211,698
Transfers in.....		7,121	7,121	0
<i>Net Change in Fund Equity.....</i>	(19,429)	(19,429)	192,269	211,698
<i>Fund Equity At Beginning Of Year.....</i>	221,066	221,066	221,066	0
<i>Prior Year Encumbrances Appropriated.....</i>	19,621	19,621	19,621	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 221,258</u>	<u>\$ 221,258</u>	<u>\$ 432,956</u>	<u>\$ 211,698</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, 2005

	<u>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.....	\$ 1,504,000	\$ 1,589,000	\$ 1,648,665	\$ 59,665
Other.....			450	450
<i>Total Revenues.....</i>	<u>1,504,000</u>	<u>1,589,000</u>	<u>1,649,115</u>	<u>60,115</u>
<i>Expenses:</i>				
Personal services.....	281,167	323,167	322,972	195
Professional services.....	107,087	142,487	134,825	7,662
Operating expenses.....	<u>1,117,910</u>	<u>1,114,610</u>	<u>1,107,388</u>	<u>7,222</u>
<i>Total Expenses.....</i>	<u>1,506,164</u>	<u>1,580,264</u>	<u>1,565,185</u>	<u>15,079</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(2,164)	8,736	83,930	75,194
Transfers in.....		7,100		(7,100)
<i>Net Change in Fund Equity.....</i>	(2,164)	15,836	83,930	68,094
<i>Fund Equity At Beginning Of Year.....</i>	(19,090)	(19,090)	(19,090)	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,563	3,563	3,563	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ (17,691)</u>	<u>\$ 309</u>	<u>\$ 68,403</u>	<u>\$ 68,094</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, 2005

	<u>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.....	\$ 1,998,110	\$ 1,998,110	\$ 1,929,230	\$ (68,880)
<i>Total Revenues</i>	<u>1,998,110</u>	<u>1,998,110</u>	<u>1,929,230</u>	<u>(68,880)</u>
<i>Expenses:</i>				
Personal services.....	291,141	291,827	291,559	268
Professional services.....	141,323	141,323	86,132	55,191
Operating expenses.....	<u>1,550,240</u>	<u>1,549,554</u>	<u>1,394,245</u>	<u>155,309</u>
<i>Total Expenses</i>	<u>1,982,704</u>	<u>1,982,704</u>	<u>1,771,936</u>	<u>210,768</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	15,406	15,406	157,294	141,888
<i>Fund Equity At Beginning Of Year</i>	2,145,265	2,145,265	2,145,265	0
<i>Prior Year Encumbrances Appropriated</i>	<u>469</u>	<u>469</u>	<u>469</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 2,161,140</u>	<u>\$ 2,161,140</u>	<u>\$ 2,303,028</u>	<u>\$ 141,888</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, 2005

	<u>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.....	\$ 50,115	\$ 50,115	\$ 47,388	\$ (2,727)
<i>Total Revenues</i>	<u>50,115</u>	<u>50,115</u>	<u>47,388</u>	<u>(2,727)</u>
<i>Expenses:</i>				
Professional services.....	20,139	52,639	20,139	32,500
<i>Total Expenses</i>	<u>20,139</u>	<u>52,639</u>	<u>20,139</u>	<u>32,500</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	29,976	(2,524)	27,249	29,773
<i>Fund Equity At Beginning Of Year</i>	<u>107,114</u>	<u>107,114</u>	<u>107,114</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 137,090</u>	<u>\$ 104,590</u>	<u>\$ 134,363</u>	<u>\$ 29,773</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, 2005

	<u>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.....	\$ 381,309	\$ 387,454	\$ 416,866	\$ 29,412
<i>Total Revenues</i>	<u>381,309</u>	<u>387,454</u>	<u>416,866</u>	<u>29,412</u>
<i>Expenses:</i>				
Personal services.....	192,664	192,664	192,256	408
Professional services.....	199,423	206,668	183,659	23,009
Operating expenses.....	<u>12,956</u>	<u>11,856</u>	<u>10,107</u>	<u>1,749</u>
<i>Total Expenses</i>	<u>405,043</u>	<u>411,188</u>	<u>386,022</u>	<u>25,166</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(23,734)	(23,734)	30,844	54,578
<i>Fund Equity At Beginning Of Year</i>	247,486	247,486	247,486	0
<i>Prior Year Encumbrances Appropriated</i>	<u>25,064</u>	<u>25,064</u>	<u>25,064</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 248,816</u>	<u>\$ 248,816</u>	<u>\$ 303,394</u>	<u>\$ 54,578</u>

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

For the Year Ended December 31, 2005

	<u>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.....	\$ 20,136,755	\$ 29,394,755	\$ 23,956,837	\$ (5,437,918)
Other.....			8,647	8,647
<i>Total Revenues</i>	<u>20,136,755</u>	<u>29,394,755</u>	<u>23,965,484</u>	<u>(5,429,271)</u>
<i>Expenses:</i>				
Professional services.....	18,879,411	28,137,411	22,938,956	5,198,455
Operating expenses.....	5,000	5,000		5,000
<i>Total Expenses</i>	<u>18,884,411</u>	<u>28,142,411</u>	<u>22,938,956</u>	<u>5,203,455</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	1,252,344	1,252,344	1,026,528	(225,816)
<i>Fund Equity At Beginning Of Year</i>	4,831,035	4,831,035	4,831,035	0
<i>Prior Year Encumbrances Appropriated</i>	287,411	287,411	287,411	0
<i>Fund Equity At End Of Year</i>	<u>\$ 6,370,790</u>	<u>\$ 6,370,790</u>	<u>\$ 6,144,974</u>	<u>\$ (225,816)</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, 2005

	<u>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.....	\$ 2,325,000	\$ 2,325,000	\$ 1,992,082	\$ (332,918)
Other.....			40,974	40,974
<i>Total Revenues.....</i>	<u>2,325,000</u>	<u>2,325,000</u>	<u>2,033,056</u>	<u>(291,944)</u>
<i>Expenses:</i>				
Personal services.....	100,853	100,853	95,432	5,421
Professional services.....	2,241,843	2,250,011	2,103,883	146,128
Operating expenses.....	42,832	41,564	14,416	27,148
Capital outlays.....	15,625	20,725	5,284	15,441
<i>Total Expenses.....</i>	<u>2,401,153</u>	<u>2,413,153</u>	<u>2,219,015</u>	<u>194,138</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(76,153)	(88,153)	(185,959)	(97,806)
<i>Fund Equity At Beginning Of Year.....</i>				
	3,733,276	3,733,276	3,733,276	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	100,050	100,050	100,050	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 3,757,173</u>	<u>\$ 3,745,173</u>	<u>\$ 3,647,367</u>	<u>\$ (97,806)</u>

Fiduciary Funds - Agency Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.

Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.

