

Montgomery County Financial Condition

Montgomery County, Ohio

Single Audit

January 1, 2009 through December 31, 2009

Year Audited Under GAGAS: 2009



Balestra, Harr & Scherer, CPAs, Inc.

528 South West St, P.O. Box 687, Piketon, Ohio 45661 Phone: 740.289.4131 Fax: 740.289.3639



Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Montgomery County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

November 12, 2010

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Montgomery County Financial Condition

Table of Contents

For the Year Ended December 31, 2009

Independent Auditor's Report.....	Under Separate Cover
Comprehensive Annual Financial Report.....	Under Separate Cover
Schedule of Federal Awards Expenditures.....	1 - 4
Notes to Schedule of Federal Awards Expenditures	5
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	6 - 7
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133.....	8 - 9
Schedule of Findings - OMB Circular A-133 - Section .505	10 - 12

FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT/ GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through State Department of Mental Health:</i>			
Social Services Block Grant - Title XX	93.667	MH-3402-03	314,098
Passed Through Ohio Department of Job and Family Services			
Social Services Block Grant - Title XX			2,588,797
<i>Passed Through Ohio Department of Mental Retardation</i>			
Social Services Block Grant - Title XX		MR-57	414,023
Total Social Services Block Grant - Title XX			<u>3,316,918</u>
<i>Passed Through State Department of Mental Health:</i>			
State Children's Insurance Program - Title XXI	93.767	(A)	586,135
State Children's Insurance Program - Title XXI		(A)	613
State Children's Insurance Program - Title XXI		(A)	238,779
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program - Title XXI		(A)	138,809
State Children's Insurance Program - Title XXI		(A)	41,999
Total State Children's Insurance Programs			<u>1,006,335</u>
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program (Medicaid)			
Waiver Administration	93.778	(A)	323,404
ARRA - Targeted Case Management - ARRA		(A)	155,741
ARRA - Transportation Waiver - ARRA		(A)	316,416
ARRA - Level One Waiver - ARRA		(A)	39,823
ARRA - Individual Option Waiver - ARRA		(A)	654,523
<i>Passed Through Ohio Department of Job and Family Services</i>			
Medica Assistance Program - Title XIX Child Welfare		(A)	2,485
Medica Assistance Program -		(A)	4,511,108
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Medicaid)		(A)	1,173,698
Medical Assistance Program (Medicaid)		(A)	394,943
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	73,767
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	130,975
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	20,901
<i>Passed Through State Department of Mental Health:</i>			
Medical Assistance Program (Medicaid)		(A)	9,001,650
Medical Assistance Program (Medicaid)		(A)	3,871,975
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	527,842
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	1,152,428
ARRA - Medical Assistance Program (Medicaid) - ARRA		(A)	372,948
Total Medical Assistance Program (Medicaid)			<u>22,724,627</u>
<i>Passed Through State Department of Mental Health:</i>			
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01	143,373
Projects for Assistance in Transition From Homelessness		PATH-10-100-20-09	30,103
Total Assistance in Homeless Transition (PATH)			<u>173,476</u>
<i>Passed Through State Department of Mental Health:</i>			
Child Care and Development Block Grant	93.575	(A)	26,970
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Care and Development Block Grant			3,463,202
Total Child Care and Development Block Grant			<u>3,490,172</u>
<i>Passed Through State Department of Mental Health:</i>			
Promoting Safe & Stable Families - FAST Dollars	93.556	(A)	65,140
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe & Stable Families - Caseworker Visits		(A)	28,194
Promoting Safe & Stable Families - Title IV-B		(A)	54,770
Promoting Safe & Stable Families - PostFinal Adoption		(A)	121,576
Total Promoting Safe & Stable Families Programs			<u>269,680</u>
Refugee and Entrant Assistance - Refugee Social Services	93.566	(A)	49,160
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Temporary Assistance For Needy Families - CS	93.558	(A)	107,156
Temporary Assistance For Needy Families - PA		(A)	35,574,603
Temporary Assistance For Needy Families - Adopt Incentive		(A)	154,451
Temporary Assistance For Needy Families - Adopt Multi Ethnic		(A)	21,961
Temporary Assistance For Needy Families - Kinship Incentive		(A)	308,691
Total Temporary Assistance For Needy Families			<u>36,166,862</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Support Enforcement - CS	93.563	(A)	164,074
Child Support Enforcement - CSEA			7,304,214
ARRA - Child Support Enforcement - ARRA			<u>1,441,381</u>
Total Child Support Enforcement			8,909,669
Child Care Mandatory and Matching Funds for CCDF	93.596	(A)	12,844,127
Child Welfare Services	93.645	(A)	276,413
Foster Care Title IV-E	93.658	(A)	10,224,948
ARRA - Foster Care Title IV-E - ARRA		(A)	<u>377,199</u>
Total Foster Care Title IV-E Programs			10,602,147
Adoption Assistance:	93.659		
Title IV-E		(A)	6,850,821
Nonrecurring Adoption		(A)	82,469
Child Abuse Prevention Grant		(A)	2,000
ARRA - Adoption Assistance- ARRA		(A)	<u>204,987</u>
Total Adoption Assistance Programs			7,140,277
Chafee Foster Care Independence Program	93.674	(A)	251,408

See accompanying notes to the federal schedule

FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT/ GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
ARRA - Child Care and Development Block - ARRA	93.713	(A)	5,603,314
<i>Passed Through State Department of Mental Health:</i>			
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Child/Adolescent		(A)	30,594
CMHS Block Grant - Community Plan		(A)	135,267
HAP Block Grant		(A)	808
ODMH/OUS Suicide Prevention		(A)	795
Total Block Grants For Community Mental Health Services			<u>167,464</u>
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Block Grants For Prevention and Treatment of Substance Abuse *	93.959		
SAPT Block Grant - Federal Per Capita Treatment		(A)	1,034,598
SAPT Block Grant - Federal Per Capita Treatment		(A)	535,537
SAPT Block Grant - Federal Per Capita Prevention		(A)	522,838
SAPT Block Grant - Federal Per Capita Prevention		(A)	271,837
SAPT Block Grant - UMADAOP - Elder Care		(A)	19,749
SAPT Block Grant - UMADAOP - Elder Care		(A)	40,288
SAPT Block Grant - UMADAOP		(A)	133,357
SAPT Block Grant - UMADAOP		(A)	111,100
SAPT Block Grant -Homeless Women TANF		(A)	25,786
SAPT Block Grant -Homeless Women TANF		(A)	8,757
SAPT Block Grant - ODADAS TANF Prevention		(A)	32,084
SAPT Block Grant - ODADAS TANF Prevention		(A)	33,565
SAPT Block Grant - HIV Services		(A)	92,148
SAPT Block Grant - HIV Services		(A)	18,248
SAPT Block Grant - Nova House		(A)	124,506
SAPT Block Grant - Project Cure		(A)	93,687
SAPT Block Grant - Project Cure		(A)	23,722
SAPT Block Grant - Juvenile Court TASC Program		(A)	177,229
SAPT Block Grant - Juvenile Court TASC Program		(A)	57,505
SAPT Block Grant - Youth Led Prevention		(A)	3,646
SAPT Block Grant - Youth Led Prevention		(A)	6,849
SAPT Block Grant - Federal Healthy Youth		(A)	18,669
SAPT Block Grant - Circle of Recovery		(A)	32,666
SAPT Block Grant - Circle of Recovery		(A)	33,635
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>3,452,006</u>
<i>Passed Through State Department of Secretary</i>			
Polling Place Accessibility	93.617	(A)	2,457
Polling Place Accessibility		(A)	6,500
Polling Place Accessibility		(A)	14,743
Total Polling Place Accessibility			<u>23,700</u>
Total United States Department of Health and Human Services			<u>116,467,755</u>
U.S. ELECTION ASSISTANCE COMMISSION			
Help America Vote Act	90.401	(A)	77,664
Total United States Election Assistance Commission			<u>77,664</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Programs:</i>			
Community Development Block Grant	14.218	B-04-UC-39-0004	90,803
Community Development Block Grant		B-05-UC-39-0004	28,092
Community Development Block Grant		B-07-UC-39-0004	136,283
Community Development Block Grant		B-08-UC-39-0004	1,696,854
Community Development Block Grant		B-09-UC-39-0004	68,746
Total Community Development Block Grant			<u>2,020,778</u>
CDBG/ Neighborhood Stabilization Program	14.218	B-08-UN-39-0006	<u>668,006</u>
Emergency Shelter Grant Program	14.231	S-09-UC-39-0004	8,237
Total Emergency Shelter Grant Program			<u>8,237</u>
HOME Investment Partnership Program	14.239	M-06-UC-39-0208	
HOME Investment Partnership Program		M-07-UC-39-0208	666,050
HOME Investment Partnership Program		M-08-UC-39-0208	364,301
HOME Investment Partnership Program		M-09-UC-39-0208	30,082
Total HOME Investment Partnership Program			<u>1,060,433</u>
Total CDB Grants, Emergency Shelter Grants & HOME Investment Partnership Program			<u>3,757,454</u>
Supportive Housing Program	14.235	(A) OH-505-REN-HMIS	95,289
			55,179
			<u>150,468</u>
ARRA - Community Development Block Grant Entitlement - ARRA	14.253	B-09-UY-39-0004	<u>141,618</u>
ARRA - Homelessness Prevention and Rapid Rehousing - ARRA	14.257	S-09-UY-39-0004	86,691
ARRA - Homelessness Prevention and Rapid Rehousing - ARRA		B-A-09-251-1	50,000
Total ARRA HPRR Programs			<u>136,691</u>
Total United States Department of Housing and Urban Development			<u>4,186,231</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Programs:</i>			
Crime Lab Improvement DNA Backlog Reduction	16.564	2006DNBXX049	49,141
Crime Lab Improvement DNA Backlog Reduction		2007DNBXX029	16,035
Crime Lab Improvement DNA Backlog Reduction		2008DNBXX109	22,043
			<u>87,219</u>

See accompanying notes to the federal schedule

FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT/ GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
Community Capacity Development Office	16.595	2008WS QX 0019	133,980
Community Capacity Development Office		2009WS QX 0152	5,522
Total Community Capacity Development Office			<u>139,502</u>
Juvenile Acet Incentive Block Grant (JAIBG)	16.523	2008-JB-011-A056	39,089
Total Juvenile Acet Incentive Block Grant (JAIBG)			<u>39,089</u>
<i>Passed Through Ohio Department of Youth Services</i>			
Juvenile Justice/Delinquency Prevention - DMC Title II	16.540	2008-J-DMC-0203	66053
<i>Passed Through Ohio Department of Justice</i> (Direct Programs)			
Victims of Crime Act	16.575	2009VACHAE499	14,570
Victims of Crime Act		2010VACHAE499	6,065
Total Victims of Crime Act			<u>20,635</u>
<i>Passed Through Ohio Department of Justice</i>			
Paul Coverdell Act	16.560		
Overtime, Training, Equipment Grant		2008-PCNFS-7806	57,737
Total Title V Juvenile Justice and Delinquency Prevention			<u>57,737</u>
<i>Passed Through Ohio Department of Justice:</i>			
<i>National Institute of Justice Research, Evaluation & Development Project</i>			
Forensic DNA Capacity Enhancement	16.741	2006DNBXX141	291,352
Total Forensic DNA Capacity Enhancement			<u>291,352</u>
<i>Passed Through Ohio Department of Public Safety</i>			
ARRA - Edward Byrne Memorial Justice Assistance Grant	16.803	2009-RA-C01-2097	18,695
Total ARRA - Byrne Memorial JAG			<u>18,695</u>
Residential Subs Abuse Treat for State Prisoners	16.593	2005-RS-SAT-101A	7,027
Residential Subs Abuse Treat for State Prisoners		2006-RS-SAT-101A	14,337
Residential Subs Abuse Treat for State Prisoners		2007-RS-SAT-101A	9,982
Residential Subs Abuse Treat for State Prisoners		2009-RS-SAT-101	9,275
Residential Subs Abuse Treat for State Prisoners		2009-RS-SAT-101A	16,209
Total Residential Subs Abuse Treat for State Prisoners			<u>56,830</u>
State Criminal Alien Assistance Program	16.606	(A)	3,833
<i>Passed Through Ohio Department of Public Safety</i>			
Project Safe Neighborhood	16.609	2007-PS-PSN-346	36,847
Equitable Sharing Agreement and Certification	16.XXX	(A)	278,379
Bulletproof Vest Partnership Program	16.607		2,732
Total United States Department of Justice			<u>1,098,903</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
WIA Cluster			
WIA-Adult Programs (SFY 07)	17.258	(A)	428,704
WIA-Adult Programs (SFY 08)		(A)	1,174,416
WIA-Adult Programs (SFY 08)-Admin		(A)	60,706
WIA-Adult Programs (SFY 09)		(A)	265,888
Total WIA-Adult			<u>1,929,714</u>
WIA-Youth Activities (SFY 07)	17.259	(A)	347,310
WIA-Youth Activities (SFY 08)		(A)	1,116,298
WIA-Youth Activities (SFY 08)-Admin		(A)	119,077
WIA-Youth Activities (SFY 09)		(A)	185,167
WIA-Youth Activities (SFY 09)-Admin		(A)	16,309
Total WIA-Youth			<u>1,784,161</u>
WIA-Dislocated Workers (SFY 07)	17.260	(A)	521,654
WIA-Dislocated Workers (SFY 08)		(A)	3,005,424
WIA-Dislocated Workers (SFY 08)-Admin		(A)	53,702
WIA-Dislocated Workers (SFY 09)		(A)	1,211,471
WIA-Dislocated Workers (SFY 09)-Admin		(A)	7,355
Total WIA-Dislocated Workers			<u>4,799,606</u>
ARRA - WIA-Adult Programs - ARRA	17.258	(A)	401,881
ARRA - WIA-Youth Activities - ARRA	17.259	(A)	2,408,546
ARRA - WIA-Youth Activities-Admin - ARRA		(A)	4,270
ARRA - WIA-Dislocated Workers- ARRA	17.260	(A)	956,784
Total ARRA WIA Programs			<u>3,771,481</u>
Total WIA Cluster			<u>12,284,962</u>
WIA-Disability Prog Navigator (SFY 08)	17.266	(A)	38,113
Total WIA-Veterans Employment Programs			<u>38,113</u>
Total United States Department of Labor-WIA Cluster			<u>12,323,075</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through State Department of Transportation:</i>			
Federal Aid Highway Program	20.205	(A)	191,120
<i>Passed Through Ohio Department of Public Safety</i>			
Safe Commute Traffic Enforcement	20.205	GG-2009-57-00-535	1,429
Total Safe Commute Traffic Enforcement			<u>192,549</u>
<i>Passed Through Ohio Department of Highway Safety</i>			
State and Community Highway Safety			
High Visibility Traffic Enforcement 2009	20.600	LE-2007-57-003470	67,619
High Visibility Traffic Enforcement 2010		HVE02008-57-00-2410	10,792
Total High Visibility Traffic Enforcement			<u>78,411</u>
Total United States Department of Transportation			<u>270,960</u>

See accompanying notes to the federal schedule

FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2009

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT/ GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Department of Public Safety:</i>			
FEMA 2008 Winstrom - Public Works	97.036	FEMA-1805-DR-99113	285,341
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance	97.042	2006-EMR60042	193,362
Emergency Management Performance Special Projects		2008-EM-E8-0002	269,235
Total Emergency Management Performance Grants			<u>462,597</u>
Citizen Corps Programs 07 (County)	97.067	2007-GE-T7-0030	1,732
State Homeland Security Program 07		2007-GE-T7-0030	276,940
State Homeland Security Program 07 (Region)		2007-GE-T7-0030	25,803
Law Enforcement Terrorism Prevention Program		2007-GE-T7-0030	294,671
State Homeland Security Program 08		2008-GE-T8-0025	26,195
Total Programs			<u>625,341</u>
Total United States Department of Homeland Security			<u>1,373,279</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Safe & Drug Free Schools & Communities	84.186		
Drug Free Schools and Communities - DAYBREAK		57-2408-DFSCA-P-09	17,500
Drug Free Schools and Communities - DAYBREAK		57-2408-DFSCA-P-10	14,583
Drug Free Schools and Communities - Proj Impact		57-3423-DFSCA-P-10	35,000
Drug Free Schools and Communities - TOPS		57-10019-DFSCA-P-09	11,565
Drug Free Schools and Communities - TOPS		57-10019-DFSCA-P-10	14,585
Total Drug Free Schools and Communities			<u>93,233</u>
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster</i>			
Special Education - Pre-School Grants	84.173	(A)	79,523
Special Education - Grants to States	84.027	(A)	167,919
		(A)	
Total Special Education Cluster			<u>247,442</u>
Innovative Education Prog Strategies Title VI	84.298	(A)	284
			<u>284</u>
<i>Passed Through Ohio Department of Rehab Services Commission</i>			
Adult Education State Grantsx	84.002	2008-PRSC-0010	21,452
Total Adult Education State Grants			<u>21,452</u>
Vocational Rehabilitation Grant	84.126	(A)	12,258
Pathways II		(A)	174,551
Pathways		(A)	42,715
			<u>229,524</u>
Title I Program for Neglected/Delinquent Children	84.013	2009-TI-ED-0013	18,999
		2010-TI-ED-0013	7,000
Total Title I Program for Neglected/Delinquent Children			<u>25,999</u>
Total United States Department of Education			<u>617,934</u>
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
<i>Division of School Food Service:</i>			
Food Stamp Refunds	10.551	(A)	60,954
SNAP Administrative Matching Grant	10.561	(A)	2,825,536
ARRA - SNAP Administrative Matching Grant - ARRA	10.561	(A)	263,408
<i>Passed Through Ohio Department of Education -</i>			
National School Lunch	10.555	NSL 08/09	365,880
Total United States Department of Agriculture			<u>3,515,778</u>
Total Expenditures of Federal Awards			<u>139,931,579</u>

Notes:

(A) Project number not known or not applicable.



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County (the County), as of and for the year ended December 31, 2009, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated June 30, 2010. 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. Other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc., as described in our opinion on the County’s financial statements. This report does not include the results of the other auditor’s testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County’s internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the County’s internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County’s internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and timely corrected.

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

Compliance and Other Matters

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

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Board of Commissioners
Montgomery County
Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Required By *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the management and members of the Board of Commissioners and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.

June 30, 2010



Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by OMB Circular A-133

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

Compliance

We have audited the compliance of Montgomery County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. 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 included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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, 2009.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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Internal Control Over Financial Reporting (Continued)

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

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

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2009, and have issued our report thereon dated June 30, 2010, wherein we noted that other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Balestra, Harr & Scherer, CPAs, Inc.
June 30, 2010

Montgomery County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies reported at the financial statement level	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs	Unqualified
(d)(1)(vi)	Are there any reportable findings under section	No

(d)(1)(vii)	Major Programs (list):	<p>CFDA# 10.551 Supplemental Nutrition Assistance Program; CFDA# 10.561 State Administrative Grants for the Supplemental Nutrition Assistance Program, (SNAP Cluster);</p> <p>CFDA# 14.218 Community Development Block Grants/Entitlement Grants; CFDA# 14.253 Community Development Block Grant ARRA Entitlement Grants; 14.254Community Development Block Grants/Special Purpose Grants/Insular Areas, ARRA, (CDBG Entitlement Grants Cluster);</p> <p>CFDA# 14.239 HOME Investment Partnership Program;</p> <p>CFDA# 17.258 Adult, CFDA# 17.259 Youth, CFDA# 17.260 Dislocated Worker (Workforce Investment Act, WIA, Cluster), ARRA Funded;</p> <p>CFDA# 93.558 Temporary Assistance for Needy Families (TANF) (Title IV-A); CFDA# 93.563 Child Support Enforcement (Title IV-D), ARRA Funded; CFDA# 93.575 Child Care and Development Block Grant, CFDA# 93.596 Child Care and Mandatory and Matching Funds of the Child Care and Development Fund, CFDA# 93.713 ARRA-Child Care and Development Block Grant;</p> <p>CFDA# 93.658 Foster Care Grant, ARRA Funded; CFDA# 93.659 Adoption Assistance, ARRA Funded</p> <p>CFDA# 93.775/93.777/93.778 Medicaid Cluster (Title XIX), ARRA Funded.</p>
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	<p>Type A: > \$3,000,000</p> <p>Type B: all others</p>
(d)(1)(ix)	Low Risk Auditee?	Yes

Montgomery County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2009
(Continued)

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 0 9



KARL L. KEITH
Montgomery County Auditor

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

James M. Bayer, CPA
Director of Accounting and Finance

Carol J. Longo
Financial System Manager

Staff Accountants:
Kris E. Louthan
Tito C. Reynolds

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2009*

Table of Contents

Page

<i>Introductory Section</i>	Transmittal Letters.....	5
	Certificate of Achievement.....	12
	Elected Officials.....	13
	Organizational Chart.....	14
<i>Financial Section</i>	Independent Auditor's Report.....	15
	Management's Discussion and Analysis.....	17
	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Assets.....	27
	Statement of Activities.....	28
	Fund Financial Statements:	
	Balance Sheet - Governmental Funds.....	30
	Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	32
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	33
	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	35
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund and Annually Budgeted Major Special Revenue Funds:	
	General Fund.....	36
	Children Services Fund.....	37
	Job & Family Services Fund.....	38
	Human Services Levy Fund.....	39
	Statement of Net Assets - Proprietary Funds.....	40
	Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds.....	42
	Statement of Cash Flows - Proprietary Funds.....	43
	Statement of Fiduciary Net Assets - Fiduciary Funds.....	45
	Statement of Changes in Fiduciary Net Assets - Fiduciary Funds.....	46
	Notes to the Basic Financial Statements.....	47
	Required Supplementary Information:	
	Condition Assessments of the County's Infrastructure Reported Using the Modified Approach.....	83
	Combining Financial Statements and Individual Fund Schedules:	
	Combining Financial Statements - Other Governmental Funds:	
	Combining Balance Sheet - Nonmajor Governmental Funds by Fund Type.....	89
	Combining Balance Sheet - Nonmajor Special Revenue Governmental Funds.....	90
	Combining Balance Sheet - Nonmajor Debt Service Governmental Funds.....	93
	Combining Balance Sheet - Nonmajor Capital Projects Governmental Funds.....	94
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds by Fund Type.....	96
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Governmental Funds.....	97
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Governmental Funds.....	100
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Governmental Funds.....	101

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2009*

*Table of Contents**Page*

<hr/>	
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis):	
General Fund.....	103
Individual Annually Budgeted Special Revenue Funds.....	109
Individual Debt Service Funds.....	209
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)- Individual Major Enterprise Funds.....	216
Nonmajor Enterprise Funds:	
Combining Statement of Net Assets - Nonmajor Enterprise Funds.....	220
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Nonmajor Enterprise Funds.....	221
Combining Statement of Cash Flows - Nonmajor Enterprise Funds.....	222
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Nonmajor Enterprise Funds.....	223
Internal Service Funds:	
Combining Statement of Net Assets - Internal Service Funds.....	226
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds.....	228
Combining Statement of Cash Flows - Internal Service Funds.....	230
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Annually Budgeted Internal Service Funds.....	232
Fiduciary Funds - Agency Funds:	
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	242
Capital Assets Used in the Operation of Governmental Funds:	
Schedule by Source.....	244
Schedule by Function and Activity.....	245
Schedule of Changes by Function and Activity.....	246
<hr/>	
<i>Statistical Section</i>	
Statistical Section Description.....	247
<i>Financial Trends:</i>	
Net Assets by Component - Last Eight Fiscal Years.....	248
Changes in Net Assets - Last Eight Fiscal Years.....	250
Governmental Activities-Tax Revenues by Source - Last Eight Fiscal Years.....	254
Fund Balances of Governmental Funds - Last Ten Fiscal Years.....	256
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years.....	258
<i>Revenue Capacity:</i>	
Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years.....	260
Property Tax Rates - Direct and All Overlapping Governments - Last Ten Fiscal Years.....	261
Principal Property Taxpayers.....	264
Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property - Last Ten Fiscal Years.....	265
Special Assessment Collections - Last Ten Fiscal Years.....	266
<i>Debt Capacity:</i>	
Legal Debt Margin Information.....	267
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years.....	268
Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures - Last Ten Fiscal Years.....	268
Computation of Direct, Overlapping and Underlying Debt.....	270

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2009*

Table of Contents

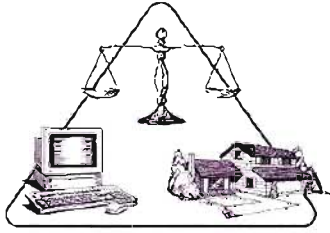
Page

<i>Statistical Section (Continued)</i>	Schedule of Enterprise Fund Revenue Bond Coverage - Last Ten Fiscal Years.....	271
	<i>Demographic and Economic Information:</i>	
	Demographic and Economic Statistics.....	273
	Property Value, Building Permits and Banking Activity - Last Ten Fiscal Years.....	275
	Principal Employers.....	275
	<i>Operating Information:</i>	
	Employees by Function - Last Four Fiscal Years.....	276
	Selected Operating Indicators - Last Four Fiscal Years.....	277
	Capital Asset Statistics by Function - Last Four Fiscal Years.....	278
	Synopsis of Insurance.....	279



INTRODUCTORY SECTION





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

June 30, 2010
To the Citizens and Board of County
Commissioners of Montgomery County:

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

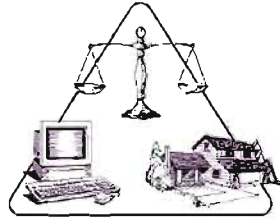
This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2009. It has been prepared in accordance with generally accepted accounting principles 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-sixth consecutive year. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who play a part in making this possible.

Sincerely,

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 30, 2010
Honorable Karl L. Keith
Montgomery County Auditor

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

Honorable Carolyn Rice
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2009. This report, which conforms to generally accepted accounting principles, provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities. Responsibility for the accuracy, completeness, and fairness of this report rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

Included in this report is an unqualified ("clean") opinion, issued by the firm of Balestra, Harr & Scherer CPAs, Inc., on

Transmittal Letter (Cont'd.)

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, 2009. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

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

PROFILE OF THE GOVERNMENT

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 533,000 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

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

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

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

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for 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

Transmittal Letter (Cont'd.)

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

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The unemployment rate, at the end of 2009, for the County was 11.4%, which was above the state rate of 10.2% and the national rate of 9.3%. The Ohio Department of Job & Family Services reports that average nonagricultural wage and salary employment, for the Dayton MSA, dropped 19,600 jobs between December 2008 and December 2009. An over-the-year reduction in manufacturing lowered employment in goods-producing industries 10,200 jobs. Service producing industries dropped 9,400 jobs as jobs in educational and health services held fairly steady with the prior year, while federal, state and local governments added a combined 1,400 jobs.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network and LexisNexis. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 25,000. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation, which integrates academic, business, industry and government interests. Currently, 43 organizations, with combined employment of over 4,500 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

At the end of the year, Montgomery County employed approximately 3,800. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Ohio Patrolmen's Benevolent Association; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; and The Dayton Public Service Union.

LONG-TERM FINANCIAL PLANNING

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

Transmittal Letter (Cont'd.)

For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures. Since 2009 marked the final year of the County's last ten-year plan, a new General Fund Financial Planning Committee, comprised of local business leaders, community leaders and elected officials, began work in 2008 on a new more abridged five-year plan, due to the current economic volatility, for 2010-2014. Their recommendations were made during the fourth quarter of 2009, providing overall direction starting with the 2010 General Fund budget and beyond. The creation of the committee was consistent with the County commission's strategic initiatives as well. These strategic initiatives were created by the County as a road map to focus energy, time and resources. The initiatives of economic development, human services safety net, operational efficiency, regional collaboration and quality of life outline the beliefs, challenges, strategies and goals for each. The operational efficiency initiative speaks directly to the efforts of the planning committee and its resultant five-year financial plan, which includes: a balanced General Fund budget plan which right-sizes expenditures to revenues; continued collaboration with County elected officials, commissions and agencies; prioritization of spending to reflect state and federal mandates and community need; maintaining an adequate fund reserve to support bond ratings and cash flow; and the development of long-term capital planning for infrastructure projects. For the 2010 General Fund budget, the appropriation was adjusted down to the revenue resources available, based on a further total revenue estimate decline of 10.5%, compared to 2009. Operating budgets were restructured and various reductions to operating appropriations were implemented, including a wage freeze for all employees in the General Fund. For the next five year projection period, annual revenue growth in sales tax is anticipated to average 1%, while Local Government Fund receipts, which are correlated to state income performance, are projected to remain flat with other intergovernmental revenues anticipated to decline slightly as the state reimbursement to the County for the phased-out tangible personal property tax, through proceeds from the commercial activities tax, only guarantees funding through 2010 and may then be discontinued or phased out. Also, state deregulation reimbursements for electric and gas are expected to be phased out in 2012.

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

For the major funds of business-type activities, long-term financial planning includes water rate adjustments, deferred until 2012 and then projected to average 3% for 2012-2014 and sewer rate adjustments projected to average 4% for 2011 and 3% for 2012-2014, with continued flat or somewhat declining consumption levels due to economic conditions in service areas. There were no water or sewer rate increases enacted for 2010. Water consumption is projected at 97% of historical water consumption levels and wastewater consumption is based on 92% of these reduced historical water consumption levels, while solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees are expected to remain relatively unchanged over the next five years.

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

RELEVANT FINANCIAL POLICIES

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County's year-end cash reserves for the General Fund approximated 18.9% of the following year's budget. The fund reserve has been

Transmittal Letter (Cont'd.)

recommended to be at a level to support bond ratings and cash flow. The County's 2010 General Fund budget does not include a proposed spend-down of cash reserves and was balanced using across-the-board budget reductions to match the corresponding reductions in proposed revenues. It is the County's policy that ongoing funding of positions or programs will not occur unless estimated ongoing revenues are anticipated to exceed estimated expenditures and any increase in General Fund cash reserves, which occur from excess revenues or cost savings, may only be used to fund items that are one-time in nature. This practice also does not tie one-time revenues to the funding of ongoing costs. From an operational perspective, it is the usual policy for the cash balance of any fund to be sufficient to cover any operating deficit. For those few exceptions where a fund incurs an operating deficit and is permitted to overdraw its cash account in the Treasury pool, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

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

MAJOR INITIATIVES

Significant Events For 2009

During 2009, the County created a Voluntary Separation Plan (VSP) to allow employees, in exchange for accepting a lump sum payment offer, to voluntarily terminate employment with the County in an effort to reduce ongoing salary and fringe benefit costs. The Human Resources division of Administrative Services was responsible for implementation of the VSP program. Many departments utilized the VSP as a means to achieve their necessary budget reduction. In the General Fund alone, ninety-one positions participated in the program.

The Board of Elections conducted a Precinct Consolidation Plan, which reduced the number of voting precincts throughout the County from 548 to 360 and the number of polling locations from 361 to 178. This will provide future cost savings to both the County and to local jurisdictions through substantially fewer pollworkers, along with polling location fees, needed for each election.

The County Treasurer's Office administered almost 4,300 active payment plans in 2009 and maintained 1,372 active bankruptcy cases. The Treasurer's Office contacted newly delinquent residential and agricultural property owners to provide information about tax payment options and has been involved in a number of community outreach activities to provide information about programs being offered, including the use of cable access, visiting city and township meetings, using radio advertising and mailing letters and brochures to property owners.

The County Auditor's Office continued to provide extensive assistance to departments, throughout the year, in helping them meet their ongoing, specific reporting and informational needs from the County's financial system. The Auditor's Office was also instrumental in working with the Office of Management and Budget and others in the County to address compliance with the reporting requirements for funding received through the American Recovery and Reinvestment Act (ARRA). The County received nearly \$7.9 million in ARRA stimulus funds during 2009 across several departmental areas, with the primary recipients being Job and Family Services, the Alcohol, Drug Addiction and Mental Health Services Board and the Board of Developmental Disabilities Services.

Plans For 2010 and Beyond

Like much of the Midwest, a major challenge facing the County involves undergoing an unprecedented transition in its local economy from one heavily dependent on large-scale manufacturing to one comprised of smaller, more diverse companies. The 2010-2014 Financial Plan and report from the County's General Fund Financial Planning Committee advises that a structural transformation of Montgomery County government is necessary to respond to the long-term changes in the local and national economies. The County is incorporating the Committee's recommendations regarding: revenue generation; funding alternatives for County services; mandated versus non-

Transmittal Letter (Cont'd.)

mandated services; operational efficiency; and economic development. Recommendations are both short and long-term, some directly impacting county government and some public policy recommendations, which more generally affect Montgomery County communities and the region. It is the firm conclusion of the Committee members that the ongoing fiscal stability of the County will not be achieved until the local economy rebounds and that the County must continue to play an important role in economic development and reflect that priority in the General Fund budget.

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

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

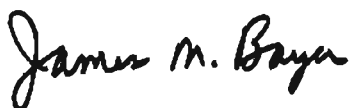
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2008. This was the twenty-fifth consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Sincerely,



James M. Bayer, CPA
Director of Accounting and Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

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.



A handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

President

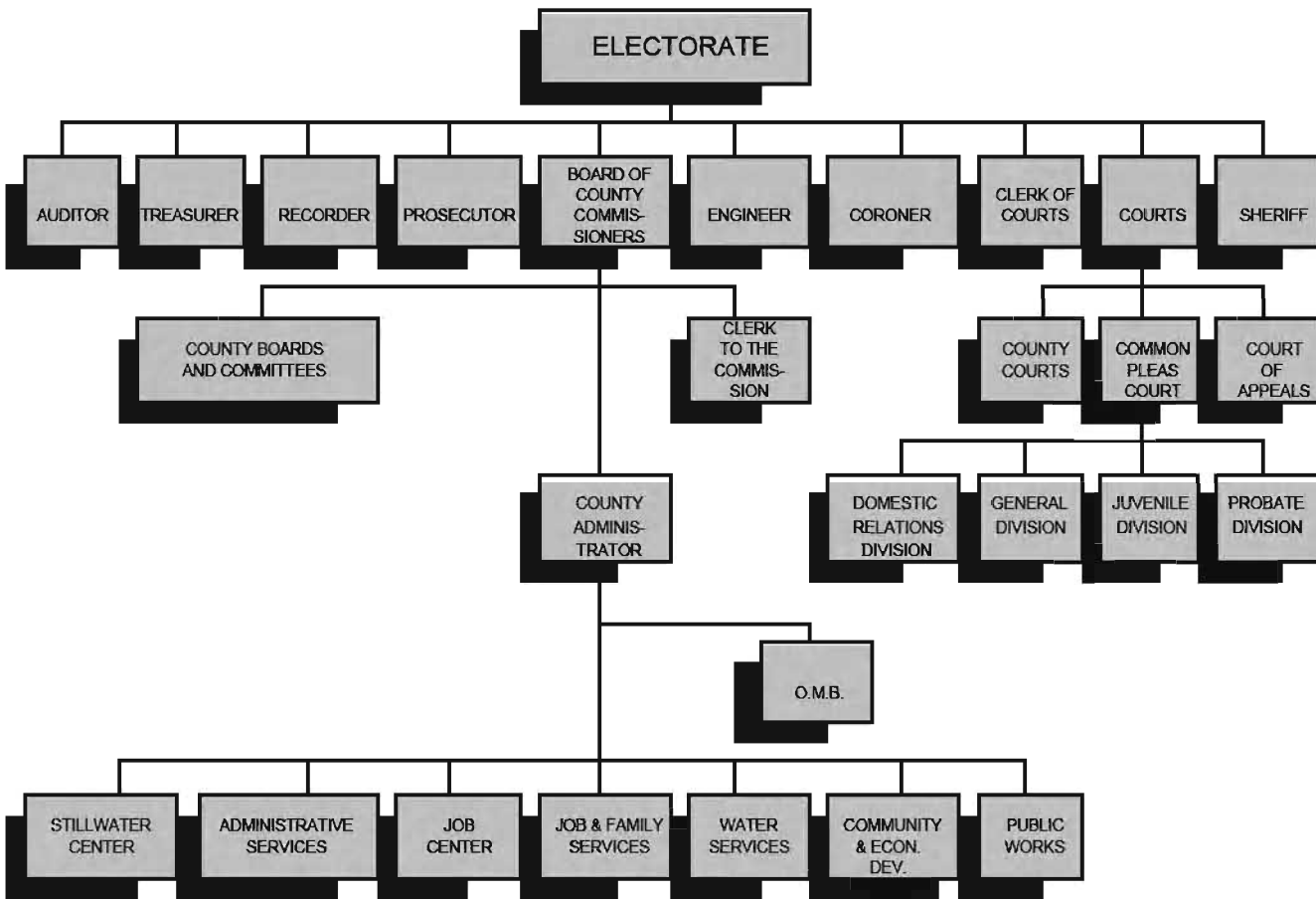
A handwritten signature in black ink, appearing to read "JEFFREY R. EMER".

Executive Director

Elected Officials

<i>Board of County Commissioners</i>	Judy Dodge.....	Commissioner
	Dan Foley.....	President
	Deborah A. Lieberman.....	Commissioner
<i>Other Elected Officials</i>	Karl L. Keith.....	Auditor
	Gregory A. Brush.....	Clerk of Courts
	Dr. James H. Davis, Jr.	Coroner
	Joseph Litvin.....	Engineer
	Mathias H. Heck.....	Prosecutor
	Willis E. Blackshear.....	Recorder
	Phil Plummer.....	Sheriff
	Carolyn Rice.....	Treasurer
<i>Second District Court of Appeals</i>	Honorable Mary E. Donovan.....	Presiding Judge
	Honorable James A. Brogan.....	Judge
	Honorable Mike Fain.....	Judge
	Honorable Jeffrey E. Froelich.....	Judge
	Honorable Thomas J. Grady.....	Judge
<i>Common Pleas Court</i>	Honorable Barbara P. Gorman.....	Presiding Judge
	<i>General Division</i>	
	Honorable Barbara P. Gorman.....	Administrative & Presiding Judge
	Honorable Michael Hall.....	Judge
	Honorable Mary Katherine Huffman.....	Judge
	Honorable Dennis J. Langer.....	Judge
	Honorable Frances E. McGee.....	Judge
	Honorable Timothy N. O'Connell.....	Judge
	Honorable Connie S. Price.....	Judge
	Honorable Gregory F. Singer.....	Judge
	Honorable Michael L. Tucker.....	Judge
	Honorable A.J. Wagner.....	Judge
	Honorable Mary Wiseman.....	Judge
	<i>Domestic Relations Division</i>	
	Honorable Denise L. Cross.....	Administrative Judge
	Honorable Judith A. King.....	Judge
	<i>Juvenile Division</i>	
	Honorable Nick Kuntz.....	Administrative Judge
	Honorable Anthony Capizzi.....	Judge
	<i>Probate Division</i>	
Honorable Alice McCollum.....	Judge	
<i>County Court Area 1</i>	Honorable James Manning.....	Administrative & Presiding Judge
	Honorable Adele Riley.....	Judge
	Vacant.....	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 | Developmental Disabilities Services Board | Planning Commission |
| Animal Resource Center Advisory Board | ED/GE Advisory Committee | Public Defender Commission |
| Board of Revision | Housing Advisory Board | Records Commission |
| Community Development Advisory Committee | Human Services Levy Council | Residential Appeals Board |
| Countywide Citizens' Advisory Committee | Investment Advisory Committee | Solid Waste Advisory Committee |
| Data Processing Board | Jail Advisory Board | Solid Waste Management Policy Committee |
| | Microfilming Board | Sunrise Center Advisory Board |
| | Office of Emergency Management | Veterans Service Commission |
| | | Water Services Appeals Board |



FINANCIAL SECTION





Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Montgomery County Financial Condition Montgomery County, Ohio, (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit Monco Enterprises, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County, as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Children Services Fund, Job and Family Services Fund, and Human Services Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2010 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

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



Balestra, Harr & Scherer, CPAs, Inc.
June 30, 2010

Management's Discussion and Analysis (Unaudited)

As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2009. 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, 2009 by \$1,203,907,112. Of this amount, \$281,854,844 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$183,113,606 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$98,741,238 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets decreased \$11,674,026 in 2009. Net assets of the governmental activities decreased \$18,013,584 which represents a 2.19 percent decrease from 2008. Net assets of the business-type activities increased \$6,339,558 or 1.61, percent from 2008.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$255,436,697, a decrease of \$20,091,573 from the prior year. \$186,453,769 of this fund balance is considered unreserved at December 31, 2009.
- At the end of the current year, unreserved fund balance for the general fund was \$40,839,114, which represents 32.04% of general fund expenditures.
- The County's total long-term liabilities decreased by \$2,853,610, or 3.37%, in governmental activities and decreased by \$15,632,438, or 10.80%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 47 – 82 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 83 – 84, 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 - 246 of this report.

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

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's net assets exceeded \$1 billion as of December 31, 2009 and 2008, as follows:

Montgomery County, Ohio <i>Net Assets</i> (In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>
Current and other assets	\$ 555,579	\$ 560,771	\$ 151,512	\$ 139,928	\$ 707,091	\$ 700,699
Capital assets	<u>528,528</u>	<u>530,927</u>	<u>399,304</u>	<u>410,104</u>	<u>927,832</u>	<u>941,031</u>
<i>Total Assets</i>	<u>1,084,107</u>	<u>1,091,698</u>	<u>550,816</u>	<u>550,032</u>	<u>1,634,923</u>	<u>1,641,730</u>
Long-term liabilities outstanding	81,870	84,723	129,173	144,805	211,043	229,528
Other liabilities	<u>198,743</u>	<u>185,468</u>	<u>21,229</u>	<u>11,153</u>	<u>219,972</u>	<u>196,621</u>
<i>Total Liabilities</i>	<u>280,613</u>	<u>270,191</u>	<u>150,402</u>	<u>155,958</u>	<u>431,015</u>	<u>426,149</u>
Net Assets.						
Invested in capital assets, net of related debt	487,382	486,887	273,687	268,921	761,069	755,808
Restricted	132,998	137,953	27,985	29,191	160,983	167,144
Unrestricted	<u>183,114</u>	<u>196,667</u>	<u>98,741</u>	<u>95,962</u>	<u>281,855</u>	<u>292,629</u>
<i>Total Net Assets</i>	<u>\$ 803,494</u>	<u>\$ 821,507</u>	<u>\$ 400,413</u>	<u>\$ 394,074</u>	<u>\$ 1,203,907</u>	<u>\$ 1,215,581</u>

The largest portion of the County's total net assets, 63.22 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, 13.37 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$281.9 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2009, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a net decrease, of approximately \$18.5 million in long-term liabilities for the County as a whole, as debt principal payments made during the year exceeded new long-term liabilities, while total combined net asset restrictions decreased about 3.7% from the prior year.

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

The following provides a summary of the County's changes in net assets for 2009, along with comparative data for the prior year.