<i>Payroll Agency Funds</i>	These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds, etc.
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<i>Undivided Tax Agency Funds</i>	The Undivided Tax Funds include Real Estate Property Taxes, Tangible Personal Property Taxes, Inheritance Taxes and various other taxes collected and distributed by the County.
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<i>Other Agency Funds</i>	Other miscellaneous Agency Funds, for which the County acts as custodian, are reported under this heading.
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Combining Statement of Changes in Assets and Liabilities-Agency Funds

For the Year Ended December 31, 2005

<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.....	\$	2,372,775	\$ 213,584,040	\$ 212,047,931	\$ 3,908,884
Total Assets.....	\$	2,372,775	\$ 213,584,040	\$ 212,047,931	\$ 3,908,884
<i>Liabilities</i>					
Due to other governments.....	\$	2,372,775	\$ 87,049,355	\$ 85,867,349	\$ 3,554,781
Other liabilities.....		0	126,534,685	126,180,582	354,103
Total Liabilities.....	\$	2,372,775	\$ 213,584,040	\$ 212,047,931	\$ 3,908,884
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	46,546,282	\$ 773,200,992	\$ 774,219,049	\$ 45,528,225
Collateral on loaned securities.....		7,549,585	2,237,820	7,549,585	2,237,820
Taxes levied for other governments.....		559,468,299	548,477,876	521,598,054	586,348,121
Total Assets.....	\$	613,564,166	\$ 1,323,916,688	\$ 1,303,366,688	\$ 634,114,166
<i>Liabilities</i>					
Undistributed assets.....	\$	5,896,757		\$ 5,896,757	\$ 0
Due to other governments.....		600,117,824	1,321,678,868	1,289,920,346	631,876,346
Obligations under securities lending.....		7,549,585	2,237,820	7,549,585	2,237,820
Total Liabilities.....	\$	613,564,166	\$ 1,323,916,688	\$ 1,303,366,688	\$ 634,114,166
<i>Other Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	46,897,882	\$ 133,587,688	\$ 129,886,444	\$ 50,599,126
Cash and cash equivalents-segregated accounts.....		13,165,898	144,726,917	143,736,146	14,156,669
Collateral on loaned securities.....		7,606,613	2,487,067	7,606,613	2,487,067
Total Assets.....	\$	67,670,393	\$ 280,801,672	\$ 281,229,203	\$ 67,242,862
<i>Liabilities</i>					
Undistributed assets.....	\$	0	\$ 17,726,272	\$ 17,726,272	\$ 0
Due to other governments.....		12,244,429	8,828,492	7,158,946	13,913,975
Obligations under securities lending.....		7,606,613	2,487,067	7,606,613	2,487,067
Other liabilities.....		47,819,351	251,759,841	248,737,372	50,841,820
Total Liabilities.....	\$	67,670,393	\$ 280,801,672	\$ 281,229,203	\$ 67,242,862
<i>Total Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	95,816,939	\$ 1,120,372,720	\$ 1,116,153,424	\$ 100,036,235
Cash and cash equivalents-segregated accounts.....		13,165,898	144,726,917	143,736,146	14,156,669
Collateral on loaned securities.....		15,156,198	4,724,887	15,156,198	4,724,887
Taxes levied for other governments.....		559,468,299	548,477,876	521,598,054	586,348,121
Total Assets.....	\$	683,607,334	\$ 1,818,302,400	\$ 1,796,643,822	\$ 705,265,912
<i>Liabilities</i>					
Undistributed assets.....	\$	5,896,757	\$ 17,726,272	\$ 23,623,029	\$ 0
Due to other governments.....		614,735,028	1,417,556,715	1,382,946,641	649,345,102
Obligations under securities lending.....		15,156,198	4,724,887	15,156,198	4,724,887
Other liabilities.....		47,819,351	378,294,526	374,917,954	51,195,923
Total Liabilities.....	\$	683,607,334	\$ 1,818,302,400	\$ 1,796,643,822	\$ 705,265,912

Capital Assets Used in the Operation of Governmental Funds

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

December 31, 2005

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,705,070
Land improvements.....	1,470,295
Buildings, structures, and improvements.....	167,927,921
Furniture, fixtures, and equipment.....	45,779,544
Infrastructure.....	335,193,828
Construction-in-progress.....	31,653,591
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 589,730,249</u>
<i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 27,622,772
Special revenue fund revenues.....	29,563,885
Capital projects.....	525,324,484
Donations.....	7,219,108
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 589,730,249</u>

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

December 31, 2005

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings, Structures and Improvements</i>	<i>Furniture, Fixtures and Equipment</i>	<i>Infrastructure</i>	<i>Total</i>
<i>General Government:</i>						
Legislative and Executive.....	\$	\$	\$	\$ 384,952	\$	\$ 384,952
Data Processing.....				2,506,277		2,506,277
Auditor.....				547,031		547,031
Treasurer.....				142,182		142,182
Recorder.....				133,698		133,698
Board of Elections.....				179,974		179,974
Public Works.....	965,977		45,454,270	372,882		46,793,129
Total General Government.....	965,977	0	45,454,270	4,266,996	0	50,687,243
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			33,953,601	14,233,189		48,186,790
County Courts.....	3,077,078		39,093,345	5,785,280		47,955,703
Prosecutor.....				433,745		433,745
Coroner.....	400,000		2,800,024	1,879,482		5,079,506
Forensic Crime Lab.....				1,491,675		1,491,675
Animal Shelter.....	6,169		6,742,238	403,802		7,152,209
Support Enforcement.....				208,893		208,893
Total Judicial and Law Enforcement.....	3,483,247	0	82,589,208	24,436,066	0	110,508,521
<i>Environment and Public Works:</i>						
Memorial Hall.....	42,345		1,707,815	30,041		1,780,201
Public works.....				60,700		60,700
County Engineer.....	48,211		5,187,918	6,332,517	335,193,828	346,762,474
Total Environment and Public Works.....	90,556	0	6,895,733	6,423,258	335,193,828	348,603,375
<i>Social Services:</i>						
Children Services Board.....	145,666		12,259,720	994,780		13,400,166
Job and Family Services.....	23,945		2,425,639	1,622,563		4,072,147
Board of Mental Retardation.....	713,618	69,259	9,482,658	6,345,408		16,610,943
ADAMHS Board.....				67,940		67,940
Country View Manor.....	36,570		2,012,103	158,105		2,206,778
Total Social Services.....	919,799	69,259	26,180,120	9,188,796	0	36,357,974
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			4,156,128	289,407		4,445,535
County Parks.....	2,245,491	1,401,036	2,652,462	1,175,021		7,474,010
Total Community And Economic Development.....	2,245,491	1,401,036	6,808,590	1,464,428	0	11,919,545
Construction-in-progress.....			23,035,101		8,618,490	31,653,591
Total Governmental Funds Capital Assets....	\$ 7,705,070	\$ 1,470,295	\$ 190,963,022	\$ 45,779,544	\$ 343,812,318	\$ 589,730,249

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

For the Year Ended December 31, 2005

<i>Function and Activity</i>	<i>Balance January 1, 2005</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2005</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 315,681	\$ 74,820	\$ (5,549)	\$ 384,952
Data Processing.....	2,338,227	226,987	(58,937)	2,506,277
Auditor.....	539,853	14,350	(7,172)	547,031
Treasurer.....	144,372	12,800	(14,990)	142,182
Recorder.....	194,629		(60,931)	133,698
Board of Elections.....	174,002	15,000	(9,028)	179,974
Public Works.....	40,663,761	6,187,527	(58,159)	46,793,129
<i>Total General Government.....</i>	<u>44,370,525</u>	<u>6,531,484</u>	<u>(214,766)</u>	<u>50,687,243</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	47,453,639	1,232,594	(499,443)	48,186,790
County Courts.....	47,833,021	878,191	(755,509)	47,955,703
Prosecutor.....	494,656	99,973	(160,884)	433,745
Coroner.....	4,945,762	268,999	(135,255)	5,079,506
Forensic Crime Lab.....	1,138,961	397,861	(45,147)	1,491,675
Animal Shelter.....	7,149,976	44,614	(42,381)	7,152,209
Support Enforcement.....	193,383	15,510		208,893
<i>Total Judicial and Law Enforcement.....</i>	<u>109,209,398</u>	<u>2,937,742</u>	<u>(1,638,619)</u>	<u>110,508,521</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,780,201			1,780,201
Public Works.....	60,700			60,700
County Engineer.....	344,735,988	2,151,101	(124,615)	346,762,474
<i>Total Environment and Public Works.....</i>	<u>346,576,889</u>	<u>2,151,101</u>	<u>(124,615)</u>	<u>348,603,375</u>
<i>Social Services:</i>				
Children Services Board.....	13,445,073		(44,907)	13,400,166
Job and Family Services.....	4,605,892	382,569	(916,314)	4,072,147
Board of Mental Retardation.....	16,421,355	189,588		16,610,943
ADAMHS Board.....	53,334	14,606		67,940
Country View Manor.....	2,206,778			2,206,778
<i>Total Social Services.....</i>	<u>36,732,432</u>	<u>586,763</u>	<u>(961,221)</u>	<u>36,357,974</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	319,704	4,125,831		4,445,535
County Parks.....	7,441,539	73,867	(41,396)	7,474,010
<i>Total Community And Economic Development.....</i>	<u>7,761,243</u>	<u>4,199,698</u>	<u>(41,396)</u>	<u>11,919,545</u>
Construction-in-progress.....	14,417,973	29,255,963	(12,020,345)	31,653,591
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 559,068,460</u>	<u>\$ 45,662,751</u>	<u>\$ (15,000,962)</u>	<u>\$ 589,730,249</u>

TATISTICAL SECTION

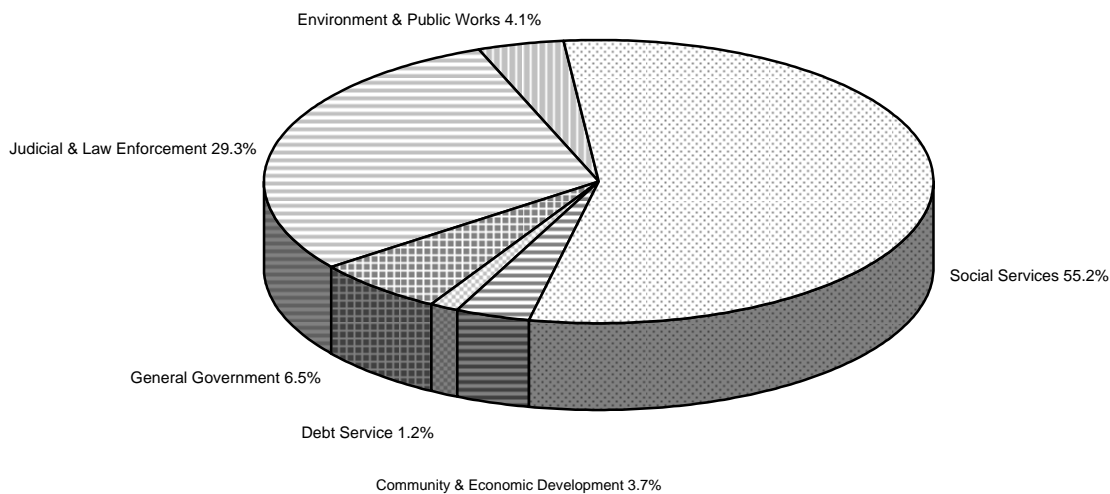
McMONTGOMERY
COUNTY,
OHIO



General Governmental Expenditures by Function

Last Ten Fiscal Years

	General Government	Judicial & Law Enforcement	Environment & Public Works	Social Services	Community & Economic Development	Parks, Recreation & Conservation	Debt Service	Total
1996	\$ 18,390,638	\$ 91,228,628	\$ 16,798,395	\$ 162,772,356	\$ 16,168,379	\$ 3,764,823	\$ 3,241,202	\$ 312,364,421
1997	18,030,629	96,001,945	15,394,463	175,132,985	15,781,331	3,809,336	3,304,103	327,454,792
1998	19,712,683	104,138,662	14,816,392	184,370,476	18,259,902	3,705,580	3,115,103	348,118,798
1999	22,012,933	109,947,009	16,468,339	208,852,087	22,339,614	-	3,565,848	383,185,830
2000	22,452,740	115,450,990	19,214,688	220,362,371	23,423,758	-	4,046,648	404,951,195
2001	27,646,683	124,782,866	17,905,512	248,254,391	26,011,356	-	5,732,742	450,333,550
2002	28,361,351	129,355,357	17,896,823	244,797,339	25,773,450	-	5,753,373	451,937,693
2003	31,760,712	132,470,525	19,715,467	246,057,054	25,173,475	-	5,725,916	460,903,149
2004	31,073,561	139,451,197	20,529,505	243,502,537	17,296,608	-	5,796,272	457,649,680
2005	30,750,350	139,408,050	19,594,769	262,818,408	17,447,459	-	5,973,627	475,992,663



2005

Source: Montgomery County Auditor's Office

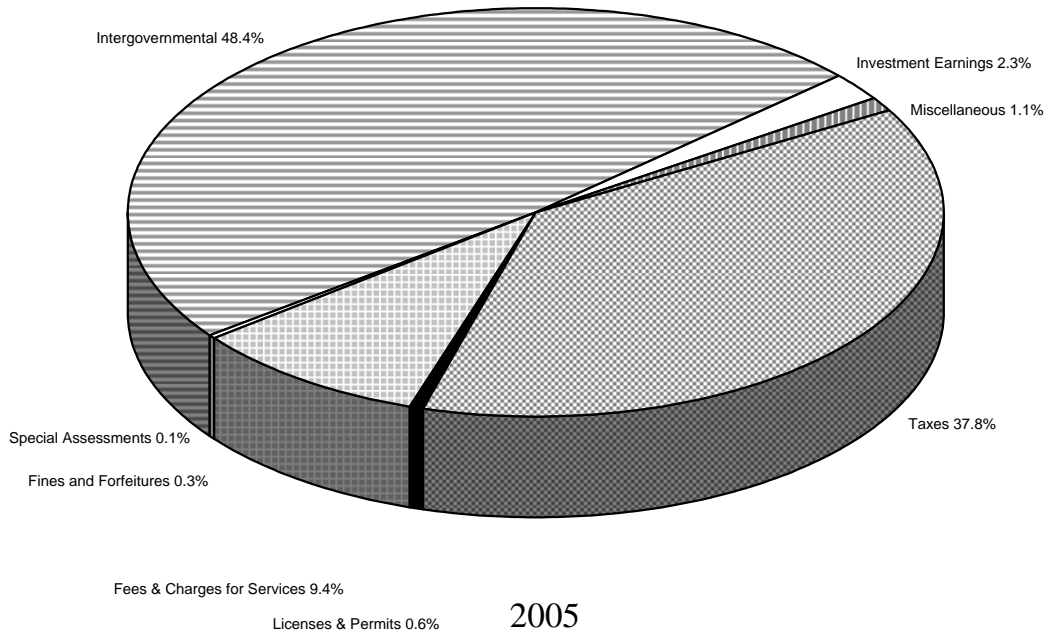
Note: Includes General, Special Revenue and Debt Service Funds presented on the modified accrual basis of accounting.

Beginning in 1999, the Parks, Recreation and Conservation classification was eliminated.