Montgomery County, Ohio Changes in Net Assets (In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2009	2008	2009	2008	2009	2008
Revenues:						
Program revenues:						
Charges for services	\$ 66,241	\$ 67,469	\$ 113,466	\$ 112,579	\$ 179,707	\$ 180,048
Operating grants and contributions	251,417	224,783			251,417	224,783
Capital grants and contributions	4,462	9,808	2,524	4,925	6,986	14,733
General revenues:						
Property taxes	131,897	137,972			131,897	137,972
Sales taxes	58,521	62,947			58,521	62,947
Other taxes	8,065	9,208			8,065	9,208
Unrestricted grants	21,108	22,275			21,108	22,275
Gain from disposal of capital assets	192	1,151	94	177	286	1,328
Unrestricted investment earnings	7,066	29,531	1,105	1,632	8,171	31,163
Miscellaneous	7,202	5,772	1,029	1,431	8,231	7,203
<i>Total Revenues</i>	<u>556,171</u>	<u>570,916</u>	<u>118,218</u>	<u>120,744</u>	<u>674,389</u>	<u>691,660</u>
Expenses:						
General government	46,268	47,680			46,268	47,680
Judicial and law enforcement	170,385	172,329			170,385	172,329
Environment and public works	19,950	19,372			19,950	19,372
Social services	314,575	291,779			314,575	291,779
Community and economic development	17,462	14,122			17,462	14,122
Interest and fiscal charges	2,028	2,165			2,028	2,165
Water			34,934	34,247	34,934	34,247
Wastewater			42,347	44,634	42,347	44,634
Solid Waste Management			19,621	19,716	19,621	19,716
Parking Facilities			1,523	1,923	1,523	1,923
Stillwater Center			16,970	15,523	16,970	15,523
<i>Total Expenses</i>	<u>570,668</u>	<u>547,447</u>	<u>115,395</u>	<u>116,043</u>	<u>686,063</u>	<u>663,490</u>
Increase (decrease) in net assets before transfers	(14,497)	23,469	2,823	4,701	(11,674)	28,170
Transfers	(3,516)	(4,073)	3,516	4,073	0	0
Increase (decrease) in net assets	(18,013)	19,396	6,339	8,774	(11,674)	28,170
Net assets - Beginning	821,507	802,111	394,074	385,300	1,215,581	1,187,411
Net assets - Ending	<u>\$ 803,494</u>	<u>\$ 821,507</u>	<u>\$ 400,413</u>	<u>\$ 394,074</u>	<u>\$ 1,203,907</u>	<u>\$ 1,215,581</u>

Governmental Activities:

Operating grants and contributions, of approximately \$251.4 million, represent the largest program revenue, and approximately 45% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving approximately \$67.5 million, along with the Alcohol, Drug Addiction and Mental Health Services Board, the Human Services Levy, Children Services and the General Fund, receiving approximately \$31.1 million, \$27.9 million, \$24.7 million and \$21.2 million, respectively. The increase in this revenue source, by more than \$26.6 million compared to the previous year, is primarily attributable to various nonmajor special revenue funds, including the Workforce Investment Act fund and the Board of Developmental Disabilities Services fund, each of which realized increases in this revenue source of approximately \$5.8 million and \$5.6 million, respectively, from state and federal assistance realized during the year, including certain federal stimulus funds received as a result of the American Recovery and Reinvestment Act. Capital grants and contributions declined by nearly \$5.3 million from the prior year level, a result of fewer state reimbursements received into capital projects funds during the year, including funding from the Ohio Public Works Commission, for various County Engineer road and bridge projects.

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

Tax revenue accounts for over \$198 million of the \$556.2 million total revenue for governmental activity, approximating 36% of total revenue. Sales tax accounted for approximately \$59 million, exceeding 29% of total tax revenue. All tax revenues declined compared to the prior year. Sales tax revenue, which fluctuates with economic conditions, continued its drop by approximately 7%, while total property tax revenues decreased by over 4% as a result of property value declines during the last reappraisal of real property combined with a decrease in the collection rate. This revenue source also reflects the continued phase-out of tangible personal property taxes, due to the passage of House Bill 66 by the 126th Ohio General Assembly in 2005, for which the revenue loss is being offset by increased intergovernmental revenues from the state. Other taxes declined by more than 12%, primarily reflecting a drop in property transfer tax, as home sales declined in the depressed real estate market, as well as a decline in lodging tax, while motor vehicle license tax showed a small decline but remained fairly steady, compared to the prior year.

Investment earnings for the County fell by about \$22.5 million during the year, as a result of sustained drops in interest rates on new investments that replaced maturing higher rate investments, coupled with a dramatic drop in the resulting market value of the County's investment portfolio, compared to the previous year which had included the recognition of an unrealized gain on the year-end investment portfolio more than twice as large as this year's recognized but unrealized gain. The General Fund is the major beneficiary of these investment earnings and absorbed the brunt of the decline, experiencing a drop in this revenue by about 72%, compared to the prior year.

The County's direct charges to users of governmental services made up almost \$66.2 million, approximately 11.9% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. The stability of this revenue source, which experienced only a slight decline compared to the prior year, is attributable to the general government function, resulting from the impact of the 2009 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for almost \$314.6 million of the \$570.7 million total expenses for governmental activities, representing over 55% of total expenses. Compared to the prior year, the almost \$22.8 million increase in this category of expense was attributable primarily to the Children Services Fund, in which expenditures grew by more than \$6 million, mostly from increases in reimbursements of shared costs to the Job and Family Services Fund, in addition to increases in the costs of institutional foster care. The next most significant increase occurred in the Workforce Investment Act, nonmajor special revenue fund, where expenditures grew by over \$4.7 million, primarily in the client areas of classroom training and work experience. The Human Services Levy fund accounted for approximately \$4.4 million of the increase, as a result of increases in expenditures for hospital services, as well as increases in levy allocations to the public health district.

Business-type Activities:

The net assets for business-type activities increased by more than \$6.3 million during 2009. Major revenue sources were charges for services of almost \$113.5 million. Charges for services increased, overall, by approximately \$9 million, primarily as a result of the Water Fund, where average quarterly rates were increased by approximately 9.7% from the prior year. Consumption declines tempered revenue growth in the Water Fund, as well as in the Wastewater Fund, where average quarterly sewer rates remained unchanged from the prior year, but charges for services revenues declined by more than \$1 million. Business-type activities received approximately \$3.5 million in net transfers from governmental activities during the year. Total expenses for business-type activities decreased by approximately \$6 million, most of which resulted from decreased costs in connection with Wastewater activities, where expenses declined by more than \$2.3 million, compared to the prior year, most notably in the areas of utilities and other expenses. As a measure of cost containment, relative to the level of revenues for enterprise activities, the proportion of total expenses to total revenues for 2009 was 97.6 percent, compared to 96.1 percent for the previous year.

Financial Analysis of County Funds

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

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements.

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

In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of more than \$255.4 million, a decrease of approximately \$20.1 million in comparison with the prior year, reflecting revenue decreases, during the year, and a partial spend down of unreserved fund balances. This impact was mostly due to a net decrease of approximately \$11.1 million in the General Fund, which is further explained below. Except for a \$.4 million increase reported by the Alcohol, Drug Addiction and Mental Health Services Board Fund, the remaining major governmental funds each reported decreases, ranging from a decrease of \$1.1 million in the Children Services Fund, to decreases exceeding \$4.8 million and \$4.2 million, in the Job & Family Services and Human Services Levy funds, respectively, while the Other Governmental Funds reported an overall net increase in fund balance by approximately \$.8 million. Of the combined governmental fund balance, approximately 73% of this total (\$186.5 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 (\$59.2 million); to offset noncurrent loans receivable (\$8.7 million); and to pay debt service (\$1.1 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$40,839,114, representing nearly 82.3% of the total fund balance of \$49,608,291. 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 32.04 percent of total General Fund expenditures, while total fund balance represents 38.92 percent of that same amount.

The fund balance of the County's General Fund decreased by approximately \$11.1 million during 2009, which compares unfavorably to the prior year's \$7.6 million increase. Key factors contributing to this year's decrease include an almost \$27.9 million decline in overall revenues, with the individual revenue sources of investment earnings and sales tax showing the most dramatic drops, coupled with further declines in intergovernmental revenues, property taxes and other taxes. Compared to the prior year, overall expenditure reductions occurred in all functional areas and amounted to almost \$10.1 million, which helped to partially reduce the impact of the revenue loss on unreserved funds. Other financing sources and uses held fairly steady except for a small increase in transfers out during the year, primarily for economic development regional initiatives.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Job & Family Services Funds, which reported unreserved fund balances of \$68,700,830 and \$6,415,433, respectively. The unreserved fund balance in the Human Services Levy Fund represents approximately 48.7 percent of combined 2009 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the unreserved fund balance in the Job & Family Services Fund represents approximately 8.5 percent of its 2009 expenditures. The Alcohol, Drug Addition and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$8,837,225, or approximately 14.9 percent of its 2009 expenditures. The Children Services Fund reported a total fund balance of \$.7 million, which was a decrease of approximately \$1.1 million from the fund balance it reported in the previous year, primarily a result of increased reimbursements of shared costs to the Job and Family Services Fund, in addition to increases in the costs of institutional foster care.

While reported expenditures increased by approximately \$4.4 million in the Human Services Levy Fund, including costs for hospital services and public health subsidies, transfers out to recipient funds also grew by more than \$19 million during the year from increased levy allocations, as authorized by the Human Services Levy Council, for a variety of social service programs. The Alcohol, Drug Addiction and Mental Health Services Board Fund grew by approximately \$.4 million where, despite a decrease in overall revenues, coupled with increases in expenditures for contracted social services, transfers in provided by the Human Services Levy Fund grew by over \$1.5 million, compared to the previous year, providing another financing source. In the Job & Family Services Fund, the decrease, of over \$4.8 million during 2009, more than double the previous year's decrease, was primarily attributable to a decrease in intergovernmental revenues due to nonrecurring state and federal assistance from the Ohio Department of Job & Family Services.

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

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 \$42 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$35.5 million, and \$25 million, respectively. Total net assets in the Water, Wastewater and Solid Waste Management Funds, increased by about \$2.1 million, \$1.6 million and \$3 million, respectively. Compared to the prior year, only the Water Funds reported an increase in operating revenue. Operating expenses grew by approximately 3% in the Water Fund, declined by approximately 6% in the Wastewater Fund, and held fairly constant in the Solid Waste Management Fund. While nearly all enterprise funds experienced drops in operating income, compared to the prior year, they were offset for the major enterprise funds by net nonoperating revenues and transfers in. The Water and Wastewater funds each reported significant capital contributions during the year. All bonds of the enterprise funds are paid from enterprise revenues. For enterprise fund revenue bonds, revenues are formally pledged to secure this debt and are subjected to bond coverage ratios. A ten-year comparison of bond coverage for these bonds is included in the statistical section of this report.

General Fund Budgetary Highlights

The original revenue estimate for the General Fund was decreased, as a result of continued economic downturn, during the year by more than \$10.7 million, which reflected the most significant drops in estimates for: sales tax receipts of over \$4.8 million; investment earnings of nearly \$2.4 million; other taxes (for housing-related property conveyance) of \$1.4 million; and intergovernmental revenues (for state local government fund receipts) of more than \$1.1 million.

The original appropriation for total expenditures was decreased by nearly \$4.9 million during the year, of which approximately \$4.2 million came from reductions in the general government function, primarily from contingency appropriation transfers from this function to other functional areas in order to cover the costs of an additional bi-weekly employee pay cycle which occurred in 2009 and in light of prior, mandatory mid-year budget reductions, averaging 2.5%, that occurred in all functional areas. In an effort to reduce ongoing General Fund payroll costs, the County offered a Voluntary Separation Program to employees in 2009, which included a lump-sum offer to employees who chose to sever their employment with the County by year's end, including those eligible for retirement. Ninety-one employees paid from the General Fund accepted the program, which enabled those departments to more easily make budget reductions going forward.

The County maintains a level of fund reserves pursuant to the General Fund cash reserve policy in the five-year plan. This reserve is intended to help assure financial stability in light of unanticipated operational demands or downward revenue fluctuations. The reserve level, as a percent of budget, was 18.9% at the end of 2009, and remained consistent with the average reserve levels during the preceding years. During 2009, the County used one-time budget stabilization and other funds to limit the spend-down of the General Fund cash reserves.

General Fund actual revenues were mostly short of expectations but were slightly offset by better-than-expected investment earnings receipts by approximately \$.8 million, as a result of some final proceeds from expiring, longer-term portfolio items with interest rates above current market rates and by a \$2 million positive variance in miscellaneous revenues, which tend to fluctuate each year since many of the underlying sources, including various refunds, reimbursements and donations are unstable. Sales taxes still fell short of the revised expectations by nearly \$1.6 million due to the continued downward sales trend and property taxes fell short by more than \$.8 million as a result of property value declines during the last reappraisal combined with a decrease in the collection rate. The \$.5 million negative variance in actual intergovernmental revenues primarily reflect further declines in local government revenues which the County received from the state.

General Fund actual expenditures and encumbrances were below expectations by more than \$5 million. The most significant variance, of almost \$2.1 million, occurred in the general government function where public works operating expenditures were cut-back on County facilities and payroll savings occurred in multiple areas including the Board of Elections, the Treasurer and Data Processing, among others. Similar circumstances account for the \$1.7 million variance in the judicial and law enforcement area where public works operating costs, including certain maintenance, were also curtailed or delayed on court-related facilities. The \$1 million variance in the social services function is primarily due to

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

the Veteran Services department, where actual emergency assistance and relief payments to veterans fell short of estimates, based on claims filed and processed. The County has expanded its marketing in an effort to inform residents of available veteran services. Net General Fund advances and transfers were more than \$4.7 million less than expected. Most of the variance for transfers in is attributable to a \$1.5 million funding advance for the subsequent year's incentive-to-save program that rewards departments for careful budget management. The variance for transfers out includes a \$2 million positive budget stabilization transfer variance, compared to expectations. The County closed the year with a fund balance that was higher than what was budgeted by more than \$9.4 million.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, approximated \$928 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, decreased by approximately \$13 million, or approximately 1.4 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net decrease during the year of about \$2.4 million. This decrease is due to the disposal of equipment related capital assets, the disposal of Thomas Cloud Park, and an increase in accumulated depreciation. Major events for governmental activity capital assets include the completion of the Sheriff's Regional Dispatch Center. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$10.8 million. This decrease is due to the disposal of several equipment related capital assets, an increase in accumulated depreciation, and a reduction in the amount of capital project activities. Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. The most recent assessment found that 99% of the County roads have a rating of fair or better. For 2009, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$9,308,387 and actual expenditures were \$8,265,331, which represents approximately 89% of the amount budgeted. The \$1,043,056 difference was mostly attributed to the personal service category of expenditures, which includes road maintenance and repair crew activity throughout the year, as well as the operating expenditures category for related costs and supplies. These road activities are 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 96% of the County bridges have a General Appraisal rating of fair or better. For 2009, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,565,668 and actual expenditures were \$1,524,746, which represents approximately 97% of the amount budgeted. The \$40,922 difference was mostly attributed to the personal service category of expenditures, which includes bridge maintenance activity throughout the year, performed in light of actual needs. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Debt: At December 31, 2009, the County had total bonded debt externally outstanding of \$107,632,001. Of this amount, \$39,763,796 represents general obligation bonds applicable for governmental activities and \$1,205,425 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 \$29,152,780 of self-supporting general obligation bonds and \$37,510,000 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$60,459,851 in long-term notes, representing Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, payable from business-type activities. The County's total bonded debt decreased by \$15,756,000 during 2009, a result of bond

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

principal payments made during the year. The County did not issue any new 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 Aa2 by Moody's and AA by Standard & Poors. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$101,904,720, 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

During 2009, the economy of the country was under severe financial strain resulting from the state of the housing and financial markets, failure of financial corporations, contraction of banks and the reluctance of banks to make loans to businesses and individuals. Due to this economic decline, unemployment rose, home foreclosures increased and consumer confidence was at an all time low. In an effort to stem these financial problems, the federal government created various stimulus programs to get money flowing into the economy. Due to the trickle down effects of these financial problems and the severe decline in the automobile industry, the County saw record reductions of revenues flowing into the General Fund. 2009 also marked the tenth and final year of the County's previous General Fund Ten Year Plan, and the new General Fund Financial Planning Committee decided to limit its focus for the new plan to 2010 through 2014 due to the financial volatility of the economy. The committee was comprised of local business leaders, community leaders and elected officials. The General Fund Financial Planning Committee made final recommendations in the fourth quarter of 2009, which assisted the County in formulating policy changes for the 2010 adopted budget and beyond. The final report of the committee laid out financial recommendations and strategies to maintain stability of services to the public. The categories include: revenue generation; funding alternatives for County services; efficiency and effectiveness of programs and services; mandated versus non-mandated services; operational efficiencies; economic development and public policy strategies.

As part of the 2010 General Fund budget process, the County was guided by the proposed budget balancing framework and the recommendations of the committee. Priorities were based on the mission of Montgomery County and the mandates established by Ohio law to establish a balanced operating budget. Recognizing that the County's financial challenges are not short-term in nature, a structural reordering of the General Fund budget was imperative in order to successfully provide critical services. However, it is also recognized that long-term financial stability will not be achieved through cost cutting alone and a focused and strategic economic development effort is critical to growing County revenues without raising taxes. It is, therefore, critical that the County continues to play an important role in economic development and that this priority be reflected in the General Fund budget. In the development of the 2010 General Fund budget, the Board of County Commission departments reduced budgets in excess of the 9% planned reduction in order to reprioritize the mission of the County and support an annual allocation of \$1.1 million toward regional economic development initiatives. The 2010 General Fund budget reflects a total decline of 10.5% from 2009 and a reduction of 150 budgeted staffing positions. This was made possible through the collaboration of elected officials, boards, commissions and County departments. The development of the 2010 budget reflects the County's continued commitment to financial stability and integrity. The outlook for the future anticipates a continued path of slow revenue growth for the General Fund with a slight recovery possibly beginning in 2011.

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, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 296,906,844	\$ 91,801,266	\$ 388,708,110	\$ 835,323
Cash and cash equivalents-segregated accounts.....		664,946	664,946	
Collateral on loaned securities.....	21,859,243	9,028,393	30,887,636	
Net receivables:				
Taxes.....	162,449,024		162,449,024	
Accounts.....	4,726,897	21,032,113	25,759,010	152,785
Special assessments.....	2,595,258		2,595,258	
Accrued interest.....	3,315,408	144,495	3,459,903	
Due from other governments.....	56,830,978	1,257,336	58,088,314	
Internal balances.....	5,953,020	(5,953,020)	0	
Prepaid expenses.....	754,556		754,556	8,086
Inventory of supplies.....	188,050	1,114,160	1,302,210	4,630
<i>Restricted Assets:</i>				
Cash and cash equivalents--segregated accounts.....		28,282,829	28,282,829	
Investments--segregated accounts.....		825,898	825,898	
Other assets.....		3,313,595	3,313,595	5,888
Capital assets not being depreciated.....	361,824,056	10,493,870	372,317,926	
Capital assets being depreciated.....	166,703,800	388,809,767	555,513,567	490,654
Total Assets.....	1,084,107,134	550,815,648	1,634,922,782	1,497,366
<i>Liabilities:</i>				
Accounts payable.....	20,691,543	2,673,426	23,364,969	11,921
Accrued wages and benefits.....	6,601,875	1,205,290	7,807,165	51,061
Due to other governments.....	4,820,097	4,588,378	9,408,475	
Obligations under securities lending.....	21,859,243	9,028,393	30,887,636	
Accrued interest payable.....	167,853	122,557	290,410	
Other.....			0	13,025
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		298,005	298,005	
Unearned revenue.....	144,602,851	3,313,595	147,916,446	
<i>Long-term liabilities</i>				
Due within one year.....	18,050,633	20,075,642	38,126,275	
Due in more than one year.....	63,000,623	110,603,294	173,603,917	
Unamortized bond amounts.....	818,563	(1,506,191)	(687,628)	
Total Liabilities.....	280,613,281	150,402,389	431,015,670	76,007
Invested in capital assets, net of related debt.....	487,382,221	273,687,197	761,069,418	490,654
<i>Restricted for:</i>				
Capital projects.....	25,831,242	14,346,810	40,178,052	
Debt service.....	996,409	13,638,014	14,634,423	
Human services levy-supported services.....	94,399,685		94,399,685	
Developmental disabilities levy-supported services.....	1,670,729		1,670,729	
Statutory road-related maintenance and repair.....	8,929,219		8,929,219	
Grant-specific purposes.....	1,170,742		1,170,742	
Unrestricted.....	183,113,606	98,741,238	281,854,844	930,705
Total Net Assets.....	\$ 803,493,853	\$ 400,413,259	\$ 1,203,907,112	\$ 1,421,359

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, 2009

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 46,267,760	\$ 30,715,992	\$ 2,625,115	\$
Judicial and law enforcement.....	170,384,909	21,196,125	42,340,483	
Environment and public works.....	19,950,382	2,618,993	11,131,666	1,428,655
Social services.....	314,574,968	10,650,715	191,950,230	3,032,853
Community and economic development.....	17,462,570	1,058,957	3,369,729	
Interest and fiscal charges on long-term debt.....	2,027,940			
Total Governmental Activities.....	570,668,529	66,240,782	251,417,223	4,461,508
Business-type Activities:				
Water.....	34,933,626	34,259,782		1,277,002
Wastewater.....	42,346,628	42,382,581		1,246,466
Solid Waste Management.....	19,620,671	21,404,247		
Parking Facilities.....	1,523,288	1,793,460		
Stillwater Center.....	16,970,415	13,626,404		
Total Business-type Activities.....	115,394,628	113,466,474	0	2,523,468
Total Primary Government.....	\$ 686,063,157	\$ 179,707,256	\$ 251,417,223	\$ 6,984,976
Component Unit:				
Monco Enterprises, Inc.....	\$ 1,873,267	\$ 1,332,426	\$ 501,862	

General Revenues:

Property taxes levied for:

General operating.....	
Developmental disabilities.....	
Human services.....	
Sales tax.....	
Other taxes:	
Property transfer tax.....	
Hotel/motel lodging tax.....	
Motor vehicle license tax.....	
Grants and contributions not restricted to specific programs.....	
Gain from disposal of capital assets.....	
Unrestricted investment earnings.....	
Miscellaneous.....	
Transfers.....	
Total general revenues and transfers.....	
Change in Net Assets.....	
Net Assets - Beginning.....	
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.
\$ (12,926,653)	\$	\$ (12,926,653)	\$
(106,848,301)		(106,848,301)	
(4,771,068)		(4,771,068)	
(108,941,170)		(108,941,170)	
(13,033,884)		(13,033,884)	
(2,027,940)		(2,027,940)	
(248,549,016)	0	(248,549,016)	0
	603,158	603,158	
	1,282,419	1,282,419	
	1,783,576	1,783,576	
	270,172	270,172	
	(3,344,011)	(3,344,011)	
0	595,314	595,314	0
(248,549,016)	595,314	(247,953,702)	
			\$ (38,979)
16,643,596		16,643,596	
2,958,299		2,958,299	
112,294,936		112,294,936	
58,520,545		58,520,545	
1,929,476		1,929,476	
1,990,326		1,990,326	
4,145,336		4,145,336	
21,108,365		21,108,365	
192,377	94,067	286,444	1,276
7,066,198	1,105,443	8,171,641	66,563
7,202,111	1,028,601	8,230,712	1,519
(3,516,133)	3,516,133	0	
230,535,432	5,744,244	236,279,676	69,358
(18,013,584)	6,339,558	(11,674,026)	30,379
821,507,437	394,073,701	1,215,581,138	1,390,980
\$ 803,493,853	\$ 400,413,259	\$ 1,203,907,112	\$ 1,421,359

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2009

	General	Children Services	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 33,470,623	\$ 2,904,856	\$ 10,937,259	\$ 12,123,027
Collateral on loaned securities.....	4,514,616			
Net receivables:				
Taxes.....	18,709,970			
Accounts.....	785,088	112,993	303,721	21,397
Special assessments.....				
Accrued interest.....	3,134,030			
Due from other funds.....	1,536,550	116,217	72,131	2,879,156
Interfund receivables.....	9,829,818			
Due from other governments.....	25,447,696	5,973,603	286,673	59,703
Total Assets.....	\$ 97,428,391	\$ 9,107,669	\$ 11,599,784	\$ 15,083,283
<i>Liabilities</i>				
Accounts payable.....	\$ 2,327,098	\$ 2,781,507	\$ 1,913,714	\$ 5,447,213
Deferred revenue.....	36,227,356	3,824,486	560,526	58,525
Due to other funds.....	1,978,297	1,713,469	36,716	827,319
Due to other governments.....	349,773	47,545	220,098	280,335
Obligations under securities lending.....	4,514,616			
Accrued wages and benefits.....	2,422,960		31,505	1,857,801
Interfund payables.....				
Total Liabilities.....	47,820,100	8,367,007	2,762,559	8,471,193
<i>Fund Balances</i>				
Reserved for encumbrances.....	93,371		32,836,336	196,657
Reserved for noncurrent loans receivable.....	8,675,806			
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	40,839,114			
Special Revenue Funds.....		740,662	(23,999,111)	6,415,433
Debt Service Funds.....				
Capital Projects Funds.....				
Total Fund Balances.....	49,608,291	740,662	8,837,225	6,612,090
Total Liabilities and Fund Balances.....	\$ 97,428,391	\$ 9,107,669	\$ 11,599,784	\$ 15,083,283

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>
\$ 65,756,402	\$ 129,380,568	\$ 254,572,735
8,869,416	5,287,463	18,671,495
140,084,456	3,654,598	162,449,024
	2,647,563	3,870,762
	2,595,258	2,595,258
	181,378	3,315,408
5,463	322,906	4,932,423
		9,829,818
12,032,119	13,031,184	56,830,978
<u>\$ 226,747,856</u>	<u>\$ 157,100,918</u>	<u>\$ 517,067,901</u>
\$ 252,192	\$ 7,391,944	\$ 20,113,668
148,915,423	11,268,031	200,854,347
4,315	4,795,468	9,355,584
0	2,141,971	3,039,722
8,869,416	5,287,463	18,671,495
5,680	2,226,913	6,544,859
	3,051,529	3,051,529
<u>158,047,026</u>	<u>36,163,319</u>	<u>261,631,204</u>
	26,050,303	59,176,667
	1,130,455	8,675,806
		1,130,455
		40,839,114
68,700,830	68,455,141	120,312,955
	(2,209,000)	(2,209,000)
	27,510,700	27,510,700
<u>68,700,830</u>	<u>120,937,599</u>	<u>255,436,697</u>
<u>\$ 226,747,856</u>	<u>\$ 157,100,918</u>	<u>\$ 517,067,901</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2009**

Total governmental fund balances \$ 255,436,697

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	7,835,361	
Construction-in-progress	4,047,244	
Infrastructure	349,941,451	
Land improvements, net of \$1,808,195 accumulated depreciation	2,159,941	
Buildings, structures and improvements, net of \$80,704,450 accumulated depreciation	139,529,033	
Furniture, fixtures and equipment, net of \$34,690,999 accumulated depreciation	<u>23,993,237</u>	
Total capital assets		527,506,267

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	52,886,974	
Internal service fund liabilities	(25,407,839)	
Internal service fund consolidation adjustment	<u>(404,839)</u>	
Net adjustment for internal service funds		27,074,296

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	15,873,805	
Sales tax	6,067,111	
Fees and charges for services	758,856	
Special assessments	33,807	
Intergovernmental	30,720,753	
Investment earnings	2,416,211	
Miscellaneous	<u>380,953</u>	
Total		56,251,496

Prepaid expenses are not recognized as assets in the funds, where they are recorded
as expenditures when paid. 382,473

Accrued interest on bonds is not reported in the funds, where interest expenditures
are reported when due. (167,853)

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

Special assessment bonds	(1,205,425)	
General obligation bonds	(39,763,796)	
Unamortized amounts on general obligation bonds	(818,563)	
Capital leases	(455,848)	
Compensated absences	<u>(20,745,891)</u>	
Total		<u>(62,989,523)</u>

Net assets of governmental activities \$ 803,493,853

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, 2009

(Cont'd.)

	General	Children Services	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
<i>Revenues:</i>				
Property taxes.....	\$ 14,621,161	\$	\$	\$
Sales tax.....	58,729,713			
Other taxes.....	1,929,476			
Licenses and permits.....	26,612			
Fees and charges for services.....	21,466,650	1,395,740	355,036	
Fines and forfeitures.....	1,238,289			
Special assessments.....				
Intergovernmental.....	21,177,505	24,686,114	31,100,470	67,548,307
Investment earnings.....	7,900,773			
Miscellaneous.....	3,145,635	360,999	226,150	1,111,722
Total Revenues.....	130,235,814	26,442,853	31,681,656	68,660,029
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	21,954,867			
Judicial and law enforcement.....	99,701,397			
Environment and public works.....	477,036			
Social services.....	2,414,956	54,345,041	59,109,847	74,935,551
Community and economic development.....	2,465,520			
<i>Capital outlay:</i>				
<i>Intergovernmental:</i>				
General government.....	3,300			
Social services.....	148,410			
Community and economic development.....				
Environment and public works.....	236,975			
<i>Debt service:</i>				
Principal retirement.....	63,341		3,097	127,198
Interest and fiscal charges.....	8,396		143	9,636
Total Expenditures.....	127,474,198	54,345,041	59,113,087	75,072,385
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>2,761,616</i>	<i>(27,902,188)</i>	<i>(27,431,431)</i>	<i>(6,412,356)</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	65,788	1,575		
Inception of capital leases.....	138,870			
Transfers in.....	4,529,920	26,808,233	27,822,908	2,864,670
Transfers out.....	(18,588,295)			(1,302,726)
Total Other Financing Sources And Uses.....	(13,853,717)	26,809,808	27,822,908	1,561,944
<i>Net Change in Fund Balances.....</i>	<i>(11,092,101)</i>	<i>(1,092,380)</i>	<i>391,477</i>	<i>(4,850,412)</i>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>				
	<u>60,700,392</u>	<u>1,833,042</u>	<u>8,445,748</u>	<u>11,462,502</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	<u>\$ 49,608,291</u>	<u>\$ 740,662</u>	<u>\$ 8,837,225</u>	<u>\$ 6,612,090</u>

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2009

	Human Services Levy	Other Governmental Funds	Total Governmental Funds
<i>Revenues:</i>			
Property taxes.....	\$ 108,830,256	\$ 4,462,336	\$ 127,913,753
Sales tax.....			58,729,713
Other taxes.....		6,135,662	8,065,138
Licenses and permits.....		2,494,037	2,520,649
Fees and charges for services.....	7,463	26,309,730	49,534,619
Fines and forfeitures.....		575,403	1,813,692
Special assessments.....		260,694	260,694
Intergovernmental.....	27,913,380	101,914,558	274,340,334
Investment earnings.....		772,823	8,673,596
Miscellaneous.....	183,131	1,840,278	6,867,915
Total Revenues.....	136,934,230	144,765,521	538,720,103
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		9,029,723	30,984,590
Judicial and law enforcement.....		58,833,207	158,534,604
Environment and public works.....		15,969,156	16,446,192
Social services.....	11,999,374	87,094,715	289,899,484
Community and economic development.....		8,938,247	11,403,767
Capital outlay.....		19,137,468	19,137,468
<i>Intergovernmental:</i>			
General government.....			3,300
Social services.....	18,282,747		18,431,157
Community and economic development.....		5,362,719	5,362,719
Environment and public works.....			236,975
<i>Debt service:</i>			
Principal retirement.....		2,781,790	2,975,426
Interest and fiscal charges.....		2,154,406	2,172,581
Total Expenditures.....	30,282,121	209,301,431	555,588,263
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>106,652,109</i>	<i>(64,535,910)</i>	<i>(16,868,160)</i>
<i>Other Financing Sources And Uses</i>			
Sale of capital assets/sundries.....		86,487	153,850
Inception of capital leases.....			138,870
Transfers in.....		72,270,145	134,295,876
Transfers out.....	(110,874,793)	(7,046,195)	(137,812,009)
Total Other Financing Sources And Uses.....	(110,874,793)	65,310,437	(3,223,413)
 <i>Net Change in Fund Balances.....</i>	 <i>(4,222,684)</i>	 <i>774,527</i>	 <i>(20,091,573)</i>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	 <i>72,923,514</i>	 <i>120,163,072</i>	 <i>275,528,270</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	 <i>\$ 68,700,830</i>	 <i>\$ 120,937,599</i>	 <i>\$ 255,436,697</i>

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, 2009**

Net Change in Fund Balances - Total Governmental Funds \$ (20,091,573)

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

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

Capital outlay	9,842,019	
Depreciation expense	<u>(11,348,251)</u>	
Total		(1,506,232)

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.

(697,610)

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

Property taxes	3,983,078	
Sales tax	(209,168)	
Fees and charges for services	481,744	
Special assessments	6,704	
Intergovernmental	2,379,364	
Investment earnings	(1,607,398)	
Miscellaneous	<u>334,194</u>	
Total		5,368,518

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	(138,870)	
Principal repayment for capital leases	246,499	
Principal repayment for bonds	<u>2,728,927</u>	
Total		2,836,556

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

11,386

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	165,919	
Amortized amounts on general obligation bonds	140,575	
Compensated absences	<u>534,052</u>	
Total		840,546

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

(4,775,175)

Change in net assets of governmental activities

\$ (18,013,584)

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2009

	<u>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.....	\$ 15,534,684	\$ 15,534,684	\$ 14,705,796	\$ (828,888)
Sales tax.....	65,300,000	60,472,142	58,900,418	(1,571,724)
Other taxes.....	3,400,000	2,000,000	1,923,183	(76,817)
Licenses and permits.....	40,000	40,000	26,637	(13,363)
Fees and charges for services.....	22,210,367	21,239,207	21,150,082	(89,125)
Fines and forfeitures.....	1,316,500	1,316,500	1,249,413	(67,087)
Intergovernmental.....	22,776,380	21,627,127	21,118,024	(509,103)
Investment earnings.....	17,959,379	15,582,151	16,384,409	802,258
Miscellaneous.....	2,372,426	2,343,861	4,333,385	1,989,524
Total Revenues.....	150,909,736	140,155,672	139,791,347	(364,325)
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	28,944,290	24,753,092	22,658,719	2,094,373
Judicial and law enforcement.....	104,719,679	104,673,388	102,972,945	1,700,443
Environment and public works.....	615,078	606,135	520,242	85,893
Social services.....	3,562,341	3,463,721	2,454,015	1,009,706
Community and economic development.....	2,868,506	2,674,778	2,549,014	125,764
<i>Intergovernmental:</i>				
General government.....	53,300	3,300	3,300	0
Environment and public works.....	236,975	236,975	236,975	0
Social services.....	148,410	148,410	148,410	0
Total Expenditures.....	141,148,579	136,559,799	131,543,620	5,016,179
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	9,761,157	3,595,873	8,247,727	4,651,854
<i>Other Financing Sources And Uses</i>				
Advances in.....	566,027	2,161,801	2,170,423	8,622
Advances out.....		(348,732)	(343,757)	4,975
Transfers in.....	6,440,672	9,430,138	12,093,650	2,663,512
Transfers out.....	(19,669,873)	(28,429,914)	(26,357,268)	2,072,646
Total Other Financing Sources And Uses.....	(12,663,174)	(17,186,707)	(12,436,952)	4,749,755
Net Change in Fund Balance.....	(2,902,017)	(13,590,834)	(4,189,225)	9,401,609
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>33,573,338</i>	<i>33,573,338</i>	<i>33,573,338</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>849,909</i>	<i>849,909</i>	<i>849,909</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 31,521,230	\$ 20,832,413	\$ 30,234,022	\$ 9,401,609

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

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 191,143	\$ 191,143	\$ 1,313,625	\$ 1,122,482
Intergovernmental.....	25,824,160	25,824,160	22,243,356	(3,580,804)
Miscellaneous.....	430,407	430,407	619,566	189,159
<i>Total Revenues</i>	<u>26,445,710</u>	<u>26,445,710</u>	<u>24,176,547</u>	<u>(2,269,163)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	<u>54,905,309</u>	<u>54,905,309</u>	<u>53,073,808</u>	<u>1,831,501</u>
<i>Total Expenditures</i>	<u>54,905,309</u>	<u>54,905,309</u>	<u>53,073,808</u>	<u>1,831,501</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(28,459,599)</u>	<u>(28,459,599)</u>	<u>(28,897,261)</u>	<u>(437,662)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>26,900,000</u>	<u>26,900,000</u>	<u>29,298,593</u>	<u>2,398,593</u>
<i>Total Other Financing Sources And Uses</i>	<u>26,900,000</u>	<u>26,900,000</u>	<u>29,298,593</u>	<u>2,398,593</u>
<i>Net Change in Fund Balance</i>	<u>(1,559,599)</u>	<u>(1,559,599)</u>	<u>401,332</u>	<u>1,960,931</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,073,775</u>	<u>1,073,775</u>	<u>1,073,775</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>802,118</u>	<u>802,118</u>	<u>802,118</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 316,294</u>	<u>\$ 316,294</u>	<u>\$ 2,277,225</u>	<u>\$ 1,960,931</u>

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

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 82,153,653	\$ 82,663,225	\$ 71,065,305	\$ (11,597,920)
Miscellaneous.....	36,146,820	36,154,820	31,401,827	(4,752,993)
<i>Total Revenues.....</i>	<u>118,300,473</u>	<u>118,818,045</u>	<u>102,467,132</u>	<u>(16,350,913)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	124,573,796	120,709,468	110,582,129	10,127,339
<i>Total Expenditures.....</i>	<u>124,573,796</u>	<u>120,709,468</u>	<u>110,582,129</u>	<u>10,127,339</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(6,273,323)</u>	<u>(1,891,423)</u>	<u>(8,114,997)</u>	<u>(6,223,574)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,985,974	2,985,974	2,864,670	(121,304)
Transfers out.....	(1,306,945)	(1,306,945)	(1,302,726)	4,219
<i>Total Other Financing Sources And Uses.....</i>	<u>1,679,029</u>	<u>1,679,029</u>	<u>1,561,944</u>	<u>(117,085)</u>
<i>Net Change in Fund Balance.....</i>	<u>(4,594,294)</u>	<u>(212,394)</u>	<u>(6,553,053)</u>	<u>(6,340,659)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	12,095,744	12,095,744	12,095,744	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>4,594,294</u>	<u>4,594,294</u>	<u>4,594,294</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 12,095,744</u>	<u>\$ 16,477,644</u>	<u>\$ 10,136,985</u>	<u>\$ (6,340,659)</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, 2009

	<u>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.....	\$ 124,558,728	\$ 124,558,728	\$ 109,451,575	\$ (15,107,153)
Fees and charges for services.....			2,000	2,000
Intergovernmental.....	12,566,587	12,566,587	27,913,380	15,346,793
Miscellaneous.....		182,000	184,144	2,144
<i>Total Revenues</i>	<u>137,125,315</u>	<u>137,307,315</u>	<u>137,551,099</u>	<u>243,784</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	17,512,752	17,738,557	12,970,669	4,767,888
<i>Intergovernmental:</i>				
Social services.....	<u>19,987,707</u>	<u>19,859,750</u>	<u>18,282,747</u>	<u>1,577,003</u>
<i>Total Expenditures</i>	<u>37,500,459</u>	<u>37,598,307</u>	<u>31,253,416</u>	<u>6,344,891</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	99,624,856	99,709,008	106,297,683	6,588,675
<i>Other Financing Sources And Uses</i>				
Transfers in.....	8,215,000	8,248,308	8,248,308	0
Transfers out.....	<u>(118,208,124)</u>	<u>(122,443,840)</u>	<u>(121,613,461)</u>	<u>830,379</u>
<i>Total Other Financing Sources And Uses</i>	<u>(109,993,124)</u>	<u>(114,195,532)</u>	<u>(113,365,153)</u>	<u>830,379</u>
<i>Net Change in Fund Balance</i>	(10,368,268)	(14,486,524)	(7,067,470)	7,419,054
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	72,267,150	72,267,150	72,267,150	0
<i>Prior Year Encumbrances Appropriated</i>	<u>262,578</u>	<u>262,578</u>	<u>262,578</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 62,161,460</u>	<u>\$ 58,043,204</u>	<u>\$ 65,462,258</u>	<u>\$ 7,419,054</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, 2009

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
Assets						
Current assets:						
Equity in pooled cash and cash equivalents.....	\$ 35,946,250	\$ 30,988,782	\$ 23,155,303	\$ 1,710,931	\$ 91,801,266	\$ 42,334,109
Cash and cash equivalents--segregated accounts.....	664,946				664,946	
Collateral on loaned securities.....	4,848,535	4,179,858			9,028,393	3,187,748
Net receivables:						
Accounts.....	7,207,005	9,474,694	3,167,910	1,182,504	21,032,113	856,135
Accrued interest.....	139,022	437	5,036		144,495	
Total receivables.....	7,346,027	9,475,131	3,172,946	1,182,504	21,176,608	856,135
Due from other funds.....	40,846	159,824	35,102	30,073	265,845	4,927,260
Due from other governments.....		706,065	551,271		1,257,336	
Inventory of supplies.....	122,288	858,449	75,739	57,684	1,114,160	188,050
Prepaid expenses.....						372,083
Current restricted assets:						
Cash and cash equivalents--segregated accounts.....	7,663,793	5,795,337	14,823,699		28,282,829	
Total current assets.....	56,632,685	52,163,446	41,814,060	2,981,192	153,591,383	51,865,385
Noncurrent assets:						
Investments--segregated accounts.....	825,898				825,898	
Other assets.....	1,926,015	1,387,580			3,313,595	
Capital assets in service:						
Land.....	1,272,801	2,478,556	2,493,735	1,300,000	7,545,092	
Land improvements.....	7,350	424,882	4,622,717		5,054,949	
Utility plant in service.....	187,541,923	295,623,256			483,165,179	
Buildings, structures and improvements.....	13,396,084	106,128,557	57,300,161	36,142,734	212,967,536	
Furniture, fixtures and equipment.....	4,044,621	5,322,172	6,531,302	451,678	16,349,773	2,211,918
Less: Accumulated depreciation.....	(93,673,671)	(202,059,460)	(24,238,515)	(8,756,024)	(328,727,670)	(1,190,329)
Construction-in-progress.....	1,539,812	1,408,966			2,948,778	
Total net capital assets.....	114,128,920	209,326,929	46,709,400	29,138,388	399,303,637	1,021,589
Total noncurrent assets.....	116,880,833	210,714,509	46,709,400	29,138,388	403,443,130	1,021,589
Total Assets.....	\$ 173,513,518	\$ 262,877,955	\$ 88,523,460	\$ 32,119,580	\$ 557,034,513	\$ 52,886,974