General Revenues by Source

Last Ten Fiscal Years

	<i>Taxes</i>	<i>Licenses & Permits</i>	<i>Fees & Charges for Services</i>	<i>Fines and Forfeitures</i>	<i>Special Assessments</i>	<i>Inter-Governmental</i>	<i>Investment Earnings</i>	<i>Miscellaneous</i>	<i>Total</i>
1996	\$ 145,056,425	\$ 1,827,525	\$ 30,049,838	\$ 1,471,196	\$ 667,307	\$ 142,981,459	\$ 17,308,102	\$ 3,883,123	\$ 343,244,975
1997	150,270,880	1,820,932	33,917,340	1,442,352	491,051	165,652,975	19,541,415	3,984,181	377,121,126
1998	153,318,874	1,820,706	33,906,623	1,295,105	445,600	163,991,838	26,390,123	6,276,959	387,445,828
1999	158,551,667	2,399,728	35,471,566	1,716,496	405,698	196,801,889	11,887,399	8,737,073	415,971,516
2000	161,363,809	2,559,856	35,327,161	1,552,331	255,602	190,814,014	38,161,939	12,113,009	442,147,721
2001	161,940,783	2,475,534	38,331,471	1,516,569	292,583	244,624,009	41,918,572	10,595,949	501,695,470
2002	160,985,821	2,723,190	43,298,818	1,421,710	275,124	205,798,993	30,695,193	15,967,657	461,166,506
2003	162,872,091	2,786,094	41,366,379	1,498,338	280,320	211,174,836	9,389,267	8,153,029	437,520,354
2004	184,741,944	2,804,391	41,829,020	1,371,727	264,179	232,465,600	6,654,236	6,861,069	476,992,166
2005	186,564,068	2,905,160	46,323,124	1,450,986	236,877	238,696,729	11,605,741	5,346,126	493,128,811



Source: Montgomery County Auditor's Office

Note: Includes General, Special Revenue and Debt Service Funds presented on the modified accrual basis of accounting.

*Property Tax Levies and Collections
Real, Public Utility and Tangible Personal Property*

Last Ten Fiscal Years

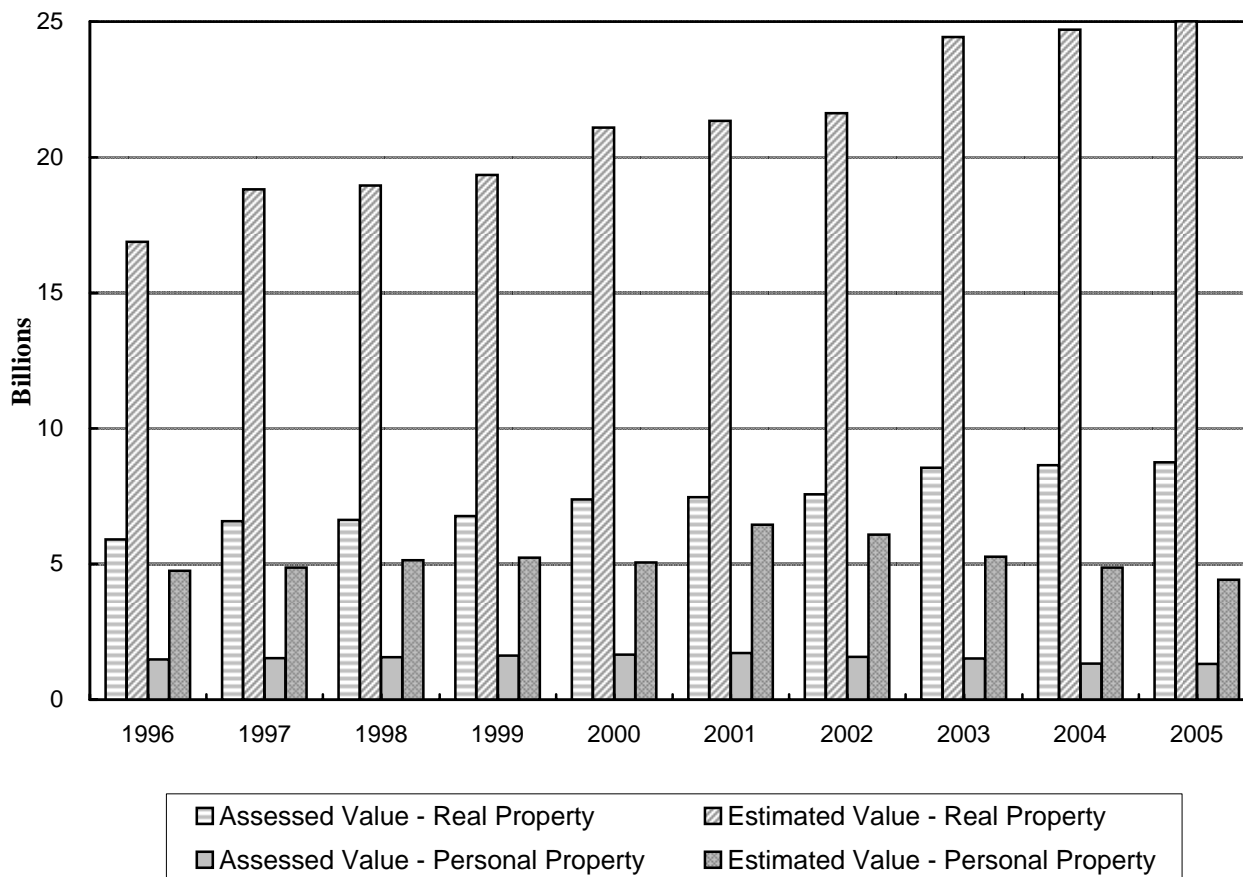
<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1995	1996	\$ 90,984,487	\$ 89,251,660	98.1%	\$ 2,916,091	\$ 92,167,751
1996	1997	93,541,788	89,679,128	95.9%	3,256,593	92,935,721
1997	1998	94,415,815	92,268,244	97.7%	3,600,117	95,868,361
1998	1999	96,442,969	93,655,374	97.1%	3,672,969	97,328,343
1999	2000	98,871,625	96,148,720	97.2%	3,481,404	99,630,124
2000	2001	100,549,990	97,056,050	96.5%	2,834,370	99,890,420
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300
2004	2005	121,461,373	117,038,609	96.4%	6,427,547	123,466,156

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

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1996	\$ 5,907,015,710	\$ 16,877,187,743	\$ 1,481,717,344	\$ 4,758,348,840	\$ 7,388,733,054	\$ 21,635,536,583
1997	6,585,728,000	18,816,365,714	1,536,976,114	4,873,166,250	8,122,704,114	23,689,531,964
1998	6,635,726,270	18,959,217,914	1,563,579,180	5,148,179,762	8,199,305,450	24,107,397,676
1999	6,771,709,230	19,347,740,657	1,631,390,913	5,236,974,782	8,403,100,143	24,584,715,439
2000	7,383,870,500	21,096,772,857	1,659,017,780	5,057,003,279	9,042,888,280	26,153,776,136
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
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
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
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
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



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

(1) Includes public utility property values.

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

Last Ten Fiscal Years

(Cont'd.)

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<i>County Units</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Mental Retardation & DD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21
Human Services Levy B	5.03	5.03	5.03	5.03	5.03	5.03	5.03	5.03	6.03	6.03
<i>Total Rates</i>	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	13.94	13.94
<i>School Districts</i>										
Brookville	57.58	57.24	57.22	57.15	57.09	57.09	57.08	65.06	65.06	65.06
Centerville	56.48	56.48	56.48	56.05	55.85	60.75	60.75	60.75	60.75	60.75
Dayton	62.65	62.65	62.65	62.65	62.65	62.65	62.65	70.85	70.85	70.85
Huber Heights	48.37	47.98	47.92	47.71	54.11	54.10	54.09	54.03	54.02	54.02
Jefferson	56.40	56.40	56.40	61.90	61.90	61.90	61.90	61.90	61.90	61.90
Kettering	53.10	53.10	53.10	53.10	53.10	56.30	56.30	60.90	60.90	67.80
Mad River	50.60	50.60	50.60	50.60	50.60	56.50	62.22	62.22	62.22	58.22
Miamisburg	44.70	43.95	44.95	44.63	46.88	46.52	47.70	47.02	46.92	47.78
New Lebanon	48.55	48.30	48.30	48.30	48.30	52.57	52.57	52.57	53.57	52.82
Northmont	59.18	59.08	59.03	58.93	58.85	58.83	58.80	58.35	64.15	64.15
Northridge	52.10	52.10	52.10	52.10	52.10	52.10	52.10	54.05	54.15	54.25
Oakwood	88.82	88.82	88.82	88.82	95.57	95.57	95.57	105.95	105.95	111.45
Trotwood-Madison	55.76	53.74	53.74	53.74	52.64	52.64	52.91	61.05	60.85	60.70
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	44.31
Vandalia-Butler	47.86	45.86	45.86	45.86	45.06	44.86	44.66	44.36	44.26	48.86
West Carrollton	50.76	53.26	53.26	53.26	53.26	60.66	59.67	59.67	65.55	65.55
<i>Out-Of-County School Districts</i>										
Beavercreek	42.50	43.00	42.90	42.00	42.60	42.12	45.40	43.50	49.00	48.40
Carlisle	42.70	42.70	43.70	50.51	50.51	49.85	49.60	49.60	43.70	43.70
Fairborn	41.80	41.80	41.80	41.80	44.70	44.64	44.70	44.70	44.40	44.40
Preble Shawnee	25.00	24.50	22.50	25.49	25.49	25.49	25.49	25.49	23.49	23.49
Tri County North	42.70	41.95	41.17	40.85	40.55	40.05	39.75	38.95	37.95	42.85
Springboro Community S.D.						51.96	51.06	50.91	49.91	55.76

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

Last Ten Fiscal Years

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<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	2.64	2.64	2.51	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.46	9.46	9.46	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	7.67	7.67	7.67	10.17	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	9.64	9.64	9.64	9.64	9.64	9.64	12.64	12.64	12.64	12.64
Germantown	5.16	4.66	4.66	4.66	5.66	5.66	5.66	5.66	7.66	7.66
Huber Heights	11.79	11.76	11.76	11.74	11.69	11.68	11.64	11.62	11.59	11.58
Kettering	7.17	7.00	7.00	6.98	6.92	6.92	6.91	6.85	6.85	6.85
Miamisburg	7.03	7.03	7.03	6.35	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	14.70	14.70	14.70	14.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39
Trotwood	6.94	15.14	15.14	15.14	15.14	11.64	17.39	17.39	17.39	17.39
Union	13.11	13.11	13.11	16.03	16.03	16.03	16.03	16.03	16.03	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	8.30	8.30	13.30	13.30	14.30	14.30	14.30	14.30	14.30	14.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<i>Townships</i>										
Butler	15.10	16.60	17.60	17.60	17.60	16.94	16.94	16.94	16.94	16.94
Clay	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	12.90	12.90
German	15.86	14.70	15.70	15.70	16.70	16.70	16.70	17.20	16.20	16.20
Harrison	13.68	13.68	13.68	13.68	16.63	16.63	17.53	17.53	18.33	18.33
Jackson	15.15	16.90	18.70	18.70	18.70	18.70	18.70	18.70	18.50	16.00
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Madison	19.64	-	-	-	-	-	-	-	-	-
Miami	17.00	17.00	17.25	17.25	18.25	18.25	18.75	18.55	18.55	18.25
Perry	10.80	10.80	10.80	10.80	11.00	11.30	11.30	11.30	11.10	11.10
Randolph	10.34	10.34	10.34	10.34	-	-	-	-	-	-
Washington	15.75	15.75	15.50	15.50	14.00	14.00	14.00	13.95	13.95	13.95
<i>Other Units</i>										
Dayton/Montgomery Library	0.72	0.72	0.26	0.26	0.26	0.26	0.26	0.26	0.26	1.25
Washington/Centerville Library	1.63	1.63	1.63	1.63	1.63	1.63	1.63	3.03	3.03	3.03
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Park District	1.20	1.20	1.20	1.20	1.20	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library						0.94	0.94	0.94	0.94	0.94
Clayton Fire Dist						3.30	3.30	3.30	3.30	3.30
Germantown Cemetary						0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist						2.00	2.00	2.00	2.00	2.90

Source: Montgomery County Auditor's Office -

*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>
1996	\$ 692,667	\$ 647,329	93.5%	\$ 765,300
1997	431,522	402,524	93.3%	439,380
1998	356,443	344,528	96.7%	224,740
1999	425,342	386,095	90.8%	271,888
2000	250,040	231,704	92.7%	314,341
2001	289,773	281,506	97.1%	233,913
2002	267,246	258,956	96.9%	256,325
2003	319,729	318,253	99.5%	284,434
2004	294,655	280,870	95.3%	272,811
2005	285,636	268,405	94.0%	286,272

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

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

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Values (in 000's)</i>	<i>Gross Bonded Debt</i>	<i>Less Self-Supporting Debt(1)</i>	<i>Less Applicable Debt Service Fund Balance(2)</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
1996	566,312	\$ 7,388,733	\$ 209,046,033	\$ 184,103,533	\$ 711,179	\$ 24,231,321	0.328%	\$ 42.79
1997	561,303	8,122,704	199,923,033	175,808,033	711,179	23,403,821	0.288%	41.70
1998	558,427	8,199,305	190,407,533	167,170,033	711,179	22,526,321	0.275%	40.34
1999	565,866	8,403,100	197,954,433	159,496,933	1,940,125	36,517,375	0.435%	64.53
2000	559,062	9,042,888	210,469,833	165,214,833	1,986,447	43,268,553	0.478%	77.39
2001	554,232	9,198,991	198,878,098	156,323,098	1,940,130	40,614,870	0.442%	73.28
2002	554,470	9,154,539	186,161,678	146,421,678	822,361	38,917,639	0.425%	70.19
2003	552,187	10,076,912	172,907,622	136,102,622	822,361	35,982,639	0.357%	65.16
2004	550,063	9,982,970	159,625,405	125,910,405	822,360	32,892,640	0.329%	59.80
2005	547,435	10,082,325	165,004,639	115,492,406	822,361	48,689,872	0.483%	88.94

Source: Montgomery County Auditor's Office

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

(2) Applicable debt service fund balance includes fund balances, reserved for debt service, for the Reibold Building and Children Services Building bonds.

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

<i>Year</i>	<i>Debt Service Requirements(1)</i>		<i>Total Debt Service</i>	<i>Total General Governmental Expenditures (2)</i>	<i>Ratio of Debt Service to General Governmental Expenditures</i>
	<i>Principal</i>	<i>Interest & Fiscal Charges</i>			
1996	\$ 915,000	\$ 1,446,543	\$ 2,361,543	\$ 312,364,421	0.76%
1997	960,000	1,390,513	2,350,513	327,454,792	0.72%
1998	1,020,000	1,331,163	2,351,163	348,118,708	0.68%
1999	1,285,000	1,460,334	2,745,334	383,185,830	0.72%
2000	1,365,000	2,036,608	3,401,608	404,951,195	0.84%
2001	2,700,000	2,403,358	5,103,358	450,333,550	1.13%
2002	2,815,000	2,222,282	5,037,282	451,937,693	1.11%
2003	2,935,000	2,085,170	5,020,170	460,903,149	1.09%
2004	3,090,000	1,940,257	5,030,257	457,649,680	1.10%
2005	2,688,613	2,567,174	5,255,787	475,992,663	1.10%

Source: Montgomery County Auditor's Office

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

(2) General governmental expenditures include General, Special Revenue and Debt Service Funds presented on the modified accrual basis of accounting.