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
Liabilities						
Current Liabilities:						
Accounts payable.....	\$ 563,735	\$ 1,226,959	\$ 597,537	\$ 285,195	\$ 2,673,426	\$ 577,875
Current portion of insurance claims payable.....			0		0	7,176,072
Due to other funds.....	198,774	189,380	135,497	143,846	667,497	102,447
Due to other governments.....	1,300,456	2,829,395		458,527	4,588,378	1,780,375
Obligations under securities lending.....	4,848,535	4,179,858			9,028,393	3,187,748
Accrued wages and benefits.....	193,352	309,193	201,398	501,347	1,205,290	57,016
Current portion of long-term notes.....	354,421	4,209,389	143,000		4,706,810	
Current portion of general obligation bonds.....	188,592	1,764,125		718,425	2,671,142	
Accrued interest on general obligation bonds.....	7,169	58,600		56,788	122,557	
Current portion of revenue bonds.....	2,910,000	1,810,000	6,400,000		11,120,000	
Current portion of capitalized leases.....					0	52,306
Current portion of compensated absences.....	319,964	563,214	273,727	320,085	1,476,990	91,468
Current portion of landfill post-closure costs.....			100,700		100,700	
Current liabilities payable from restricted assets:						
Accrued revenue bond interest.....	170,639	69,440	57,926		298,005	
Total current liabilities.....	11,055,637	17,209,553	7,909,785	2,484,213	38,659,188	13,025,307
Long-term liabilities:						
Unearned revenue.....	1,926,015	1,387,580			3,313,595	
Interfund payables.....		937,425		5,018,782	5,956,207	822,082
(net of current portions):						
Long-term notes.....	6,140,967	49,612,074			55,753,041	11,405,780
Insurance claims payable.....					0	
Revenue bonds.....	24,480,000	1,910,000			26,390,000	
Less: Unamortized revenue bond charges.....	(632,550)	(392,377)	(284,266)		(1,309,193)	
General obligation bonds.....	1,414,498	12,927,050		12,140,090	26,481,638	
Less: Unamortized general obligation bond charges.....	(3,417)	(175,037)		(18,544)	(196,998)	
Capitalized leases.....					0	55,122
Compensated absences.....	324,262	603,679	264,022	320,469	1,512,432	99,548
Estimated liability for landfill post-closure costs.....			466,183		466,183	
Total long-term liabilities.....	33,649,775	66,810,394	445,939	17,460,797	118,366,905	12,382,532
Total Liabilities.....	44,705,412	84,019,947	8,355,724	19,945,010	157,026,093	25,407,839
Net Assets						
Invested in capital assets, net of related debt.....	79,276,409	137,661,705	40,450,666	16,298,417	273,687,197	914,161
Restricted for capital purposes.....	3,241,982	2,734,977	8,369,851		14,346,810	
Restricted for debt service.....	4,251,172	2,990,920	6,395,922		13,638,014	
Unrestricted.....	42,038,543	35,470,406	24,951,297	(4,123,847)	98,336,399	26,564,974
Total Net Assets.....	\$ 128,808,106	\$ 178,858,008	\$ 80,167,736	\$ 12,174,570	\$ 400,008,420	\$ 27,479,135
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					404,839	
Total Net Assets of Business-type Activities.....					\$ 400,413,259	

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, 2009

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Operating Revenues:</i>						
Charges for services.....	\$ 34,259,782	\$ 42,382,581	\$ 21,404,247	\$ 15,419,864	\$ 113,466,474	\$ 64,293,407
Other revenue.....	760,263	229,575	7,298	28,969	1,026,105	84,630
Total Operating Revenues.....	35,020,045	42,612,156	21,411,545	15,448,833	114,492,579	64,378,037
<i>Operating Expenses:</i>						
Personal services.....	6,075,797	10,089,424	4,955,201	11,652,084	32,772,506	2,311,800
Materials and supplies.....	900,111	1,311,035	362,292	971,172	3,544,610	4,157,700
Contractual services.....	1,792,956	1,874,451	5,712,725	3,013,306	12,393,438	6,845,978
Utilities.....	17,402,831	13,420,855	4,458,014	377,781	35,659,481	1,254,575
Depreciation.....	4,454,261	9,865,352	2,680,492	935,376	17,935,481	194,418
Insurance claims.....					0	52,055,470
Dividends expense.....					0	1,886,512
Other expenses.....	2,473,377	2,610,393	433,680	834,428	6,351,878	803,140
Total Operating Expenses.....	33,099,333	39,171,510	18,602,404	17,784,147	108,657,394	69,509,593
Operating Income (Loss).....	1,920,712	3,440,646	2,809,141	(2,335,314)	5,835,185	(5,131,556)
<i>Nonoperating Revenues (Expenses)</i>						
Investment income.....	785,190	14,061	306,192		1,105,443	
Interest expense and fiscal charges.....	(1,820,390)	(3,008,993)	(907,570)	(721,826)	(6,458,779)	(7,320)
Gain (loss) from disposal of capital assets...	81,088	33,945	57,554	2,568	175,155	4,322
Other nonoperating revenue (expense).....	996			1,500	2,496	(164)
Total Nonoperating Revenues (Expenses).....	(953,116)	(2,960,987)	(543,824)	(717,758)	(5,175,685)	(3,162)
Income (Loss) Before Capital Contributions and Transfers.....	967,596	479,659	2,265,317	(3,053,072)	659,500	(5,134,718)
Capital contributions.....	1,277,002	1,246,466			2,523,468	
Transfers in.....			782,738	3,000,000	3,782,738	
Transfers out.....	(156,930)	(109,675)			(266,605)	
Change in Net Assets.....	2,087,668	1,616,450	3,048,055	(53,072)	6,699,101	(5,134,718)
<i>Total Net Assets (Deficit) At</i>						
Beginning Of Year.....	126,720,438	177,241,558	77,119,681	12,227,642		32,613,853
Total Net Assets (Deficit) At End Of Year.....	\$ 128,808,106	\$ 178,858,008	\$ 80,167,736	\$ 12,174,570		\$ 27,479,135
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					(359,543)	
Change in Net Assets of Business-type Activities.....					\$ 6,339,558	

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, 2009

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 33,621,017	\$ 41,695,460	\$ 21,181,931	\$ 15,150,609	\$ 111,649,017	\$ 11,636,803
Cash receipts from interfund services provided.....	127,188	173,616	157,984	242,592	701,380	52,813,140
Cash payments to employees for services.....	(5,115,867)	(8,576,709)	(4,163,086)	(9,652,796)	(27,508,458)	(1,959,289)
Cash payments to suppliers for goods and services.....	(21,814,000)	(17,561,827)	(10,174,884)	(3,553,480)	(53,104,191)	(13,553,389)
Cash payments for insurance claims.....					0	(51,349,324)
Cash payments of dividends.....					0	(1,886,512)
Cash payments for interfund services used.....	(1,807,016)	(2,659,906)	(1,778,906)	(3,291,724)	(9,537,552)	(761,628)
Landfill post-closure costs paid.....			(98,749)		(98,749)	
Other operating cash receipts.....	838,359	374,602	37,635	26,032	1,276,628	154,335
Cash from other sources.....	789,857	617,249	57,554	4,068	1,468,728	7,598
Other cash payments.....		(106,100)			(106,100)	(2,164)
Net cash provided by (used for) operating activities.....	6,639,538	13,956,385	5,219,479	(1,074,699)	24,740,703	(4,900,430)
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....			782,738	3,000,000	3,782,738	
Transfers out to other funds.....	(156,930)	(109,675)			(266,605)	
Amounts borrowed on interfund loans.....					0	300,000
Amounts repaid on interfund loans.....		(34,000)		(400,000)	(434,000)	(174,027)
Net cash provided by (used for) noncapital financing activities.....	(156,930)	(143,675)	782,738	2,600,000	3,082,133	125,973
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....					0	(49,632)
Interest paid on capital leases.....					0	(7,320)
Principal paid on long-term notes.....	(331,977)	(3,980,534)	(143,000)		(4,455,511)	
Interest paid on long-term notes.....	(183,681)	(1,793,651)			(1,977,332)	
Principal paid on revenue bonds.....	(2,800,000)	(1,715,000)	(5,980,000)		(10,495,000)	
Interest paid on revenue bonds.....	(1,470,113)	(304,360)	(672,388)		(2,446,861)	
Principal paid on general obligation bonds.....	(171,633)	(1,681,800)		(678,640)	(2,532,073)	
Interest paid on general obligation bonds.....	(94,986)	(787,463)		(715,384)	(1,597,833)	
Capital debt fiscal charges paid.....	(4,706)	(49,384)	(43,126)		(97,216)	
Acquisition and construction of capital assets.....	(320,432)	(4,355,466)	(206,865)	(182,721)	(5,065,484)	0
Net cash provided by (used for) capital and related financing activities.....	(5,377,528)	(14,667,658)	(7,045,379)	(1,576,745)	(28,667,310)	(56,952)
<i>Cash flows from investing activities:</i>						
Sale of investment securities.....	235,728				235,728	
Interest received on investments.....	893,370	19,844	367,003		1,280,217	
Net cash provided by (used for) investing activities.....	1,129,098	19,844	367,003	0	1,515,945	0
Net increase (decrease) in cash and cash equivalents.....	2,234,178	(835,104)	(676,159)	(51,444)	671,471	(4,831,409)
Cash and cash equivalents at beginning of year.....	42,040,811	37,619,223	38,655,161	1,762,375	120,077,570	47,165,518
Cash and cash equivalents at end of year.....	\$ 44,274,989	\$ 36,784,119	\$ 37,979,002	\$ 1,710,931	\$ 120,749,041	\$ 42,334,109

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2009

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 1,920,712	\$ 3,440,646	\$ 2,809,141	\$ (2,335,314)	\$ 5,835,185	\$ (5,131,556)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>						
Depreciation.....	4,454,261	9,865,352	2,680,492	935,376	17,935,481	194,418
Miscellaneous nonoperating income (expense).....	789,857	511,149	57,554	4,068	1,362,628	5,434
(Increase) decrease in accounts receivable.....	(493,056)	(255,289)	(217,629)	(5,000)	(970,974)	(67,786)
(Increase) decrease in due from other funds.....	(23,437)	(29,476)	(23,999)	(25,115)	(102,027)	119,743
(Increase) decrease in due from other governments.....		(234,887)	179,070		(55,817)	
(Increase) decrease in inventory of supplies.....	13,401	97,819	(12,497)	2,968	101,691	(4,280)
(Increase) decrease in prepaid expenses.....						(372,083)
Increase (decrease) in accounts payable.....	289,117	153,969	(279,453)	8,076	171,709	(173,783)
Increase (decrease) in due to other funds.....	(16,499)	(16,340)	26,828	2,747	(3,264)	(144,389)
Increase (decrease) in due to other governments.....	(306,863)	366,367		295,872	355,376	(14,227)
Increase (decrease) in accrued wages and benefits.....	33,217	7,959	60,515	36,709	138,400	(19,126)
Increase (decrease) in insurance claims payable.....					0	706,146
Increase (decrease) in compensated absences.....	(21,172)	49,116	(60,543)	4,914	(27,685)	1,059
<i>Total adjustments</i>	<u>4,718,826</u>	<u>10,515,739</u>	<u>2,410,338</u>	<u>1,260,615</u>	<u>18,905,518</u>	<u>231,126</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 6,639,538</u>	<u>\$ 13,956,385</u>	<u>\$ 5,219,479</u>	<u>\$ (1,074,699)</u>	<u>\$ 24,740,703</u>	<u>\$ (4,900,430)</u>

Noncash investing, capital and financing activities:

During 2009, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$600,000 and \$698,025, respectively. The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$1,277,002 and \$1,246,466, respectively.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2009

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>	
	<i>Unclaimed Funds</i>	<i>Five Rivers Metroparks</i>	<i>Agency Funds</i>
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 4,406,607	\$ 11,262,919	\$ 64,844,439
Cash and cash equivalents-- segregated accounts.....			19,449,030
Collateral on loaned securities.....			5,830,028
Accrued interest receivable.....		81,986	
Taxes levied for other governments.....			647,934,834
<i>Total Assets</i>	<u>\$ 4,406,607</u>	<u>\$ 11,344,905</u>	<u>\$ 738,058,331</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	\$ 696,227,914
Obligations under securities lending.....			5,830,028
Other liabilities.....			36,000,389
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 738,058,331</u>
<i>Net Assets</i>			
Held in trust.....	<u>\$ 4,406,607</u>		
Held in trust for pool participants.....		<u>\$ 11,344,905</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, 2009

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>
	<u><i>Unclaimed Funds</i></u>	<u><i>Five Rivers Metroparks</i></u>
<i>Additions:</i>		
Additional unclaimed funds.....	\$ 3,104,114	\$
Investment income.....		416,466
Other income received by fiscal agent.....		20,344,624
<i>Total Additions</i>	<u>3,104,114</u>	<u>20,761,090</u>
<i>Deductions:</i>		
Funds claimed.....	2,209,666	
Other payments made by fiscal agent.....		27,180,088
<i>Total Deductions</i>	<u>2,209,666</u>	<u>27,180,088</u>
<i>Changes in Net Assets</i>	<u>894,448</u>	<u>(6,418,998)</u>
<i>Net Assets Beginning of Year</i>	<u>3,512,159</u>	<u>17,763,903</u>
<i>Net Assets End of Year</i>	<u>\$ 4,406,607</u>	<u>\$ 11,344,905</u>

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

*Notes to the Basic
Financial Statements
December 31, 2009*

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 533,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

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

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

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

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

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

Children Services: This fund, which the County chose to report as a major fund for 2009, accounts for the operation of the Children Services function within the Job and Family Services Department, including the investigation of all reports of child abuse, neglect or dependency, as well as services which include family counseling, foster care, adoption and clinical care.

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

Job & Family Services: This fund 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 provides to residential, commercial and industrial customers. Revenue generated through user charges is used for the operation, maintenance and capital improvement of the water distribution system.

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

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

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

*Notes to the Basic
Financial Statements*

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

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

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

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

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

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

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

Budgetary Accounting and Control

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

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

*Notes to the Basic
Financial Statements*

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

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

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Alcohol, Drug Addiction and Mental Health Services Board; Community Development Block Grant; Youth Services; Community Programs; Community Corrections; ADAMHS Board Federal Grants; Workforce Investment Act; Other Federal Grants; and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Fund. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, no 2009 budget was adopted for the Anthem Demutualization Settlement Special Revenue Fund, which had no cash activity, or change in fund balance, during the year.

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

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

Encumbrances

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

Cash and Cash Equivalents and Investments

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

*Notes to the Basic
Financial Statements*

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

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

Inventory of Supplies and Prepaid Expenses

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

Restricted Assets

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

Other Assets

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

Capital Assets

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

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

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

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

Long-term Liabilities

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

*Notes to the Basic
Financial Statements*

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

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

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, 2009, net interest cost of \$104,989 was debited to construction-in-progress, in connection with these projects.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$33,807 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, and in the Enterprise Funds, unrecognized revenue is termed unearned revenue.

Sales Tax

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

*Notes to the Basic
Financial Statements*

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

Interfund Transactions

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

Compensated Absences

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

Insurance

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

Net Assets and Fund Balance Reserves

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. As of December 31, 2009, \$96,070,414 of the reported restricted net assets were restricted by enabling legislation. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Fund balance reserves represent those portions of fund balances which are legally segregated for a specific future use or which do not represent available resources and, therefore, are not available for appropriation or expenditure.

*Notes to the Basic
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2009 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>				
<i>Description</i>	<i>General</i>	<i>Children Services</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>
GAAP Basis.....	\$ (11,092,101)	\$ (1,092,380)	\$ (4,850,412)	\$ (4,222,684)
Increase (decrease)				
Due to revenues:				
Property taxes.....	84,635			621,319
Sales tax.....	170,705			
Other taxes.....	(6,293)			
Licenses and permits.....	25			
Fees and charges for services.....	(316,568)	(82,115)		
Fines and forfeitures.....	11,124			(5,463)
Intergovernmental.....	(59,481)	(2,442,758)	3,516,998	
Investment earnings.....	8,483,636			
Miscellaneous.....	1,187,750	258,567	30,290,105	1,013
Due to expenditures:				
Current:				
General government.....	(703,852)			
Judicial and law enforcement.....	(3,271,548)			
Environment and public works.....	(43,206)			
Social services.....	(39,059)	1,271,233	(35,646,578)	(971,295)
Community and economic development..	(83,494)			
Debt Service:				
Principal retirement.....	63,341		127,198	
Interest and fiscal charges.....	8,396		9,636	
Due to other financing sources and (uses):				
Sale of capital assets/sundries.....	(65,788)	(1,575)		
Inception of capital leases.....	(138,870)			
Advances in.....	2,170,423			
Advances out.....	(343,757)			
Transfers in.....	7,563,730	2,490,360		8,248,308
Transfers out.....	(7,768,973)			(10,738,668)
Budgetary basis.....	<u>\$ (4,189,225)</u>	<u>\$ 401,332</u>	<u>\$ (6,553,053)</u>	<u>\$ (7,067,470)</u>

*Notes to the Basic
Financial Statements*

NOTE D – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

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

Amounts available for deposit or investment are as follows:

Primary Government:

(Carrying Amounts)

Pooled cash and cash equivalents (including the County Treasurer's investment pool):	
Governmental Activities.....	\$296,906,844
Business-type Activities.....	91,801,266
Private Purpose Trust.....	4,406,607
Investment Trust.....	11,262,919
Agency Funds.....	64,844,439
Segregated cash and cash equivalents:	
Business-type Activities.....	28,947,775
Agency Funds.....	19,449,030
Segregated investments:	
Business-type Activities.....	825,898
Reconciling items (net) to arrive at bank balance of deposits.....	11,571,381
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	\$530,016,159

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

*Notes to the Basic
Financial Statements*

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

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

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Assets. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2009, the fair value of investments was \$6,997,139 above the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$81,356,024 and the bank balance was \$92,927,405. Of the bank balance, \$5,271,028 was covered by federal depository insurance, \$712,544 was comprised of collateralized certificates of deposit and \$86,943,833 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, 2009 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 15,184,400	3.47%	Aaa	2.62 years
Federal Home Loan Bank	192,571,175	44.06%	Aaa	1.37 years
Federal National Mortgage Assoc.	66,055,037	15.11%	Aaa	1.07 years
Federal Home Loan Mortgage Corp.	71,015,550	16.25%	Aaa	1.89 years
US Central Federal Credit Union	1,998,440	0.46%	A3	2.76 years
General Electric Capital Corp.	12,011,160	2.75%	Aa2	2.93 years
Bank of America	10,189,400	2.33%	A2	2.44 years
Citigroup	20,160,300	4.61%	A3	2.31 years
Morgan Stanley	4,727,351	1.08%	A2	.90 years
JP Morgan Chase	10,044,100	2.30%	Aa3	2.95 years
PNC Funding Corp	4,347,248	1.00%	A3	2.44 years
Wells Fargo & Company	20,125,000	4.60%	A1	1.24 years
Government National Mortgage Assoc.	758,411	0.17%	Not Rated	24.37 years
Municipal Bonds	1,481,000	0.34%	Not Rated	2.94 years
Repurchase Agreement	474,468	0.11%	Not Rated	n/a
STAR Ohio	243,906	0.06%	AAAam	n/a
Federated Government Obligations Fund	3,293,377	0.75%	Aaa	n/a
Allegiant Government Money Market Fund	2,408,431	0.55%	AAAam	n/a
<i>Total Investments</i>	<u>\$ 437,088,754</u>	<u>100.00%</u>		

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

*Notes to the Basic
Financial Statements*

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

of the investment pool as an investment trust fund (a fiduciary fund). At year end, the external portion approximated only 2% of the pool. The County does not allocate specific investments between the external and internal portions of the pool. The County's investment pool is not registered with the SEC as an investment company. The fair value of investments is determined at least monthly and reported in the custodial account statements. The pool does not issue shares and Five Rivers Metroparks is allocated a pro rata share of the investment income that it earns monthly by the County Treasurer. For 2009, the pool experienced average weighted monthly yields which ranged from 2.91% to 3.96%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$835,323 available for deposit. At times, deposits may exceed federally insured limits, but Monco manages credit risk by using high credit quality financial institutions. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

Securities Lending

The County complies with the provisions of GASB Statement No. 28 in connection with a securities lending program whereby the County enters into securities lending agreements with recognized United States securities dealers. The County, acting through its custodial bank, participates in a securities lending program with a securities dealer who acts as the County's agent. Through this agent, the County lends securities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. Collateral may include cash and U.S. government securities. Securities loaned during 2009 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, 2009, 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	\$35,716,156	\$36,725,875	\$36,717,664

The collateral for these loans is reported on the balance sheet. Since the County's investment pool represents a consolidation of all funds, a pro-rata allocation of collateral assets and liabilities is made to funds based on their share of the pool. Therefore, the \$36,717,664 collateral is reported in the fund financial statements as collateral on loaned securities, with an offset to obligations under securities lending, based on an allocation method for any fund having at least a 5% share of the pool. Interest revenue from securities lending, as well as borrower rebates and lending transaction costs, are reported only in those funds eligible to be recipient funds, as required by legal or contractual provisions.

*Notes to the Basic
Financial Statements*

NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2009, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,536,550	\$ 1,978,297
Children Services.....	116,217	1,713,469
Alcohol, Drug Addiction and Mental Health Services Board.....	72,131	36,716
Job & Family Services.....	2,879,156	827,319
Human Services Levy.....	5,463	4,315
Other Governmental Funds.....	322,906	4,795,468
	4,932,423	9,355,584
Proprietary Funds:		
Enterprise Funds -		
Water.....	40,846	198,774
Wastewater.....	159,824	189,380
Solid Waste Management.....	35,102	135,497
Nonmajor Enterprise Funds.....	30,073	143,846
	265,845	667,497
Internal Service Funds.....	4,927,260	102,447
Total.....	\$ 10,125,528	\$ 10,125,528

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

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

	Interfund Receivables	Interfund Payables
General Fund.....	\$ 9,829,818	\$
Other Governmental Funds.....		3,051,529
Wastewater.....		937,425
Nonmajor Enterprise Funds.....		5,018,782
Internal Service Funds.....		822,082
	\$ 9,829,818	\$ 9,829,818

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2009 was as follows:

Governmental Activities:

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2009</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,889,563	\$ 348,439	\$ (402,641)	\$ 7,835,361
Construction-in-progress.....	10,439,972	5,618,754	(12,011,482)	4,047,244
Infrastructure.....	349,282,937	2,711,876	(2,053,362)	349,941,451
<i>Total capital assets, not being depreciated.....</i>	<u>367,612,472</u>	<u>8,679,069</u>	<u>(14,467,485)</u>	<u>361,824,056</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,922,596	45,540		3,968,136
Buildings, structures and improvements.....	218,031,980	2,201,503		220,233,483
Furniture, fixtures and equipment.....	51,597,419	13,173,109	(3,874,374)	60,896,154
<i>Total capital assets, being depreciated.....</i>	<u>273,551,995</u>	<u>15,420,152</u>	<u>(3,874,374)</u>	<u>285,097,773</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,623,943	184,252		1,808,195
Buildings, structures and improvements.....	73,627,944	7,076,506		80,704,450
Furniture, fixtures and equipment.....	34,985,186	4,281,911	(3,385,769)	35,881,328
<i>Total accumulated depreciation.....</i>	<u>110,237,073</u>	<u>11,542,669</u>	<u>(3,385,769)</u>	<u>118,393,973</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>163,314,922</u>	<u>3,877,483</u>	<u>(488,605)</u>	<u>166,703,800</u>
<i>Governmental Activities Capital Assets, Net....</i>	<u>\$ 530,927,394</u>	<u>\$ 12,556,552</u>	<u>\$ (14,956,090)</u>	<u>\$ 528,527,856</u>

Business-type Activities:

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2009</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,545,092	\$	\$	\$ 7,545,092
Construction-in-progress.....	15,676,302	3,222,903	(15,950,427)	2,948,778
<i>Total capital assets, not being depreciated.....</i>	<u>23,221,394</u>	<u>3,222,903</u>	<u>(15,950,427)</u>	<u>10,493,870</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2009</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 4,971,599	\$ 83,350	\$	\$ 5,054,949
Utility plant in service.....	475,097,024	8,068,155		483,165,179
Buildings, structures and improvements.....	202,678,623	10,288,913		212,967,536
Furniture, fixtures and equipment.....	16,407,388	1,424,916	(1,482,531)	16,349,773
<i>Total capital assets, being depreciated</i>	<u>699,154,634</u>	<u>19,865,334</u>	<u>(1,482,531)</u>	<u>717,537,437</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,374,310	250,362		1,624,672
Utility plant in service.....	190,792,367	9,506,054		200,298,421
Buildings, structures and improvements.....	107,775,238	6,814,076		114,589,314
Furniture, fixtures and equipment.....	12,329,923	1,364,989	(1,479,649)	12,215,263
<i>Total accumulated depreciation</i>	<u>312,271,838</u>	<u>17,935,481</u>	<u>(1,479,649)</u>	<u>328,727,670</u>
<i>Total Capital Assets, Being Depreciated, Net</i>	<u>386,882,796</u>	<u>1,929,853</u>	<u>(2,882)</u>	<u>388,809,767</u>
<i>Business-type Activities Capital Assets, Net</i>	<u>\$410,104,190</u>	<u>\$ 5,152,756</u>	<u>\$(15,953,309)</u>	<u>\$ 399,303,637</u>

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

Governmental Activities:

General Government	\$ 2,560,167
Judicial and Law Enforcement	6,199,855
Environment and Public Works	605,735
Social Services	1,774,855
Community and Economic Development	402,057
Total Depreciation Expense - Governmental Activities	<u>\$ 11,542,669</u>

Business-type Activities:

Water	\$ 4,454,261
Wastewater	9,865,352
Solid Waste Management	2,680,492
Other Non-major Enterprise	935,376
Total Depreciation Expense - Business-type Activities	<u>\$ 17,935,481</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, 2009, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Road and Bridge Projects	\$ 6,251,472
Total	<u>\$ 6,251,472</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 578,317
Wastewater Projects	1,569,409
Total	<u>\$ 2,147,726</u>

Discretely Presented Component Unit:**Monco Enterprises, Inc.:**

	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2009</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 89,606	\$ 12,533	\$	\$ 102,139
Furniture, fixtures and equipment.....	874,225	40,955	(7,046)	908,134
<i>Total capital assets, being depreciated.....</i>	<u>963,831</u>	<u>53,488</u>	<u>(7,046)</u>	<u>1,010,273</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	50,157	1,716		51,873
Furniture, fixtures and equipment.....	413,498	54,914	(666)	467,746
<i>Total accumulated depreciation.....</i>	<u>463,655</u>	<u>56,630</u>	<u>(666)</u>	<u>519,619</u>
<i>Total Capital Assets.....</i>	<u>\$ 500,176</u>	<u>\$ (3,142)</u>	<u>\$ (6,380)</u>	<u>\$ 490,654</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, 2009:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2009</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2009</i>	<i>Amount Due in 2010</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	\$ 192,156	\$	\$ (43,081)	\$ 149,075	\$ 46,364
1992	Byers Rd Wtr Main Ext	5.700%	2012	48,000		(10,500)	37,500	12,000
1999	St Rt 49/I-70 Corr Wtr Improvement	5.000%- 5.750%	2019	1,125,000		(75,000)	1,050,000	85,000
2005	North High Water Main 2005 Refunding	4.000%- 5.000%	2016	409,567		(43,052)	366,515	45,228
	total payable from Water			\$ 1,774,723	\$ 0	\$ (171,633)	\$ 1,603,090	\$ 188,592
<i>Payable from Wastewater:</i>								
1992	Chataqua Sewer Dist	5.700%	2012	\$ 110,000	\$	\$ (25,000)	\$ 85,000	\$ 25,000
1999	St Rt 49/I-70 Corr Swr Improvement	5.000%- 5.750%	2019	1,590,000		(110,000)	1,480,000	115,000
2005	Sewer Improve Bonds- 2005 Refunding	4.000%- 5.000%	2016	4,202,975		(441,800)	3,761,175	464,125
2005	Clyo/Spring Valley Swr Project -2005 Refunding	4.000%- 5.000%	2014	495,000		(75,000)	420,000	75,000
2005	Big Three Trunk Swr Project-2005 Refunding	4.000%- 5.000%	2016	3,285,765		(339,282)	2,946,483	357,399
2005	Water Pollution Control Master Plan-2005 Refunding	4.000%- 5.000%	2016	6,689,235		(690,718)	5,998,517	727,601
	total payable from Wastewater			\$ 16,372,975	\$ 0	\$ (1,681,800)	\$ 14,691,175	\$ 1,764,125
<i>Payable from Nonmajor Enterprise funds:</i>								
2000	Parking Garage Facility	5.000%- 5.500%	2020	\$ 2,925,000	\$	\$ (175,000)	\$ 2,750,000	\$ 185,000
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	8,770,000		(310,000)	8,460,000	330,000
2005	Parking Facilities- 2005 Refunding	4.000%- 5.000%	2016	1,842,155		(193,640)	1,648,515	203,425
	total payable from Nonmajor Enterprise Funds			\$ 13,537,155	\$ 0	\$ (678,640)	\$ 12,858,515	\$ 718,425
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 31,684,853	\$ 0	\$ (2,532,073)	\$ 29,152,780	\$ 2,671,142

*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, 2009</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2009</i>	<i>Amount Due in 2010</i>
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>								
<i>Payable from Water revenues:</i>								
2002	Water Rev Refunding Bonds	3.150%- 5.500%	2017	\$ 30,190,000	\$	\$ (2,800,000)	\$ 27,390,000	\$ 2,910,000
total payable from Water				\$ 30,190,000	\$ 0	\$ (2,800,000)	\$ 27,390,000	\$ 2,910,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.600%	2011	\$ 5,435,000	\$	\$ (1,715,000)	\$ 3,720,000	\$ 1,810,000
total payable from Wastewater				\$ 5,435,000	\$ 0	\$ (1,715,000)	\$ 3,720,000	\$ 1,810,000
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.125%- 5.350%	2010	\$ 5,675,000	\$	\$ (2,715,000)	\$ 2,960,000	\$ 2,960,000
1996	Solid Waste Rev Bonds	5.400%- 5.500%	2010	6,705,000		(3,265,000)	3,440,000	3,440,000
total payable from Solid Waste Management				\$ 12,380,000	\$ 0	\$ (5,980,000)	\$ 6,400,000	\$ 6,400,000
<i>Total Revenue Bonds Payable From Enterprise Fund Revenues:</i>				\$ 48,005,000	\$ 0	\$ (10,495,000)	\$ 37,510,000	\$ 11,120,000

Pledged Revenues: In connection with the revenue bonds listed above, the County has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these bonds provided original financing or, in the case of refunding bonds, refinancing of prior bonds, for the construction of water and wastewater capital assets for the utility system or for capital assets of the solid waste management system. The bonds are payable, through their final maturities as listed above, solely from net revenues applicable to these funds. Total interest and principal remaining to be paid on these bonds is as follows for the Water, Wastewater and Solid Waste Management funds, respectively: \$34,184,574; \$4,035,280; and \$6,747,560. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: Water Fund - \$9,203,838, \$4,270,113, 2.16; Wastewater Fund - \$13,320,059, \$2,019,360, 6.60; Solid Waste Management Fund - \$28,698,297, \$6,652,388, 4.31.

*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, 2009</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2009</i>	<i>Amount Due in 2010</i>
<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	\$ 191,625	\$	\$ (27,375)	\$ 164,250	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,275,000		(85,000)	1,190,000	85,000
2003	David Rd Wtr Tank	0%	2021	1,014,865		(63,429)	951,436	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	200,201		(11,440)	188,761	11,440
2009	Needmore Wtr Main Replacement	0%	2030		600,000		600,000	15,000
2006	Muuger Rd Wtr Main Rehab	1.000%	2011	330,095		(15,858)	314,237	16,017
<i>Ohio Water Development Authority Loans:</i>								
2008	Craun's Run Water Line	5.560%	2024	1,020,121		(40,937)	979,184	43,244
2008	Craun's Run Water System	5.660%	2024	2,195,458		(87,938)	2,107,520	92,916
	total payable from Water			\$ 6,227,365	\$ 600,000	\$ (331,977)	\$ 6,495,388	\$ 354,421
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 166,120	\$	\$ (36,915)	\$ 129,205	\$ 36,916
1993	Sewer Rehab	0%	2015	276,572		(42,550)	234,022	42,549
1994	Sewer Rehab	0%	2014	276,948		(46,158)	230,790	46,158
1997	Brumbaugh Relief Sewer	0%	2017	406,908		(47,872)	359,036	47,871
2001	Western Regional Screening	0%	2021	932,813		(74,625)	858,188	74,625
2003	Environmental Lab Roof	0%	2024	271,238		(17,499)	253,739	17,499
2005	Manhole Rehab	0%	2021	290,092		(17,064)	273,028	17,065
2006	Uplands Camp Sewer Rehab	0%	2027	505,814		(28,101)	477,713	28,101
2006	Manhole Rehab	0%	2021	368,298		(18,415)	349,883	18,415
2007	Uplands Camp Sewer	0%	2028	287,537		(14,746)	272,791	14,745
2007	Western Regional Roof Repl	0%	2027	400,809		(21,665)	379,144	21,666
2007	Sugarcreek Manhole Rehab	0%	2027	316,602	27,124		343,726	21,937
2007	Manhole Rehab	0%	2027	54,169			54,169	13,500
2007	Sanitary Sewer Main Rehab	0%	2027	322,573		(17,436)	305,137	17,437
2008	Sugarcreek Manhole Rehab	0%	2028	259,008	187,736		446,744	23,480
2000	Uplands Camp Sewer	3.000%	2020	253,933		(17,870)	236,063	18,409
2001	Manhole Rehab	3.000%	2021	210,105		(14,082)	196,023	14,508
2001	Bayside-Orinoco Sewer	3.000%	2022	122,318		(7,472)	114,846	7,698
2003	Eastown Lift Station	3.000%	2024	132,044		(6,539)	125,505	6,737
2003	Uplands Camp Sewer	3.000%	2024	287,408		(14,811)	272,597	15,259
2003	Manhole Rehab	3.000%	2024	304,059		(15,058)	289,001	15,513
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	231,185		(11,784)	219,401	11,901
2006	Sugarcreek Manhole Rehab	1.000%	2026	504,076		(25,693)	478,383	25,951
2006	Salem Bend Sewer Replacemnt	1.000%	2026	621,459		(30,741)	590,718	31,050

*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, 2009</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2009</i>	<i>Amount Due in 2010</i>
<i>Payable from Wastewater: (Cont'd.)</i>								
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	\$ 1,742,939	\$	\$ (167,759)	\$ 1,575,180	\$ 176,566
1995	Relief Sewer Financing	4.180%	2014	617,396		(102,060)	515,336	106,371
1996	Eagle Creek Relief Sewer	4.160%	2016	81,394		(9,456)	71,938	9,854
1996	Lower Moraine Relief Sewer	4.160%	2016	190,864		(20,565)	170,299	21,429
1996	Stillwater Relief Sewer	4.160%	2016	254,229		(29,536)	224,693	30,778
1996	Riverside Relief Sewer	4.160%	2016	1,932,602		(208,227)	1,724,375	216,979
1996	Opposum Creek Sewers	4.350%	2015	349,527		(43,723)	305,804	45,645
1996	Sewer Replacement	4.350%	2016	201,439		(21,554)	179,885	22,502
1997	Lower Holes Creek Relief Swr	4.040%	2016	647,923		(70,115)	577,808	72,977
1997	North System Pump Station	4.120%	2017	582,958		(58,568)	524,390	61,006
1997	Upper Moraine Relief Sewer	4.120%	2016	1,259,505		(135,902)	1,123,603	141,559
1997	Lower Holes Creek Relief Swr	4.120%	2017	1,653,833		(155,239)	1,498,594	161,700
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,416,826		(111,503)	1,305,323	115,905
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	2,391,934		(188,243)	2,203,691	195,675
1999	Equalization Basins	3.790%	2020	8,584,842		(608,256)	7,976,586	631,528
2000	Northwest EQ Basin	4.640%	2021	4,500,477		(272,840)	4,227,637	285,646
2000	Northridge Relief Sewers	4.640%	2021	5,307,678		(321,776)	4,985,902	336,880
2001	WRRSP Projects	0.200%	2022	917,581		(73,056)	844,525	64,964
2001	Central/South Holes Creek	0.200%	2022	4,590,372		(337,995)	4,252,377	327,106
2003	East Holes Creek Relief Sewer	3.500%	2023	2,316,309		(119,772)	2,196,537	124,000
2004	Fort McKinley Relief Sewer	3.760%	2024	2,095,548		(101,785)	1,993,763	105,649
2005	East Holes Creek Swr-Supplement	3.350%	2023	769,861	60,599		830,460	11,392
2006	Southeast Holes Creek Sewer	3.150%	2023	3,921,516	115,930	(169,422)	3,868,024	214,890
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023	2,320,601		(87,426)	2,233,175	90,887
2008	Eastern Regional Trucking Filter	3.250%	2028	653,730	306,636	(38,660)	921,706	48,511
total payable from Wastewater				\$ 57,103,972	\$ 698,025	\$ (3,980,534)	\$ 53,821,463	\$ 4,209,389
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 286,000	\$	\$ (143,000)	\$ 143,000	\$ 143,000
total payable from Solid Waste Management				\$ 286,000	\$ 0	\$ (143,000)	\$ 143,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 63,617,337	\$ 1,298,025	\$ (4,455,511)	\$ 60,459,851	\$ 4,706,810

Pledged Revenues: In connection with the Ohio Water Development Authority Loans included in the preceding table, the County has also pledged future customer revenues of the Water and Wastewater Funds, net of specified operating expenses and net of debt service requirements on the applicable 1993 and 2002 Revenue Refunding bonds (both of which have first priority and a lien on net income available for debt service), to repay these loans. Proceeds of these loans provided for various construction or upgrades of water and wastewater capital assets for the utility system, as indicated in the purpose/description of the loan. The loans are payable, through their final maturities, as listed in the preceding table, from net revenues applicable to the Water and Wastewater Funds. Total interest and principal remaining to be paid on these loans is as follows for the Water and Wastewater Funds, respectively: \$4,639,432 and \$56,922,456. For the current year, net revenue available for these loans and principal and interest paid is as follows: Water Fund - \$4,933,725, \$309,295; Wastewater Fund - \$11,300,699, \$5,194,960.

*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, 2009:

	Total Bonds Out- standing (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	\$ 1,362,026	\$ (5,640)	\$ 32,063	\$	\$ 26,423	\$ 1,388,449
2005 Facility Improvement Refunding Bonds	8,866,770	(36,702)	208,743		172,041	9,038,811
2005 Juvenile Detention Center Bonds	18,490,000	(132,141)	752,240		620,099	19,110,099
Other Bonds	11,045,000				0	11,045,000
total	\$ 39,763,796	\$ (174,483)	\$ 993,046	\$ 0	\$ 818,563	\$ 40,582,359
Business-type Activities:						
Enterprise Funds-						
Revenue Bonds:						
<i>Water Fund:</i>						
2002 Water Rev. Refunding Bonds	\$ 27,390,000	\$ (293,618)	\$ 1,127,181	\$ (1,466,113)	\$ (632,550)	\$ 26,757,450
total	\$ 27,390,000	\$ (293,618)	\$ 1,127,181	\$ (1,466,113)	\$ (632,550)	\$ 26,757,450
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 3,720,000	\$ (54,535)	\$ (15,708)	\$ (322,134)	\$ (392,377)	\$ 3,327,623
total	\$ 3,720,000	\$ (54,535)	\$ (15,708)	\$ (322,134)	\$ (392,377)	\$ 3,327,623
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 3,440,000	\$ (49,626)	\$ (7,538)		\$ (57,164)	\$ 3,382,836
1995 Solid Waste Rev. Refunding Bonds	2,960,000	(37,786)	13,407	(202,723)	(227,102)	2,732,898
total	\$ 6,400,000	\$ (87,412)	\$ 5,869	\$ (202,723)	\$ (284,266)	\$ 6,115,734
Total Enterprise Funds:	\$ 37,510,000	\$ (435,565)	\$ 1,117,342	\$ (1,990,970)	\$ (1,309,193)	\$ 36,200,807
Self-Supporting General Obligation Bonds:						
<i>Water fund:</i>						
2005 Water Refunding Bonds	\$ 366,515	\$ (2,629)	\$ 7,769	\$ (8,557)	\$ (3,417)	\$ 363,098
Other Water Bonds	1,236,575				0	1,236,575
total	\$ 1,603,090	\$ (2,629)	\$ 7,769	\$ (8,557)	\$ (3,417)	\$ 1,599,673
<i>Wastewater fund:</i>						
2005 Wastewater Refunding Bonds	\$ 13,126,175	\$ (86,377)	\$ 418,209	\$ (506,869)	\$ (175,037)	\$ 12,951,138
Other Wastewater Bonds	1,565,000				0	1,565,000
total	\$ 14,691,175	\$ (86,377)	\$ 418,209	\$ (506,869)	\$ (175,037)	\$ 14,516,138
<i>Nonmajor Enterprise Funds:</i>						
2005 Parking Fac. Refunding Bonds	\$ 1,648,515	\$ (11,818)	\$ 34,933	\$ (41,659)	\$ (18,544)	\$ 1,629,971
Other Parking Facilities Bonds	2,750,000				0	2,750,000
2000 Stillwater Rplcmnt. Facil. Bonds	8,460,000				0	8,460,000
total Nonmajor Enterprise Funds	\$ 12,858,515	\$ (11,818)	\$ 34,933	\$ (41,659)	\$ (18,544)	\$ 12,839,971
Total Enterprise Funds:	\$ 29,152,780	\$ (100,824)	\$ 460,911	\$ (557,085)	\$ (196,998)	\$ 28,955,782

*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, 2009</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2009</i>	<i>Amount Due in 2010</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2002	Shafer-Karr Ditch	3.750%	2010	\$ 10,000	\$	\$ (5,000)	\$ 5,000	\$ 5,000
	total payable from road assessments			\$ 10,000	\$ 0	\$ (5,000)	\$ 5,000	\$ 5,000
<i>Payable from water/sewer assessments:</i>								
1989	Groby's Water Line Ext	7.750%	2009	\$ 2,000	\$	\$ (2,000)	\$ 0	\$ 0
1989	Ontario Ave. Sewer Line	7.375%	2009	10,000		(10,000)	0	0
1991	Centerville Terr Swr Assmt Series B-Issue I	6.800%- 6.900%	2011	20,000		(5,000)	15,000	10,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.800%- 6.900%	2011	7,000		(2,000)	5,000	2,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	94,644		(21,219)	73,425	22,836
1992	Byers Road Water Main Ext	5.700%	2012	112,000		(24,500)	87,500	28,000
1992	Sheehan Rd Water Main Ext	5.700%	2012	3,200		(700)	2,500	800
1994	Wilmington Pike Swr Project	6.100%- 6.200%	2014	32,000		(5,000)	27,000	5,000
1996	Wolf Creek Pike Water Main	5.600%	2016	22,000		(2,000)	20,000	2,000
1999	Post Town Road Water Main	5.000%- 5.750%	2019	125,000		(10,000)	115,000	10,000
2002	Blackburn Lane Trunk Sewer	3.750%- 4.500%	2022	900,000		(45,000)	855,000	50,000
	total payable from water/sewer assessments			\$ 1,327,844	\$ 0	\$ (127,419)	\$ 1,200,425	\$ 130,636
	Total Special Assessment Bonds:			\$ 1,337,844	\$ 0	\$ (132,419)	\$ 1,205,425	\$ 135,636

*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, 2009</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2009</i>	<i>Amount Due in 2010</i>
Governmental Activities:								
1999	Children Services Building	5.000%- 5.500%	2014	\$ 6,500,000	\$	\$ (955,000)	\$ 5,545,000	\$ 1,000,000
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	5,850,000		(350,000)	5,500,000	365,000
2005	Reibold Renovation	4.000%- 5.000%	2016	1,522,014		(159,988)	1,362,026	168,073
2005	Facility Improvements- 2005 Refunding	4.000%- 5.000%	2016	9,908,290		(1,041,520)	8,866,770	1,094,150
2005	Juvenile Detention Center	4.000%- 5.000%	2024	18,580,000		(90,000)	18,490,000	95,000
Total General Obligation Bonds:				\$ 42,360,304	\$ 0	\$ (2,596,508)	\$ 39,763,796	\$ 2,722,223

*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, 2009 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	
2010	\$ 188,592	\$ 86,031	\$ 1,764,125	\$ 703,198	\$ 718,425	\$ 681,454	\$ 2,671,142	\$ 1,470,683	
2011	194,232	76,192	1,867,625	614,817	758,725	645,533	2,820,582	1,336,542	
2012	206,419	65,624	1,962,300	520,601	799,540	607,596	2,968,259	1,193,821	
2013	147,327	54,386	2,036,975	421,651	850,355	567,619	3,034,657	1,043,656	
2014	159,960	46,545	2,149,000		892,200	522,796	3,201,160	569,341	
2015-2019	706,560	112,538	4,911,150	743,836	4,394,270	1,917,659	10,011,980	2,774,033	
2020-2024				10,638	3,655,000	805,200	3,655,000	815,838	
2025					790,000	43,450	790,000	43,450	
Total	\$ 1,603,090	\$ 441,316	\$ 14,691,175	\$ 3,014,741	\$ 12,858,515	\$ 5,791,307	\$ 29,152,780	\$ 9,247,364	

Revenue Bonds									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2010	\$ 2,910,000	\$ 1,365,113	\$ 1,810,000	\$ 208,320	\$ 6,400,000	\$ 347,560	\$ 11,120,000	\$ 1,920,993	
2011	3,010,000	1,260,353	1,910,000	106,960			4,920,000	1,367,313	
2012	3,165,000	1,109,853					3,165,000	1,109,853	
2013	3,285,000	988,000					3,285,000	988,000	
2014	3,465,000	807,325					3,465,000	807,325	
2015-2017	11,555,000	1,263,930					11,555,000	1,263,930	
Total	\$ 27,390,000	\$ 6,794,574	\$ 3,720,000	\$ 315,280	\$ 6,400,000	\$ 347,560	\$ 37,510,000	\$ 7,457,414	

Long-term Note Obligations									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2010	\$ 354,421	\$ 176,238	\$ 4,209,389	\$ 1,673,025	\$ 143,000	\$	\$ 4,706,810	\$ 1,849,263	
2011	377,279	168,380	4,412,005	1,549,421			4,789,284	1,717,801	
2012	385,573	160,086	4,533,117	1,405,848			4,918,690	1,565,934	
2013	394,328	151,331	4,641,083	1,256,625			5,035,411	1,407,956	
2014	403,571	142,088	4,705,227	1,101,488			5,108,798	1,243,576	
2015-2019	2,066,063	552,732	20,936,032	3,210,606			23,002,095	3,763,338	
2020-2024	2,275,626	230,794	8,556,963	700,062			10,832,589	930,856	
2025-2029	223,527	992	1,827,647	83,805			2,051,174	84,797	
2030	15,000						15,000	0	
Total	\$ 6,495,388	\$ 1,582,641	\$ 53,821,463	\$ 10,980,880	\$ 143,000	\$ 0	\$ 60,459,851	\$ 12,563,521	

*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, 2009 (Cont'd.)