Computation of Legal Debt Margin

December 31, 2005

<i>Total of all County Debt Outstanding (1)</i>	\$ 165,004,639
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 2,405,395
Revenue bonds.....	74,526,327
Self-supporting general obligation bonds paid from:	
Water revenue.....	2,261,334
Wastewater revenue.....	20,937,625
Parking facilities revenue.....	5,761,725
Stillwater Center revenue.....	9,600,000
Portion of general obligation bonds for County jail / family courts expansion.....	8,683,921
Portion of general obligation bonds for Children Service's Board admin bldg.....	9,120,000
Portion of general obligation bonds for Reibold Building Renovation.....	6,775,000
Portion of general obligation bonds for Juvenile Detention Center.....	18,870,000
<i>Total exempt debt</i>	<u>(158,941,327)</u>
Net debt.....	<u>\$ 6,063,312</u>
<i>Assessed Valuation of County (2)</i>	<u>\$ 10,718,395,597</u>
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).....	\$ 266,459,890
Net debt (all unvoted).....	<u>(6,063,312)</u>
Direct Legal Debt Margin (Voted and Unvoted).....	<u>\$ 260,396,578</u>
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	<u>\$ 107,183,956</u>
Net unvoted debt.....	<u>(6,063,312)</u>
<i>Unvoted Legal Debt Margin</i>	<u>\$ 101,120,644</u>

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2006 levy will be based, is used.

Computation of Direct, Overlapping and Underlying Debt

December 31, 2005

	<i>Gross Debt</i>	<i>Self- Supporting Debt(1)</i>	<i>Debt Service Fund(2)</i>	<i>Net Debt</i>	<i>Percent Applicable To County(3)</i>	<i>County Share</i>
<i>Direct:</i>						
Montgomery County.....	\$ 165,004,639	\$ 115,492,406	\$ 822,361	\$ 48,689,872	100.00%	\$ 48,689,872
<i>Total Net Direct Debt.....</i>						<u>48,689,872</u>
<i>Overlapping:</i>						
City of Carlisle.....	2,479,337	448,837		2,030,500	4.64%	94,215
City of Huber Heights.....	48,575,075	38,227,419	889,785	9,457,871	97.92%	9,261,147
City of Springboro.....	51,065,000	41,105,000		9,960,000	5.06%	503,976
City of Union.....	675,500	407,177	50,000	218,323	99.28%	216,751
<i>Total Net Overlapping Debt.....</i>						<u>10,076,089</u>
<i>Underlying:</i>						
Cities, Villages, Townships						
Within Montgomery County.....	289,900,476	201,455,665	9,589,194	78,855,617	100.00%	78,855,617
School Districts						
Within Montgomery County.....	632,562,734	10,958,014	9,728,843	611,875,877	100.00%	611,875,877
<i>Total Net Underlying Debt.....</i>						<u>690,731,494</u>
<i>Total Net Debt.....</i>						<u>\$ 749,497,455</u>

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

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

(2) Debt service funds exclude amounts for Self-Supporting Debt.

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

*Schedule of Enterprise Fund Bond Coverage
(Revenue Bonds and General Obligation
Bonds Paid from Enterprise Fund Revenue)*

Last Ten Fiscal Years

Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds					
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage	
				Principal	Interest	Total			Principal	Interest	Total		
<i>Water Fund Bond Coverage:</i>													
1996	\$ 37,163,334	\$ 22,024,597	\$ 15,138,737	\$ 1,415,000	\$ 3,244,308	\$ 4,659,308	3.25	\$ 10,479,429	\$ 131,149	\$ 107,432	\$ 238,581	43.92	
1997	36,197,147	23,237,689	12,959,458	1,470,000	3,187,073	4,657,073	2.78	8,302,385	81,192	99,647	180,839	45.91	
1998	33,552,060	23,483,129	10,068,931	1,530,000	3,124,843	4,654,843	2.16	5,414,088	85,522	94,515	180,037	30.07	
1999	44,022,667	27,321,515	16,701,152	1,605,000	3,056,988	4,661,988	3.58	12,039,164	93,872	89,205	183,077	65.76	
2000	40,322,567	24,470,935	15,851,632	1,675,000	2,984,043	4,659,043	3.40	11,192,589	155,305	173,300	328,605	34.06	
2001	34,860,730	26,126,906	8,733,824	1,755,000	2,904,683	4,659,683	1.87	4,074,141	117,315	164,365	281,680	14.46	
2002	35,450,708	25,180,410	10,270,298	1,480,000	2,170,965	3,650,965	2.81	6,619,333	162,315	158,438	320,753	20.64	
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08	4,622,265	167,315	150,276	317,591	14.55	
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45	1,930,328	177,098	141,799	318,897	6.05	
2005	33,696,441	25,745,109	7,951,332	2,345,000	1,929,090	4,274,090	1.86	3,677,242	152,554	137,650	290,203	12.67	
<i>Wastewater Fund Bond Coverage:</i>													
1996	\$ 32,519,114	\$ 21,044,113	\$ 11,475,001	\$ 1,130,000	\$ 891,060	\$ 2,021,060	5.68	\$ 9,453,941	\$ 861,693	\$ 823,568	\$ 1,685,261	5.61	
1997	33,017,250	20,416,288	12,600,962	1,170,000	845,295	2,015,295	6.25	10,585,667	1,375,000	1,888,392	3,263,392	3.24	
1998	31,617,936	21,391,430	10,226,506	1,225,000	795,570	2,020,570	5.06	8,205,936	1,455,000	1,663,560	3,118,560	2.63	
1999	39,925,658	22,259,229	17,666,429	1,280,000	740,445	2,020,445	8.74	15,645,984	1,030,000	1,561,985	2,591,985	6.04	
2000	37,714,500	24,837,022	12,877,478	1,340,000	680,285	2,020,285	6.37	10,857,193	1,345,000	1,629,293	2,974,293	3.65	
2001	36,704,518	24,495,307	12,209,211	1,405,000	615,965	2,020,965	6.04	10,188,246	1,070,000	1,549,660	2,619,660	3.89	
2002	39,295,000	25,395,758	13,899,242	1,470,000	547,120	2,017,120	6.89	11,882,122	1,525,000	1,494,423	3,019,423	3.94	
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09	8,238,796	1,610,000	1,416,318	3,026,318	2.72	
2004	38,135,415	25,576,410	12,559,005	871,098	1,148,983	2,020,081	6.22	10,538,924	1,700,000	1,333,096	3,033,096	3.47	
2005	41,174,717	27,606,355	13,568,362	812,608	1,202,472	2,015,080	6.73	11,553,282	1,661,475	1,005,681	2,667,156	4.33	

(1) Pledged Revenues: 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 Expense 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. Pledged revenues also include 100% of any unencumbered year-end balance carried over to the current fiscal year for the Parking Facilities Fund.

(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

(3) Coverage data for the self-supported general obligation bonds payable from the Parking Facilities and Stillwater Center funds are included for disclosure purposes only. Debt service requirements began in 2001 for the bonds payable from the Stillwater Center fund.

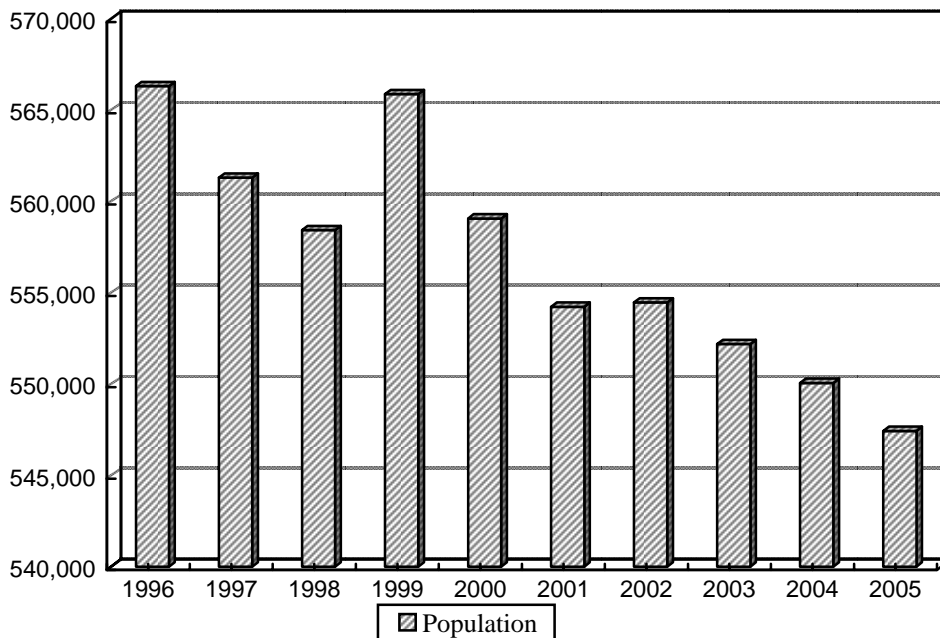
Source: Montgomery County Auditor's Office

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Revenue Bonds				Enterprise Fund Supported General Obligation Bonds					
				Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage	
				Principal	Interest	Total			Principal	Interest	Total		
<i>Solid Waste Management Fund Bond Coverage:</i>													
1996	\$ 33,051,689	\$ 14,233,900	\$ 18,817,789	\$ 1,290,000	\$ 1,889,107	\$ 3,179,107	5.92	n/a	n/a	n/a	n/a	n/a	n/a
1997	33,945,511	12,938,298	21,007,213	3,220,000	3,230,256	6,450,256	3.26	n/a	n/a	n/a	n/a	n/a	n/a
1998	36,986,941	13,622,738	23,364,203	3,415,000	3,079,121	6,494,121	3.60	n/a	n/a	n/a	n/a	n/a	n/a
1999	39,591,723	11,821,309	27,770,414	3,615,000	2,917,406	6,532,406	4.25	n/a	n/a	n/a	n/a	n/a	n/a
2000	44,882,091	15,488,705	29,393,386	3,820,000	2,742,206	6,562,206	4.48	n/a	n/a	n/a	n/a	n/a	n/a
2001	48,258,540	15,124,803	33,133,737	4,020,000	2,562,101	6,582,101	5.03	n/a	n/a	n/a	n/a	n/a	n/a
2002	50,630,252	14,241,077	36,389,175	4,325,000	2,377,481	6,702,481	5.43	n/a	n/a	n/a	n/a	n/a	n/a
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20	n/a	n/a	n/a	n/a	n/a	n/a
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51	n/a	n/a	n/a	n/a	n/a	n/a
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06	n/a	n/a	n/a	n/a	n/a	n/a
<i>Parking Facilities Fund Bond Coverage: (3)</i>													
1996	\$ 1,298,993	\$ 208,235	n/a	n/a	n/a	n/a	n/a	\$ 1,090,758	\$ 215,000	\$ 286,545	\$ 501,545	2.17	
1997	1,365,645	291,092	n/a	n/a	n/a	n/a	n/a	1,074,553	225,000	273,565	498,565	2.16	
1998	1,485,037	264,493	n/a	n/a	n/a	n/a	n/a	1,220,544	240,000	259,855	499,855	2.44	
1999	1,621,944	378,020	n/a	n/a	n/a	n/a	n/a	1,243,924	250,000	245,155	495,155	2.51	
2000	2,678,812	412,518	n/a	n/a	n/a	n/a	n/a	2,266,294	270,000	229,755	499,755	4.53	
2001	4,221,188	439,260	n/a	n/a	n/a	n/a	n/a	3,781,928	480,000	439,827	919,827	4.11	
2002	2,402,574	449,681	n/a	n/a	n/a	n/a	n/a	1,952,893	415,000	395,187	810,187	2.41	
2003	2,092,066	743,165	n/a	n/a	n/a	n/a	n/a	1,348,901	435,000	374,737	809,737	1.67	
2004	2,154,732	723,971	n/a	n/a	n/a	n/a	n/a	1,430,761	465,000	352,987	817,987	1.75	
2005	2,229,338	627,687	n/a	n/a	n/a	n/a	n/a	1,601,651	344,455	351,622	696,077	2.30	
<i>Stillwater Center Fund Bond Coverage: (3)</i>													
2001	\$ 13,069,035	\$ 9,773,181	n/a	n/a	n/a	n/a	n/a	\$ 3,295,854	\$ 195,000	\$ 616,729	\$ 811,729	4.06	
2002	13,575,860	10,352,375	n/a	n/a	n/a	n/a	n/a	3,223,485	205,000	559,538	764,538	4.22	
2003	13,796,406	11,476,087	n/a	n/a	n/a	n/a	n/a	2,320,319	220,000	549,288	769,288	3.02	
2004	14,897,866	12,301,504	n/a	n/a	n/a	n/a	n/a	2,596,362	235,000	538,288	773,288	3.36	
2005	14,304,304	12,317,591	n/a	n/a	n/a	n/a	n/a	1,986,713	245,000	526,537	771,537	2.58	

Demographic Statistics

December 31, 2005

<i>Population</i>	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
<i>Population for the Last Ten Years</i>		
1996	566,312	
1997	561,303	
1998	558,427	
1999	565,866	
2000	559,062	
2001	554,232	
2002	554,470	
2003	552,187	
2004	550,063	
2005	547,435	



Source: U.S. Census Bureau

*Age Distribution
2000*

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

Source: U.S. Census Bureau, Census 2000

*Racial/Ethnic
Composition of
Population
2000*

	<i>Number</i>	<i>Percentage</i>
White	428,084	76.57%
Black	111,030	19.86%
Asian/Pacific Islander	7,537	1.35%
Native American	1,258	0.23%
Other	2,718	0.49%
Hispanic Origin*	7,096	1.27%
<i>Total</i>	559,062	100.00%

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

Source: Miami Valley Regional Planning Commission

*Ten Largest
Employers*

	<i>Employees</i>
Wright-Patterson Air Force Base.....	22,000
Premier Health Partners.....	9,979
Delphi Automotive Systems.....	6,681
Montgomery County.....	4,979
Meijer, Inc.....	4,650
Kettering Medical Center.....	4,460
GM Moraine Assembly Plant.....	4,165
AK Steel.....	3,500
Dayton Public Schools.....	3,100
Lexis Nexis.....	3,000