Year Ending December 31	Governmental Activities			
	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2010	\$ 135,636	\$ 57,038	\$ 2,722,223	\$ 1,957,200
2011	129,286	50,293	2,861,133	1,821,089
2012	131,503	43,678	2,998,238	1,672,757
2013	74,000	37,114	3,150,344	1,517,320
2014	79,000	33,824	3,303,840	1,352,347
2015-2019	411,000	114,762	12,253,019	4,908,493
2020-2024	245,000	22,273	12,475,000	1,866,049
Total	\$ 1,205,425	\$ 358,982	\$ 39,763,796	\$ 15,095,255

Other long-term liabilities are accounted for as follows:

	January 1, 2009	Additions	(Reductions)	December 31, 2009	Amount Due in 2010
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 8,953,356	\$ 6,151,030	\$ (5,886,230)	\$ 9,218,156	
Vacation.....	12,280,593	12,355,650	(12,945,605)	11,690,638	
Other.....	235,950	14,057	(221,894)	28,113	
Total compensated absences.....	\$ 21,469,899	\$ 18,520,737	\$ (19,053,729)	\$ 20,936,907	\$ 7,775,395
Capital lease obligations.....	\$ 720,537	\$ 138,870	\$ (296,131)	\$ 563,276	\$ 241,307
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,661,353	\$ 740,533	\$ (814,103)	\$ 1,587,783	
Vacation.....	1,355,754	1,614,317	(1,568,432)	1,401,639	
Total compensated absences.....	\$ 3,017,107	\$ 2,354,850	\$ (2,382,535)	\$ 2,989,422	\$ 1,476,990

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 428,600 converted, vested sick hours and 556,300 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 1,300 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic
Financial Statements*

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

Capital Lease Obligations: The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$1,582,205 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
2010.....	\$ 241,307	\$ 18,407	\$ 259,714
2011.....	193,878	7,925	201,803
2012.....	73,523	2,570	76,093
2013.....	47,268	754	48,022
2014.....	7,300	489	7,789
	\$ 563,276	\$ 30,145	\$ 593,421

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2009 the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to ten years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2009 were \$2,383,258; for 2010 through 2019, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2010.....	\$ 2,297,607
2011.....	2,247,687
2012.....	2,238,183
2013.....	1,251,582
2014.....	429,000
2015-2019.....	<u>1,783,311</u>
Total minimum lease payments.....	<u>\$10,247,370</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 2009 amounted to \$98,749. The \$566,883 reported as the total estimated liability for landfill postclosure costs at December 31, 2009 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$100,700 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2010, leaving \$466,183 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 2009. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2009, 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, 2009</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2009</u>	<u>Amount Due in 2010</u>
\$604,949	\$60,683	(\$98,749)	\$566,883	\$100,700

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, 2009 there were six series of Industrial Development Bonds, twenty-nine series of Hospital Revenue Bonds and ten series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$20.2 million, \$1.3 billion and \$52.9 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 \$300,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. During 2009, there were no changes in coverage maximums from the previous year. For the health care and property and casualty loss programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County pays premiums to the State Bureau of Workers' Compensation for claims in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Workers' Compensation for administration and payment of claims. Settled claims for all of the County's insurance programs have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. During 2009, the County's Workers' Compensation Risk Management Internal Service Fund reported dividends expense to reflect amounts returned to participating funds from excess catastrophic loss reserves. In all of the risk management funds, claims liabilities reported at December 31, 2009 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Basic
Financial Statements*

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

Risk Management (Cont'd.)

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

Governmental Activities:

Internal Service Funds-	2009	2008
Healthcare Self-insurance:		
Claims liability at January 1	\$ 5,316,841	\$ 4,145,664
Current year claims and estimates	49,529,700	40,722,130
Claim payments	<u>(49,279,246)</u>	<u>(39,550,953)</u>
Claims liability at December 31	\$ 5,567,295	\$ 5,316,841
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 2,442,507	\$ 2,512,841
Change in provision for prior years' claims	(299,556)	(237,658)
Current year claims and estimates	500,000	750,000
Claim payments	<u>(449,432)</u>	<u>(582,676)</u>
Claims liability at December 31	\$ 2,193,519	\$ 2,442,507
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 10,116,358	\$ 9,159,708
Change in provision for prior years' claims	92,772	155,065
Current year claims and estimates	2,232,554	2,188,778
Claim payments	<u>(1,620,646)</u>	<u>(1,387,193)</u>
Claims liability at December 31	\$ 10,821,038	\$ 10,116,358
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 18,581,852</u>	<u>\$ 17,875,706</u>
Internal Service Funds		

At December 31, 2009, the \$18,581,852 total claims liability is comprised of \$7,176,072 in estimated insurance claims due within one year and \$11,405,780 in estimated long-term claims.

*Notes to the Basic
Financial Statements*

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, 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 2009 member contribution rates were 10.00% 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 10.10%. Public safety division members contributed at 10.10%.

The 2009 employer contribution rate for local government employer units was 14.00% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2009 was 17.63%. The County's contributions to OPERS for the years ended December 31, 2009, 2008, and 2007, were \$27,561,991, \$28,096,445, and \$26,606,906, respectively, equal to the required contributions for each year.

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, local government employers units contributed at 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 17.63%. The Ohio Revised code currently limits the employer contribution to a rate not to exceed 14.00% of covered payroll for state and local employer units and 18.10% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

*Notes to the Basic
Financial Statements*

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

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. For 2009, the employer contributions allocated to the health care plan was 7.0% from January 1 through March 31, 2009 and 5.5% from April 1 through December 31, 2009. For 2008, 7.0% was allocated from January 1 through December 31, 2008. For 2007, 5.0% was allocated from January 1 through June 30, 2007 and 6.0% was allocated from July 1 through December 31, 2007. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits coverage by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The rates stated in the paragraph above are contractually required contribution rates for OPERS. The portion of employer contributions used to fund post employment benefits for the years ended December 31, 2009, 2008, and 2007, were \$11,340,629, \$13,791,823, and \$10,375,551, respectively.

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

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

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

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

Notes to the Basic Financial Statements

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

member's designated beneficiary is entitled to receive the member's account balance.

Combined Plan benefits are apportioned between defined benefit and defined contribution benefits. Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1.0% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. 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 3.0% of the original base amount for Defined Benefit Plan participants.

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

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

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

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2009, were 10.0% of covered payroll for members and 14.0% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$407,768, \$470,158, and \$517,435, respectively, equal to the required contributions for each year. Member and employer contributions actually made for Defined Contribution and Combined Plan participants will be provided upon written request.

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

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

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

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 1.0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2009, 2008 and 2007. The 14.0% employer contribution rate is the maximum rate established under Ohio law. The County's contributions for health care for the years ended December 31, 2009, 2008, and 2007 were \$26,123, \$32,966, and \$39,763, respectively, equal to the required contributions for each year.

*Notes to the Basic
Financial Statements*

NOTE J - Property Tax Revenues

Property taxes include amounts levied against all real, public utility and tangible personal property (used in connection with telephone and inter-exchange telecommunication companies) located in the County. Real property taxes collected during 2009 were levied after October 1, 2008 on the assessed value as of January 1, 2008, the lien date. Public utility property taxes collected in 2009 attached as a lien on December 31, 2007 and were levied after October 31, 2008. Taxpayers were required to pay one half of real property taxes by February 18, 2009 with the remaining half due July 15, 2009. Due to the continued phase out which began in 2005, the tangible personal property tax fell to zero in 2009 for businesses. Therefore, Ohio no longer has a general tax on tangible personal property used in business. The tax temporarily applies to, and is assessed on, the following percentages of true value of tangible personal property of telephone and inter-exchange telecommunications companies: 10% for 2009; 5% for 2010; and zero for 2011. After 2011, tangible personal property, exclusive of public utility tangible personal property, will not be subject to tax. Public utility tangible personal property taxes are assessed at true value, based on cost, and established by the State. The tangible personal property taxes collected in 2009 were levied after October 1, 2008 on the value listed as of December 31, 2008. Taxpayers were required to pay personal property taxes by September 20, 2009. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2008 and a statistical update was completed in 2005. The assessed value by property classification, upon which the 2009 tax levy was based, follows:

Real property	\$ 9,886,509,130
Public utility real property	1,856,950
Tangible personal property.....	43,166,240
Public utility tangible personal property	<u>285,341,410</u>
Total.....	\$10,216,873,730

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

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	2007	7.21	7.21	6.96	2014
Human Services B	2003	6.03	5.49	5.56	2010
Developmental Disabilities	1977	<u>1.00</u>	<u>0.27</u>	<u>0.42</u>	cont.
<i>Total</i>		14.24	12.97	12.94	

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2009. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2010 were recorded as 2009 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 2009 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is offset by a credit to deferred revenue.

*Notes to the Basic
Financial Statements*

NOTE K - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>							<i>TOTAL</i>
	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd</i>	<i>Job & Family Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$	\$ 2,864,670	\$ 14,940,887	\$ 782,738	\$	\$ 18,588,295
Job & Family Services					1,302,726			1,302,726
Human Services Levy	4,350,771	26,808,233	27,822,908		48,892,881		3,000,000	110,874,793
Nonmajor Governmental Funds	179,149				6,867,046			7,046,195
Water					156,930			156,930
Wastewater					109,675			109,675
TOTAL	\$ 4,529,920	\$ 26,808,233	\$ 27,822,908	\$ 2,864,670	\$ 72,270,145	\$ 782,738	\$ 3,000,000	\$ 138,078,614

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

NOTE L – Individual Fund Deficits

Other Governmental Funds:

Workforce Investment Act

This Special Revenue Fund deficit of \$557,036 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Other Federal Grants

This Special Revenue Fund deficit of \$549,819 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.

Regional Dispatch Center Debt Service

This Debt Service Fund deficit of \$2,209,000 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future transfers into this fund and from intergovernmental revenues.

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$425,416 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

*Notes to the Basic
Financial Statements*

NOTE M - Miscellaneous Revenues

For the year ended December 31, 2009, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>
Reimbursements and refunds.....	\$ 1,041,917	\$ 340,999	\$ 226,150	\$ 1,111,722	\$ 183,131	\$ 1,675,435
Proceeds of unclaimed funds	1,753,957					
Donations and contributions.....	349,761	20,000				164,843
	<u>\$ 3,145,635</u>	<u>\$ 360,999</u>	<u>\$ 226,150</u>	<u>\$ 1,111,722</u>	<u>\$ 183,131</u>	<u>\$ 1,840,278</u>

NOTE N - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$501,862, was recorded as operating revenues and expenses by Monco in its 2009 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, 2009

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, 2009, 2008, 2007, 2006 and 2005:

	2009		2008		2007		2006		2005	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	318	99%	318	99%	317	99%	312	98%	320	100%
Condition Assessment of Less than Fair	2	1%	2	1%	3	1%	8	2%	0	0

Required Supplementary Information (Cont'd.)
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2009

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2005	\$7,934,487	\$7,457,377	\$477,110
2006	\$8,053,665	\$7,639,614	\$414,051
2007	\$8,160,553	\$7,701,928	\$458,625
2008	\$9,300,930	\$8,743,295	\$557,635
2009	\$9,308,387	\$8,265,331	\$1,043,056

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, 2009, 2008, 2007, 2006 and 2005:

	2009		2008		2007		2006		2005	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	364	96%	367	97%	366	97%	364	98%	363	98%
Condition Assessment of Less than Fair	16	4%	11	3%	11	3%	9	2%	8	2%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2005	\$1,388,272	\$1,288,741	\$99,531
2006	\$1,352,871	\$1,287,515	\$65,356
2007	\$1,525,326	\$1,375,236	\$150,090
2008	\$2,047,572	\$1,557,552	\$490,020
2009	\$1,565,668	\$1,524,746	\$40,922

*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

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

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

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

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

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

Other Governmental Funds (Cont'd.):

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 DDS Capital</i>	This fund, pursuant to state law, accounts for ongoing, significant capital needs of the Board of Developmental Disabilities Services, which also provides its funding.
<i>Road Assessment Projects</i>	This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.
<i>Water and Sewer Assessment Projects</i>	To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.
<i>Road A&G Projects</i>	This fund accounts for a variety of ongoing road and bridge engineering contracts and construction projects which are partially funded from the Road Auto & Gas Fund and administered by the County Engineer's department.
<i>County Engineer Issue 2 Projects</i>	To account for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.
<i>County Engineer Federal Aid Projects</i>	To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.
<i>ADAMHS Board Capital</i>	This fund accounts for capital outlays in connection with the Alcohol, Drug Addiction and Mental Health Services Board and its renovations to the prior County View Manor facility, now owned and maintained by ADAMHS.
<i>Data Processing Capital</i>	This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.

*Combining Balance Sheet
Nonmajor Governmental Funds*

December 31, 2009

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 88,365,614	\$ 1,101,676	\$ 39,913,278	\$ 129,380,568
Collateral on loaned securities.....	5,287,463			5,287,463
Net receivables:				
Taxes.....	3,654,598			3,654,598
Accounts.....	2,647,563			2,647,563
Special assessments.....		2,595,258		2,595,258
Accrued interest.....	174,373		7,005	181,378
Due from other funds.....	319,356		3,550	322,906
Due from other governments.....	12,297,558		733,626	13,031,184
Total Assets.....	\$ 112,746,525	\$ 3,696,934	\$ 40,657,459	\$ 157,100,918
<i>Liabilities</i>				
Accounts payable.....	\$ 5,670,697		\$ 1,721,247	\$ 7,391,944
Deferred revenue.....	8,761,593	1,767,707	738,731	11,268,031
Due to other funds.....	4,789,447		6,021	4,795,468
Due to other governments.....	1,770,878		371,093	2,141,971
Obligations under securities lending.....	5,287,463			5,287,463
Accrued wages and benefits.....	2,226,913			2,226,913
Interfund payables.....	43,757	3,007,772		3,051,529
Total Liabilities.....	28,550,748	4,775,479	2,837,092	36,163,319
<i>Fund Balances</i>				
Reserved for encumbrances.....	15,740,636		10,309,667	26,050,303
Reserved for debt service.....		1,130,455		1,130,455
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	68,455,141			68,455,141
Debt Service Funds.....		(2,209,000)		(2,209,000)
Capital Projects Funds.....			27,510,700	27,510,700
Total Fund Balances.....	84,195,777	(1,078,545)	37,820,367	120,937,599
Total Liabilities and Fund Balances.....	\$ 112,746,525	\$ 3,696,934	\$ 40,657,459	\$ 157,100,918

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2009

	<i>Board of</i>			<i>Community</i>			
	<i>Developmental</i>	<i>Country</i>	<i>Road,</i>	<i>Real</i>	<i>Development</i>	<i>Child</i>	
	<i>Disabilities</i>	<i>View</i>	<i>Auto</i>	<i>Estate</i>	<i>Block</i>	<i>Support</i>	<i>Youth</i>
	<i>Services</i>	<i>Manor</i>	<i>and Gas</i>	<i>Assessment</i>	<i>Grant</i>	<i>Enforcement</i>	<i>Services</i>
<i>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 13,537,126	\$ 658,416	\$ 5,609,102	\$ 3,315,020	\$ 271,378	\$ 5,133,729	\$ 1,085,724
Collateral on loaned securities.....							
Net receivables							
Taxes.....	3,654,598						
Accounts.....	1,161,421		35,886		23,642	173,351	
Accrued interest.....			111,221				
Due from other funds.....	111,093		16,837				33,850
Due from other governments.....	5,079,480		3,681,677		608,930		36,950
Total Assets.....	\$ 23,543,718	\$ 658,416	\$ 9,454,723	\$ 3,315,020	\$ 903,950	\$ 5,307,080	\$ 1,156,524
<i>Liabilities</i>							
Accounts payable.....	\$ 928,113	\$	\$ 161,139	\$ 16,958	\$ 532,546	\$ 44,507	\$ 108,225
Deferred revenue.....	5,968,958		1,752,816				
Due to other funds.....	986,329		139,955	31,474	15,575	1,232,949	32,696
Due to other governments.....	73,529		36,613		138,182	2,550	10,399
Obligations under securities lending...							
Accrued wages and benefits.....	693,062		187,797	94,578	6,386	301,045	95,520
Interfund payables.....							
Total Liabilities.....	8,649,991	0	2,278,320	143,010	692,689	1,581,051	246,840
<i>Fund Balances</i>							
Reserved for encumbrances.....	907,395		142,372	57,818	5,596,493	548,463	112,443
Unreserved/undesignated.....	13,986,332	658,416	7,034,031	3,114,192	(5,385,232)	3,177,566	797,241
Total Fund Balances.....	14,893,727	658,416	7,176,403	3,172,010	211,261	3,726,029	909,684
Total Liabilities And Fund Balances.....	\$ 23,543,718	\$ 658,416	\$ 9,454,723	\$ 3,315,020	\$ 903,950	\$ 5,307,080	\$ 1,156,524

(Cont'd.)

		<i>ADAMHS</i>					
<i>Community Programs</i>	<i>Community Corrections</i>	<i>Board Federal Grants</i>	<i>Workforce Investment Act</i>	<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	
\$ 11,839,229	\$ 398,717	\$ 1,033,252	\$ 314,114	\$ 1,249,773	\$ 2,244,649	\$ 344,006	
	7,918				42,563	30,378	
	22,151	195,258	936,297		187,277		
<u>\$ 11,839,229</u>	<u>\$ 428,786</u>	<u>\$ 1,228,510</u>	<u>\$ 1,250,411</u>	<u>\$ 1,249,773</u>	<u>\$ 2,474,489</u>	<u>\$ 374,384</u>	
\$	\$ 40,430	\$ 698,613	\$ 733,901	\$	\$ 24,914	\$ 23,038	
	13,722	13,337			34,728		
	41,459	33,850	838,971		177,384	2,037	
847,147	33,289	83,358	234,575		145,753		
	85,002				170,758	2,706	
					43,757		
<u>847,147</u>	<u>213,902</u>	<u>829,158</u>	<u>1,807,447</u>	<u>0</u>	<u>597,294</u>	<u>27,781</u>	
1,294,566	157,006	2,016,656	2,961,204				
<u>9,697,516</u>	<u>57,878</u>	<u>(1,617,304)</u>	<u>(3,518,240)</u>	<u>1,249,773</u>	<u>1,877,195</u>	<u>346,603</u>	
<u>10,992,082</u>	<u>214,884</u>	<u>399,352</u>	<u>(557,036)</u>	<u>1,249,773</u>	<u>1,877,195</u>	<u>346,603</u>	
<u>\$ 11,839,229</u>	<u>\$ 428,786</u>	<u>\$ 1,228,510</u>	<u>\$ 1,250,411</u>	<u>\$ 1,249,773</u>	<u>\$ 2,474,489</u>	<u>\$ 374,384</u>	

MONTGOMERY COUNTY, OHIO

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

December 31, 2009

	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 636,028	\$ 840,761	\$	\$ 654,201	\$ 39,200,389	\$ 88,365,614
Collateral on loaned securities.....					5,287,463	5,287,463
<i>Net receivables</i>						
Taxes.....						3,654,598
Accounts.....	217,977	27,854			1,007,432	2,647,563
Accrued interest.....					63,152	174,373
Due from other funds.....		8,871		15,720	52,126	319,356
Due from other governments.....			538,997	73,124	937,417	12,297,558
Total Assets.....	\$ 854,005	\$ 877,486	\$ 538,997	\$ 743,045	\$ 46,547,979	\$ 112,746,525
<i>Liabilities</i>						
Accounts payable.....	\$ 5,248	\$ 144,130	\$ 122,498	\$ 20,028	\$ 2,066,409	\$ 5,670,697
Deferred revenue.....		6,450	270,752		700,830	8,761,593
Due to other funds.....	157,572	88,580	690,158	90,878	229,580	4,789,447
Due to other governments.....		8,703		134,053	22,727	1,770,878
Obligations under securities lending.....					5,287,463	5,287,463
Accrued wages and benefits.....	26,011	178,625	5,408	24,875	355,140	2,226,913
Interfund payables.....						43,757
Total Liabilities.....	188,831	426,488	1,088,816	269,834	8,662,149	28,550,748
<i>Fund Balances</i>						
Reserved for encumbrances.....		10,199	1,510,649	298,275	127,097	15,740,636
Unreserved/undesignated.....	665,174	440,799	(2,060,468)	174,936	37,758,733	68,455,141
Total Fund Balances.....	665,174	450,998	(549,819)	473,211	37,885,830	84,195,777
Total Liabilities And Fund Balances.....	\$ 854,005	\$ 877,486	\$ 538,997	\$ 743,045	\$ 46,547,979	\$ 112,746,525

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2009

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Regional Dispatch Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>								
Equity in pooled cash and cash equivalents.....	\$ 40,756	\$ 238,547	\$ 2	\$ 784,017	\$ 38,354	\$	\$	\$ 1,101,676
Special assessments receivable	140,723	2,454,535						2,595,258
Total Assets	\$ 181,479	\$ 2,693,082	\$ 2	\$ 784,017	\$ 38,354	\$ 0	\$ 0	\$ 3,696,934
<i>Liabilities</i>								
Deferred revenue	\$ 74,723	\$ 1,692,984	\$	\$	\$	\$	\$	\$ 1,767,707
Interfund payables.....	102,660	696,112					2,209,000	3,007,772
Total Liabilities	177,383	2,389,096	0	0	0	0	2,209,000	4,775,479
<i>Fund Balances</i>								
Reserved for debt service.....	4,096	303,986	2	784,017	38,354	0		1,130,455
Unreserved/undesignated.....							(2,209,000)	(2,209,000)
Total Fund Balances	4,096	303,986	2	784,017	38,354	0	(2,209,000)	(1,078,545)
Total Liabilities And Fund Balances	\$ 181,479	\$ 2,693,082	\$ 2	\$ 784,017	\$ 38,354	\$ 0	\$ 0	\$ 3,696,934

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2009

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>	<i>Road, A&G Projects</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 8,496,207	\$ 5,704,593	\$ 12,947,897	\$ 474,366	\$ 207,221	\$ 9,708,538
Net receivables						
Accrued interest.....		7,005				
Due from other funds.....		3,550				
Due from other governments.....			733,626			
Total Assets.....	\$ 8,496,207	\$ 5,715,148	\$ 13,681,523	\$ 474,366	\$ 207,221	\$ 9,708,538
<i>Liabilities</i>						
Accounts payable.....	\$ 446,071	\$ 485,578	\$ 220,041	\$	\$	\$ 298,576
Deferred revenue.....		5,105	733,626			
Due to other funds.....	6,021					
Due to other governments.....		353,572				
Total Liabilities.....	452,092	844,255	953,667	0	0	298,576
<i>Fund Balances</i>						
Reserved for encumbrances.....	1,577,160	118,500	4,744,844	19,675		1,653,350
Unreserved/undesignated.....	6,466,955	4,752,393	7,983,012	454,691	207,221	7,756,612
Total Fund Balances.....	8,044,115	4,870,893	12,727,856	474,366	207,221	9,409,962
Total Liabilities And Fund Balances.....	\$ 8,496,207	\$ 5,715,148	\$ 13,681,523	\$ 474,366	\$ 207,221	\$ 9,708,538

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>ADAMHS Board Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$	\$	\$	\$ 2,374,456	\$ 39,913,278
				7,005
				3,550
				733,626
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,374,456</u>	<u>\$ 40,657,459</u>
\$	\$	\$	\$ 270,981	\$ 1,721,247
				738,731
				6,021
			17,521	371,093
<u>0</u>	<u>0</u>	<u>0</u>	<u>288,502</u>	<u>2,837,092</u>
637,975	1,431,236		126,927	10,309,667
<u>(637,975)</u>	<u>(1,431,236)</u>		<u>1,959,027</u>	<u>27,510,700</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,085,954</u>	<u>37,820,367</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,374,456</u>	<u>\$ 40,657,459</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2009

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 4,462,336	\$	\$	\$ 4,462,336
Other taxes.....	6,135,662			6,135,662
Licenses and permits.....	2,494,037			2,494,037
Fees and charges for services.....	26,237,829		71,901	26,309,730
Fines and forfeitures.....	575,403			575,403
Special assessments.....		260,694		260,694
Intergovernmental.....	97,320,738		4,593,820	101,914,558
Investment earnings.....	734,373		38,450	772,823
Miscellaneous.....	1,610,908		229,370	1,840,278
Total Revenues.....	139,571,286	260,694	4,933,541	144,765,521
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	9,029,723			9,029,723
Judicial and law enforcement.....	58,833,207			58,833,207
Environment and public works.....	15,969,156			15,969,156
Social services.....	87,094,715			87,094,715
Community and economic development.....	8,938,247			8,938,247
Capital outlay.....			19,137,468	19,137,468
<i>Intergovernmental:</i>				
Community and economic development.....	5,362,719			5,362,719
<i>Debt service:</i>				
Principal retirement.....	52,863	2,728,927		2,781,790
Interest and fiscal charges.....	3,537	2,150,869		2,154,406
Total Expenditures.....	185,284,167	4,879,796	19,137,468	209,301,431
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>				
	(45,712,881)	(4,619,102)	(14,203,927)	(64,535,910)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	86,487			86,487
Transfers in.....	60,293,403	5,237,698	6,739,044	72,270,145
Transfers out.....	(6,867,046)	(179,149)		(7,046,195)
Total Other Financing Sources And Uses.....	53,512,844	5,058,549	6,739,044	65,310,437
 <i>Net Change in Fund Balances.....</i>	 7,799,963	 439,447	 (7,464,883)	 774,527
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>76,395,814</u>	<u>(1,517,992)</u>	<u>45,285,250</u>	<u>120,163,072</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 84,195,777</u>	<u>\$ (1,078,545)</u>	<u>\$ 37,820,367</u>	<u>\$ 120,937,599</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, 2009

(Cont'd.)

	<i>Board of Developmental Disabilities Services</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>
<i>Revenues:</i>					
Property taxes.....	\$ 2,899,990	\$	\$	\$	\$
Other taxes.....			4,145,336		
Licenses and permits.....					
Fees and charges for services.....	5,066,025		71,587	4,326,294	
Fines and forfeitures.....			351,723		
Intergovernmental.....	19,130,276		11,109,281	241,782	3,942,959
Investment earnings.....			537,427		
Miscellaneous.....	225,397	28,145	276,449	8,756	80,808
Total Revenues.....	27,321,688	28,145	16,491,803	4,576,832	4,023,767
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....				3,438,829	
Judicial and law enforcement.....					
Environment and public works.....			13,666,612		
Social services.....	50,280,064	194,325			689,230
Community and economic development.....					3,798,571
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	5,509		525		
Interest and fiscal charges.....	43		3		
Total Expenditures.....	50,285,616	194,325	13,667,140	3,438,829	4,487,801
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(22,963,928)</i>	<i>(166,180)</i>	<i>2,824,663</i>	<i>1,138,003</i>	<i>(464,034)</i>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	56,400		11,407		
Transfers in.....	32,218,953				
Transfers out.....	(5,404,869)				
Total Other Financing Sources And Uses.....	26,870,484	0	11,407	0	0
<i>Net Change in Fund Balances.....</i>	<i>3,906,556</i>	<i>(166,180)</i>	<i>2,836,070</i>	<i>1,138,003</i>	<i>(464,034)</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<i>10,987,171</i>	<i>824,596</i>	<i>4,340,333</i>	<i>2,034,007</i>	<i>675,295</i>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 14,893,727</i>	<i>\$ 658,416</i>	<i>\$ 7,176,403</i>	<i>\$ 3,172,010</i>	<i>\$ 211,261</i>

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, 2009

	<i>Child Support Enforcement</i>	<i>Youth Services</i>	<i>Community Programs</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Workforce Investment Act</i>
Revenues:						
Property taxes.....	\$	\$	\$	\$	\$	\$
Other taxes.....						
Licenses and permits.....						
Fees and charges for services.....	1,793,363			3,177		
Fines and forfeitures.....						
Intergovernmental.....	12,437,719	4,097,295	32,500	5,203,126	4,079,751	13,031,248
Investment earnings.....						
Miscellaneous.....	221,605	2,300	39,925	4,287		
Total Revenues.....	14,452,687	4,099,595	72,425	5,210,590	4,079,751	13,031,248
Expenditures:						
<i>Current:</i>						
General government.....						
Judicial and law enforcement.....	15,351,648	4,669,194		4,960,042		
Environment and public works.....						
Social services.....					4,447,634	12,715,974
Community and economic development...			83,568			
<i>Intergovernmental:</i>						
Community and economic development...			5,362,719			
<i>Debt Service:</i>						
Principal retirement.....	46,829					
Interest and fiscal charges.....	3,491					
Total Expenditures.....	15,401,968	4,669,194	5,446,287	4,960,042	4,447,634	12,715,974
Excess (Deficiency) Of Revenues Over Expenditures.....	(949,281)	(569,599)	(5,373,862)	250,548	(367,883)	315,274
Other Financing Sources And Uses						
Sale of capital assets/sundries.....						
Transfers in.....	1,340,174	7,526	1,944,245			
Transfers out.....						
Total Other Financing Sources And Uses.....	1,340,174	7,526	1,944,245	0	0	0
Net Change in Fund Balances.....	390,893	(562,073)	(3,429,617)	250,548	(367,883)	315,274
Fund Balance (Deficit) At						
Beginning of Year.....	3,335,136	1,471,757	14,421,699	(35,664)	767,235	(872,310)
Fund Balance (Deficit) At						
End Of Year.....	\$ 3,726,029	\$ 909,684	\$ 10,992,082	\$ 214,884	\$ 399,352	\$ (557,036)

<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$	\$	\$	\$	\$
							1,562,346	\$ 4,462,336
							1,990,326	6,135,662
							2,494,037	2,494,037
		1,748,506	2,071,630	2,483,156		367,755	8,306,336	26,237,829
							223,680	575,403
	12,926,222			661,069	2,326,653	1,981,546	6,119,311	97,320,738
							196,946	734,373
	80			6,103	137,696	10,334	569,023	1,610,908
0	12,926,302	1,748,506	2,071,630	3,150,328	2,464,349	2,359,635	21,462,005	139,571,286
				2,102,692	1,518,306	40,000	1,929,896	9,029,723
	13,579,693		1,802,036	2,125,125	620,575	1,810,838	13,914,056	58,833,207
					14,203	15,307	2,273,034	15,969,156
		2,211,774		363,637	718,570	1,080,846	14,392,661	87,094,715
							5,056,108	8,938,247
								5,362,719
								52,863
								3,537
0	13,579,693	2,211,774	1,802,036	4,591,454	2,871,654	2,946,991	37,565,755	185,284,167
0	(653,391)	(463,268)	269,594	(1,441,126)	(407,305)	(587,356)	(16,103,750)	(45,712,881)
							18,680	86,487
	2,808,000	500,000		2,040,625		728,943	18,704,937	60,293,403
	(531,061)			(892,993)		(38,123)		(6,867,046)
0	2,276,939	500,000	0	1,147,632	0	690,820	18,723,617	53,512,844
0	1,623,548	36,732	269,594	(293,494)	(407,305)	103,464	2,619,867	7,799,963
1,249,773	253,647	309,871	395,580	744,492	(142,514)	369,747	35,265,963	76,395,814
\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>1,249,773</u>	<u>1,877,195</u>	<u>346,603</u>	<u>665,174</u>	<u>450,998</u>	<u>(549,819)</u>	<u>473,211</u>	<u>37,885,830</u>	<u>84,195,777</u>

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

For the Year Ended December 31, 2009

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Revenues:</i>								
Special assessments.....	\$ 14,230	\$ 246,464	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 260,694
Total Revenues.....	14,230	246,464	0	0	0	0	0	260,694
<i>Expenditures:</i>								
<i>Debt service:</i>								
Principal retirement.....	5,000	127,419	1,041,520	509,988	955,000	90,000		2,728,927
Interest and fiscal charges	376	63,468	468,296	383,004	347,725	888,000		2,150,869
Total Expenditures.....	5,376	190,887	1,509,816	892,992	1,302,725	978,000	0	4,879,796
<i>Excess (Deficiency) Of Revenues</i>								
Over Expenditures.....	8,854	55,577	(1,509,816)	(892,992)	(1,302,725)	(978,000)	0	(4,619,102)
<i>Other Financing Sources And Uses</i>								
Transfers in.....		23,102	1,509,816	892,993	1,302,726	978,000	531,061	5,237,698
Transfers out.....	(5,182)	(33,906)					(140,061)	(179,149)
Total Other Financing Sources And Uses.....	(5,182)	(10,804)	1,509,816	892,993	1,302,726	978,000	391,000	5,058,549
 <i>Net Change in Fund Balances</i>	 3,672	 44,773	 0	 1	 1	 0	 391,000	 439,447
<i>Fund Balance (Deficit)</i>								
<i>At Beginning Of Year.....</i>	424	259,213	2	784,016	38,353	0	(2,600,000)	(1,517,992)
 <i>Fund Balance (Deficit)</i>	 \$ 4,096	 \$ 303,986	 \$ 2	 \$ 784,017	 \$ 38,354	 \$ 0	 \$ (2,209,000)	 \$ (1,078,545)
<i>At End Of Year.....</i>								

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

For the Year Ended December 31, 2009

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>	<i>Road, A&G Projects</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$ 23,340	\$ 23,368	\$ 9,300	\$	\$ 375	\$
Intergovernmental.....			3,432,563	41,219		460,000
Investment earnings.....		38,450				
Miscellaneous.....	92,567					100,238
Total Revenues.....	115,907	61,818	3,441,863	41,219	375	560,238
<i>Expenditures:</i>						
Capital outlay.....	4,335,247	3,422,453	6,299,672	77,074	21,647	3,120,944
Total Expenditures.....	4,335,247	3,422,453	6,299,672	77,074	21,647	3,120,944
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	(4,219,340)	(3,360,635)	(2,857,809)	(35,855)	(21,272)	(2,560,706)
<i>Other Financing Sources And Uses</i>						
Transfers in.....	459,169	834,822	5,188,925		243,503	12,625
Total Other Financing Sources And Uses.....	459,169	834,822	5,188,925	0	243,503	12,625
<i>Net Change in Fund Balances.....</i>	(3,760,171)	(2,525,813)	2,331,116	(35,855)	222,231	(2,548,081)
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	11,804,286	7,396,706	10,396,740	510,221	(15,010)	11,958,043
<i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	\$ 8,044,115	\$ 4,870,893	\$ 12,727,856	\$ 474,366	\$ 207,221	\$ 9,409,962

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

For the Year Ended December 31, 2009

	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>ADAMHS Board Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$	\$	\$ 15,518	\$	\$ 71,901
Intergovernmental.....	660,038				4,593,820
Investment earnings.....					38,450
Miscellaneous.....				36,565	229,370
Total Revenues.....	660,038	0	15,518	36,565	4,933,541
<i>Expenditures:</i>					
Capital outlay.....	660,038	12,951	15,266	1,172,176	19,137,468
Total Expenditures.....	660,038	12,951	15,266	1,172,176	19,137,468
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	0	(12,951)	252	(1,135,611)	(14,203,927)
<i>Other Financing Sources And Uses</i>					
Transfers in.....					6,739,044
Total Other Financing Sources And Uses.....	0	0	0	0	6,739,044
 <i>Net Change in Fund Balances.....</i>	 0	 (12,951)	 252	 (1,135,611)	 (7,464,883)
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	0	12,951	(252)	3,221,565	45,285,250
 <i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,085,954</u>	<u>\$ 37,820,367</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, 2009

(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.....	\$ 15,534,684	\$ 15,534,684	\$ 14,705,796	\$ (828,888)
Sales tax.....	65,300,000	60,472,142	58,900,418	(1,571,724)
Other taxes.....	3,400,000	2,000,000	1,923,183	(76,817)
Licenses and permits.....	40,000	40,000	26,637	(13,363)
Fees and charges for services.....	22,210,367	21,239,207	21,150,082	(89,125)
Fines and forfeitures.....	1,316,500	1,316,500	1,249,413	(67,087)
Intergovernmental.....	22,776,380	21,627,127	21,118,024	(509,103)
Investment earnings.....	17,959,379	15,582,151	16,384,409	802,258
Miscellaneous.....	2,372,426	2,343,861	4,333,385	1,989,524
<i>Total Revenues.....</i>	<i>\$ 150,909,736</i>	<i>\$ 140,155,672</i>	<i>\$ 139,791,347</i>	<i>\$ (364,325)</i>
<i>General Government</i>				
<i>Expenditures:</i>				
<i>Board of County Commissioners</i>				
Personal services.....	\$ 735,452	\$ 750,191	\$ 750,191	\$ 0
Professional services.....	18,100	19,205	18,919	286
Operating expenditures.....	39,351	39,649	30,751	8,898
<i>Total Board of County Commissioners.....</i>	<i>792,903</i>	<i>809,045</i>	<i>799,861</i>	<i>9,184</i>
<i>County Administrator</i>				
Personal services.....	218,123	218,323	215,842	2,481
Professional services.....	10,765	11,115	10,917	198
Operating expenditures.....	13,825	18,083	11,608	6,475
<i>Total County Administrator.....</i>	<i>242,713</i>	<i>247,521</i>	<i>238,367</i>	<i>9,154</i>
<i>Clerk of Commission</i>				
Personal services.....	185,638	199,821	199,821	0
Professional services.....	19,000	16,800	7,406	9,394
Operating expenditures.....	14,674	21,373	14,654	6,719
Capital outlays.....	399	399	399	0
<i>Total Clerk of the Commission.....</i>	<i>219,711</i>	<i>238,393</i>	<i>222,280</i>	<i>16,113</i>
<i>Office of Management and Budget</i>				
Personal services.....	823,319	789,339	713,958	75,381
Professional services.....	81,565	83,660	79,294	4,366
Operating expenditures.....	20,300	99,336	14,855	84,481
<i>Total Office of Management and Budget.....</i>	<i>925,184</i>	<i>972,335</i>	<i>808,107</i>	<i>164,228</i>
<i>Administrative Services</i>				
Personal services.....	1,364,731	1,386,394	1,327,958	58,436
Professional services.....	140,785	137,317	102,022	35,295
Operating expenditures.....	143,564	129,410	66,777	62,633
Capital outlays.....	3,055	40,315	39,654	661
<i>Total Administrative Services.....</i>	<i>1,652,135</i>	<i>1,693,436</i>	<i>1,536,411</i>	<i>157,025</i>
<i>Public Works</i>				
Personal services.....	2,834,072	2,760,108	2,541,709	218,399
Professional services.....	549,836	540,977	467,074	73,903
Operating expenditures.....	1,216,563	1,301,803	989,692	312,111
Capital outlays.....	11,904	11,904	11,904	0
<i>Total Public Works.....</i>	<i>4,612,375</i>	<i>4,614,792</i>	<i>4,010,379</i>	<i>604,413</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, 2009

(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.....	\$ 3,752,625	\$ 479,000	\$ 479,000	\$ 0
Professional services.....	1,248,184	872,641	836,598	36,043
Operating expenditures.....	1,428,300	266,114	157,555	108,559
<i>Total Non-Departmental.....</i>	<u>6,429,109</u>	<u>1,617,755</u>	<u>1,473,153</u>	<u>144,602</u>
<i>Data Processing</i>				
Personal services.....	2,192,016	2,192,016	2,089,591	102,425
Professional services.....	1,239,741	1,198,426	1,116,136	82,290
Operating expenditures.....	95,244	119,749	45,278	74,471
Capital outlays.....	935	19,379	19,379	0
<i>Total Data Processing.....</i>	<u>3,527,936</u>	<u>3,529,570</u>	<u>3,270,384</u>	<u>259,186</u>
<i>Records Center and Archives</i>				
Personal services.....	767,539	885,124	877,226	7,898
Professional services.....	106,196	109,588	105,814	3,774
Operating expenditures.....	67,320	48,081	35,748	12,333
<i>Total Records Center and Archives.....</i>	<u>941,055</u>	<u>1,042,793</u>	<u>1,018,788</u>	<u>24,005</u>
<i>Auditor</i>				
Personal services.....	2,843,611	2,981,664	2,981,664	0
Professional services.....	291,498	237,807	215,812	21,995
Operating expenditures.....	93,367	179,961	59,596	120,365
Capital outlays.....	2,084	11,420	10,730	690
<i>Total Auditor.....</i>	<u>3,230,560</u>	<u>3,410,852</u>	<u>3,267,802</u>	<u>143,050</u>
<i>Treasurer</i>				
Personal services.....	1,290,151	1,253,689	1,134,045	119,644
Professional services.....	436,557	437,637	427,673	9,964
Operating expenditures.....	42,699	232,161	34,329	197,832
Capital outlays.....	1,876	1,876	1,876	0
<i>Total Treasurer.....</i>	<u>1,771,283</u>	<u>1,925,363</u>	<u>1,597,923</u>	<u>327,440</u>
<i>Recorder</i>				
Personal services.....	1,201,927	1,233,256	1,224,545	8,711
Professional services.....	24,124	19,120	18,135	985
Operating expenditures.....	21,532	12,088	9,609	2,479
<i>Total Recorder.....</i>	<u>1,247,583</u>	<u>1,264,464</u>	<u>1,252,289</u>	<u>12,175</u>
<i>Board of Elections</i>				
Personal services.....	2,833,803	2,852,424	2,650,216	202,208
Professional services.....	245,152	319,058	306,476	12,582
Operating expenditures.....	326,088	208,591	199,701	8,890
Capital outlays.....		10,000	9,882	118
<i>Total Board of Elections.....</i>	<u>3,405,043</u>	<u>3,390,073</u>	<u>3,166,275</u>	<u>223,798</u>
<i>Total General Government.....</i>	<u>28,997,590</u>	<u>24,756,392</u>	<u>22,662,019</u>	<u>2,094,373</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, 2009

(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>				
Personal services.....	\$ 94,524	\$ 98,516	\$ 98,516	\$ 0
Professional services.....	6,950	6,100	856	5,244
Operating expenditures.....	6,350	6,700	4,379	2,321
Capital outlays.....	771	1,271	928	343
<i>Total Administrative Services.....</i>	<u>108,595</u>	<u>112,587</u>	<u>104,679</u>	<u>7,908</u>
<i>Public Works</i>				
Personal services.....	1,701,158	1,701,817	1,609,915	91,902
Professional services.....	420,843	396,986	343,009	53,977
Operating expenditures.....	2,177,648	2,098,646	1,706,742	391,904
<i>Total Public Works.....</i>	<u>4,299,649</u>	<u>4,197,449</u>	<u>3,659,666</u>	<u>537,783</u>
<i>Non-Departmental</i>				
Professional services.....	3,559,065	3,535,974	3,529,378	6,596
Operating expenditures.....	14,380	56,591	56,591	0
<i>Total Non-Departmental.....</i>	<u>3,573,445</u>	<u>3,592,565</u>	<u>3,585,969</u>	<u>6,596</u>
<i>Prosecutor</i>				
Personal services.....	10,563,943	10,744,517	10,744,517	0
Professional services.....	262,560	176,253	176,253	0
Operating expenditures.....	314,128	303,869	287,898	15,971
Capital outlays.....	42,449	42,449	42,449	0
<i>Total Prosecutor.....</i>	<u>11,183,080</u>	<u>11,267,088</u>	<u>11,251,117</u>	<u>15,971</u>
<i>Sheriff</i>				
Personal services.....	23,093,725	22,877,614	22,876,193	1,421
Professional services.....	5,852,181	5,556,803	5,555,516	1,287
Operating expenditures.....	1,539,636	1,209,276	1,104,899	104,377
Capital outlays.....	273,554	276,961	274,735	2,226
<i>Total Sheriff.....</i>	<u>30,759,096</u>	<u>29,920,654</u>	<u>29,811,343</u>	<u>109,311</u>
<i>Coroner</i>				
Personal services.....	3,495,350	3,182,097	3,168,279	13,818
Professional services.....	181,533	201,870	175,631	26,239
Operating expenditures.....	39,887	41,187	30,306	10,881
Capital outlays.....	24,000	18,926	18,926	0
<i>Total Coroner.....</i>	<u>3,740,770</u>	<u>3,444,080</u>	<u>3,393,142</u>	<u>50,938</u>
<i>Clerk of Courts</i>				
Personal services.....	3,370,681	3,384,139	3,367,697	16,442
Professional services.....	438,370	581,202	577,109	4,093
Operating expenditures.....	580,819	588,846	580,264	8,582
Debt service.....	12,677	12,677	12,414	263
Capital outlays.....	18,000	18,000	18,000	0
<i>Total Clerk of Courts.....</i>	<u>4,420,547</u>	<u>4,584,864</u>	<u>4,555,484</u>	<u>29,380</u>
<i>Common Pleas Court</i>				
Personal services.....	10,565,498	11,175,530	11,175,530	0
Professional services.....	1,373,701	1,336,742	1,336,004	738
Operating expenditures.....	525,666	492,051	488,125	3,926
Capital outlays.....	32,000	31,966	31,966	0
<i>Total Common Pleas Court.....</i>	<u>12,496,865</u>	<u>13,036,289</u>	<u>13,031,625</u>	<u>4,664</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, 2009

(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.....	\$ 18,497,502	\$ 18,346,616	\$ 18,181,481	\$ 165,135
Professional services.....	2,259,731	2,030,242	1,841,966	188,276
Operating expenditures.....	635,048	1,195,900	775,877	420,023
Capital outlays.....	29,138	31,493	31,017	476
<i>Total Juvenile Court.....</i>	<u>21,421,419</u>	<u>21,604,251</u>	<u>20,830,341</u>	<u>773,910</u>
<i>Domestic Relations Court</i>				
Personal services.....	3,354,525	3,492,564	3,491,644	920
Professional services.....	123,919	118,348	118,057	291
Operating expenditures.....	77,411	57,264	56,952	312
Debt service.....	38,944	27,962	27,962	0
Capital outlays.....	23,195	29,360	29,346	14
<i>Total Domestic Relations Court.....</i>	<u>3,617,994</u>	<u>3,725,498</u>	<u>3,723,961</u>	<u>1,537</u>
<i>Probate Court</i>				
Personal services.....	1,633,470	1,653,132	1,653,132	0
Professional services.....	146,317	148,860	142,373	6,487
Operating expenditures.....	40,759	38,801	32,815	5,986
Capital outlays.....	27,105	27,105	27,105	0
<i>Total Probate Court.....</i>	<u>1,847,651</u>	<u>1,867,898</u>	<u>1,855,425</u>	<u>12,473</u>
<i>County Court</i>				
Personal services.....	817,611	803,681	772,192	31,489
Professional services.....	39,246	38,253	36,281	1,972
Operating expenditures.....	8,399	10,086	7,897	2,189
Capital outlays.....	12,432	12,432	12,428	4
<i>Total County Court.....</i>	<u>877,688</u>	<u>864,452</u>	<u>828,798</u>	<u>35,654</u>
<i>Municipal Courts</i>				
Personal services.....	100,903	122,173	115,345	6,828
Professional services.....	82,300	125,258	118,223	7,035
Operating expenditures.....	1,027,486	1,034,107	1,034,101	6
<i>Total Municipal Courts.....</i>	<u>1,210,689</u>	<u>1,281,538</u>	<u>1,267,669</u>	<u>13,869</u>
<i>Court of Appeals</i>				
Personal services.....	19,141	11,816	11,816	0
Professional services.....	46,020	36,902	36,902	0
Operating expenditures.....	99,538	95,047	79,062	15,985
Capital outlays.....	600	1,616	1,427	189
<i>Total Court of Appeals.....</i>	<u>165,299</u>	<u>145,381</u>	<u>129,207</u>	<u>16,174</u>
<i>Public Defender</i>				
Personal services.....	4,773,073	4,792,010	4,738,671	53,339
Professional services.....	125,822	108,595	103,285	5,310
Operating expenditures.....	97,997	109,484	85,422	24,062
Capital outlays.....		18,705	17,141	1,564
<i>Total Public Defender.....</i>	<u>4,996,892</u>	<u>5,028,794</u>	<u>4,944,519</u>	<u>84,275</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>104,719,679</u>	<u>104,673,388</u>	<u>102,972,945</u>	<u>1,700,443</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, 2009

(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.....	\$ 130,500	\$ 127,250	\$ 127,250	\$ 0
Operating expenditures.....	236,975	236,975	236,975	0
<i>Total Non-Departmental</i>	<u>367,475</u>	<u>364,225</u>	<u>364,225</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	278,463	278,463	249,977	28,486
Professional services.....	103,227	90,602	74,430	16,172
Operating expenditures.....	74,127	74,127	43,540	30,587
Debt service.....	5,944	5,944	5,317	627
Capital outlays.....	22,817	29,749	19,728	10,021
<i>Total County Engineer</i>	<u>484,578</u>	<u>478,885</u>	<u>392,992</u>	<u>85,893</u>
<i>Total Environment & Public Works</i>	<u>852,053</u>	<u>843,110</u>	<u>757,217</u>	<u>85,893</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	266,738	218,107	217,489	618
Operating expenditures.....	177,910	166,851	166,851	0
<i>Total Non-Departmental</i>	<u>444,648</u>	<u>384,958</u>	<u>384,340</u>	<u>618</u>
<i>Veteran Services</i>				
Personal services.....	891,873	936,096	927,173	8,923
Professional services.....	48,073	44,073	29,430	14,643
Operating expenditures.....	2,311,101	2,228,448	1,244,155	984,293
Capital outlays.....	15,056	18,556	17,327	1,229
<i>Total Veteran Services</i>	<u>3,266,103</u>	<u>3,227,173</u>	<u>2,218,085</u>	<u>1,009,088</u>
<i>Total Social Services</i>	<u>3,710,751</u>	<u>3,612,131</u>	<u>2,602,425</u>	<u>1,009,706</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	705,261	728,781	728,771	10
Professional services.....	56,262	44,012	28,082	15,930
Operating expenditures.....	38,763	48,389	28,638	19,751
Capital outlays.....		6,100	6,077	23
<i>Total Community Development and Planning</i>	<u>800,286</u>	<u>827,282</u>	<u>791,568</u>	<u>35,714</u>
<i>Public Works</i>				
Personal services.....	1,321,425	1,104,098	1,057,786	46,312
Professional services.....	111,610	104,275	85,238	19,037
Operating expenditures.....	196,185	197,121	172,420	24,701
Capital outlays.....		6,399	6,399	0
<i>Total Public Works</i>	<u>1,629,220</u>	<u>1,411,893</u>	<u>1,321,843</u>	<u>90,050</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, 2009

<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.....	\$ 439,000	\$ 435,603	\$ 435,603	\$ 0
<i>Total Non-Departmental</i>	<u>439,000</u>	<u>435,603</u>	<u>435,603</u>	<u>0</u>
<i>Total Community and Economic Development</i>	<u>2,868,506</u>	<u>2,674,778</u>	<u>2,549,014</u>	<u>125,764</u>
<i>Totals</i>				
<i>Total Expenditures</i>	\$ 141,148,579	\$ 136,559,799	\$ 131,543,620	\$ 5,016,179
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	9,761,157	3,595,873	8,247,727	4,651,854
<i>Other Financing Sources And Uses</i>				
Advances in.....	566,027	2,161,801	2,170,423	8,622
Advances out.....		(348,732)	(343,757)	4,975
Transfers in.....	6,440,672	9,430,138	12,093,650	2,663,512
Transfers out.....	(19,669,873)	(28,429,914)	(26,357,268)	2,072,646
<i>Total Other Financing Sources And Uses</i>	<u>(12,663,174)</u>	<u>(17,186,707)</u>	<u>(12,436,952)</u>	<u>4,749,755</u>
<i>Net Change in Fund Balance</i>	(2,902,017)	(13,590,834)	(4,189,225)	9,401,609
<i>Fund Balance at Beginning of Year</i>	33,573,338	33,573,338	33,573,338	0
<i>Prior Year Encumbrances Appropriated</i>	849,909	849,909	849,909	0
<i>Fund Balance at End of Year</i>	\$ <u>31,521,230</u>	\$ <u>20,832,413</u>	\$ <u>30,234,022</u>	\$ <u>9,401,609</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 191,143	\$ 191,143	\$ 1,313,625	\$ 1,122,482
Intergovernmental.....	25,824,160	25,824,160	22,243,356	(3,580,804)
Miscellaneous.....	430,407	430,407	619,566	189,159
<i>Total Revenues</i>	<u>26,445,710</u>	<u>26,445,710</u>	<u>24,176,547</u>	<u>(2,269,163)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....	135,902	135,902	74,078	61,824
Professional services.....	19,755,398	20,218,623	19,728,894	489,729
Operating expenditures.....	35,014,009	34,550,784	33,270,836	1,279,948
<i>Total Expenditures</i>	<u>54,905,309</u>	<u>54,905,309</u>	<u>53,073,808</u>	<u>1,831,501</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(28,459,599)	(28,459,599)	(28,897,261)	(437,662)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	26,900,000	26,900,000	29,298,593	2,398,593
<i>Total Other Financing Sources And Uses</i>	<u>26,900,000</u>	<u>26,900,000</u>	<u>29,298,593</u>	<u>2,398,593</u>
<i>Net Change in Fund Balance</i>	(1,559,599)	(1,559,599)	401,332	1,960,931
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,073,775	1,073,775	1,073,775	0
<i>Prior Year Encumbrances Appropriated</i>	802,118	802,118	802,118	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 316,294</u>	<u>\$ 316,294</u>	<u>\$ 2,277,225</u>	<u>\$ 1,960,931</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 82,153,653	\$ 82,663,225	\$ 71,065,305	\$ (11,597,920)
Miscellaneous.....	36,146,820	36,154,820	31,401,827	(4,752,993)
<i>Total Revenues.....</i>	<u>118,300,473</u>	<u>118,818,045</u>	<u>102,467,132</u>	<u>(16,350,913)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job and Family Services</i>				
Personal services.....	50,527,103	49,667,001	46,630,626	3,036,375
Professional services.....	63,260,359	60,157,036	55,390,100	4,766,936
Operating expenditures.....	9,581,164	9,804,085	8,023,471	1,780,614
Debt service.....	111,491	259,759	140,730	119,029
Capital outlays.....	1,093,679	821,587	397,202	424,385
<i>Total Expenditures.....</i>	<u>124,573,796</u>	<u>120,709,468</u>	<u>110,582,129</u>	<u>10,127,339</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(6,273,323)</u>	<u>(1,891,423)</u>	<u>(8,114,997)</u>	<u>(6,223,574)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,985,974	2,985,974	2,864,670	(121,304)
Transfers out.....	(1,306,945)	(1,306,945)	(1,302,726)	4,219
<i>Total Other Financing Sources And Uses.....</i>	<u>1,679,029</u>	<u>1,679,029</u>	<u>1,561,944</u>	<u>(117,085)</u>
<i>Net Change in Fund Balance.....</i>	<u>(4,594,294)</u>	<u>(212,394)</u>	<u>(6,553,053)</u>	<u>(6,340,659)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	12,095,744	12,095,744	12,095,744	0
<i>Prior Year Encumbrances Appropriated.....</i>	4,594,294	4,594,294	4,594,294	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 12,095,744</u>	<u>\$ 16,477,644</u>	<u>\$ 10,136,985</u>	<u>\$ (6,340,659)</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, 2009

	<u>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.....	\$ 70,084,353	\$ 70,084,353	\$ 61,631,641	\$ (8,452,712)
Intergovernmental.....	5,720,542	5,720,542	14,581,054	8,860,512
<i>Total Revenues.....</i>	<u>75,804,895</u>	<u>75,804,895</u>	<u>76,212,695</u>	<u>407,800</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	4,002,452	3,917,949	2,090,271	1,827,678
Operating expenditures.....	569,362	676,136	676,136	0
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	290,707	290,707	290,707	0
Operating expenditures.....	19,697,000	19,569,043	17,992,040	1,577,003
<i>Total Expenditures.....</i>	<u>24,559,521</u>	<u>24,453,835</u>	<u>21,049,154</u>	<u>3,404,681</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>51,245,374</u>	<u>51,351,060</u>	<u>55,163,541</u>	<u>3,812,481</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		33,308	33,308	0
Transfers out.....	(56,080,064)	(56,940,807)	(56,780,680)	160,127
<i>Total Other Financing Sources And Uses.....</i>	<u>(56,080,064)</u>	<u>(56,907,499)</u>	<u>(56,747,372)</u>	<u>160,127</u>
<i>Net Change in Fund Balance.....</i>	<u>(4,834,690)</u>	<u>(5,556,439)</u>	<u>(1,583,831)</u>	<u>3,972,608</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>47,633,581</u>	<u>47,633,581</u>	<u>47,633,581</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>54,450</u>	<u>54,450</u>	<u>54,450</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 42,853,341</u>	<u>\$ 42,131,592</u>	<u>\$ 46,104,200</u>	<u>\$ 3,972,608</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, 2009

	<u>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.....	\$ 54,474,375	\$ 54,474,375	\$ 47,819,934	\$ (6,654,441)
Fees and charges for services.....			2,000	2,000
Intergovernmental.....	<u>6,671,985</u>	<u>6,671,985</u>	<u>13,207,784</u>	<u>6,535,799</u>
<i>Total Revenues</i>	<u>61,146,360</u>	<u>61,146,360</u>	<u>61,029,718</u>	<u>(116,642)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	4,426,595	4,732,356	2,052,624	2,679,732
Operating expenditures.....	<u>300,000</u>	<u>5,273</u>	<u>1,958</u>	<u>3,315</u>
<i>Total Expenditures</i>	<u>4,726,595</u>	<u>4,737,629</u>	<u>2,054,582</u>	<u>2,683,047</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>56,419,765</u>	<u>56,408,731</u>	<u>58,975,136</u>	<u>2,566,405</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(61,954,000)</u>	<u>(65,241,943)</u>	<u>(64,624,548)</u>	<u>617,395</u>
<i>Total Other Financing Sources And Uses</i>	<u>(61,954,000)</u>	<u>(65,241,943)</u>	<u>(64,624,548)</u>	<u>617,395</u>
<i>Net Change in Fund Balance</i>	<u>(5,534,235)</u>	<u>(8,833,212)</u>	<u>(5,649,412)</u>	<u>3,183,800</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	24,070,368	24,070,368	24,070,368	0
<i>Prior Year Encumbrances Appropriated</i>	<u>206,595</u>	<u>206,595</u>	<u>206,595</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 18,742,728</u>	<u>\$ 15,443,751</u>	<u>\$ 18,627,551</u>	<u>\$ 3,183,800</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 174,060	\$ 174,060	\$ 124,542	\$ (49,518)
Miscellaneous.....			2,144	2,144
Total Revenues.....	174,060	174,060	126,686	(47,374)
Expenditures:				
Current:				
Social Services				
Human Services Levy Administration				
Personal services.....	402,070	399,591	345,775	53,816
Professional services.....	39,408	48,308	32,419	15,889
Operating expenditures.....	69,600	73,679	60,295	13,384
Capital outlays.....	3,200	3,200	2,273	927
Total Expenditures.....	514,278	524,778	440,762	84,016
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(340,218)	(350,718)	(314,076)	36,642
Other Financing Sources And Uses				
Transfers in.....	515,000	515,000	515,000	0
Transfers out.....	(174,060)	(261,090)	(208,233)	52,857
Total Other Financing Sources And Uses.....	340,940	253,910	306,767	52,857
Net Change in Fund Balance.....	722	(96,808)	(7,309)	89,499
Fund Balance (Deficit) At				
Beginning Of Year.....	505,355	505,355	505,355	0
Prior Year Encumbrances Appropriated.....	1,533	1,533	1,533	0
Fund Balance (Deficit) At End Of Year.....	\$ 507,610	\$ 410,080	\$ 499,579	\$ 89,499

*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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Community Education</i>				
Personal services.....	25,959	27,234	26,918	316
Professional services.....	174,041	172,766		172,766
<i>Total Expenditures</i>	<u>200,000</u>	<u>200,000</u>	<u>26,918</u>	<u>173,082</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(200,000)	(200,000)	(26,918)	173,082
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	173,082	173,082
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>57,781</u>	<u>57,781</u>	<u>57,781</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 57,781</u>	<u>\$ 57,781</u>	<u>\$ 230,863</u>	<u>\$ 173,082</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$	\$ 182,000	\$ 182,000	\$ 0
<u>Total Revenues.....</u>	<u>\$ 0</u>	<u>\$ 182,000</u>	<u>\$ 182,000</u>	<u>\$ 0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Indigent Care</i>				
Professional services.....	7,500,065	7,682,065	7,682,000	65
<u>Total Expenditures.....</u>	<u>7,500,065</u>	<u>7,682,065</u>	<u>7,682,000</u>	<u>65</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(7,500,065)</i>	<i>(7,500,065)</i>	<i>(7,500,000)</i>	<i>65</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	7,500,000	7,500,000	7,500,000	0
<u>Total Other Financing Sources And Uses.....</u>	<u>7,500,000</u>	<u>7,500,000</u>	<u>7,500,000</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<i>(65)</i>	<i>(65)</i>	<i>0</i>	<i>65</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>65</i>	<i>65</i>	<i>65</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 65</u>	<u>\$ 65</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 3,271,068	\$ 3,271,068	\$ 2,925,210	\$ (345,858)
Fees and charges for services.....	5,077,996	5,167,806	5,218,060	50,254
Intergovernmental.....	16,016,700	15,049,674	15,993,259	943,585
Miscellaneous.....	699,181	980,789	1,116,522	135,733
<i>Total Revenues.....</i>	<u>25,064,945</u>	<u>24,469,337</u>	<u>25,253,051</u>	<u>783,714</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Developmental Disabilities Services</i>				
Personal services.....	37,912,377	37,586,501	36,192,059	1,394,442
Professional services.....	3,554,507	4,261,167	3,816,316	444,851
Operating expenditures.....	6,310,441	6,224,796	4,736,978	1,487,818
Capital outlays.....	270,771	902,442	629,681	272,761
<i>Total Expenditures.....</i>	<u>48,048,096</u>	<u>48,974,906</u>	<u>45,375,034</u>	<u>3,599,872</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(22,983,151)</u>	<u>(24,505,569)</u>	<u>(20,121,983)</u>	<u>4,383,586</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	25,720,943	26,711,592	26,740,953	29,361
Transfers out.....	(1,442,000)	(5,792,000)	(5,787,840)	4,160
<i>Total Other Financing Sources And Uses.....</i>	<u>24,278,943</u>	<u>20,919,592</u>	<u>20,953,113</u>	<u>33,521</u>
<i>Net Change in Fund Balance.....</i>	<u>1,295,792</u>	<u>(3,585,977)</u>	<u>831,130</u>	<u>4,417,107</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>3,984,139</u>	<u>3,984,139</u>	<u>3,984,139</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,079,931</u>	<u>1,079,931</u>	<u>1,079,931</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 6,359,862</u>	<u>\$ 1,478,093</u>	<u>\$ 5,895,200</u>	<u>\$ 4,417,107</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 251,115	\$ 251,115	\$ 292,855	\$ 41,740
Miscellaneous.....			162	162
<i>Total Revenues</i>	<u>251,115</u>	<u>251,115</u>	<u>293,017</u>	<u>41,902</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Developmental Disabilities Services</i>				
Professional services.....	522,131	480,390	343,297	137,093
Operating expenditures.....	<u>251,115</u>	<u>292,856</u>	<u>292,856</u>	<u>0</u>
<i>Total Expenditures</i>	<u>773,246</u>	<u>773,246</u>	<u>636,153</u>	<u>137,093</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(522,131)	(522,131)	(343,136)	178,995
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>233,537</u>	<u>233,537</u>	<u>272,358</u>	<u>38,821</u>
<i>Total Other Financing Sources And Uses</i>	<u>233,537</u>	<u>233,537</u>	<u>272,358</u>	<u>38,821</u>
<i>Net Change in Fund Balance</i>	(288,594)	(288,594)	(70,778)	217,816
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,011,348	2,011,348	2,011,348	0
<i>Prior Year Encumbrances Appropriated</i>	<u>38,594</u>	<u>38,594</u>	<u>38,594</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,761,348</u>	<u>\$ 1,761,348</u>	<u>\$ 1,979,164</u>	<u>\$ 217,816</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 1,922,406	\$ 1,750,555	\$ 1,750,555	\$ 0
Miscellaneous.....	18,000	18,000	31,655	13,655
<i>Total Revenues.....</i>	<u>1,940,406</u>	<u>1,768,555</u>	<u>1,782,210</u>	<u>13,655</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Developmental Disabilities Services</i>				
Professional services.....	2,066,535	2,504,015	1,915,026	588,989
Operating expenditures.....	7,575,226	5,698,846	5,209,176	489,670
<i>Total Expenditures.....</i>	<u>9,641,761</u>	<u>8,202,861</u>	<u>7,124,202</u>	<u>1,078,659</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(7,701,355)</u>	<u>(6,434,306)</u>	<u>(5,341,992)</u>	<u>1,092,314</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	6,478,000	5,478,000	5,478,000	0
Transfers out.....	(233,537)	(272,437)	(272,358)	79
<i>Total Other Financing Sources And Uses.....</i>	<u>6,244,463</u>	<u>5,205,563</u>	<u>5,205,642</u>	<u>79</u>
<i>Net Change in Fund Balance.....</i>	<u>(1,456,892)</u>	<u>(1,228,743)</u>	<u>(136,350)</u>	<u>1,092,393</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	652,248	652,248	652,248	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,510,556</u>	<u>1,510,556</u>	<u>1,510,556</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 705,912</u>	<u>\$ 934,061</u>	<u>\$ 2,026,454</u>	<u>\$ 1,092,393</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, 2009

	<u>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	\$ 28,145	\$ 28,145
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>28,145</u>	<u>28,145</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-Country View Manor</i>				
Personal services.....		14,815	10,905	3,910
Professional services.....		52,676	52,675	1
Operating expenditures.....		173,053	173,053	0
<i>Total Expenditures</i>	<u>0</u>	<u>240,544</u>	<u>236,633</u>	<u>3,911</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(240,544)	(208,488)	32,056
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>866,904</u>	<u>866,904</u>	<u>866,904</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 866,904</u>	<u>\$ 626,360</u>	<u>\$ 658,416</u>	<u>\$ 32,056</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, 2009

	<u>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.....	\$ 4,300,000	\$ 4,300,000	\$ 4,129,766	\$ (170,234)
Fees and charges for services.....	200,000	200,000	24,937	(175,063)
Fines and forfeitures.....	575,000	575,000	356,317	(218,683)
Intergovernmental.....	8,577,250	8,577,250	11,087,203	2,509,953
Investment earnings.....	619,000	619,000	539,328	(79,672)
Miscellaneous.....	57,000	57,000	450,225	393,225
<i>Total Revenues</i>	<u>14,328,250</u>	<u>14,328,250</u>	<u>16,587,776</u>	<u>2,259,526</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	8,101,532	8,147,032	8,064,952	82,080
Professional services.....	862,254	906,322	584,805	321,517
Operating expenditures.....	3,119,613	3,029,113	2,257,145	771,968
Debt service.....	3,046	3,978	3,644	334
Capital outlays.....	3,784,158	3,784,158	3,339,375	444,783
<i>Total Expenditures</i>	<u>15,870,603</u>	<u>15,870,603</u>	<u>14,249,921</u>	<u>1,620,682</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,542,353)	(1,542,353)	2,337,855	3,880,208
<i>Other Financing Sources And Uses</i>				
Transfers in.....	100,000	100,000		(100,000)
<i>Total Other Financing Sources And Uses</i>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
<i>Net Change in Fund Balance</i>	(1,442,353)	(1,442,353)	2,337,855	3,780,208
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,094,696	2,094,696	2,094,696	0
<i>Prior Year Encumbrances Appropriated</i>	463,513	463,513	463,513	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,115,856</u>	<u>\$ 1,115,856</u>	<u>\$ 4,896,064</u>	<u>\$ 3,780,208</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, 2009

	<u>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.....	\$ 43,342	\$ 46,651	\$ 46,650	\$ (1)
Intergovernmental.....		3,000	15,099	12,099
Total Revenues.....	43,342	49,651	61,749	12,098
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Operating expenditures.....	2,125	1,625		1,625
Capital outlays.....	43,831	79,861	63,257	16,604
Total Expenditures.....	45,956	81,486	63,257	18,229
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(2,614)</i>	<i>(31,835)</i>	<i>(1,508)</i>	<i>30,327</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....			500	500
Transfers out.....		(500)	(500)	0
Total Other Financing Sources And Uses.....	0	(500)	0	500
Net Change in Fund Balance.....	(2,614)	(32,335)	(1,508)	30,827
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>187,737</i>	<i>187,737</i>	<i>187,737</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 185,123</i>	<i>\$ 155,402</i>	<i>\$ 186,229</i>	<i>\$ 30,827</i>

*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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,100,000	\$ 5,100,000	\$ 4,326,294	\$ (773,706)
Intergovernmental.....			241,782	241,782
Miscellaneous.....			19,523	19,523
<i>Total Revenues</i>	<u>5,100,000</u>	<u>5,100,000</u>	<u>4,587,599</u>	<u>(512,401)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	2,518,620	2,518,620	2,129,016	389,604
Professional services.....	2,643,947	2,862,312	1,299,393	1,562,919
Operating expenditures.....	132,485	114,768	45,036	69,732
Capital outlays.....	65,277	75,876	75,507	369
<i>Total Expenditures</i>	<u>5,360,329</u>	<u>5,571,576</u>	<u>3,548,952</u>	<u>2,022,624</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(260,329)	(471,576)	1,038,647	1,510,223
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(2,835)		2,835
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(2,835)</u>	<u>0</u>	<u>2,835</u>
<i>Net Change in Fund Balance</i>	(260,329)	(474,411)	1,038,647	1,513,058
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,955,944	1,955,944	1,955,944	0
<i>Prior Year Encumbrances Appropriated</i>	242,009	242,009	242,009	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,937,624</u>	<u>\$ 1,723,542</u>	<u>\$ 3,236,600</u>	<u>\$ 1,513,058</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 1,881,195	\$ 1,881,195	\$ 1,797,811	\$ (83,384)
Intergovernmental.....	13,034,723	13,034,723	12,502,348	(532,375)
Miscellaneous.....			275,444	275,444
Total Revenues.....	14,915,918	14,915,918	14,575,603	(340,315)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job and Family Services</i>				
Personal services.....	9,305,408	9,305,408	8,780,277	525,131
Professional services.....	5,782,886	5,953,618	4,707,239	1,246,379
Operating expenditures.....	3,330,521	3,185,023	2,258,286	926,737
Capital outlays.....	64,734	39,500	19,637	19,863
Total Expenditures.....	18,483,549	18,483,549	15,765,439	2,718,110
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(3,567,631)	(3,567,631)	(1,189,836)	2,377,795
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,287,760	2,287,760	1,450,951	(836,809)
Total Other Financing Sources And Uses.....	2,287,760	2,287,760	1,450,951	(836,809)
Net Change in Fund Balance.....	(1,279,871)	(1,279,871)	261,115	1,540,986
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,488,795	2,488,795	2,488,795	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,279,871	1,279,871	1,279,871	0
Fund Balance (Deficit) At End Of Year.....	\$ 2,488,795	\$ 2,488,795	\$ 4,029,781	\$ 1,540,986

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
<i>Domestic Relations Court</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>Advances out</i>		(622)	(622)	0
<i>Total Other Financing Sources And Uses</i>	0	(622)	(622)	0
<i>Net Change in Fund Balance</i>	0	(622)	(622)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	622	622	622	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 622	\$ 0	\$ 0	\$ 0

*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, 2009

	<u>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.....	\$ 4,419,551	\$ 5,058,782	\$ 5,042,143	\$ (16,639)
Miscellaneous.....			16,640	16,640
<i>Total Revenues</i>	<u>4,419,551</u>	<u>5,058,782</u>	<u>5,058,783</u>	<u>1</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	3,820,864	3,770,570	3,770,570	0
Professional services.....	557,187	558,233	504,538	53,695
Operating expenditures.....	41,500	25,385	25,385	0
<i>Total Expenditures</i>	<u>4,419,551</u>	<u>4,354,188</u>	<u>4,300,493</u>	<u>53,695</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	704,594	758,290	53,696
<i>Other Financing Sources And Uses</i>				
Advances out.....		(704,594)	(704,594)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(704,594)</u>	<u>(704,594)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	53,696	53,696
<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>\$ 53,696</u>	<u>\$ 53,696</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 3,408,878	\$ 4,070,039	\$ 4,086,969	\$ 16,930
Miscellaneous.....			17,456	17,456
Total Revenues.....	3,408,878	4,070,039	4,104,425	34,386
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	3,033,286	2,994,819	2,994,819	0
Professional services.....	352,092	390,759	333,495	57,264
Operating expenditures.....	23,500	23,300	23,300	0
Total Expenditures.....	3,408,878	3,408,878	3,351,614	57,264
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	661,161	752,811	91,650
<i>Other Financing Sources And Uses</i>				
Advances out.....		(661,161)	(661,161)	0
Total Other Financing Sources And Uses.....	0	(661,161)	(661,161)	0
Net Change in Fund Balance.....	0	0	91,650	91,650
<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>\$ 91,650</u>	<u>\$ 91,650</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, 2009

	<u>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.....	\$ 684,176	\$ 645,596	\$ 619,605	\$ (25,991)
Miscellaneous.....			1,473	1,473
<i>Total Revenues</i>	<u>684,176</u>	<u>645,596</u>	<u>621,078</u>	<u>(24,518)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	509,012	448,788	448,788	0
Professional services.....	126,664	93,160	93,160	0
Operating expenditures.....	48,500	19,580	19,580	0
<i>Total Expenditures</i>	<u>684,176</u>	<u>561,528</u>	<u>561,528</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	84,068	59,550	(24,518)
<i>Other Financing Sources And Uses</i>				
Advances in.....			17,505	17,505
Advances out.....		(77,055)	(77,055)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(77,055)</u>	<u>(59,550)</u>	<u>17,505</u>
<i>Net Change in Fund Balance</i>	0	7,013	0	(7,013)
<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>\$ 7,013</u>	<u>\$ 0</u>	<u>\$ (7,013)</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 206,234	\$ 188,589	\$ 184,238	\$ (4,351)
<i>Total Revenues</i>	<u>206,234</u>	<u>188,589</u>	<u>184,238</u>	<u>(4,351)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	203,592	187,755	183,311	4,444
Professional services.....	1,792	737	716	21
Operating expenditures.....	850			0
<i>Total Expenditures</i>	<u>206,234</u>	<u>188,492</u>	<u>184,027</u>	<u>4,465</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	97	211	114
<i>Other Financing Sources And Uses</i>				
Advances out.....		(97)	(97)	0
Transfers in.....			18,000	18,000
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(97)</u>	<u>17,903</u>	<u>18,000</u>
<i>Net Change in Fund Balance</i>	0	0	18,114	18,114
<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>\$ 18,114</u>	<u>\$ 18,114</u>

*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, 2009

	<u>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.....	\$ 103,590	\$ 84,732	\$ 90,731	\$ 5,999
<i>Total Revenues</i>	<u>103,590</u>	<u>84,732</u>	<u>90,731</u>	<u>5,999</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	101,794	81,853	81,750	103
Professional services.....	946	1,350	1,317	33
Operating expenditures.....	850			0
<i>Total Expenditures</i>	<u>103,590</u>	<u>83,203</u>	<u>83,067</u>	<u>136</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	1,529	7,664	6,135
<i>Other Financing Sources And Uses</i>				
Advances out.....		(1,529)	(1,529)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(1,529)</u>	<u>(1,529)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	6,135	6,135
<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>\$ 6,135</u>	<u>\$ 6,135</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, 2009

	<u>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.....	\$ 103,590	\$ 88,400	\$ 87,025	\$ (1,375)
<i>Total Revenues</i>	<u>103,590</u>	<u>88,400</u>	<u>87,025</u>	<u>(1,375)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	101,794	86,965	86,896	69
Professional services.....	946	1,392	36	1,356
Operating expenditures.....	850			0
<i>Total Expenditures</i>	<u>103,590</u>	<u>88,357</u>	<u>86,932</u>	<u>1,425</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	43	93	50
<i>Other Financing Sources And Uses</i>				
Advances out.....		(43)	(43)	0
Transfers in.....			9,000	9,000
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(43)</u>	<u>8,957</u>	<u>9,000</u>
<i>Net Change in Fund Balance</i>	0	0	9,050	9,050
<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>\$ 9,050</u>	<u>\$ 9,050</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, 2009

	<u>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.....	\$ 182,025	\$ 195,639	\$ 175,666	\$ (19,973)
<i>Total Revenues</i>	<u>182,025</u>	<u>195,639</u>	<u>175,666</u>	<u>(19,973)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	182,025	181,384	179,938	1,446
Professional services.....		90		90
Operating expenditures.....		551		551
<i>Total Expenditures</i>	<u>182,025</u>	<u>182,025</u>	<u>179,938</u>	<u>2,087</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	13,614	(4,272)	(17,886)
<i>Other Financing Sources And Uses</i>				
Advances out.....		(13,614)	(13,614)	0
Transfers in.....			25,000	25,000
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(13,614)</u>	<u>11,386</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	0	0	7,114	7,114
<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>\$ 7,114</u>	<u>\$ 7,114</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 94,823	\$ 94,235	\$ 75,825	\$ (18,410)
<i>Total Revenues</i>	<u>94,823</u>	<u>94,235</u>	<u>75,825</u>	<u>(18,410)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	93,027	81,646	80,643	1,003
Professional services.....	946	500	31	469
Operating expenditures.....	850	1,304	1,304	0
<i>Total Expenditures</i>	<u>94,823</u>	<u>83,450</u>	<u>81,978</u>	<u>1,472</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	10,785	(6,153)	(16,938)
<i>Other Financing Sources And Uses</i>				
Advances in.....			5,000	5,000
Advances out.....		(10,785)	(10,785)	0
Transfers in.....			20,000	20,000
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(10,785)</u>	<u>14,215</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	0	0	8,062	8,062
<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>\$ 8,062</u>	<u>\$ 8,062</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 2,544,825	\$ 3,843,796	\$ 4,220,221	\$ 376,425
Miscellaneous.....			2,191	2,191
<i>Total Revenues</i>	<u>2,544,825</u>	<u>3,843,796</u>	<u>4,222,412</u>	<u>378,616</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	4,656,060	5,151,870	4,684,562	467,308
Professional services.....	283,147	289,236	276,257	12,979
Operating expenditures.....	382,060	446,017	401,821	44,196
<i>Total Expenditures</i>	<u>5,321,267</u>	<u>5,887,123</u>	<u>5,362,640</u>	<u>524,483</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(2,776,442)</u>	<u>(2,043,327)</u>	<u>(1,140,228)</u>	<u>903,099</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,727,000	2,727,000	2,727,000	0
Transfers out.....	(709,061)	(692,549)	(629,998)	62,551
<i>Total Other Financing Sources And Uses</i>	<u>2,017,939</u>	<u>2,034,451</u>	<u>2,097,002</u>	<u>62,551</u>
<i>Net Change in Fund Balance</i>	<u>(758,503)</u>	<u>(8,876)</u>	<u>956,774</u>	<u>965,650</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>776,817</u>	<u>776,817</u>	<u>776,817</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 18,314</u>	<u>\$ 767,941</u>	<u>\$ 1,733,591</u>	<u>\$ 965,650</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 0	\$ 76,938	\$ 94,074	\$ 17,136
<i>Total Revenues</i>	<u>0</u>	<u>76,938</u>	<u>94,074</u>	<u>17,136</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....		72,178	72,178	0
Professional services.....		4,760		4,760
<i>Total Expenditures</i>	<u>0</u>	<u>76,938</u>	<u>72,178</u>	<u>4,760</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	21,896	21,896
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 21,896</u>	<u>\$ 21,896</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 0	\$ 80,690	\$ 81,113	\$ 423
<i>Total Revenues</i>	0	80,690	81,113	423
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	0	80,690	80,586	104
<i>Total Expenditures</i>	0	80,690	80,586	104
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	527	527
<i>Other Financing Sources And Uses</i>				
Transfers in.....	0	0	9,000	9,000
<i>Total Other Financing Sources And Uses</i>	0	0	9,000	9,000
<i>Net Change in Fund Balance</i>	0	0	9,527	9,527
<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	\$ 9,527	\$ 9,527

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 0	\$ 3,819	\$ 3,188	\$ (631)
<i>Total Revenues</i>	<u>0</u>	<u>3,819</u>	<u>3,188</u>	<u>(631)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....		2,537	2,537	0
Capital outlays.....		1,282	1,282	0
<i>Total Expenditures</i>	<u>0</u>	<u>3,819</u>	<u>3,819</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(631)	(631)
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>7,458</u>	<u>7,458</u>	<u>7,458</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,458</u>	<u>\$ 7,458</u>	<u>\$ 6,827</u>	<u>\$ (631)</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 0	\$ 21,252	\$ 0	\$ (21,252)
<i>Total Revenues</i>	<u>0</u>	<u>21,252</u>	<u>0</u>	<u>(21,252)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	0	21,252	21,252	0
<i>Total Expenditures</i>	<u>0</u>	<u>21,252</u>	<u>21,252</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>(21,252)</u>	<u>(21,252)</u>
<i>Other Financing Sources And Uses</i>				
Advances in.....	0	0	21,252	21,252
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>21,252</u>	<u>21,252</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 1,710,350	\$ 1,710,350	\$ 1,743,972	\$ 33,622
Total Revenues.....	1,710,350	1,710,350	1,743,972	33,622
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	209,117	209,117	205,360	3,757
Professional services.....	101,606	77,006	63,566	13,440
Operating expenditures.....	1,933,094	1,974,694	1,962,352	12,342
Total Expenditures.....	2,243,817	2,260,817	2,231,278	29,539
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(533,467)</i>	<i>(550,467)</i>	<i>(487,306)</i>	<i>63,161</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	532,417	532,417	500,000	(32,417)
Total Other Financing Sources And Uses.....	532,417	532,417	500,000	(32,417)
<i>Net Change in Fund Balance.....</i>	<i>(1,050)</i>	<i>(18,050)</i>	<i>12,694</i>	<i>30,744</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>330,227</i>	<i>330,227</i>	<i>330,227</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>1,050</i>	<i>1,050</i>	<i>1,050</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	\$ 330,227	\$ 313,227	\$ 343,971	\$ 30,744

*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, 2009

	<u>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.....	\$ 1,971,799	\$ 1,971,799	\$ 1,853,653	\$ (118,146)
Miscellaneous.....			11,907	11,907
<i>Total Revenues</i>	<u>1,971,799</u>	<u>1,971,799</u>	<u>1,865,560</u>	<u>(106,239)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,629,315	1,634,315	1,535,695	98,620
Professional services.....	145,636	152,991	127,760	25,231
Operating expenditures.....	206,891	194,536	121,883	72,653
Debt service.....	2,824	2,824	2,509	315
<i>Total Expenditures</i>	<u>1,984,666</u>	<u>1,984,666</u>	<u>1,787,847</u>	<u>196,819</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(12,867)	(12,867)	77,713	90,580
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	548,800	548,800	548,800	0
<i>Prior Year Encumbrances Appropriated</i>	4,813	4,813	4,813	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 540,746</u>	<u>\$ 540,746</u>	<u>\$ 631,326</u>	<u>\$ 90,580</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, 2009