Source: Dayton Business Journal

*Property Value, Building Permits and Banking Activity**Last Ten Fiscal Years*

<i>Year</i>	<i>Total Permits Issued(1)</i>	<i>Building Permits Total Estimated Value of Buildings(1)</i>	<i>Real Property</i>		<i>Banking Activity Bank Deposits(3)</i>
			<i>Assessed Value(2)</i>	<i>Estimated Actual Value</i>	
1996	6,015	\$ 181,851,306	\$ 5,907,015,710	\$ 16,877,187,743	\$ 3,899,145,000
1997	5,957	163,934,037	6,585,728,000	18,816,365,714	3,530,314,000
1998	5,719	172,963,112	6,635,726,270	18,959,217,914	3,264,705,000
1999	5,263	353,279,710	6,771,709,230	19,347,740,657	2,994,378,000
2000	5,722	332,849,727	7,383,870,500	21,096,772,857	191,473,000
2001	5,522	310,221,116	7,471,890,920	21,348,259,771	208,298,000
2002	7,585	335,611,802	7,568,805,050	21,625,157,286	241,447,000
2003	2,684	316,580,406	8,550,482,230	24,429,949,229	249,614,000
2004	2,470	293,832,391	8,646,159,440	24,703,312,686	250,930,000
2005	2,405	265,562,333	8,756,010,240	25,017,172,114	264,569,000

(1) Source: Montgomery County Building Regulations Department, permits issued in predominantly unincorporated localities

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

(3) Source: Federal Reserve Bank of Cleveland. In 2000, the County's largest bank, Fifth Third of Western Ohio, moved its headquarters to Hamilton County.

*Principal Taxpayers**December 31, 2005*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,146,019	\$211,908,640	2.10%
Ohio Bell	7,844,850	83,701,080	0.83%
City of Dayton	2,950,461	43,441,740	0.43%
Vectren Energy Delivery of Ohic	2,395,839	25,265,710	0.25%
Dayton Mall Venture Inc.	2,041,295	32,254,210	0.32%
NCR Corporation	1,635,009	21,047,730	0.21%
Huber Investment Corp.	1,560,129	27,416,150	0.27%
Delphi Automotive Systems LLC	1,394,451	21,888,740	0.22%
Arts Center Foundation	1,234,034	16,585,110	0.16%
General Motors Corp.	993,898	16,589,230	0.16%
<i>Total Real and Personal Property Valuation</i>		500,098,340	4.95%
All Others		9,582,226,827	95.05%
<i>Total Assessed Valuation</i>		<u>\$10,082,325,167</u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2005 levy was based.

Synopsis of Insurance

December 31, 2005

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period</i>	<i>Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>						
Cincinnati Insurance Co.	CPP5003369AWR	9/1/05-9/1/08	Business Property	\$215,000		\$2,279
			Comprehensive	\$500,000	Per Incident	
			General	\$1,000,000	Aggregate	
			Personal & Advertising	\$500,000		
			Employee Dishonesty	\$100,000		
			Total Property	\$226,800	\$250/\$1000	
			Data & Media	\$30,000		
			Fire or Explosion Damage Limit	\$100,000		
			Medical Expenses	\$5,000		
			Umbrella Liability	\$5,000,000		
			Other than Business Property		\$0	\$2,500
Philadelphia Insurance Co.	PHSD121077	2/1/05-2/1/06	Directors & Officers Liability	\$3,000,000	\$2,500	\$15,455
			Employment Practices Liability	\$2,000,000	\$15,000	
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Ohio School Plan	OH4000829-P03-L	4/2/05-4/2/06	Acts or Omissions	\$1,000,000	Per Incident	up to \$22,819
			Directors & Officers Liability	\$3,000,000	Aggregate	\$10,000
Ohio School Plan	OH4000829-P03-A	4/2/05-4/2/06	Liability	\$2,000,000	Per Accident	\$0 \$130,035
			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	1/29/05-1/29/08	Forgery or Alteration	\$10,000		\$3,077
			Theft, Disappearance and Destruction	\$5,000	Inside	\$1,000
				\$5,000	Outside	\$1,000
			Employee Dishonesty	\$10,000	Per Incident	\$1,000
<i>Other County Agencies:</i>						
Affiliated FM Insurance Company	MG167	12/5/05-12/5/06	Property and Boiler & Machinery Program	\$400,000,000	\$100,000	\$250,298
National Union Fire	6254457	12/31/05-3/31/07	Crime	\$1,000,000	\$25,000	\$13,389
Lexington Insurance	7412002	12/31/05-3/31/07	Employment Practices Liability	\$5,000,000	\$500,000	\$177,255
Safeco	6073114	3/19/05-3/19/06	Public Officials Bond	\$1,032,000	N/A	\$5,160
Clarendon Insurance	XSR 00311371	12/31/05-3/31/07	Excess General Liability, Excess Auto Liability, Excess Public Officials Liability, Excess Law Enforcement Liability	\$5,000,000	\$500,000	\$397,588
Evanston Insurance	XO NJ 1831 05	12/31/05-3/31/07	Excess Liability for all the above coverages	\$5,000,000	\$500,000	\$218,225
Interstate Fire & Casualty	HFX1000303	12/31/05-3/31/07	Excess Liability above Clarendon and Evanston Policies	\$5,000,000	\$500,000	\$93,525
AXIS Specialty Insurance	ANU720012/01/2005	12/31/05-3/31/07	Excess Liability over and above Clarendon, Evanston and Interstate Fire & Casualty Policies	\$10,000,000	\$500,000	\$100,000
Source: Montgomery County Risk Management Department, ADAMHS Board, Board of Mental Retardation and Developmental Disabilities.						

*Miscellaneous Statistics**December 31, 2005*

	Population Rank Among Ohio Counties.....	4th
	Elevation (ft. above sea level).....	755
	Universities & Colleges.....	15
	School Districts.....	16
	Libraries.....	21
<i>Recreation</i>	Bowling.....	15 centers
	Golf.....	25 public 21 private
	Softball/Baseball.....	100 diamonds
	Swimming.....	27 pools & swim clubs
	Tennis.....	85 public courts 36 indoor courts
	Indoor sports complexes seating 5,500 to 13,500.....	5
	Bicycle Trails.....	71 miles
	Sources: Various including the Dayton/Montgomery County Convention & Visitors Bureau, Inc. and the Miami Valley Regional Planning Commission	
<i>Health Care</i>	Hospitals.....	10
	Physicians per 100,000.....	428
	Hospital Beds per 100,000.....	625
<i>Enrollment in Colleges & Universities</i>	Sinclair Community College.....	22,555
	Wright State University.....	17,074
	University of Dayton.....	10,480
	Institutions with Fewer Than 1000 Enrolled (Twelve).....	6,264
<i>(2005) Transportation</i>	International Airport.....	1
	Air Lines.....	13
	Flights per day.....	140
	Other Airfields.....	5
	Truck Companies.....	148
	Bus Lines-Arrivals per day.....	19
	Railroads.....	2
<i>November 2005 Elections</i>	Total Number of Registered Voters.....	361,107
	Voters in General Election.....	144,777
	Percentage of Registered Voters Voting.....	40.09%
	Source: Montgomery County Board of Elections	
<i>Sanitary Engineering</i>	No. Miles of Sewer Lines.....	1,214
	No. Miles of Water Lines.....	1,208
	No. of Sewer Customers.....	80,013
	No. Water Customers.....	81,783
	Source: Montgomery County Sanitary Engineering	
<i>Solid Waste Management</i>	No. Tons of Solid Waste Received.....	422,186
	No. Tons of Solid Waste Transferred to Landfill.....	389,255
	Source: Montgomery County Solid Waste Management	



MONTGOMERY
C O U N T Y



**Auditor of State
Betty Montgomery**

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FINANCIAL CONDITION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 31, 2006**