	<u>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.....	\$ 701,433	\$ 701,433	\$ 671,039	\$ (30,394)
Miscellaneous.....			4,101	4,101
<i>Total Revenues</i>	<u>701,433</u>	<u>701,433</u>	<u>675,140</u>	<u>(26,293)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	633,420	672,816	672,745	71
Professional services.....	80,810	89,011	82,771	6,240
Operating expenditures.....	944,230	942,729	932,487	10,242
<i>Total Expenditures</i>	<u>1,658,460</u>	<u>1,704,556</u>	<u>1,688,003</u>	<u>16,553</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(957,027)	(1,003,123)	(1,012,863)	(9,740)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	941,214	941,214	951,895	10,681
<i>Total Other Financing Sources And Uses</i>	<u>941,214</u>	<u>941,214</u>	<u>951,895</u>	<u>10,681</u>
<i>Net Change in Fund Balance</i>	(15,813)	(61,909)	(60,968)	941
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	158,443	158,443	158,443	0
<i>Prior Year Encumbrances Appropriated</i>	15,813	15,813	15,813	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 158,443</u>	<u>\$ 112,347</u>	<u>\$ 113,288</u>	<u>\$ 941</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, 2009

	<u>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.....	\$ 796,644	\$ 796,644	\$ 1,362,789	\$ 566,145
Intergovernmental.....	661,068	661,068	661,069	1
Miscellaneous.....			7,409	7,409
<i>Total Revenues.....</i>	<u>1,457,712</u>	<u>1,457,712</u>	<u>2,031,267</u>	<u>573,555</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	1,170,652	1,170,652	1,126,581	44,071
Professional services.....	226,157	246,060	235,474	10,586
Operating expenditures.....	595,747	663,844	632,167	31,677
<i>Total Expenditures.....</i>	<u>1,992,556</u>	<u>2,080,556</u>	<u>1,994,222</u>	<u>86,334</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(534,844)	(622,844)	37,045	659,889
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,414,314	1,414,314	774,391	(639,923)
Transfers out.....	(884,201)	(892,993)	(892,993)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>530,113</u>	<u>521,321</u>	<u>(118,602)</u>	<u>(639,923)</u>
<i>Net Change in Fund Balance.....</i>	(4,731)	(101,523)	(81,557)	19,966
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	350,492	350,492	350,492	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>11,581</u>	<u>11,581</u>	<u>11,581</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 357,342</u>	<u>\$ 260,550</u>	<u>\$ 280,516</u>	<u>\$ 19,966</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, 2009

	<u>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	\$ 38	\$ 38
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>38</u>	<u>38</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	146,572	145,159	135,778	9,381
Professional services.....	37,639	53,273	52,663	610
Operating expenditures.....	155,106	147,885	147,335	550
<i>Total Expenditures</i>	<u>339,317</u>	<u>346,317</u>	<u>335,776</u>	<u>10,541</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(339,317)	(346,317)	(335,738)	10,579
<i>Other Financing Sources And Uses</i>				
Transfers in.....	338,428	338,428	314,339	(24,089)
<i>Total Other Financing Sources And Uses</i>	<u>338,428</u>	<u>338,428</u>	<u>314,339</u>	<u>(24,089)</u>
<i>Net Change in Fund Balance</i>	(889)	(7,889)	(21,399)	(13,510)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	100,074	100,074	100,074	0
<i>Prior Year Encumbrances Appropriated</i>	889	889	889	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 100,074</u>	<u>\$ 93,074</u>	<u>\$ 79,564</u>	<u>\$ (13,510)</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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 340,254	\$ 364,532	\$ 353,373	\$ (11,159)
Miscellaneous.....			3,243	3,243
<i>Total Revenues</i>	<u>340,254</u>	<u>364,532</u>	<u>356,616</u>	<u>(7,916)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	258,069	314,347	305,221	9,126
Professional services.....	53,776	60,886	51,813	9,073
Operating expenditures.....	<u>34,897</u>	<u>27,787</u>	<u>25,806</u>	<u>1,981</u>
<i>Total Expenditures</i>	<u>346,742</u>	<u>403,020</u>	<u>382,840</u>	<u>20,180</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,488)	(38,488)	(26,224)	12,264
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	108,634	108,634	108,634	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,488</u>	<u>6,488</u>	<u>6,488</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 108,634</u>	<u>\$ 76,634</u>	<u>\$ 88,898</u>	<u>\$ 12,264</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, 2009

	<u>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.....	\$ 111,319	\$ 111,319	\$ 97,019	\$ (14,300)
Miscellaneous.....			6,000	6,000
<i>Total Revenues</i>	<u>111,319</u>	<u>111,319</u>	<u>103,019</u>	<u>(8,300)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	16,038	16,038	14,721	1,317
Professional services.....	40,189	40,189	22,652	17,537
Operating expenditures.....	56,540	144,848	116,959	27,889
Capital outlays.....		30,000	29,459	541
<i>Total Expenditures</i>	<u>112,767</u>	<u>231,075</u>	<u>183,791</u>	<u>47,284</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,448)	(119,756)	(80,772)	38,984
<i>Other Financing Sources and Uses</i>				
Transfers in.....		30,000		(30,000)
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>(30,000)</u>
<i>Net Change in Fund Balance</i>	(1,448)	(89,756)	(80,772)	8,984
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	258,592	258,592	258,592	0
<i>Prior Year Encumbrances Appropriated</i>	3,593	3,593	3,593	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 260,737</u>	<u>\$ 172,429</u>	<u>\$ 181,413</u>	<u>\$ 8,984</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, 2009

	<u>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.....	\$ 1,284,080	\$ 1,284,080	\$ 1,381,116	\$ 97,036
Fees and charges for services.....	203,500	203,500	252,339	48,839
Fines and forfeitures.....	16,000	16,000	12,550	(3,450)
Miscellaneous.....	40,000	40,000	72,854	32,854
<i>Total Revenues</i>	<u>1,543,580</u>	<u>1,543,580</u>	<u>1,718,859</u>	<u>175,279</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,744,314	1,815,646	1,807,832	7,814
Professional services.....	264,722	262,437	212,962	49,475
Operating expenditures.....	483,387	412,167	367,414	44,753
Capital outlays.....	25,000	39,773	6,892	32,881
<i>Total Expenditures</i>	<u>2,517,423</u>	<u>2,530,023</u>	<u>2,395,100</u>	<u>134,923</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(973,843)	(986,443)	(676,241)	310,202
<i>Other Financing Sources And Uses</i>				
Transfers in.....	800,835	800,835	800,835	0
<i>Total Other Financing Sources And Uses</i>	<u>800,835</u>	<u>800,835</u>	<u>800,835</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(173,008)	(185,608)	124,594	310,202
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	336,160	336,160	336,160	0
<i>Prior Year Encumbrances Appropriated</i>	32,673	32,673	32,673	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 195,825</u>	<u>\$ 183,225</u>	<u>\$ 493,427</u>	<u>\$ 310,202</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, 2009

	<u>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.....	\$ 31,600	\$ 31,600	\$ 57,595	\$ 25,995
Total Revenues.....	31,600	31,600	57,595	25,995
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Professional services.....	16,250	9,250	4,446	4,804
Operating expenditures.....	39,950	44,150	34,992	9,158
Capital outlays.....		15,363	14,472	891
Total Expenditures.....	56,200	68,763	53,910	14,853
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(24,600)</i>	<i>(37,163)</i>	<i>3,685</i>	<i>40,848</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>83,174</i>	<i>83,174</i>	<i>83,174</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>14,700</i>	<i>14,700</i>	<i>14,700</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 73,274</i>	<i>\$ 60,711</i>	<i>\$ 101,559</i>	<i>\$ 40,848</i>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 6,000	\$ 6,000	\$ 1,356	\$ (4,644)
Fees and charges for services.....	99,000	99,000	120,891	21,891
Miscellaneous.....			1,005	1,005
<i>Total Revenues.....</i>	<u>105,000</u>	<u>105,000</u>	<u>123,252</u>	<u>18,252</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	48,095	69,428	68,173	1,255
Professional services.....		141	78	63
Operating expenditures.....	38,807	38,666	18,975	19,691
<i>Total Expenditures.....</i>	<u>86,902</u>	<u>108,235</u>	<u>87,226</u>	<u>21,009</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	18,098	(3,235)	36,026	39,261
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	17,578	17,578	17,578	0
<i>Prior Year Encumbrances Appropriated.....</i>	5,807	5,807	5,807	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 41,483</u>	<u>\$ 20,150</u>	<u>\$ 59,411</u>	<u>\$ 39,261</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, 2009

	<u>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.....	\$ 850,000	\$ 850,000	\$ 1,127,145	\$ 277,145
Miscellaneous.....		14,575	14,575	0
Total Revenues.....	850,000	864,575	1,141,720	277,145
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Personal services.....		376,369	376,369	0
Professional services.....	231,302	224,860	218,033	6,827
Operating expenditures.....	300,954	302,331	274,735	27,596
Capital outlays.....	88,656	378,271	377,151	1,120
Total Expenditures.....	620,912	1,281,831	1,246,288	35,543
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	229,088	(417,256)	(104,568)	312,688
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(270,456)			0
Total Other Financing Sources And Uses.....	(270,456)	0	0	0
Net Change in Fund Balance.....	(41,368)	(417,256)	(104,568)	312,688
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,328,342	1,328,342	1,328,342	0
<i>Prior Year Encumbrances Appropriated.....</i>	59,374	59,374	59,374	0
Fund Balance (Deficit) At End Of Year.....	\$ 1,346,348	\$ 970,460	\$ 1,283,148	\$ 312,688

*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, 2009

	<u>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.....	\$ 56,000	\$ 144,000	\$ 185,023	\$ 41,023
Intergovernmental.....	1,366,400	1,366,400	1,395,150	28,750
Miscellaneous.....			12,984	12,984
Total Revenues.....	1,422,400	1,510,400	1,593,157	82,757
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,795,224	1,795,224	1,776,349	18,875
Professional services.....	79,349	86,044	74,697	11,347
Operating expenditures.....	598,264	710,115	664,291	45,824
Capital outlays.....		56,481	55,081	1,400
Total Expenditures.....	2,472,837	2,647,864	2,570,418	77,446
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(1,050,437)	(1,137,464)	(977,261)	160,203
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,033,357	1,058,050	1,058,050	0
Total Other Financing Sources And Uses.....	1,033,357	1,058,050	1,058,050	0
Net Change in Fund Balance.....	(17,080)	(79,414)	80,789	160,203
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	474,032	474,032	474,032	0
<i>Prior Year Encumbrances Appropriated.....</i>	2,983	2,983	2,983	0
Fund Balance (Deficit) At End Of Year.....	\$ 459,935	\$ 397,601	\$ 557,804	\$ 160,203

*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, 2009

	<u>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	\$ 96,000	\$ 96,473	\$ 473
Intergovernmental.....	295,000	295,000	302,300	7,300
Miscellaneous.....			554	554
Total Revenues.....	355,000	391,000	399,327	8,327
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	265,826	265,826	250,450	15,376
Professional services.....	91,500	124,349	124,349	0
Operating expenditures.....	11,915	11,791	10,971	820
Capital outlays.....	15,105	18,380	7,170	11,210
Total Expenditures.....	384,346	420,346	392,940	27,406
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(29,346)</i>	<i>(29,346)</i>	<i>6,387</i>	<i>35,733</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>469,735</i>	<i>469,735</i>	<i>469,735</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>21,820</i>	<i>21,820</i>	<i>21,820</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 462,209</i>	<i>\$ 462,209</i>	<i>\$ 497,942</i>	<i>\$ 35,733</i>

*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, 2009

	<u>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.....	\$ 118,900	\$ 118,900	\$ 114,592	\$ (4,308)
<i>Total Revenues</i>	<u>118,900</u>	<u>118,900</u>	<u>114,592</u>	<u>(4,308)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	125,000	125,000	115,591	9,409
<i>Total Expenditures</i>	<u>125,000</u>	<u>125,000</u>	<u>115,591</u>	<u>9,409</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,100)	(6,100)	(999)	5,101
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>62,974</u>	<u>62,974</u>	<u>62,974</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 56,874</u>	<u>\$ 56,874</u>	<u>\$ 61,975</u>	<u>\$ 5,101</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, 2009

	<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	\$ 90,000	\$ 99,695	\$ 9,695
Total Revenues.....	90,000	90,000	99,695	9,695
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	89,338	89,338	86,605	2,733
Professional services.....	100	100	85	15
Operating expenditures.....	3,000	3,000		3,000
Total Expenditures.....	92,438	92,438	86,690	5,748
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(2,438)	(2,438)	13,005	15,443
Fund Balance (Deficit) At				
Beginning Of Year.....	67,320	67,320	67,320	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 64,882	\$ 64,882	\$ 80,325	\$ 15,443

*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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 96,100	\$ 96,100	\$ 97,711	\$ 1,611
Miscellaneous.....			413	413
<i>Total Revenues</i>	<u>96,100</u>	<u>96,100</u>	<u>98,124</u>	<u>2,024</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....	2,516	41,166	40,062	1,104
Operating expenditures.....	258	12,543	11,827	716
Capital outlays.....		36,990	35,940	1,050
<i>Total Expenditures</i>	<u>2,774</u>	<u>90,699</u>	<u>87,829</u>	<u>2,870</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	93,326	5,401	10,295	4,894
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	47,948	47,948	47,948	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,774</u>	<u>2,774</u>	<u>2,774</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 144,048</u>	<u>\$ 56,123</u>	<u>\$ 61,017</u>	<u>\$ 4,894</u>

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

For the Year Ended December 31, 2009

	<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.....	\$ 35,000	\$ 35,000	\$ 33,552	\$ (1,448)
Total Revenues.....	35,000	35,000	33,552	(1,448)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Prosecutor				
Professional services.....	20,500	20,453	9,902	10,551
Operating expenditures.....	14,500	14,547	12,248	2,299
Total Expenditures.....	35,000	35,000	22,150	12,850
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	11,402	11,402
Fund Balance (Deficit) At				
Beginning Of Year.....	103,401	103,401	103,401	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 103,401	\$ 103,401	\$ 114,803	\$ 11,402

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

For the Year Ended December 31, 2009

	<u>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	\$ 295	\$ 295
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>295</u>	<u>295</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Operating expenditures.....	800	800	221	579
<i>Total Expenditures</i>	<u>800</u>	<u>800</u>	<u>221</u>	<u>579</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(800)	(800)	74	874
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>8,389</u>	<u>8,389</u>	<u>8,389</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 7,589</u>	<u>\$ 7,589</u>	<u>\$ 8,463</u>	<u>\$ 874</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,500	\$ 2,500	\$ 2,950	\$ 450
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>2,950</u>	<u>450</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Professional services.....		4,688	4,688	0
Operating expenditures.....	<u>5,500</u>	<u>812</u>	<u></u>	<u>812</u>
<i>Total Expenditures</i>	<u>5,500</u>	<u>5,500</u>	<u>4,688</u>	<u>812</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(3,000)	(3,000)	(1,738)	1,262
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>7,425</u>	<u>7,425</u>	<u>7,425</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 4,425</u>	<u>\$ 4,425</u>	<u>\$ 5,687</u>	<u>\$ 1,262</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 500,000	\$ 500,000	\$ 548,062	\$ 48,062
<u>Total Revenues.....</u>	<u>500,000</u>	<u>500,000</u>	<u>548,062</u>	<u>48,062</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	446,005	446,005	431,525	14,480
Professional services.....	66,500	66,500	51,665	14,835
Operating expenditures.....	8,234	8,234	4,117	4,117
Capital outlays.....		64,000	64,000	0
<u>Total Expenditures.....</u>	<u>520,739</u>	<u>584,739</u>	<u>551,307</u>	<u>33,432</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(20,739)	(84,739)	(3,245)	81,494
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	125,507	125,507	125,507	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,084	1,084	1,084	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 105,852</u>	<u>\$ 41,852</u>	<u>\$ 123,346</u>	<u>\$ 81,494</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 74,000	\$ 74,000	\$ 66,500	\$ (7,500)
Miscellaneous.....			245	245
<i>Total Revenues</i>	<u>74,000</u>	<u>74,000</u>	<u>66,745</u>	<u>(7,255)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Professional services.....	15,980	65,980	63,988	1,992
Operating expenditures.....	500	500	283	217
<i>Total Expenditures</i>	<u>16,480</u>	<u>66,480</u>	<u>64,271</u>	<u>2,209</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	57,520	7,520	2,474	(5,046)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(50,000)			0
<i>Total Other Financing Sources And Uses</i>	<u>(50,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	7,520	7,520	2,474	(5,046)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>177,409</u>	<u>177,409</u>	<u>177,409</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 184,929</u>	<u>\$ 184,929</u>	<u>\$ 179,883</u>	<u>\$ (5,046)</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, 2009

	<u>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.....	\$ 68,221	\$ 68,221	\$ 61,942	\$ (6,279)
Intergovernmental.....	206,600	211,700	273,765	62,065
Miscellaneous.....			1,529	1,529
<i>Total Revenues</i>	<u>274,821</u>	<u>279,921</u>	<u>337,236</u>	<u>57,315</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Multi-Service Centers</i>				
Personal services.....	485,977	485,977	476,369	9,608
Professional services.....	256,306	288,117	205,159	82,958
Operating expenditures.....	84,079	83,829	71,930	11,899
Capital outlays.....	15,000	15,000	14,911	89
<i>Total Expenditures</i>	<u>841,362</u>	<u>872,923</u>	<u>768,369</u>	<u>104,554</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(566,541)	(593,002)	(431,133)	161,869
<i>Other Financing Sources And Uses</i>				
Transfers in.....	415,481	415,481	413,920	(1,561)
<i>Total Other Financing Sources And Uses</i>	<u>415,481</u>	<u>415,481</u>	<u>413,920</u>	<u>(1,561)</u>
<i>Net Change in Fund Balance</i>	(151,060)	(177,521)	(17,213)	160,308
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	432,829	432,829	432,829	0
<i>Prior Year Encumbrances Appropriated</i>	7,555	7,555	7,555	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 289,324</u>	<u>\$ 262,863</u>	<u>\$ 423,171</u>	<u>\$ 160,308</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 101,107	\$ 101,107	\$ 48,567	\$ (52,540)
Miscellaneous.....	5,000	5,000	2,500	(2,500)
Total Revenues.....	106,107	106,107	51,067	(55,040)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	524,359	343,328	327,106	16,222
Professional services.....	289,560	256,921	111,991	144,930
Operating expenditures.....	342,679	294,749	129,964	164,785
Total Expenditures.....	1,156,598	894,998	569,061	325,937
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(1,050,491)	(788,891)	(517,994)	270,897
<i>Other Financing Sources And Uses</i>				
Transfers in.....	718,660	718,660	576,559	(142,101)
Transfers out.....		(800,000)	(800,000)	0
Total Other Financing Sources And Uses.....	718,660	(81,340)	(223,441)	(142,101)
Net Change in Fund Balance.....	(331,831)	(870,231)	(741,435)	128,796
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,052,958	1,052,958	1,052,958	0
<i>Prior Year Encumbrances Appropriated.....</i>	21,180	21,180	21,180	0
Fund Balance (Deficit) At End Of Year.....	\$ 742,307	\$ 203,907	\$ 332,703	\$ 128,796

*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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Telecommunications</i>				
Professional services.....	270,000	265,000	265,000	0
Operating expenditures.....	6,100	5,600	5,600	0
<i>Total Expenditures</i>	276,100	270,600	270,600	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(276,100)	(270,600)	(270,600)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	276,100	276,100	276,100	0
Transfers out.....		(64,181)	(64,181)	0
<i>Total Other Financing Sources And Uses</i>	276,100	211,919	211,919	0
<i>Net Change in Fund Balance</i>	0	(58,681)	(58,681)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	58,681	58,681	58,681	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 58,681	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 2,217,300	\$ 2,239,162	\$ 2,027,088	\$ (212,074)
Miscellaneous.....			197	197
<i>Total Revenues</i>	<u>2,217,300</u>	<u>2,239,162</u>	<u>2,027,285</u>	<u>(211,877)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	129,267	151,129	135,384	15,745
Professional services.....	19,893	19,893	7,412	12,481
Operating expenditures.....	<u>1,458,810</u>	<u>1,403,310</u>	<u>1,354,905</u>	<u>48,405</u>
<i>Total Expenditures</i>	<u>1,607,970</u>	<u>1,574,332</u>	<u>1,497,701</u>	<u>76,631</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	609,330	664,830	529,584	(135,246)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(609,330)</u>	<u>(609,330)</u>	<u>(576,559)</u>	<u>32,771</u>
<i>Total Other Financing Sources And Uses</i>	<u>(609,330)</u>	<u>(609,330)</u>	<u>(576,559)</u>	<u>32,771</u>
<i>Net Change in Fund Balance</i>	0	55,500	(46,975)	(102,475)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>181,950</u>	<u>181,950</u>	<u>181,950</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 181,950</u>	<u>\$ 237,450</u>	<u>\$ 134,975</u>	<u>\$ (102,475)</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, 2009

	<u>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.....	\$ 984,365	\$ 984,365	\$ 931,160	\$ (53,205)
Fees and charges for services.....	1,886	1,796	1,586	(210)
Intergovernmental.....	40,000	40,000	50,000	10,000
Miscellaneous.....	4,000	4,000	23,126	19,126
<i>Total Revenues</i>	<u>1,030,251</u>	<u>1,030,161</u>	<u>1,005,872</u>	<u>(24,289)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	913,545	945,795	945,774	21
Professional services.....	158,374	126,124	102,772	23,352
Operating expenditures.....	19,700	19,700	8,561	11,139
<i>Total Expenditures</i>	<u>1,091,619</u>	<u>1,091,619</u>	<u>1,057,107</u>	<u>34,512</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(61,368)	(61,458)	(51,235)	10,223
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>345,651</u>	<u>345,651</u>	<u>345,651</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 284,283</u>	<u>\$ 284,193</u>	<u>\$ 294,416</u>	<u>\$ 10,223</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,100	\$ 5,100	\$ 1,450	\$ (3,650)
<i>Total Revenues</i>	<u>5,100</u>	<u>5,100</u>	<u>1,450</u>	<u>(3,650)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development Plat and Site Review</i>				
Professional services.....	1,500	1,500		1,500
<i>Total Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	3,600	3,600	1,450	(2,150)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>22,264</u>	<u>22,264</u>	<u>22,264</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 25,864</u>	<u>\$ 25,864</u>	<u>\$ 23,714</u>	<u>\$ (2,150)</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 0	\$ 59,705	\$ 89,705	\$ 30,000
<i>Total Revenues</i>	<u>0</u>	<u>59,705</u>	<u>89,705</u>	<u>30,000</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
<i>Total Expenditures</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	59,705	89,705	30,000
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(395,929)	(395,929)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(395,929)</u>	<u>(395,929)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(336,224)	(306,224)	30,000
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>336,224</u>	<u>336,224</u>	<u>336,224</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 336,224</u>	<u>\$ 0</u>	<u>\$ 30,000</u>	<u>\$ 30,000</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, 2009

	<u>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	\$	\$ (48,000)
Total Revenues.....	48,000	48,000	0	(48,000)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Capital outlays.....		17,500	17,500	0
Total Expenditures.....	0	17,500	17,500	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	48,000	30,500	(17,500)	(48,000)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>87,928</u>	<u>87,928</u>	<u>87,928</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 135,928</u>	<u>\$ 118,428</u>	<u>\$ 70,428</u>	<u>\$ (48,000)</u>

*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, 2009

	<u>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.....	\$ 54,305	\$ 54,305	\$ 14,099	\$ (40,206)
Intergovernmental.....	43,500	43,500	43,500	0
<i>Total Revenues</i>	<u>97,805</u>	<u>97,805</u>	<u>57,599</u>	<u>(40,206)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Business First</i>				
Professional services.....	106,466	106,466	68,015	38,451
Operating expenditures.....	9,640	9,640	4,330	5,310
<i>Total Expenditures</i>	<u>116,106</u>	<u>116,106</u>	<u>72,345</u>	<u>43,761</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(18,301)	(18,301)	(14,746)	3,555
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	54,126	54,126	54,126	0
<i>Prior Year Encumbrances Appropriated</i>	18,301	18,301	18,301	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 54,126</u>	<u>\$ 54,126</u>	<u>\$ 57,681</u>	<u>\$ 3,555</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$	\$	\$ 2,254	\$ 2,254
Intergovernmental.....	15,000	29,941	25,337	(4,604)
Miscellaneous.....		20,000	27,554	7,554
<i>Total Revenues</i>	<u>15,000</u>	<u>49,941</u>	<u>55,145</u>	<u>5,204</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Personal services.....	198,801	224,698	167,139	57,559
Professional services.....	2,054,359	2,278,623	2,028,471	250,152
Operating expenditures.....	26,000	28,038	21,595	6,443
Capital outlays.....	3,200	200,850	198,825	2,025
<i>Total Expenditures</i>	<u>2,282,360</u>	<u>2,732,209</u>	<u>2,416,030</u>	<u>316,179</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,267,360)	(2,682,268)	(2,360,885)	321,383
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,064,000	2,468,908	2,487,972	19,064
<i>Total Other Financing Sources And Uses</i>	<u>2,064,000</u>	<u>2,468,908</u>	<u>2,487,972</u>	<u>19,064</u>
<i>Net Change in Fund Balance</i>	(203,360)	(213,360)	127,087	340,447
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	416,119	416,119	416,119	0
<i>Prior Year Encumbrances Appropriated</i>	<u>188,034</u>	<u>188,034</u>	<u>188,034</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 400,793</u>	<u>\$ 390,793</u>	<u>\$ 731,240</u>	<u>\$ 340,447</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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Community Development</i>				
<i>Total Expenditures</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(21,179)	(21,179)	0
<i>Total Other Financing Sources And Uses</i>	0	(21,179)	(21,179)	0
<i>Net Change in Fund Balance</i>	0	(21,179)	(21,179)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	21,179	21,179	21,179	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 21,179	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2009

	<u>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>Developmental Disabilities Services</i>				
Professional services.....	255,177	255,177	249,714	5,463
<i>Total Expenditures</i>	255,177	255,177	249,714	5,463
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(255,177)	(255,177)	(249,714)	5,463
<i>Other Financing Sources And Uses</i>				
Transfers in.....	246,000	246,000	246,000	0
<i>Total Other Financing Sources And Uses</i>	246,000	246,000	246,000	0
<i>Net Change in Fund Balance</i>	(9,177)	(9,177)	(3,714)	5,463
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	9,177	9,177	9,177	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 0	\$ 0	\$ 5,463	\$ 5,463

*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, 2009

	<u>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.....	143,744	145,566	143,187	2,379
Professional services.....	12,008,370	12,008,370	11,765,722	242,648
Operating expenditures.....	9,000	7,178	1,678	5,500
Capital outlays.....	3,000	3,000	1,167	1,833
<i>Total Expenditures</i>	<u>12,164,114</u>	<u>12,164,114</u>	<u>11,911,754</u>	<u>252,360</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(12,164,114)	(12,164,114)	(11,911,754)	252,360
<i>Other Financing Sources And Uses</i>				
Transfers in.....	12,000,000	12,000,000	12,000,000	0
<i>Total Other Financing Sources And Uses</i>	<u>12,000,000</u>	<u>12,000,000</u>	<u>12,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(164,114)	(164,114)	88,246	252,360
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	515,879	515,879	515,879	0
<i>Prior Year Encumbrances Appropriated</i>	835,005	835,005	835,005	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,186,770</u>	<u>\$ 1,186,770</u>	<u>\$ 1,439,130</u>	<u>\$ 252,360</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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 147,500	\$ 147,500	\$ 305,596	\$ 158,096
Miscellaneous.....			5,202	5,202
<i>Total Revenues</i>	<u>147,500</u>	<u>147,500</u>	<u>310,798</u>	<u>163,298</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	28,371	34,871	27,916	6,955
Operating expenditures.....	106,354	136,354	109,626	26,728
Capital outlays.....	<u>45,938</u>	<u>45,938</u>	<u>41,308</u>	<u>4,630</u>
<i>Total Expenditures</i>	<u>180,663</u>	<u>217,163</u>	<u>178,850</u>	<u>38,313</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(33,163)	(69,663)	131,948	201,611
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	244,843	244,843	244,843	0
<i>Prior Year Encumbrances Appropriated</i>	<u>33,163</u>	<u>33,163</u>	<u>33,163</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 244,843</u>	<u>\$ 208,343</u>	<u>\$ 409,954</u>	<u>\$ 201,611</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, 2009

	<u>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.....	\$ 50,000	\$ 70,000	\$ 155,728	\$ 85,728
<u>Total Revenues.....</u>	<u>50,000</u>	<u>70,000</u>	<u>155,728</u>	<u>85,728</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	5,825	79,633	41,767	37,866
Professional services.....	32,000	72,000	58,920	13,080
Operating expenditures.....	12,000	12,000	4,560	7,440
Capital outlays.....	2,500	2,500	2,500	0
<u>Total Expenditures.....</u>	<u>52,325</u>	<u>166,133</u>	<u>107,747</u>	<u>58,386</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(2,325)	(96,133)	47,981	144,114
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	201,551	201,551	201,551	0
<i>Prior Year Encumbrances Appropriated.....</i>	2,500	2,500	2,500	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 201,726</u>	<u>\$ 107,918</u>	<u>\$ 252,032</u>	<u>\$ 144,114</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 115,166	\$ 115,166	\$ 111,812	\$ (3,354)
Intergovernmental.....	232,222	232,222	323,721	91,499
Miscellaneous.....			1,498	1,498
<i>Total Revenues</i>	<u>347,388</u>	<u>347,388</u>	<u>437,031</u>	<u>89,643</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	247,067	237,067	234,752	2,315
Professional services.....	42,600	55,625	52,389	3,236
Operating expenditures.....	56,608	53,583	51,628	1,955
<i>Total Expenditures</i>	<u>346,275</u>	<u>346,275</u>	<u>338,769</u>	<u>7,506</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,113	1,113	98,262	97,149
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	183,544	183,544	183,544	0
<i>Prior Year Encumbrances Appropriated</i>	888	888	888	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 185,545</u>	<u>\$ 185,545</u>	<u>\$ 282,694</u>	<u>\$ 97,149</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....			8,610	8,610
Total Revenues.....	\$ 0	\$ 0	\$ 8,610	\$ 8,610
Expenditures:				
Current:				
General Government				
Administrative Services				
Professional services.....	21,300	41,902	41,566	336
Operating expenditures.....	13,282	11,759	10,996	763
Capital outlays.....		8,500	8,459	41
Total Expenditures.....	34,582	62,161	61,021	1,140
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(34,582)	(62,161)	(52,411)	9,750
Other Financing Sources And Uses				
Transfers in.....	33,500	33,500	24,250	(9,250)
Total Other Financing Sources And Uses.....	33,500	33,500	24,250	(9,250)
Net Change in Fund Balance.....	(1,082)	(28,661)	(28,161)	500
Fund Balance (Deficit) At				
Beginning Of Year.....	56,254	56,254	56,254	0
Prior Year Encumbrances Appropriated.....	4,582	4,582	4,582	0
Fund Balance (Deficit) At End Of Year.....	\$ 59,754	\$ 32,175	\$ 32,675	\$ 500

*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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fines and forfeitures.....	\$	\$	\$ 17,468	\$ 17,468
Intergovernmental.....	220,000	220,000	384,073	164,073
Miscellaneous.....			808	808
<i>Total Revenues.....</i>	<u>220,000</u>	<u>220,000</u>	<u>402,349</u>	<u>182,349</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....		25,186	25,186	0
Operating expenditures.....	25,500	25,500	11,557	13,943
Capital outlays.....	244,395	356,514	281,590	74,924
<i>Total Expenditures.....</i>	<u>269,895</u>	<u>407,200</u>	<u>318,333</u>	<u>88,867</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(49,895)	(187,200)	84,016	271,216
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	829,769	829,769	829,769	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>64,895</u>	<u>64,895</u>	<u>64,895</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 844,769</u>	<u>\$ 707,464</u>	<u>\$ 978,680</u>	<u>\$ 271,216</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, 2009

	<u>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.....	\$ 650,600	\$ 650,600	\$ 665,782	\$ 15,182
Intergovernmental.....		130,000	79,065	(50,935)
Miscellaneous.....			8,469	8,469
Total Revenues.....	650,600	780,600	753,316	(27,284)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	117,504	147,292	135,952	11,340
Professional services.....	354,782	356,817	337,199	19,618
Operating expenditures.....	431,711	389,888	335,807	54,081
Capital outlays.....		140,000	128,881	11,119
Total Expenditures.....	903,997	1,033,997	937,839	96,158
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(253,397)	(253,397)	(184,523)	68,874
<i>Other Financing Sources And Uses</i>				
Advances out.....		(126,896)	(126,896)	0
Transfers in.....	253,159	253,159	253,159	0
Total Other Financing Sources And Uses.....	253,159	126,263	126,263	0
Net Change in Fund Balance.....	(238)	(127,134)	(58,260)	68,874
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	501,305	501,305	501,305	0
<i>Prior Year Encumbrances Appropriated.....</i>	7,398	7,398	7,398	0
Fund Balance (Deficit) At End Of Year.....	\$ 508,465	\$ 381,569	\$ 450,443	\$ 68,874

*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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder</i>				
Professional services.....	82,488	108,488	92,665	15,823
Operating expenditures.....	370,339	350,131	258,287	91,844
Capital outlays.....	14,924	64,524	53,534	10,990
<i>Total Expenditures</i>	<u>467,751</u>	<u>523,143</u>	<u>404,486</u>	<u>118,657</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(467,751)	(523,143)	(404,486)	118,657
<i>Other Financing Sources And Uses</i>				
Transfers in.....	400,000	400,000	302,520	(97,480)
<i>Total Other Financing Sources And Uses</i>	<u>400,000</u>	<u>400,000</u>	<u>302,520</u>	<u>(97,480)</u>
<i>Net Change in Fund Balance</i>	(67,751)	(123,143)	(101,966)	21,177
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,070,359	1,070,359	1,070,359	0
<i>Prior Year Encumbrances Appropriated</i>	18,193	18,193	18,193	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,020,801</u>	<u>\$ 965,409</u>	<u>\$ 986,586</u>	<u>\$ 21,177</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, 2009

	<u>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.....	\$ 2,204,800	\$ 2,204,800	\$ 2,165,361	\$ (39,439)
Miscellaneous.....			60,960	60,960
<i>Total Revenues</i>	<u>2,204,800</u>	<u>2,204,800</u>	<u>2,226,321</u>	<u>21,521</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	866,956	866,956	796,667	70,289
Professional services.....	986,122	986,716	806,678	180,038
Operating expenditures.....	664,182	662,348	503,124	159,224
Capital outlays.....	163,493	164,733	96,358	68,375
<i>Total Expenditures</i>	<u>2,680,753</u>	<u>2,680,753</u>	<u>2,202,827</u>	<u>477,926</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(475,953)	(475,953)	23,494	499,447
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,006,168	3,006,168	3,006,168	0
<i>Prior Year Encumbrances Appropriated</i>	220,339	220,339	220,339	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 2,750,554</u>	<u>\$ 2,750,554</u>	<u>\$ 3,250,001</u>	<u>\$ 499,447</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Water Services</i>				
Operating expenditures.....		250	250	0
<i>Total Expenditures</i>	0	250	250	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(250)	(250)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....		250		(250)
<i>Total Other Financing Sources And Uses</i>	0	250	0	(250)
<i>Net Change in Fund Balance</i>	0	0	(250)	(250)
<i>Fund Balance (Deficit) At Beginning Of Year</i>	250	250	250	0
<i>Fund Balance (Deficit) At End Of Year</i>	\$ 250	\$ 250	\$ 0	\$ (250)

*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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Professional services.....	236,078	236,078	193,473	42,605
<i>Total Expenditures</i>	<u>236,078</u>	<u>236,078</u>	<u>193,473</u>	<u>42,605</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(236,078)	(236,078)	(193,473)	42,605
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,270,503	5,270,503	5,270,503	0
<i>Prior Year Encumbrances Appropriated</i>	<u>36,078</u>	<u>36,078</u>	<u>36,078</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,070,503</u>	<u>\$ 5,070,503</u>	<u>\$ 5,113,108</u>	<u>\$ 42,605</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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 150,000	\$ 150,000	\$ 148,011	\$ (1,989)
Miscellaneous.....			1,091	1,091
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>149,102</u>	<u>(898)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	121,331	140,247	93,808	46,439
Professional services.....	3,283	3,283	67	3,216
Operating expenditures.....	<u>32,081</u>	<u>13,165</u>	<u>12,698</u>	<u>467</u>
<i>Total Expenditures</i>	<u>156,695</u>	<u>156,695</u>	<u>106,573</u>	<u>50,122</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,695)	(6,695)	42,529	49,224
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	17,141	17,141	17,141	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,808</u>	<u>1,808</u>	<u>1,808</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 12,254</u>	<u>\$ 12,254</u>	<u>\$ 61,478</u>	<u>\$ 49,224</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, 2009

	<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.....	\$ 7,500	\$ 7,500	\$ 6,862	\$ (638)
Total Revenues.....	7,500	7,500	6,862	(638)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	6,000	6,000		6,000
Total Expenditures.....	6,000	6,000	0	6,000
Excess (Deficiency) Of				
Revenues Over Expenditures.....	1,500	1,500	6,862	5,362
Fund Balance (Deficit) At				
Beginning Of Year.....	38,623	38,623	38,623	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 40,123	\$ 40,123	\$ 45,485	\$ 5,362

*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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 32,100	\$ 32,100	\$ 31,518	\$ (582)
<i>Total Revenues</i>	<u>32,100</u>	<u>32,100</u>	<u>31,518</u>	<u>(582)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	8,793	9,011	8,709	302
Professional services.....	11,800	11,800	8,331	3,469
Operating expenditures.....	2,424	2,206	1,324	882
Debt service.....	5,589	5,589	5,327	262
Capital outlays.....	203	203		203
<i>Total Expenditures</i>	<u>28,809</u>	<u>28,809</u>	<u>23,691</u>	<u>5,118</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	3,291	3,291	7,827	4,536
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	36,367	36,367	36,367	0
<i>Prior Year Encumbrances Appropriated</i>	816	816	816	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 40,474</u>	<u>\$ 40,474</u>	<u>\$ 45,010</u>	<u>\$ 4,536</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 88,100	\$ 88,100	\$ 78,532	\$ (9,568)
<u>Total Revenues.....</u>	<u>88,100</u>	<u>88,100</u>	<u>78,532</u>	<u>(9,568)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	79,568	135,397	135,397	0
<u>Total Expenditures.....</u>	<u>79,568</u>	<u>135,397</u>	<u>135,397</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	8,532	(47,297)	(56,865)	(9,568)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>228,513</u>	<u>228,513</u>	<u>228,513</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 237,045</u>	<u>\$ 181,216</u>	<u>\$ 171,648</u>	<u>\$ (9,568)</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 60,235	\$ 60,235	\$ 50,262	\$ (9,973)
<i>Total Revenues</i>	<u>60,235</u>	<u>60,235</u>	<u>50,262</u>	<u>(9,973)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	22,266	46,082	45,923	159
Operating expenditures.....	<u>8,627</u>	<u>8,627</u>	<u>8,600</u>	<u>27</u>
<i>Total Expenditures</i>	<u>30,893</u>	<u>54,709</u>	<u>54,523</u>	<u>186</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	29,342	5,526	(4,261)	(9,787)
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>396,450</u>	<u>396,450</u>	<u>396,450</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 425,792</u>	<u>\$ 401,976</u>	<u>\$ 392,189</u>	<u>\$ (9,787)</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, 2009

	<u>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.....	\$ 210,000	\$ 210,000	\$ 167,570	\$ (42,430)
<u>Total Revenues.....</u>	<u>210,000</u>	<u>210,000</u>	<u>167,570</u>	<u>(42,430)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	64,146	67,640	66,589	1,051
Professional services.....	55,620	55,620	55,620	0
Operating expenditures.....	26,482	21,464	15,570	5,894
Capital outlays.....	58,449	97,861	71,991	25,870
<u>Total Expenditures.....</u>	<u>204,697</u>	<u>242,585</u>	<u>209,770</u>	<u>32,815</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	5,303	(32,585)	(42,200)	(9,615)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	480,859	480,859	480,859	0
<i>Prior Year Encumbrances Appropriated.....</i>	59,531	59,531	59,531	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 545,693</u>	<u>\$ 507,805</u>	<u>\$ 498,190</u>	<u>\$ (9,615)</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 24,000	\$ 24,000	\$ 23,685	\$ (315)
<i>Total Revenues</i>	<u>24,000</u>	<u>24,000</u>	<u>23,685</u>	<u>(315)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Professional services.....	5,000	5,000	400	4,600
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>400</u>	<u>4,600</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	19,000	19,000	23,285	4,285
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>97,005</u>	<u>97,005</u>	<u>97,005</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 116,005</u>	<u>\$ 116,005</u>	<u>\$ 120,290</u>	<u>\$ 4,285</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 38,000	\$ 38,000	\$ 43,079	\$ 5,079
<i>Total Revenues</i>	<u>38,000</u>	<u>38,000</u>	<u>43,079</u>	<u>5,079</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Capital outlays.....		71,000	70,974	26
<i>Total Expenditures</i>	<u>0</u>	<u>71,000</u>	<u>70,974</u>	<u>26</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	38,000	(33,000)	(27,895)	5,105
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>80,688</u>	<u>80,688</u>	<u>80,688</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 118,688</u>	<u>\$ 47,688</u>	<u>\$ 52,793</u>	<u>\$ 5,105</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 202,000	\$ 202,000	\$ 211,327	\$ 9,327
<i>Total Revenues</i>	<u>202,000</u>	<u>202,000</u>	<u>211,327</u>	<u>9,327</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	58,846	60,297	58,285	2,012
Professional services.....	278,850	271,650	130,932	140,718
Operating expenditures.....	39,288	37,837	25,628	12,209
Debt service.....	33,950	33,950	32,200	1,750
Capital outlays.....	1,622	8,822	4,570	4,252
<i>Total Expenditures</i>	<u>412,556</u>	<u>412,556</u>	<u>251,615</u>	<u>160,941</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(210,556)	(210,556)	(40,288)	170,268
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	385,980	385,980	385,980	0
<i>Prior Year Encumbrances Appropriated</i>	14,010	14,010	14,010	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 189,434</u>	<u>\$ 189,434</u>	<u>\$ 359,702</u>	<u>\$ 170,268</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, 2009

	<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.....	\$ 404,000	\$ 411,900	\$ 585,119	\$ 173,219
Total Revenues.....	404,000	411,900	585,119	173,219
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	146,809	159,975	159,719	256
Professional services.....	261,250	248,650	242,862	5,788
Operating expenditures.....	15,950	13,784	12,767	1,017
Capital outlays.....	80,628	119,228	100,754	18,474
Total Expenditures.....	504,637	541,637	516,102	25,535
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(100,637)	(129,737)	69,017	198,754
Fund Balance (Deficit) At				
Beginning Of Year.....	389,652	389,652	389,652	0
Prior Year Encumbrances Appropriated.....	64,928	64,928	64,928	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 353,943	\$ 324,843	\$ 523,597	\$ 198,754

*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, 2009

	<u>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	\$ 130,000	\$ (5,000)
Intergovernmental.....	25,000	25,000	35,210	10,210
Miscellaneous.....			10	10
Total Revenues.....	160,000	160,000	165,220	5,220
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	300,503	310,503	308,623	1,880
Professional services.....	99,065	92,065	81,136	10,929
Operating expenditures.....	8,400	3,500	782	2,718
Capital outlays.....		1,900	1,136	764
Total Expenditures.....	407,968	407,968	391,677	16,291
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(247,968)	(247,968)	(226,457)	21,511
<i>Other Financing Sources And Uses</i>				
Transfers in.....	246,733	246,733	246,400	(333)
Total Other Financing Sources And Uses.....	246,733	246,733	246,400	(333)
Net Change in Fund Balance.....	(1,235)	(1,235)	19,943	21,178
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,354	3,354	3,354	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,235	1,235	1,235	0
Fund Balance (Deficit) At End Of Year.....	\$ 3,354	\$ 3,354	\$ 24,532	\$ 21,178

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 1,514,988	\$ 1,584,988	\$ 1,579,242	\$ (5,746)
Miscellaneous.....			7,333	7,333
<i>Total Revenues</i>	<u>1,514,988</u>	<u>1,584,988</u>	<u>1,586,575</u>	<u>1,587</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	1,254,500	1,326,603	1,258,266	68,337
Professional services.....	287,491	308,009	300,954	7,055
Operating expenditures.....	44,197	45,647	38,361	7,286
Capital outlays.....	3,582	4,332	4,327	5
<i>Total Expenditures</i>	<u>1,589,770</u>	<u>1,684,591</u>	<u>1,601,908</u>	<u>82,683</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(74,782)	(99,603)	(15,333)	84,270
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	690,051	690,051	690,051	0
<i>Prior Year Encumbrances Appropriated</i>	143,141	143,141	143,141	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 758,410</u>	<u>\$ 733,589</u>	<u>\$ 817,859</u>	<u>\$ 84,270</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$	\$	\$ 118,269	\$ 118,269
Miscellaneous.....			1,915	1,915
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>120,184</u>	<u>120,184</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	355,723	358,275	348,590	9,685
Professional services.....	177,205	168,345	131,494	36,851
Operating expenditures.....	15,223	14,971	5,694	9,277
Capital outlays.....		6,560	6,546	14
<i>Total Expenditures</i>	<u>548,151</u>	<u>548,151</u>	<u>492,324</u>	<u>55,827</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(548,151)	(548,151)	(372,140)	176,011
<i>Other Financing Sources And Uses</i>				
Transfers in.....	533,232	533,232	531,160	(2,072)
<i>Total Other Financing Sources And Uses</i>	<u>533,232</u>	<u>533,232</u>	<u>531,160</u>	<u>(2,072)</u>
<i>Net Change in Fund Balance</i>	(14,919)	(14,919)	159,020	173,939
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	15,098	15,098	15,098	0
<i>Prior Year Encumbrances Appropriated</i>	<u>14,343</u>	<u>14,343</u>	<u>14,343</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 14,522</u>	<u>\$ 14,522</u>	<u>\$ 188,461</u>	<u>\$ 173,939</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 1,000,000	\$ 1,000,000	\$ 1,479,583	\$ 479,583
Miscellaneous.....	311,300	311,300	1,000	(310,300)
<i>Total Revenues</i>	<u>1,311,300</u>	<u>1,311,300</u>	<u>1,480,583</u>	<u>169,283</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	610,884	878,884	862,302	16,582
Professional services.....	375,246	214,746	193,798	20,948
Operating expenditures.....	37,902	22,402	14,487	7,915
Capital outlays.....		36,000	11,886	24,114
<i>Total Expenditures</i>	<u>1,024,032</u>	<u>1,152,032</u>	<u>1,082,473</u>	<u>69,559</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	287,268	159,268	398,110	238,842
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2,160,595</u>	<u>2,160,595</u>	<u>2,160,595</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,447,863</u>	<u>\$ 2,319,863</u>	<u>\$ 2,558,705</u>	<u>\$ 238,842</u>

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

For the Year Ended December 31, 2009

	<u>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.....	\$	\$ 3,633	\$ 68,572	\$ 64,939
<i>Total Revenues</i>	0	3,633	68,572	64,939
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....		3,633	3,633	0
<i>Total Expenditures</i>	0	3,633	3,633	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	64,939	64,939
<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	\$ 64,939	\$ 64,939

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$	\$ 30,240	\$ 30,240	\$ 0
Total Revenues.....	0	30,240	30,240	0
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....		20,000	15,845	4,155
Total Expenditures.....	0	20,000	15,845	4,155
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	10,240	14,395	4,155
Fund Balance (Deficit) At				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 0	\$ 10,240	\$ 14,395	\$ 4,155

*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, 2009

	<u>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.....	\$ 55,000	\$ 55,000	\$ 45,534	\$ (9,466)
<u>Total Revenues.....</u>	<u>55,000</u>	<u>55,000</u>	<u>45,534</u>	<u>(9,466)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	15,374	15,816	15,714	102
Professional services.....	20,814	23,654	23,230	424
Operating expenditures.....	11,150	9,008	7,380	1,628
Capital outlays.....	13,040	11,900	9,065	2,835
<u>Total Expenditures.....</u>	<u>60,378</u>	<u>60,378</u>	<u>55,389</u>	<u>4,989</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(5,378)	(5,378)	(9,855)	(4,477)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	176,109	176,109	176,109	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,149	1,149	1,149	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 171,880</u>	<u>\$ 171,880</u>	<u>\$ 167,403</u>	<u>\$ (4,477)</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, 2009

	<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.....	\$ 182,500	\$ 182,500	\$ 156,681	\$ (25,819)
Total Revenues.....	182,500	182,500	156,681	(25,819)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	74,894	76,864	76,287	577
Professional services.....	48,262	49,662	48,655	1,007
Operating expenditures.....	11,850	11,100	9,627	1,473
Capital outlays.....	38,367	35,747	26,042	9,705
Total Expenditures.....	173,373	173,373	160,611	12,762
Excess (Deficiency) Of				
Revenues Over Expenditures.....	9,127	9,127	(3,930)	(13,057)
Fund Balance (Deficit) At				
Beginning Of Year.....	224,286	224,286	224,286	0
Prior Year Encumbrances Appropriated.....	2,954	2,954	2,954	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 236,367	\$ 236,367	\$ 223,310	\$ (13,057)

*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, 2009

	<u>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.....	\$ 120,000	\$ 120,000	\$ 170,853	\$ 50,853
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>170,853</u>	<u>50,853</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	92,879	92,879	81,899	10,980
Operating expenditures.....	<u>16,000</u>	<u>16,000</u>	<u>6,097</u>	<u>9,903</u>
<i>Total Expenditures</i>	<u>108,879</u>	<u>108,879</u>	<u>87,996</u>	<u>20,883</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	11,121	11,121	82,857	71,736
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>486,995</u>	<u>486,995</u>	<u>486,995</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 498,116</u>	<u>\$ 498,116</u>	<u>\$ 569,852</u>	<u>\$ 71,736</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 800,000	\$ 800,000	\$ 731,402	\$ (68,598)
Miscellaneous.....			86,652	86,652
<i>Total Revenues</i>	<u>800,000</u>	<u>800,000</u>	<u>818,054</u>	<u>18,054</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	287,857	287,857	240,558	47,299
Professional services.....	182,500	182,500	30,610	151,890
Operating expenditures.....	<u>24,782</u>	<u>24,782</u>	<u>8,905</u>	<u>15,877</u>
<i>Total Expenditures</i>	<u>495,139</u>	<u>495,139</u>	<u>280,073</u>	<u>215,066</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	304,861	304,861	537,981	233,120
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,241,642	5,241,642	5,241,642	0
<i>Prior Year Encumbrances Appropriated</i>	<u>152</u>	<u>152</u>	<u>152</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,546,655</u>	<u>\$ 5,546,655</u>	<u>\$ 5,779,775</u>	<u>\$ 233,120</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, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 800,000	\$ 800,000	\$ 830,944	\$ 30,944
Miscellaneous.....			87,532	87,532
<i>Total Revenues</i>	<u>800,000</u>	<u>800,000</u>	<u>918,476</u>	<u>118,476</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	518,342	527,042	519,763	7,279
Professional services.....	231,757	225,318	121,154	104,164
Operating expenditures.....	43,118	40,857	21,313	19,544
Capital outlays.....	626	626	626	0
<i>Total Expenditures</i>	<u>793,843</u>	<u>793,843</u>	<u>662,856</u>	<u>130,987</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	6,157	6,157	255,620	249,463
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,226,259	3,226,259	3,226,259	0
<i>Prior Year Encumbrances Appropriated</i>	10,403	10,403	10,403	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,242,819</u>	<u>\$ 3,242,819</u>	<u>\$ 3,492,282</u>	<u>\$ 249,463</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, 2009

	<u>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.....	\$ 260,000	\$ 260,000	\$ 195,949	\$ (64,051)
Total Revenues.....	260,000	260,000	195,949	(64,051)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	142,684	142,684	136,724	5,960
Professional services.....	49,817	59,394	57,587	1,807
Operating expenditures.....	30,920	21,343	15,627	5,716
Capital outlays.....	625	625	625	0
Total Expenditures.....	224,046	224,046	210,563	13,483
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	35,954	35,954	(14,614)	(50,568)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	596,299	596,299	596,299	0
<i>Prior Year Encumbrances Appropriated.....</i>	7,310	7,310	7,310	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 639,563	\$ 639,563	\$ 588,995	\$ (50,568)

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

For the Year Ended December 31, 2009

	<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.....	\$ 205,000	\$ 113,000	\$ 31,370	\$ (81,630)
Total Revenues.....	205,000	113,000	31,370	(81,630)
Expenditures:				
Current:				
General Government				
Treasurer				
Personal services.....	191,566	191,566	154,623	36,943
Professional services.....	89,707	67,707	762	66,945
Operating expenditures.....	79,335	9,335	2,399	6,936
Total Expenditures.....	360,608	268,608	157,784	110,824
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(155,608)	(155,608)	(126,414)	29,194
Fund Balance (Deficit) At				
Beginning Of Year.....	176,853	176,853	176,853	0
Prior Year Encumbrances Appropriated.....	298	298	298	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 21,543	\$ 21,543	\$ 50,737	\$ 29,194

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

For the Year Ended December 31, 2009

	<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.....	\$	\$	\$ 31,485	\$ 31,485
Miscellaneous.....		40,700	10,680	(30,020)
Total Revenues.....	0	40,700	42,165	1,465
Expenditures:				
Current:				
<i>Environment and Public Works</i>				
<i>Public Works</i>				
Professional services.....		14,585	13,470	1,115
Operating expenditures.....	2,092	28,207	16,900	11,307
Total Expenditures.....	2,092	42,792	30,370	12,422
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(2,092)	(2,092)	11,795	13,887
Fund Balance (Deficit) At				
Beginning Of Year.....	24,606	24,606	24,606	0
Prior Year Encumbrances Appropriated.....	2,092	2,092	2,092	0
Fund Balance (Deficit) At End Of Year.....	\$ 24,606	\$ 24,606	\$ 38,493	\$ 13,887

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....	\$	\$ 4,712	\$ 3,748	\$ (964)
Total Revenues.....	0	4,712	3,748	(964)
Expenditures:				
Current:				
<i>Environment and Public Works</i>				
<i>Public Works</i>				
Professional services.....		2,312	593	1,719
Operating expenditures.....	2,497	3,897	980	2,917
Total Expenditures.....	2,497	6,209	1,573	4,636
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(2,497)	(1,497)	2,175	3,672
Fund Balance (Deficit) At				
Beginning Of Year.....	8	8	8	0
Prior Year Encumbrances Appropriated.....	2,497	2,497	2,497	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 8	\$ 1,008	\$ 4,680	\$ 3,672

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

For the Year Ended December 31, 2009

	<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.....	\$ 93,123	\$ 140,287	\$ 135,654	\$ (4,633)
Miscellaneous.....			57	57
Total Revenues.....	93,123	140,287	135,711	(4,576)
Expenditures:				
Current:				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	66,409	66,409	61,695	4,714
Professional services.....	9,780	53,080	45,418	7,662
Operating expenditures.....	6,500	6,500	6,432	68
Total Expenditures.....	82,689	125,989	113,545	12,444
Excess (Deficiency) Of				
Revenues Over Expenditures.....	10,434	14,298	22,166	7,868
Fund Balance (Deficit) At				
Beginning Of Year.....	85	85	85	0
Prior Year Encumbrances Appropriated.....	7,230	7,230	7,230	0
Fund Balance (Deficit) At End Of Year.....	\$ 17,749	\$ 21,613	\$ 29,481	\$ 7,868

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

For the Year Ended December 31, 2009

	<u>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 Economic Development Initiatives</i>				
Professional services.....	7,231	1,625,619	1,625,388	231
<i>Total Expenditures</i>	7,231	1,625,619	1,625,388	231
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(7,231)	(1,625,619)	(1,625,388)	231
<i>Other Financing Sources And Uses</i>				
Transfers in.....		1,061,154	1,345,860	284,706
<i>Total Other Financing Sources And Uses</i>	0	1,061,154	1,345,860	284,706
<i>Net Change in Fund Balance</i>	(7,231)	(564,465)	(279,528)	284,937
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	557,253	557,253	557,253	0
<i>Prior Year Encumbrances Appropriated</i>	7,231	7,231	7,231	
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>557,253</u>	\$ <u>19</u>	\$ <u>284,956</u>	\$ <u>284,937</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 16,099	\$ 16,099	\$ 14,230	\$ (1,869)
Total Revenues.....	16,099	16,099	14,230	(1,869)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	10,540	10,540	10,540	0
Interest and fiscal charges.....	5,559	5,558	5,558	0
Total Expenditures.....	16,099	16,098	16,098	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	1	(1,868)	(1,869)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			1,771	1,771
Transfers out.....		(1,771)	(1,771)	0
Total Other Financing Sources And Uses.....	0	(1,771)	0	1,771
<i>Net Change in Fund Balance.....</i>	0	(1,770)	(1,868)	(98)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	42,624	42,624	42,624	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 42,624	\$ 40,854	\$ 40,756	\$ (98)

*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, 2009

	<u>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.....	\$ 258,276	\$ 258,071	\$ 246,464	\$ (11,607)
Total Revenues.....	258,276	258,071	246,464	(11,607)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	160,887	160,884	160,883	1
Interest and fiscal charges.....	98,889	97,585	97,374	211
Total Expenditures.....	259,776	258,469	258,257	212
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(1,500)	(398)	(11,793)	(11,395)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,500	400	23,102	22,702
Total Other Financing Sources And Uses.....	1,500	400	23,102	22,702
<i>Net Change in Fund Balance.....</i>	<i>0</i>	<i>2</i>	<i>11,309</i>	<i>11,307</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>227,238</i>	<i>227,238</i>	<i>227,238</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 227,238</i>	<i>\$ 227,240</i>	<i>\$ 238,547</i>	<i>\$ 11,307</i>

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

For the Year Ended December 31, 2009

	<u>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.....	1,041,520	1,041,520	1,041,520	0
Interest and fiscal charges.....	468,297	468,297	468,296	1
<i>Total Expenditures</i>	<u>1,509,817</u>	<u>1,509,817</u>	<u>1,509,816</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,509,817)	(1,509,817)	(1,509,816)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,509,817</u>	<u>1,509,817</u>	<u>1,509,816</u>	<u>(1)</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,509,817</u>	<u>1,509,817</u>	<u>1,509,816</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</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, 2009

	<u>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.....	509,988	509,988	509,988	0
Interest and fiscal charges.....	383,006	383,006	383,004	2
<i>Total Expenditures</i>	<u>892,994</u>	<u>892,994</u>	<u>892,992</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(892,994)	(892,994)	(892,992)	2
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>892,994</u>	<u>892,994</u>	<u>892,993</u>	<u>(1)</u>
<i>Total Other Financing Sources And Uses</i>	<u>892,994</u>	<u>892,994</u>	<u>892,993</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	0	0	1	1
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>784,016</u>	<u>784,016</u>	<u>784,016</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 784,016</u>	<u>\$ 784,016</u>	<u>\$ 784,017</u>	<u>\$ 1</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	955,000	955,000	955,000	0
Interest and fiscal charges.....	347,726	347,726	347,725	1
<i>Total Expenditures</i>	<u>1,302,726</u>	<u>1,302,726</u>	<u>1,302,725</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,302,726)	(1,302,726)	(1,302,725)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,302,726</u>	<u>1,302,726</u>	<u>1,302,726</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,302,726</u>	<u>1,302,726</u>	<u>1,302,726</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>38,353</u>	<u>38,353</u>	<u>38,353</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 38,353</u>	<u>\$ 38,353</u>	<u>\$ 38,354</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, 2009

	<u>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.....	90,000	90,000	90,000	0
Interest and fiscal charges.....	888,000	888,000	888,000	0
<i>Total Expenditures</i>	<u>978,000</u>	<u>978,000</u>	<u>978,000</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(978,000)	(978,000)	(978,000)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>978,000</u>	<u>978,000</u>	<u>978,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>978,000</u>	<u>978,000</u>	<u>978,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	391,000	391,000	391,000	0
Interest and fiscal charges.....	140,061	140,061	140,061	0
<i>Total Expenditures</i>	<u>531,061</u>	<u>531,061</u>	<u>531,061</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(531,061)	(531,061)	(531,061)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>531,061</u>	<u>531,061</u>	<u>531,061</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>531,061</u>	<u>531,061</u>	<u>531,061</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2009

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 31,090,250	\$ 31,290,250	\$ 33,601,397	\$ 2,311,147
Other.....	866,250	866,250	1,329,094	462,844
<i>Total Revenues.....</i>	<u>31,956,500</u>	<u>32,156,500</u>	<u>34,930,491</u>	<u>2,773,991</u>
<i>Expenses:</i>				
Personal services.....	6,240,000	6,238,400	5,533,494	704,906
Professional services.....	1,800,960	1,878,010	1,639,988	238,022
Operating expenses.....	21,201,451	21,156,482	19,410,942	1,745,540
Debt service.....	534,409	534,409	413,962	120,447
Capital outlays.....	195,566	205,296	121,185	84,111
<i>Total Expenses.....</i>	<u>29,972,386</u>	<u>30,012,597</u>	<u>27,119,571</u>	<u>2,893,026</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>1,984,114</u>	<u>2,143,903</u>	<u>7,810,920</u>	<u>5,667,017</u>
Transfers out.....	(4,534,681)	(4,697,470)	(4,619,436)	78,034
<i>Net Change in Fund Equity.....</i>	<u>(2,550,567)</u>	<u>(2,553,567)</u>	<u>3,191,484</u>	<u>5,745,051</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>8,069,591</u>	<u>8,069,591</u>	<u>8,069,591</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>368,960</u>	<u>368,960</u>	<u>368,960</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 5,887,984</u>	<u>\$ 5,884,984</u>	<u>\$ 11,630,035</u>	<u>\$ 5,745,051</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 44,575,000	\$ 44,575,000	\$ 41,815,612	\$ (2,759,388)
Other.....	321,270	327,270	430,706	103,436
<i>Total Revenues</i>	<u>44,896,270</u>	<u>44,902,270</u>	<u>42,246,318</u>	<u>(2,655,952)</u>
<i>Expenses:</i>				
Personal services.....	10,951,630	11,026,730	10,091,873	934,857
Professional services.....	2,228,814	2,246,729	1,669,123	577,606
Operating expenses.....	18,303,676	18,113,891	15,392,803	2,721,088
Debt service.....	6,222,432	6,222,432	5,887,078	335,354
Capital outlays.....	298,053	305,798	209,880	95,918
<i>Total Expenses</i>	<u>38,004,605</u>	<u>37,915,580</u>	<u>33,250,757</u>	<u>4,664,823</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	6,891,665	6,986,690	8,995,561	2,008,871
Transfers out.....	(7,936,726)	(8,025,751)	(8,009,791)	15,960
<i>Net Change in Fund Equity</i>	<u>(1,045,061)</u>	<u>(1,039,061)</u>	<u>985,770</u>	<u>2,024,831</u>
<i>Fund Equity At Beginning Of Year</i>	22,277,114	22,277,114	22,277,114	0
<i>Prior Year Encumbrances Appropriated</i>	598,397	598,397	598,397	0
<i>Fund Equity At End Of Year</i>	<u>\$ 21,830,450</u>	<u>\$ 21,836,450</u>	<u>\$ 23,861,281</u>	<u>\$ 2,024,831</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, 2009

	<u>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.....	\$ 22,234,799	\$ 22,234,799	\$ 21,309,791	\$ (925,008)
Other.....	33,000	33,000	168,189	135,189
<i>Total Revenues</i>	<u>22,267,799</u>	<u>22,267,799</u>	<u>21,477,980</u>	<u>(789,819)</u>
<i>Expenses:</i>				
Personal services.....	5,250,588	5,250,588	4,926,163	324,425
Professional services.....	2,380,772	2,335,541	1,455,482	880,059
Operating expenses.....	11,900,553	12,044,184	10,623,773	1,420,411
Debt service.....	148,000	148,000	148,000	0
Capital outlays.....	2,595	3,195	630	2,565
<i>Total Expenses</i>	<u>19,682,508</u>	<u>19,781,508</u>	<u>17,154,048</u>	<u>2,627,460</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	2,585,291	2,486,291	4,323,932	1,837,641
Transfers in.....	428,608	428,608	782,738	354,130
Transfers out.....	(16,002,338)	(14,949,138)	(6,108,679)	8,840,459
<i>Net Change in Fund Equity</i>	(12,988,439)	(12,034,239)	(1,002,009)	11,032,230
<i>Fund Equity At Beginning Of Year</i>	22,119,734	22,119,734	22,119,734	0
<i>Prior Year Encumbrances Appropriated</i>	267,201	267,201	267,201	0
<i>Fund Equity At End Of Year</i>	<u>\$ 9,398,496</u>	<u>\$ 10,352,696</u>	<u>\$ 21,384,926</u>	<u>\$ 11,032,230</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 licensed and certified Medicaid Intermediate Care Facility for persons with profound mental retardation and developmental disabilities. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund.

*Combining Statement of Net Assets
Nonmajor Enterprise Funds*

December 31, 2009

	<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.....	\$ 642,713	\$ 1,068,218	\$ 1,710,931
Accounts receivable (net).....	55,921	1,126,583	1,182,504
Due from other funds.....	5,863	24,210	30,073
Inventory of supplies.....	_____	57,684	57,684
<i>Total current assets</i>	<u>704,497</u>	<u>2,276,695</u>	<u>2,981,192</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.....	71,611	380,067	451,678
Less: Accumulated depreciation.....	(5,614,254)	(3,141,770)	(8,756,024)
<i>Total net capital assets</i>	<u>12,931,168</u>	<u>16,207,220</u>	<u>29,138,388</u>
<i>Total noncurrent assets</i>	<u>12,931,168</u>	<u>16,207,220</u>	<u>29,138,388</u>
<i>Total Assets</i>	<u>13,635,665</u>	<u>18,483,915</u>	<u>32,119,580</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	47,901	237,294	285,195
Due to other funds.....	7,073	136,773	143,846
Due to other governments.....		458,527	458,527
Accrued wages and benefits.....	6,618	494,729	501,347
Current portion of general obligation bonds.....	388,425	330,000	718,425
Accrued interest on general obligation bonds.....	18,681	38,107	56,788
Current portion of compensated absences.....		320,085	320,085
<i>Total current liabilities</i>	<u>468,698</u>	<u>2,015,515</u>	<u>2,484,213</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	5,018,782		5,018,782
General obligation bonds (net of current portion).....	4,010,090	8,130,000	12,140,090
Less: Unamortized general obligation bond charges.....	(18,544)		(18,544)
Compensated absences (net of current portion).....	22,018	298,451	320,469
<i>Total long-term liabilities</i>	<u>9,032,346</u>	<u>8,428,451</u>	<u>17,460,797</u>
<i>Total Liabilities</i>	<u>9,501,044</u>	<u>10,443,966</u>	<u>19,945,010</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,551,197	7,747,220	16,298,417
Unrestricted.....	(4,416,576)	292,729	(4,123,847)
<i>Total net assets</i>	<u>\$ 4,134,621</u>	<u>\$ 8,039,949</u>	<u>\$ 12,174,570</u>

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

For the Year Ended December 31, 2009

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,793,460	\$ 13,626,404	\$ 15,419,864
Other revenue.....	120	28,849	28,969
<i>Total Operating Revenues</i>	<u>1,793,580</u>	<u>13,655,253</u>	<u>15,448,833</u>
<i>Operating Expenses:</i>			
Personal services.....	317,779	11,334,305	11,652,084
Materials and supplies.....	10,835	960,337	971,172
Contractual services.....	199,869	2,813,437	3,013,306
Utilities.....	60,076	317,705	377,781
Depreciation.....	432,346	503,030	935,376
Other expenses.....	254,661	579,767	834,428
<i>Total Operating Expenses</i>	<u>1,275,566</u>	<u>16,508,581</u>	<u>17,784,147</u>
<i>Operating Income (Loss)</i>	518,014	(2,853,328)	(2,335,314)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(250,331)	(471,495)	(721,826)
Gain (loss) from disposal of capital assets.....		2,568	2,568
Other nonoperating revenue (expense).....	1,500		1,500
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(248,831)</u>	<u>(468,927)</u>	<u>(717,758)</u>
<i>Income (Loss) Before Transfers</i>	269,183	(3,322,255)	(3,053,072)
Transfers in.....		3,000,000	3,000,000
<i>Change in Net Assets</i>	<u>269,183</u>	<u>(322,255)</u>	<u>(53,072)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>3,865,438</u>	<u>8,362,204</u>	<u>12,227,642</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 4,134,621</u>	<u>\$ 8,039,949</u>	<u>\$ 12,174,570</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2009

<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.....	\$ 1,588,082	\$ 13,562,527	\$ 15,150,609
Cash receipts from interfund services provided.....	242,592		242,592
Cash payments to employees for services.....	(240,904)	(9,411,892)	(9,652,796)
Cash payments to suppliers for goods and services.....	(368,192)	(3,185,288)	(3,553,480)
Cash payments for interfund services used.....	(214,396)	(3,077,328)	(3,291,724)
Other operating cash receipts.....	120	25,912	26,032
Cash from other sources.....	1,500	2,568	4,068
<i>Net cash provided by (used for) operating activities.....</i>	<u>1,008,802</u>	<u>(2,083,501)</u>	<u>(1,074,699)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		3,000,000	3,000,000
Amounts repaid on interfund loans	(400,000)		(400,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(400,000)</u>	<u>3,000,000</u>	<u>2,600,000</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds.....	(368,640)	(310,000)	(678,640)
Interest paid on general obligation bonds.....	(242,597)	(472,787)	(715,384)
Acquisition and construction of capital assets.....	(46,362)	(136,359)	(182,721)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(657,599)</u>	<u>(919,146)</u>	<u>(1,576,745)</u>
<i>Cash flows from investing activities:</i>			
<i>Net cash provided by (used for) investing activities.....</i>	0	0	0
Net increase (decrease) in cash and cash equivalents.....	(48,797)	(2,647)	(51,444)
Cash and cash equivalents at beginning of year.....	691,510	1,070,865	1,762,375
Cash and cash equivalents at end of year.....	<u>\$ 642,713</u>	<u>\$ 1,068,218</u>	<u>\$ 1,710,931</u>
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 518,014	\$ (2,853,328)	\$ (2,335,314)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>			
Depreciation.....	432,346	503,030	935,376
Miscellaneous nonoperating income (expense).....	1,500	2,568	4,068
(Increase) decrease in accounts receivable.....	38,119	(43,119)	(5,000)
(Increase) decrease in due from other funds.....	(905)	(24,210)	(25,115)
(Increase) decrease in inventory of supplies.....		2,968	2,968
Increase (decrease) in accounts payable.....	17,768	(9,692)	8,076
Increase (decrease) in due to other funds.....	(225)	2,972	2,747
Increase (decrease) in due to other governments.....		295,872	295,872
Increase (decrease) in accrued wages and benefits.....	(2,084)	38,793	36,709
Increase (decrease) in compensated absences.....	4,269	645	4,914
<i>Total adjustments.....</i>	<u>490,788</u>	<u>769,827</u>	<u>1,260,615</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 1,008,802</u>	<u>\$ (2,083,501)</u>	<u>\$ (1,074,699)</u>

Noncash investing, capital and financing activities:

During 2009, there were no noncash investing, capital and financing activities for the Nonmajor Enterprise Funds.

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

For the Year Ended December 31, 2009

	<u>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.....	\$ 1,740,246	\$ 1,740,246	\$ 1,830,674	\$ 90,428
Other.....			2,496	2,496
<i>Total Revenues</i>	<u>1,740,246</u>	<u>1,740,246</u>	<u>1,833,170</u>	<u>92,924</u>
<i>Expenses:</i>				
Personal services.....	289,525	320,925	314,225	6,700
Professional services.....	204,458	220,285	194,893	25,392
Operating expenses.....	192,191	195,964	185,607	10,357
Capital outlays.....	46,362	99,824	52,932	46,892
<i>Total Expenses</i>	<u>732,536</u>	<u>836,998</u>	<u>747,657</u>	<u>89,341</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	1,007,710	903,248	1,085,513	182,265
Advances out.....	(400,000)	(400,000)	(400,000)	0
Transfers out.....	(660,437)	(675,591)	(675,591)	0
<i>Net Change in Fund Equity</i>	<u>(52,727)</u>	<u>(172,343)</u>	<u>9,922</u>	<u>182,265</u>
<i>Fund Equity At Beginning Of Year</i>	520,872	520,872	520,872	0
<i>Prior Year Encumbrances Appropriated</i>	52,727	52,727	52,727	0
<i>Fund Equity At End Of Year</i>	<u>\$ 520,872</u>	<u>\$ 401,256</u>	<u>\$ 583,521</u>	<u>\$ 182,265</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, 2009

	<u>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.....	\$ 13,253,085	\$ 13,502,948	\$ 13,559,757	\$ 56,809
Other.....	11,000	11,000	20,619	9,619
<i>Total Revenues</i>	<u>13,264,085</u>	<u>13,513,948</u>	<u>13,580,376</u>	<u>66,428</u>
<i>Expenses:</i>				
Personal services.....	10,697,325	11,011,368	10,982,377	28,991
Professional services.....	2,911,856	2,938,825	2,857,316	81,509
Operating expenses.....	1,830,529	1,986,820	1,918,009	68,811
Capital outlays.....	528,211	280,771	223,985	56,786
<i>Total Expenses</i>	<u>15,967,921</u>	<u>16,217,784</u>	<u>15,981,687</u>	<u>236,097</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	<u>(2,703,836)</u>	<u>(2,703,836)</u>	<u>(2,401,311)</u>	<u>302,525</u>
Advances in.....		225,000	450,000	225,000
Advances out.....		(450,000)	(450,000)	0
Transfers in.....	3,000,000	3,000,000	3,000,000	0
Transfers out.....	(782,788)	(782,788)	(782,787)	1
<i>Net Change in Fund Equity</i>	<u>(486,624)</u>	<u>(711,624)</u>	<u>(184,098)</u>	<u>527,526</u>
<i>Fund Equity At Beginning Of Year</i>	739,984	739,984	739,984	0
<i>Prior Year Encumbrances Appropriated</i>	193,871	193,871	193,871	0
<i>Fund Equity At End Of Year</i>	<u>\$ 447,231</u>	<u>\$ 222,231</u>	<u>\$ 749,757</u>	<u>\$ 527,526</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, 2009

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications
Assets					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$ 78,473	\$ 119,192	\$ 89,158	\$ 65,931	\$ 2,947,026
Collateral on loaned securities.....					
Accounts receivable (net).....	17,104	695	3,408	57,527	18,146
Due from other funds.....	10,832	120,575	134,031	80,891	155,918
Inventory of supplies.....	24,469	16,336	105,929	35,577	5,739
Prepaid expenses.....					
Total current assets.....	130,878	256,798	332,526	239,926	3,126,829
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	339,442	276,883	31,497	35,770	1,505,703
Less: Accumulated depreciation.....	(309,938)	(177,344)	(31,497)	(27,349)	(631,891)
Total net capital assets.....	29,504	99,539	0	8,421	873,812
Total noncurrent assets.....	29,504	99,539	0	8,421	873,812
Total Assets.....	160,382	356,337	332,526	248,347	4,000,641
Liabilities					
<i>Current Liabilities:</i>					
Accounts payable.....	56,547	37,072	111,513	49,087	108,432
Current portion of insurance claims payable.....					
Due to other funds.....	6,300	12,286	12,113	37,451	28,743
Due to other governments.....					
Obligations under securities lending.....					
Accrued wages and benefits.....	10,480	5,119	5,108	8,910	19,396
Current portion of capitalized leases.....		52,306			
Current portion of compensated absences.....	63,228	4,669			1,621
Total Current Liabilities.....	136,555	111,452	128,734	95,448	158,192
<i>Long Term Liabilities:</i>					
Interfund payables.....	400,000	102,082	175,000	145,000	
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....		55,122			
Compensated absences (net of current portion).....	49,243	9,417	4,087	5,790	15,298
Total Long Term Liabilities.....	449,243	166,621	179,087	150,790	15,298
Total Liabilities.....	585,798	278,073	307,821	246,238	173,490
Net Assets					
Invested in capital assets, net of related debt.....	29,504	(7,889)		8,421	873,812
Unrestricted.....	(454,920)	86,153	24,705	(6,312)	2,953,339
Total Net Assets.....	\$ (425,416)	\$ 78,264	\$ 24,705	\$ 2,109	\$ 3,827,151

<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>
\$ 68,082	\$ 144,444	\$ 10,410,875	\$ 4,777,484	\$ 23,633,444	\$ 42,334,109
				3,187,748	3,187,748
		34,606	1,923	722,726	856,135
				4,425,013	4,927,260
					188,050
			372,083		372,083
<u>68,082</u>	<u>144,444</u>	<u>10,445,481</u>	<u>5,151,490</u>	<u>31,968,931</u>	<u>51,865,385</u>
17,188	5,435				2,211,918
<u>(6,875)</u>	<u>(5,435)</u>				<u>(1,190,329)</u>
<u>10,313</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,021,589</u>
10,313	0	0	0	0	1,021,589
<u>78,395</u>	<u>144,444</u>	<u>10,445,481</u>	<u>5,151,490</u>	<u>31,968,931</u>	<u>52,886,974</u>
2,584	21,100	171,067	17,900	2,573	577,875
		5,567,295	283,343	1,325,434	7,176,072
	2,483		1,525	1,546	102,447
				1,780,375	1,780,375
				3,187,748	3,187,748
	3,639		2,182	2,182	57,016
					52,306
			10,975	10,975	91,468
<u>2,584</u>	<u>27,222</u>	<u>5,738,362</u>	<u>315,925</u>	<u>6,310,833</u>	<u>13,025,307</u>
					822,082
			1,910,176	9,495,604	11,405,780
					55,122
	4,579		6,331	4,803	99,548
<u>0</u>	<u>4,579</u>	<u>0</u>	<u>1,916,507</u>	<u>9,500,407</u>	<u>12,382,532</u>
<u>2,584</u>	<u>31,801</u>	<u>5,738,362</u>	<u>2,232,432</u>	<u>15,811,240</u>	<u>25,407,839</u>
10,313					914,161
<u>65,498</u>	<u>112,643</u>	<u>4,707,119</u>	<u>2,919,058</u>	<u>16,157,691</u>	<u>26,564,974</u>
\$ <u>75,811</u>	\$ <u>112,643</u>	\$ <u>4,707,119</u>	\$ <u>2,919,058</u>	\$ <u>16,157,691</u>	\$ <u>27,479,135</u>

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

For the Year Ended December 31, 2009

	<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.....	\$ 1,330,934	\$ 1,962,489	\$ 3,445,691	\$ 1,405,271	\$ 1,889,442
Other revenue.....	644	506	262	449	271
Total Operating Revenues.....	1,331,578	1,962,995	3,445,953	1,405,720	1,889,713
<i>Operating Expenses:</i>					
Personal services.....	470,323	259,068	228,608	374,108	382,371
Materials and supplies.....	144,518	1,402,186	1,600,336	987,786	673
Contractual services.....	221,719	222,531	1,484,188	94,975	57,269
Utilities.....					1,254,575
Depreciation.....	13,115	49,769		2,438	125,659
Insurance claims.....					
Dividends expense.....					
Other expenses.....	549,239		34,112	30,006	125
Total Operating Expenses.....	1,398,914	1,933,554	3,347,244	1,489,313	1,820,672
Operating Income (Loss).....	(67,336)	29,441	98,709	(83,593)	69,041
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....		(7,320)			
Gain (loss) from disposal of capital assets.....				1,358	
Other nonoperating revenue (expense).....		1,013			
Total Nonoperating Revenues (Expenses).....	0	(6,307)	0	1,358	0
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>					
	(67,336)	23,134	98,709	(82,235)	69,041
Change in Net Assets.....	(67,336)	23,134	98,709	(82,235)	69,041
<i>Total Net Assets (Deficit) At</i>					
<i>Beginning Of Year.....</i>	(358,080)	55,130	(74,004)	84,344	3,758,110
<i>Total Net Assets (Deficit) At</i>					
End Of Year.....	\$ (425,416)	\$ 78,264	\$ 24,705	\$ 2,109	\$ 3,827,151

<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>
\$ 56,351	\$ 460,450	\$ 46,612,076	\$ 1,989,234	\$ 5,141,469	\$ 64,293,407
	570	191	1,923	79,814	84,630
<u>56,351</u>	<u>461,020</u>	<u>46,612,267</u>	<u>1,991,157</u>	<u>5,221,283</u>	<u>64,378,037</u>
	274,861		167,509	154,952	2,311,800
15,569	1,203		3,628	1,801	4,157,700
72,377	169,668	2,258,879	319,524	1,944,848	6,845,978
					1,254,575
3,437					194,418
		49,529,700	200,444	2,325,326	52,055,470
				1,886,512	1,886,512
	310		177,428	11,920	803,140
<u>91,383</u>	<u>446,042</u>	<u>51,788,579</u>	<u>868,533</u>	<u>6,325,359</u>	<u>69,509,593</u>
(35,032)	14,978	(5,176,312)	1,122,624	(1,104,076)	(5,131,556)
					(7,320)
			3,870	(906)	4,322
	(1,177)				(164)
<u>0</u>	<u>(1,177)</u>	<u>0</u>	<u>3,870</u>	<u>(906)</u>	<u>(3,162)</u>
<u>(35,032)</u>	<u>13,801</u>	<u>(5,176,312)</u>	<u>1,126,494</u>	<u>(1,104,982)</u>	<u>(5,134,718)</u>
(35,032)	13,801	(5,176,312)	1,126,494	(1,104,982)	(5,134,718)
<u>110,843</u>	<u>98,842</u>	<u>9,883,431</u>	<u>1,792,564</u>	<u>17,262,673</u>	<u>32,613,853</u>
\$ <u>75,811</u>	\$ <u>112,643</u>	\$ <u>4,707,119</u>	\$ <u>2,919,058</u>	\$ <u>16,157,691</u>	\$ <u>27,479,135</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2009

<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.....	\$ 325,765	\$ 14,523	\$ 62,885	\$ 377,738	\$ 202,044
Cash receipts from interfund services provided.....	1,021,171	1,998,279	3,459,516	1,057,137	1,682,766
Cash payments to employees for services.....	(391,588)	(252,562)	(182,711)	(295,882)	(303,868)
Cash payments to suppliers for goods and services.....	(1,087,474)	(1,611,397)	(3,213,745)	(915,401)	(1,285,857)
Cash payments for insurance claims.....					
Cash payments of dividends.....					
Cash payments for interfund services used.....	(91,922)	(50,185)	(81,904)	(275,816)	(126,467)
Other operating cash receipts.....	644	506	452	449	271
Cash from other sources.....		2,000		1,358	
Other cash payments.....		(987)			
<i>Net cash provided by (used for) operating activities.....</i>	<u>(223,404)</u>	<u>100,177</u>	<u>44,493</u>	<u>(50,417)</u>	<u>168,889</u>
<i>Cash flows from noncapital financing activities:</i>					
Amounts borrowed on interfund loans	250,000		25,000	25,000	
Amounts repaid on interfund loans	(50,000)	(34,027)	(50,000)	(40,000)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>200,000</u>	<u>(34,027)</u>	<u>(25,000)</u>	<u>(15,000)</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....		(49,632)			
Interest paid on capital leases.....		(7,320)			
Acquisition and construction of capital assets.....					
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>0</u>	<u>(56,952)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(23,404)	9,198	19,493	(65,417)	168,889
Cash and cash equivalents at beginning of year.....	101,877	109,994	69,665	131,348	2,778,137
Cash and cash equivalents at end of year.....	<u>\$ 78,473</u>	<u>\$ 119,192</u>	<u>\$ 89,158</u>	<u>\$ 65,931</u>	<u>\$ 2,947,026</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (67,336)	\$ 29,441	\$ 98,709	\$ (83,593)	\$ 69,041
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	13,115	49,769		2,438	125,659
Miscellaneous nonoperating income (expense).....		1,013		1,358	
(Increase) decrease in accounts receivable.....	(1,528)	(218)	14,494	28,511	680
(Increase) decrease in due from other funds.....	17,530	50,531	62,216	1,093	(5,312)
(Increase) decrease in inventory of supplies.....	(5,157)	(2,193)	2,040	3,531	(2,501)
(Increase) decrease in prepaid expenses.....					
Increase (decrease) in accounts payable.....	(199,750)	946	(130,890)	(19,588)	(11,287)
Increase (decrease) in due to other funds.....	1,544	131	(2,192)	14,087	(9,151)
Increase (decrease) in due to other governments.....					
Increase (decrease) in accrued wages and benefits.....	(3,514)	(3,220)	(1,805)	739	4,800
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	21,692	(26,023)	1,921	1,007	(3,040)
<i>Total adjustments.....</i>	<u>(156,068)</u>	<u>70,736</u>	<u>(54,216)</u>	<u>33,176</u>	<u>99,848</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ (223,404)</u>	<u>\$ 100,177</u>	<u>\$ 44,493</u>	<u>\$ (50,417)</u>	<u>\$ 168,889</u>

Noncash investing, capital and financing activities:

During 2009, there were no noncash investing, capital and financing activities for the Internal Service Funds.

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 5,573	\$ 28,745	\$ 9,562,879	\$ 439,017	\$ 617,634	\$ 11,636,803
50,778	431,705	36,898,004	1,798,237	4,415,547	52,813,140
	(246,017)		(146,136)	(140,525)	(1,959,289)
(87,442)	(158,004)	(2,087,812)	(1,146,779)	(1,959,478)	(13,553,389)
		(49,279,246)	(449,432)	(1,620,646)	(51,349,324)
				(1,886,512)	(1,886,512)
	(49,009)		(57,026)	(29,299)	(761,628)
	570	191	77,979	73,273	154,335
			4,240		7,598
	(1,177)				(2,164)
<u>(31,091)</u>	<u>6,813</u>	<u>(4,905,984)</u>	<u>520,100</u>	<u>(530,006)</u>	<u>(4,900,430)</u>
					300,000
					<u>(174,027)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>125,973</u>
					(49,632)
					<u>(7,320)</u>
					<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(56,952)</u>
(31,091)	6,813	(4,905,984)	520,100	(530,006)	(4,831,409)
99,173	137,631	15,316,859	4,257,384	24,163,450	47,165,518
<u>\$ 68,082</u>	<u>\$ 144,444</u>	<u>\$ 10,410,875</u>	<u>\$ 4,777,484</u>	<u>\$ 23,633,444</u>	<u>\$ 42,334,109</u>
\$ (35,032)	\$ 14,978	\$ (5,176,312)	\$ 1,122,624	\$ (1,104,076)	\$ (5,131,556)
3,437					194,418
	(1,177)		4,240		5,434
		(2,936)	(1,816)	(104,973)	(67,786)
			3,541	(9,856)	119,743
					(4,280)
			(372,083)		(372,083)
504	2,641	171,067	12,551	23	(173,783)
	93	(148,257)	(282)	(362)	(144,389)
				(14,227)	(14,227)
	(7,968)		(4,079)	(4,079)	(19,126)
		250,454	(248,988)	704,680	706,146
	(1,754)		4,392	2,864	1,059
<u>3,941</u>	<u>(8,165)</u>	<u>270,328</u>	<u>(602,524)</u>	<u>574,070</u>	<u>231,126</u>
<u>\$ (31,091)</u>	<u>\$ 6,813</u>	<u>\$ (4,905,984)</u>	<u>\$ 520,100</u>	<u>\$ (530,006)</u>	<u>\$ (4,900,430)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,627,114	\$ 1,627,114	\$ 1,346,936	\$ (280,178)
Other.....			3,437	3,437
<i>Total Revenues</i>	<u>1,627,114</u>	<u>1,627,114</u>	<u>1,350,373</u>	<u>(276,741)</u>
<i>Expenses:</i>				
Personal services.....	474,849	455,074	455,074	0
Professional services.....	208,450	249,440	248,529	911
Operating expenses.....	877,509	881,209	877,402	3,807
Capital outlays.....	3,000			0
<i>Total Expenses</i>	<u>1,563,808</u>	<u>1,585,723</u>	<u>1,581,005</u>	<u>4,718</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	63,306	41,391	(230,632)	(272,023)
Advances in.....		137,350	250,000	112,650
Advances out.....	(50,000)	(50,000)	(50,000)	0
<i>Net Change in Fund Equity</i>	13,306	128,741	(30,632)	(159,373)
<i>Fund Equity At Beginning Of Year</i>	99,108	99,108	99,108	0
<i>Prior Year Encumbrances Appropriated</i>	2,769	2,769	2,769	0
<i>Fund Equity At End Of Year</i>	<u>\$ 115,183</u>	<u>\$ 230,618</u>	<u>\$ 71,245</u>	<u>\$ (159,373)</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, 2009

	<u>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.....	\$ 2,185,148	\$ 2,185,148	\$ 2,012,802	\$ (172,346)
Other.....			4,122	4,122
<i>Total Revenues</i>	<u>2,185,148</u>	<u>2,185,148</u>	<u>2,016,924</u>	<u>(168,224)</u>
<i>Expenses:</i>				
Personal services.....	284,475	290,475	288,287	2,188
Professional services.....	283,518	279,591	221,171	58,420
Operating expenses.....	1,582,460	1,430,442	1,406,441	24,001
Debt service.....	58,000	57,945	57,939	6
<i>Total Expenses</i>	<u>2,208,453</u>	<u>2,058,453</u>	<u>1,973,838</u>	<u>84,615</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(23,305)	126,695	43,086	(83,609)
Advances out.....	(26,027)	(34,027)	(34,027)	0
<i>Net Change in Fund Equity</i>	(49,332)	92,668	9,059	(83,609)
<i>Fund Equity At Beginning Of Year</i>	2,855	2,855	2,855	0
<i>Prior Year Encumbrances Appropriated</i>	107,138	107,138	107,138	0
<i>Fund Equity At End Of Year</i>	<u>\$ 60,661</u>	<u>\$ 202,661</u>	<u>\$ 119,052</u>	<u>\$ (83,609)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 3,341,268	\$ 3,595,268	\$ 3,522,401	\$ (72,867)
Other.....			1,244	1,244
<i>Total Revenues</i>	<u>3,341,268</u>	<u>3,595,268</u>	<u>3,523,645</u>	<u>(71,623)</u>
<i>Expenses:</i>				
Personal services.....	229,718	229,406	229,330	76
Professional services.....	1,237,250	1,603,925	1,601,719	2,206
Operating expenses.....	1,846,459	1,703,788	1,683,114	20,674
Capital outlays.....	13,000	1,284	1,284	0
<i>Total Expenses</i>	<u>3,326,427</u>	<u>3,538,403</u>	<u>3,515,447</u>	<u>22,956</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	14,841	56,865	8,198	(48,667)
Advances in.....			25,000	25,000
Advances out.....	(50,000)	(50,000)	(50,000)	0
<i>Net Change in Fund Equity</i>	(35,159)	6,865	(16,802)	(23,667)
<i>Fund Equity At Beginning Of Year</i>	34,506	34,506	34,506	0
<i>Prior Year Encumbrances Appropriated</i>	35,159	35,159	35,159	0
<i>Fund Equity At End Of Year</i>	<u>\$ 34,506</u>	<u>\$ 76,530</u>	<u>\$ 52,863</u>	<u>\$ (23,667)</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, 2009

	<u>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.....	\$ 2,150,229	\$ 2,150,229	\$ 1,434,876	\$ (715,353)
Other.....			3,219	3,219
<i>Total Revenues</i>	<u>2,150,229</u>	<u>2,150,229</u>	<u>1,438,095</u>	<u>(712,134)</u>
<i>Expenses:</i>				
Personal services.....	376,659	376,659	371,744	4,915
Professional services.....	141,883	106,978	97,961	9,017
Operating expenses.....	1,629,774	1,067,124	1,035,480	31,644
Capital outlays.....	2,500	55	29	26
<i>Total Expenses</i>	<u>2,150,816</u>	<u>1,550,816</u>	<u>1,505,214</u>	<u>45,602</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(587)	599,413	(67,119)	(666,532)
Advances out.....			25,000	25,000
Advances out.....	(40,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Equity</i>	(40,587)	559,413	(82,119)	(641,532)
<i>Fund Equity At Beginning Of Year</i>	89,646	89,646	89,646	0
<i>Prior Year Encumbrances Appropriated</i>	41,702	41,702	41,702	0
<i>Fund Equity At End Of Year</i>	<u>\$ 90,761</u>	<u>\$ 690,761</u>	<u>\$ 49,229</u>	<u>\$ (641,532)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,800,000	\$ 1,800,000	\$ 1,884,810	\$ 84,810
Other.....			1,560	1,560
<i>Total Revenues</i>	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,886,370</u>	<u>86,370</u>
<i>Expenses:</i>				
Personal services.....	366,943	396,869	389,088	7,781
Professional services.....	141,747	91,321	58,597	32,724
Operating expenses.....	1,291,921	1,312,421	1,269,796	42,625
<i>Total Expenses</i>	<u>1,800,611</u>	<u>1,800,611</u>	<u>1,717,481</u>	<u>83,130</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(611)	(611)	168,889	169,500
<i>Fund Equity At Beginning Of Year</i>	2,777,526	2,777,526	2,777,526	0
<i>Prior Year Encumbrances Appropriated</i>	611	611	611	0
<i>Fund Equity At End Of Year</i>	<u>\$ 2,777,526</u>	<u>\$ 2,777,526</u>	<u>\$ 2,947,026</u>	<u>\$ 169,500</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, 2009

	<u>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.....	\$ 53,560	\$ 53,560	\$ 56,351	\$ 2,791
<i>Total Revenues</i>	<u>53,560</u>	<u>53,560</u>	<u>56,351</u>	<u>2,791</u>
<i>Expenses:</i>				
Professional services.....	75,708	75,708	74,457	1,251
Operating expenses.....	<u> </u>	<u>15,570</u>	<u>15,569</u>	<u>1</u>
<i>Total Expenses</i>	<u>75,708</u>	<u>91,278</u>	<u>90,026</u>	<u>1,252</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(22,148)	(37,718)	(33,675)	4,043
<i>Fund Equity At Beginning Of Year</i>	96,589	96,589	96,589	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,584</u>	<u>2,584</u>	<u>2,584</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 77,025</u>	<u>\$ 61,455</u>	<u>\$ 65,498</u>	<u>\$ 4,043</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, 2009

	<u>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.....	\$ 470,000	\$ 470,000	\$ 460,450	\$ (9,550)
Other.....			2,255	2,255
<i>Total Revenues</i>	<u>470,000</u>	<u>470,000</u>	<u>462,705</u>	<u>(7,295)</u>
<i>Expenses:</i>				
Personal services.....	281,149	287,020	286,173	847
Professional services.....	203,902	203,551	167,974	35,577
Operating expenses.....	9,400	5,103	1,514	3,589
Capital outlays.....	100	100		100
<i>Total Expenses</i>	<u>494,551</u>	<u>495,774</u>	<u>455,661</u>	<u>40,113</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(24,551)	(25,774)	7,044	32,818
Transfers in.....			51,889	51,889
Transfers out.....		(53,066)	(53,066)	0
<i>Net Change in Fund Equity</i>	(24,551)	(78,840)	5,867	84,707
<i>Fund Equity At Beginning Of Year</i>	94,129	94,129	94,129	0
<i>Prior Year Encumbrances Appropriated</i>	43,502	43,502	43,502	0
<i>Fund Equity At End Of Year</i>	<u>\$ 113,080</u>	<u>\$ 58,791</u>	<u>\$ 143,498</u>	<u>\$ 84,707</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, 2009

	<u>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.....	\$ 48,546,693	\$ 48,547,910	\$ 46,460,883	\$ (2,087,027)
Other.....			191	191
<i>Total Revenues</i>	<u>48,546,693</u>	<u>48,547,910</u>	<u>46,461,074</u>	<u>(2,086,836)</u>
<i>Expenses:</i>				
Professional services.....	<u>50,700,693</u>	<u>52,572,693</u>	<u>51,367,059</u>	<u>1,205,634</u>
<i>Total Expenses</i>	<u>50,700,693</u>	<u>52,572,693</u>	<u>51,367,059</u>	<u>1,205,634</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(2,154,000)	(4,024,783)	(4,905,985)	(881,202)
Transfers in.....	154,000	154,000	2,341,733	2,187,733
Transfers out.....		(2,341,733)	(2,341,733)	0
<i>Net Change in Fund Equity</i>	(2,000,000)	(6,212,516)	(4,905,985)	1,306,531
<i>Fund Equity At Beginning Of Year</i>	<u>15,316,859</u>	<u>15,316,859</u>	<u>15,316,859</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 13,316,859</u>	<u>\$ 9,104,343</u>	<u>\$ 10,410,874</u>	<u>\$ 1,306,531</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, 2009

	<u>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.....	\$ 1,974,438	\$ 1,974,438	\$ 1,793,237	\$ (181,201)
Other.....		384,837	526,236	141,399
<i>Total Revenues</i>	<u>1,974,438</u>	<u>2,359,275</u>	<u>2,319,473</u>	<u>(39,802)</u>
<i>Expenses:</i>				
Personal services.....	161,662	167,661	167,122	539
Professional services.....	2,029,096	2,112,692	1,388,069	724,623
Operating expenses.....	44,317	291,673	256,859	34,814
Capital outlays.....		47,886	2,445	45,441
<i>Total Expenses</i>	<u>2,235,075</u>	<u>2,619,912</u>	<u>1,814,495</u>	<u>805,417</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(260,637)	(260,637)	504,978	765,615
Transfers in.....	195,484	195,484		(195,484)
<i>Net Change in Fund Equity</i>	(65,153)	(65,153)	504,978	570,131
<i>Fund Equity At Beginning Of Year</i>	4,192,231	4,192,231	4,192,231	0
<i>Prior Year Encumbrances Appropriated</i>	65,153	65,153	65,153	0
<i>Fund Equity At End Of Year</i>	<u>\$ 4,192,231</u>	<u>\$ 4,192,231</u>	<u>\$ 4,762,362</u>	<u>\$ 570,131</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.
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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, 2009

Payroll Agency Funds		Balance at			Balance at
		Beginning of Year	Additions	Deductions	
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 4,126,256	\$ 250,065,782	\$ 249,497,912	\$ 4,694,126
	Total Assets.....	\$ 4,126,256	\$ 250,065,782	\$ 249,497,912	\$ 4,694,126
<i>Liabilities</i>					
	Due to other governments.....	\$ 3,633,821	\$ 100,546,095	\$ 99,831,248	\$ 4,348,668
	Other liabilities.....	492,435	149,519,687	149,666,664	345,458
	Total Liabilities.....	\$ 4,126,256	\$ 250,065,782	\$ 249,497,912	\$ 4,694,126
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 40,967,861	\$ 815,903,884	\$ 813,648,872	\$ 43,222,873
	Collateral on loaned securities.....	150,885	5,830,028	150,885	5,830,028
	Taxes levied for other governments.....	609,034,336	589,691,006	550,790,508	647,934,834
	Total Assets.....	\$ 650,153,082	\$ 1,411,424,918	\$ 1,364,590,265	\$ 696,987,735
<i>Liabilities</i>					
	Due to other governments.....	\$ 650,002,197	\$ 1,405,594,890	\$ 1,364,439,380	\$ 691,157,707
	Obligations under securities lending.....	150,885	5,830,028	150,885	5,830,028
	Total Liabilities.....	\$ 650,153,082	\$ 1,411,424,918	\$ 1,364,590,265	\$ 696,987,735
<i>Other Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 13,676,407	\$ 79,949,218	\$ 76,698,185	\$ 16,927,440
	Cash and cash equivalents- segregated accounts.....	18,186,211	167,545,946	166,283,127	19,449,030
	Total Assets.....	\$ 31,862,618	\$ 247,495,164	\$ 242,981,312	\$ 36,376,470
<i>Liabilities</i>					
	Undistributed assets.....	\$ 0	\$ 18,339,901	\$ 18,339,901	\$ 0
	Due to other governments.....	506,036	5,888,344	5,672,841	721,539
	Other liabilities.....	31,356,582	223,266,919	218,968,570	35,654,931
	Total Liabilities.....	\$ 31,862,618	\$ 247,495,164	\$ 242,981,312	\$ 36,376,470
<i>Total Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 58,770,524	\$ 1,145,918,884	\$ 1,139,844,969	\$ 64,844,439
	Cash and cash equivalents- segregated accounts.....	18,186,211	167,545,946	166,283,127	19,449,030
	Collateral on loaned securities.....	150,885	5,830,028	150,885	5,830,028
	Taxes levied for other governments.....	609,034,336	589,691,006	550,790,508	647,934,834
	Total Assets.....	\$ 686,141,956	\$ 1,908,985,864	\$ 1,857,069,489	\$ 738,058,331
<i>Liabilities</i>					
	Undistributed assets.....	\$ 0	\$ 18,339,901	\$ 18,339,901	\$ 0
	Due to other governments.....	654,142,054	1,512,029,329	1,469,943,469	696,227,914
	Obligations under securities lending.....	150,885	5,830,028	150,885	5,830,028
	Other liabilities.....	31,849,017	372,786,606	368,635,234	36,000,389
	Total Liabilities.....	\$ 686,141,956	\$ 1,908,985,864	\$ 1,857,069,489	\$ 738,058,331

Capital Assets Used in the Operation of Governmental Funds

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

December 31, 2009

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,835,361
Land improvements.....	3,968,136
Buildings, structures, and improvements.....	220,233,483
Furniture, fixtures, and equipment.....	58,684,236
Infrastructure.....	349,941,451
Construction-in-progress.....	4,047,244
<i>Total Governmental Funds Capital Assets.....</i>	<u><u>\$ 644,709,911</u></u>
<i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 26,291,546
Special revenue fund revenues.....	34,227,479
Capital projects.....	576,857,883
Donations.....	7,333,003
<i>Total Governmental Funds Capital Assets.....</i>	<u><u>\$ 644,709,911</u></u>

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

December 31, 2009

<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.....	\$	\$	\$	\$ 613,945	\$	\$ 613,945
Data Processing.....				1,917,932		1,917,932
Auditor.....				647,564		647,564
Treasurer.....				79,285		79,285
Recorder.....				261,361		261,361
Board of Elections.....				24,020		24,020
Public Works.....	965,977	2,301,863	45,588,196	623,114		49,479,150
<i>Total General Government.....</i>	<u>965,977</u>	<u>2,301,863</u>	<u>45,588,196</u>	<u>4,167,221</u>	<u>0</u>	<u>53,023,257</u>
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			33,953,601	26,901,017		60,854,618
County Courts.....	3,077,078		88,988,301	4,892,834		96,958,213
Prosecutor.....				236,441		236,441
Coroner.....	400,000		2,800,024	2,289,438		5,489,462
Forensic Crime Lab.....				1,539,611		1,539,611
Animal Shelter.....	6,169		6,742,238	555,153		7,303,560
Support Enforcement.....				12,781		12,781
<i>Total Judicial and Law Enforcement.....</i>	<u>3,483,247</u>	<u>0</u>	<u>132,484,164</u>	<u>36,427,275</u>	<u>0</u>	<u>172,394,686</u>
<i>Environment and Public Works:</i>						
Memorial Hall.....	42,345		1,707,815	30,041		1,780,201
Public Works.....	105,903			95,597		201,500
County Engineer.....	126,801		5,187,918	6,359,045	349,941,451	361,615,215
<i>Total Environment and Public Works.....</i>	<u>275,049</u>	<u>0</u>	<u>6,895,733</u>	<u>6,484,683</u>	<u>349,941,451</u>	<u>363,596,916</u>
<i>Social Services:</i>						
Job and Family Services.....	169,611		14,685,359	2,419,816		17,274,786
Board of Developmental Disabilities Services.....	1,062,057	265,237	11,700,219	7,701,502		20,729,015
ADAMHS Board.....	36,570		2,012,103	151,066		2,199,739
<i>Total Social Services.....</i>	<u>1,268,238</u>	<u>265,237</u>	<u>28,397,681</u>	<u>10,272,384</u>	<u>0</u>	<u>40,203,540</u>
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			4,215,247	230,532		4,445,779
County Parks.....	1,842,850	1,401,036	2,652,462	1,102,141		6,998,489
<i>Total Community And Economic Development.....</i>	<u>1,842,850</u>	<u>1,401,036</u>	<u>6,867,709</u>	<u>1,332,673</u>	<u>0</u>	<u>11,444,268</u>
Construction-in-progress.....					4,047,244	4,047,244
<i>Total Governmental Funds Capital Assets....</i>	<u>\$ 7,835,361</u>	<u>\$ 3,968,136</u>	<u>\$ 220,233,483</u>	<u>\$ 58,684,236</u>	<u>\$ 353,988,695</u>	<u>\$ 644,709,911</u>

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

For the Year Ended December 31, 2009

<i>Function and Activity</i>	<i>Balance January 1, 2009</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2009</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 613,945	\$	\$	\$ 613,945
Data Processing.....	1,992,775	85,156	(159,999)	1,917,932
Auditor.....	591,989	55,575		647,564
Treasurer.....	151,828		(72,543)	79,285
Recorder.....	215,936	45,425		261,361
Board of Elections.....	24,020			24,020
Public Works.....	49,343,389	135,761		49,479,150
<i>Total General Government.....</i>	<u>52,933,882</u>	<u>321,917</u>	<u>(232,542)</u>	<u>53,023,257</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	51,340,718	10,114,150	(600,250)	60,854,618
County Courts.....	97,721,764	438,272	(1,201,823)	96,958,213
Prosecutor.....	257,723		(21,282)	236,441
Coroner.....	5,295,128	394,321	(199,987)	5,489,462
Forensic Crime Lab.....	1,467,685	95,753	(23,827)	1,539,611
Animal Shelter.....	7,101,643	272,191	(70,274)	7,303,560
Support Enforcement.....	12,781			12,781
<i>Total Judicial and Law Enforcement.....</i>	<u>163,197,442</u>	<u>11,314,687</u>	<u>(2,117,443)</u>	<u>172,394,686</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,780,201			1,780,201
Public Works.....	218,086		(16,586)	201,500
County Engineer.....	360,661,176	3,100,008	(2,145,969)	361,615,215
<i>Total Environment and Public Works.....</i>	<u>362,659,463</u>	<u>3,100,008</u>	<u>(2,162,555)</u>	<u>363,596,916</u>
<i>Social Services:</i>				
Job and Family Services.....	17,241,384	91,996	(58,594)	17,274,786
Board of Developmental Disabilities Services.....	18,079,573	3,645,460	(996,018)	20,729,015
ADAMHS Board.....	2,199,739			2,199,739
<i>Total Social Services.....</i>	<u>37,520,696</u>	<u>3,737,456</u>	<u>(1,054,612)</u>	<u>40,203,540</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	4,481,429		(35,650)	4,445,779
County Parks.....	7,562,567	6,399	(570,477)	6,998,489
<i>Total Community And Economic Development.....</i>	<u>12,043,996</u>	<u>6,399</u>	<u>(606,127)</u>	<u>11,444,268</u>
Construction-in-progress.....	10,439,972	5,618,754	(12,011,482)	4,047,244
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 638,795,451</u>	<u>\$ 24,099,221</u>	<u>\$ (18,184,761)</u>	<u>\$ 644,709,911</u>



STATISTICAL SECTION



Statistical Section

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents:

<i>Financial Trends</i>	These schedules contain trend information to help understand how the County's financial performance and well-being have changed over time. These schedules can be found on pages 248 to 259.
<i>Revenue Capacity</i>	These schedules contain information to help assess the County's most significant local revenue sources. These schedules can be found on pages 260 to 266.
<i>Debt Capacity</i>	These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. These schedules can be found on pages 267 to 272.
<i>Demographic and Economic Information</i>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. These schedules can be found on pages 273 to 275.
<i>Operating Information</i>	These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs. These schedules can be found on pages 276 to 280.

Net Assets by Component

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

	2002	2003	2004
<i>Governmental activities</i>			
Invested in capital assets, net of related debt	\$ 407,378,685	\$ 411,090,737	\$ 444,770,518
Restricted	164,410,827	107,492,004	87,809,491
Unrestricted	161,144,572	182,184,395	198,992,236
<i>Total governmental activities net assets</i>	<u>732,934,084</u>	<u>700,767,136</u>	<u>731,572,245</u>
<i>Business-type activities</i>			
Invested in capital assets, net of related debt	198,338,557	216,049,957	232,965,647
Restricted		86,435,682	77,488,972
Unrestricted	142,772,889	47,010,304	50,350,398
<i>Total business-type activities net assets</i>	<u>341,111,446</u>	<u>349,495,943</u>	<u>360,805,017</u>
<i>Primary government</i>			
Invested in capital assets, net of related debt	605,717,242	627,140,694	677,736,165
Restricted	164,410,827	193,927,686	165,298,463
Unrestricted	303,917,461	229,194,699	249,342,634
<i>Total primary government net assets</i>	<u>\$ 1,074,045,530</u>	<u>\$ 1,050,263,079</u>	<u>\$ 1,092,377,262</u>

Data is presented for less than ten years to correspond with the County's 2002 implementation of the Financial Reporting Model as established by GASB Statement No. 34. Data for prior years is not comparable and, therefore, not presented

	2005	2006	2007	2008	2009
\$	452,461,084	\$ 474,924,692	\$ 481,087,797	\$ 486,887,415	\$ 487,382,221
	123,622,195	119,149,399	126,712,519	137,952,919	132,998,026
	195,228,532	197,154,882	194,310,963	196,667,103	183,113,606
	771,311,811	791,228,973	802,111,279	821,507,437	803,493,853
	250,690,641	253,206,796	262,389,063	268,921,062	273,687,197
	63,379,667	23,074,519	27,907,464	29,191,271	27,984,824
	49,633,585	95,347,750	95,003,952	95,961,368	98,741,238
	363,703,893	371,629,065	385,300,479	394,073,701	400,413,259
	703,151,725	728,131,488	743,476,860	755,808,477	761,069,418
	187,001,862	142,223,918	154,619,983	167,144,190	160,982,850
	244,862,117	292,502,632	289,314,915	292,628,471	281,854,844
\$	1,135,015,704	\$ 1,162,858,038	\$ 1,187,411,758	\$ 1,215,581,138	\$ 1,203,907,112

Changes in Net Assets

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

	2002	2003	2004
Expenses			
<i>Governmental activities:</i>			
General government	\$ 34,130,942	\$ 38,814,646	\$ 36,349,528
Judicial and law enforcement	135,730,501	142,001,155	137,040,737
Environment and public works	15,480,097	20,663,599	14,833,792
Social services	247,528,396	247,022,760	247,152,140
Community and economic development	31,588,870	29,123,008	17,762,217
Interest and fiscal charges on long-term debt	2,356,195	2,224,643	2,076,732
<i>Total governmental activities expenses</i>	<u>466,815,001</u>	<u>479,849,811</u>	<u>455,215,146</u>
<i>Business-type activities:</i>			
Water	29,210,025	26,823,908	28,871,495
Wastewater	36,104,975	37,317,021	36,919,726
Solid Waste Management	19,269,319	19,046,559	19,020,082
Parking Facilities	917,228	1,578,828	1,514,105
Stillwater Center	11,061,211	12,395,350	13,334,343
<i>Total business-type activities expenses</i>	<u>96,562,758</u>	<u>97,161,666</u>	<u>99,659,751</u>
<i>Total primary government expenses</i>	<u>\$ 563,377,759</u>	<u>\$ 577,011,477</u>	<u>\$ 554,874,897</u>
Program Revenues			
<i>Governmental activities:</i>			
Charges for Services			
General government	\$ 21,496,187	\$ 22,090,706	\$ 21,570,071
Judicial and law enforcement	13,857,959	16,184,925	17,507,587
Environment and public works	4,378,272	3,260,531	3,071,520
Social services	7,556,601	5,381,190	6,643,553
Community and economic development	2,442,001	2,415,895	1,736,078
Operating grants and contributions	182,653,480	192,487,242	210,065,383
Capital grants and contributions	9,848,858	7,021,003	6,389,395
<i>Total governmental activities program revenues</i>	<u>242,233,358</u>	<u>248,841,492</u>	<u>266,983,587</u>
<i>Business-type activities:</i>			
Charges for Services			
Water	29,742,197	27,102,235	26,775,464
Wastewater	37,582,338	36,223,679	37,305,281
Solid Waste Management	22,632,957	24,425,832	23,165,554
Parking Facilities	1,027,341	1,508,709	1,712,351
Stillwater Center	9,244,505	9,697,340	10,821,450
Capital grants and contributions	5,210,741	1,614,624	5,741,629
<i>Total business-type activities program revenues</i>	<u>105,440,079</u>	<u>100,572,419</u>	<u>105,521,729</u>
<i>Total primary government program revenues</i>	<u>\$ 347,673,437</u>	<u>\$ 349,413,911</u>	<u>\$ 372,505,316</u>
Net (Expense)/Revenue			
<i>Governmental activities</i>	(224,581,643)	(231,008,319)	(188,231,559)
<i>Business-type activities</i>	8,877,321	3,410,753	5,861,978
<i>Total primary government net expense</i>	<u>\$ (215,704,322)</u>	<u>\$ (227,597,566)</u>	<u>\$ (182,369,581)</u>

(Cont'd.)

2005	2006	2007	2008	2009
\$ 39,848,363	\$ 44,923,936	\$ 49,841,809	\$ 47,679,817	\$ 46,267,760
144,401,974	143,283,074	156,772,668	172,328,638	170,384,909
17,672,017	17,673,013	19,748,227	19,372,394	19,950,382
267,866,466	279,038,800	290,281,621	291,778,895	314,574,968
18,589,022	16,029,837	17,907,526	14,121,820	17,462,570
2,407,699	2,411,043	2,330,933	2,164,855	2,027,940
490,785,541	503,359,703	536,882,784	547,446,419	570,668,529
32,024,037	32,300,477	34,200,969	34,247,359	34,933,626
39,093,555	44,826,202	44,592,238	44,633,673	42,346,628
17,308,881	18,255,612	18,060,302	19,716,142	19,620,671
1,380,872	1,439,069	1,326,673	1,923,094	1,523,288
13,343,604	14,136,615	15,244,450	15,522,450	16,970,415
103,150,949	110,957,975	113,424,632	116,042,718	115,394,628
\$ 593,936,490	\$ 614,317,678	\$ 650,307,416	\$ 663,489,137	\$ 686,063,157
\$ 24,060,553	\$ 28,720,706	\$ 31,882,073	\$ 31,757,802	\$ 30,715,992
17,774,297	17,898,357	18,050,344	19,049,418	21,196,125
3,313,986	3,338,282	2,744,670	3,043,148	2,618,993
10,702,937	11,177,119	13,924,916	12,314,527	10,650,715
1,791,833	1,613,826	1,702,569	1,304,242	1,058,957
217,009,995	215,556,976	236,442,434	224,782,787	251,417,223
18,314,683	5,905,104	5,420,668	9,807,629	4,461,508
292,968,284	284,210,370	310,167,674	302,059,553	322,119,513
30,110,071	28,945,526	32,056,073	32,233,830	34,259,782
40,875,470	41,609,213	45,462,572	43,399,716	42,382,581
22,293,588	23,001,436	22,606,698	22,575,113	21,404,247
1,743,652	1,773,177	1,756,937	1,767,906	1,793,460
11,210,167	11,914,179	12,034,754	12,602,191	13,626,404
2,146,137	3,486,556	6,346,752	4,924,855	2,523,468
108,379,085	110,730,087	120,263,786	117,503,611	115,989,942
\$ 401,347,369	\$ 394,940,457	\$ 430,431,460	\$ 419,563,164	\$ 438,109,455
(197,817,257)	(219,149,333)	(226,715,110)	(245,386,866)	(248,549,016)
5,228,136	(227,888)	6,839,154	1,460,893	595,314
\$ (192,589,121)	\$ (219,377,221)	\$ (219,875,956)	\$ (243,925,973)	\$ (247,953,702)

Changes in Net Assets (Cont'd.)

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

	2002	2003	2004
General Revenues and Other Changes in Net Assets			
<i>Governmental activities:</i>			
Property taxes levied for:			
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435
Mental Retardation	4,086,789	3,849,843	3,953,997
Human Services	72,223,077	69,006,700	91,539,155
Sales tax	63,239,752	64,515,981	65,974,248
Other taxes	8,211,846	8,523,529	8,631,279
Grants and contributions not restricted to specific programs	21,060,412	21,534,566	21,299,144
Gain from disposal of capital assets	918,730	218,291	295,706
Unrestricted investment earnings	30,243,526	9,057,075	6,641,656
Miscellaneous	17,690,687	9,355,171	7,578,736
Transfers	(4,336,621)	(3,474,100)	(3,744,688)
<i>Total governmental activities</i>	<u>228,756,652</u>	<u>198,841,371</u>	<u>219,036,668</u>
<i>Business-type activities:</i>			
Gain from disposal of capital assets	1,125	165,076	25,675
Unrestricted investment earnings	709,424	203,981	445,850
Miscellaneous	373,509	1,130,587	1,230,883
Transfers	4,336,621	3,474,100	3,744,688
<i>Total business-type activities</i>	<u>5,420,679</u>	<u>4,973,744</u>	<u>5,447,096</u>
<i>Total primary government</i>	<u>\$ 234,177,331</u>	<u>\$ 203,815,115</u>	<u>\$ 224,483,764</u>
Change in Net Assets			
<i>Governmental activities</i>	\$ 4,175,009	\$ (32,166,948)	\$ 30,805,109
<i>Business-type activities</i>	14,298,000	8,384,497	11,309,074
<i>Total primary government</i>	<u>\$ 18,473,009</u>	<u>\$ (23,782,451)</u>	<u>\$ 42,114,183</u>

Data is presented for less than ten years to correspond with the County's 2002 implementation of the Reporting Model as established by GASB Statement No. 34. Data for prior years is not comparable and, therefore, not presented

	2005	2006	2007	2008	2009
\$	17,003,267	\$ 19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596
	3,910,012	3,747,929	3,512,914	3,260,915	2,958,299
	88,519,306	88,861,337	89,064,740	117,431,241	112,294,936
	65,308,276	65,645,345	64,691,720	62,946,971	58,520,545
	8,929,500	8,581,018	9,224,146	9,208,394	8,065,138
	20,956,377	22,361,933	20,671,328	22,274,489	21,108,365
	193,433	147,373	159,589	1,151,015	192,377
	12,822,158	24,822,378	30,689,097	29,531,315	7,066,198
	5,981,854	8,761,697	4,901,027	5,771,935	7,202,111
	(1,469,729)	(2,864,528)	(3,288,593)	(4,072,652)	(3,516,133)
	222,154,454	239,066,495	237,597,416	264,783,024	230,535,432
	484,521	26,013	75,444	176,779	94,067
	1,355,738	2,194,489	2,319,986	1,632,080	1,105,443
	979,533	3,068,030	1,148,237	1,430,818	1,028,601
	1,469,729	2,864,528	3,288,593	4,072,652	3,516,133
	4,289,521	8,153,060	6,832,260	7,312,329	5,744,244
\$	226,443,975	\$ 247,219,555	\$ 244,429,676	\$ 272,095,353	\$ 236,279,676
\$	24,337,197	\$ 19,917,162	\$ 10,882,306	\$ 19,396,158	\$ (18,013,584)
	9,517,657	7,925,172	13,671,414	8,773,222	6,339,558
\$	33,854,854	\$ 27,842,334	\$ 24,553,720	\$ 28,169,380	\$ (11,674,026)

Governmental Activities Tax Revenues by Source

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

	2002	2003	2004
Property taxes levied for:			
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435
Mental retardation	4,086,789	3,849,843	3,953,997
Human services	72,223,077	69,006,700	91,539,155
Sales tax	63,239,752	64,515,981	65,974,248
Other taxes:			
Real property transfer tax	1,840,654	2,066,302	2,188,770
Hotel/motel lodging tax	2,236,512	2,343,618	2,279,793
Motor vehicle license tax	4,134,680	4,113,609	4,162,716
Total tax revenues	<u>\$ 163,179,918</u>	<u>\$ 162,150,368</u>	<u>\$ 186,966,114</u>

Data is presented for less than ten years to correspond with the County's 2002 implementation of the Financial Reporting Model as established by GASB Statement No. 34. Data for prior years is not comparable and, therefore, not presented.

	2005	2006	2007	2008	2009
\$	17,003,267	\$ 19,002,013	\$ 17,971,448	\$ 17,279,401	\$ 16,643,596
	3,910,012	3,747,929	3,512,914	3,260,915	2,958,299
	88,519,306	88,861,337	89,064,740	117,431,241	112,294,936
	65,308,276	65,645,345	64,691,720	62,946,971	58,520,545
	2,386,153	2,067,196	2,444,347	2,670,894	1,929,476
	2,393,631	2,244,280	2,557,115	2,373,585	1,990,326
	4,149,716	4,269,542	4,222,684	4,163,915	4,145,336
\$	183,670,361	\$ 185,837,642	\$ 184,464,968	\$ 210,126,922	\$ 198,482,514

Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2000	2001	2002	2003
General Fund				
Reserved	\$ 644,284	\$ 212,959	\$ 36,778	\$ 362,478
Unreserved	49,366,033	65,166,836	70,909,804	58,192,815
Total General Fund	50,010,317	65,379,795	70,946,582	58,555,293
Children Services				
Reserved	369,631	118,458	126,702	180,297
Unreserved	1,752,738	494,725	(1,066,011)	5,984,219
Total Children Services Fund	2,122,369	613,183	(939,309)	6,164,516
Alcohol, Drug Addiction and Mental Health Services Bd.				
Reserved	18,509,468	17,941,936	10,129,657	21,325,858
Unreserved	(15,025,452)	(10,875,927)	(1,090,994)	(16,003,812)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	3,484,016	7,066,009	9,038,663	5,322,046
Job & Family Services				
Reserved	20,879,906	10,737,234	10,860,456	13,048,074
Unreserved	(23,293,446)	(2,420,625)	(6,978,034)	(15,709,797)
Total Job & Family Services Fund	(2,413,540)	8,316,609	3,882,422	(2,661,723)
Human Services Levy				
Reserved	6,194,436	2,540,099	632,441	1,027,824
Unreserved	36,958,909	41,442,609	30,357,279	23,099,861
Total Human Services Levy Fund	43,153,345	43,982,708	30,989,720	24,127,685
Other Governmental Funds				
Reserved	47,251,951	38,587,309	45,168,039	32,180,460
Unreserved, reported in:				
Special revenue funds	72,628,589	81,519,786	77,422,317	75,517,648
Debt service funds				
Capital projects funds	26,114,735	35,265,747	39,583,518	38,333,187
Total Other Governmental Funds	145,995,275	155,372,842	162,173,874	146,031,295
Total Fund Balances of Governmental Funds	\$ 242,351,782	\$ 280,731,146	\$ 276,091,952	\$ 237,539,112

2004	2005	2006	2007	2008	2009
\$ 492,188	\$ 411,819	\$ 552,592	\$ 6,537,896	\$ 9,618,548	\$ 8,769,177
49,049,450	54,644,285	47,919,115	46,602,497	51,081,844	40,839,114
49,541,638	55,056,104	48,471,707	53,140,393	60,700,392	49,608,291
268,681	177,802	90,032	76,153	21,084	0
1,770,385	6,505,270	5,997,324	4,149,270	1,811,958	740,662
2,039,066	6,683,072	6,087,356	4,225,423	1,833,042	740,662
18,472,657	24,535,205	24,116,837	33,553,269	30,592,594	32,836,336
(12,316,901)	(19,487,206)	(17,708,689)	(26,738,868)	(22,146,846)	(23,999,111)
6,155,756	5,047,999	6,408,148	6,814,401	8,445,748	8,837,225
16,623,352	10,625,703	5,689,697	4,222,404	83,069	196,657
(15,105,548)	(7,002,332)	(2,820,309)	9,382,346	11,379,433	6,415,433
1,517,804	3,623,371	2,869,388	13,604,750	11,462,502	6,612,090
576,147	551,305	635,048	106,202	0	0
56,141,555	56,073,366	53,961,571	50,433,380	72,923,514	68,700,830
56,717,702	56,624,671	54,596,619	50,539,582	72,923,514	68,700,830
59,425,914	40,360,394	25,193,803	32,791,001	26,732,786	27,180,758
57,557,659	65,723,692	65,858,636	72,200,327	65,176,662	68,455,141
(2,100,841)	31,320,641	51,653,666	35,617,153	(2,600,000)	(2,209,000)
114,882,732	137,404,727	142,706,105	140,608,481	30,853,624	27,510,700
114,882,732	137,404,727	142,706,105	140,608,481	120,163,072	120,937,599
\$ 230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 255,436,697

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

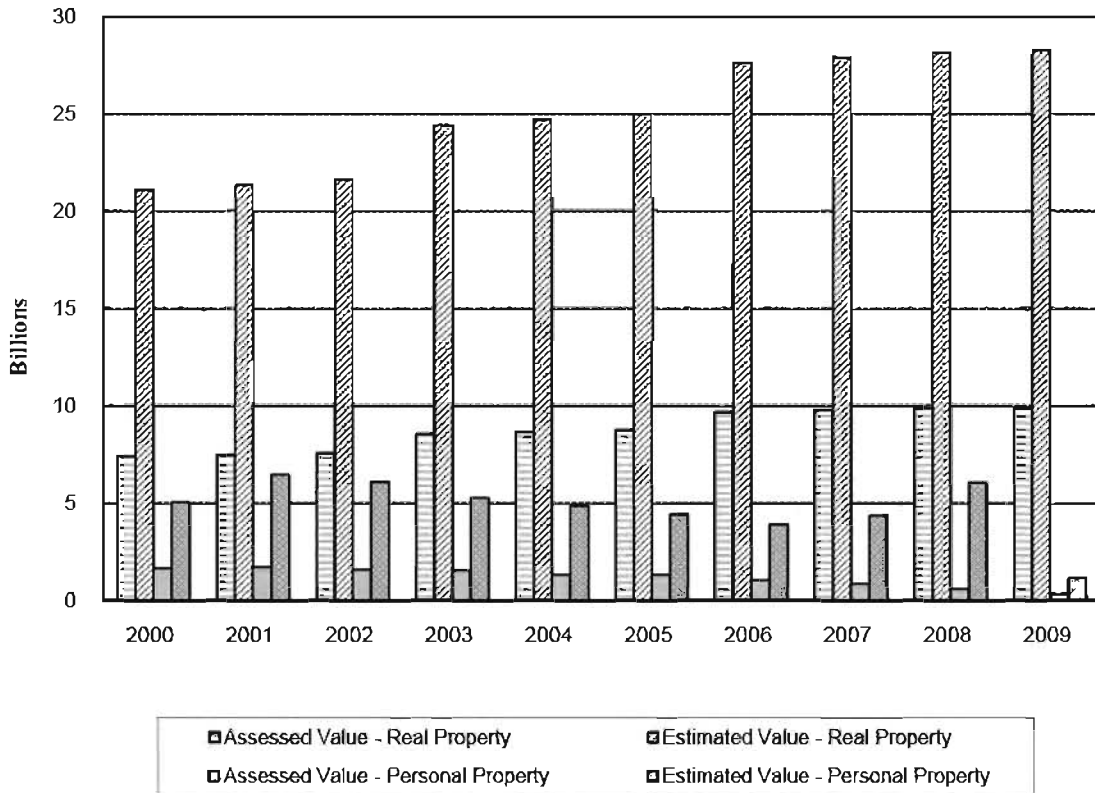
	2000	2001	2002	2003
Revenues:				
Property taxes	\$ 89,119,451	\$ 90,230,887	\$ 89,821,906	\$ 89,784,186
Sales tax	64,101,822	63,935,966	62,952,069	64,564,376
Other taxes	8,142,536	7,773,930	8,211,846	8,523,529
Licenses and permits	2,559,856	2,475,534	2,723,190	2,786,094
Fees and charges for services	35,370,277	38,382,995	43,360,367	41,412,621
Fines and forfeitures	1,552,331	1,516,569	1,421,710	1,498,338
Special assessments	255,602	417,505	292,867	280,320
Intergovernmental	198,221,535	264,702,316	215,392,727	217,915,519
Investment earnings	38,602,928	42,171,691	30,827,900	9,461,272
Miscellaneous	14,291,053	14,360,408	17,871,875	9,306,574
Total Revenues	452,217,391	525,967,801	472,876,457	445,532,829
Expenditures:				
Current:				
General government	22,399,440	27,593,383	28,287,431	31,657,412
Judicial and law enforcement	115,450,990	124,782,866	129,355,357	132,470,525
Environment and public works	18,996,364	17,679,547	17,664,079	19,482,723
Social services	209,114,973	236,851,122	232,922,161	233,531,332
Community and economic development	16,257,192	18,666,457	19,726,771	13,376,134
Capital outlay	41,662,113	32,305,204	26,925,145	20,793,226
Intergovernmental:				
General government	53,300	53,300	73,920	103,300
Social services	11,247,398	11,403,269	11,875,178	12,525,722
Community and economic development	7,166,566	7,344,899	6,046,679	11,797,341
Environment and public works	218,324	225,965	232,744	232,744
Debt service (including capital lease payments):				
Principal retirement	1,857,230	3,196,624	3,380,257	3,459,666
Interest and fiscal charges	2,189,418	2,536,118	2,373,116	2,266,250
Total Expenditures	446,613,308	482,638,754	478,862,838	481,696,375
Excess (Deficiency) Of Revenues				
Over Expenditures	5,604,083	43,329,047	(5,986,381)	(36,163,546)
Other Financing Sources And Uses				
Sale of capital assets/sundries	55,992	60,111	882,071	108,249
Inception of capital leases	317,358	391,954	426,961	752,179
Bonds issued	8,000,000	354,465	1,170,000	
Refunding bonds issued				
Premium on bond issuance				
Redemption of refunded bonds				
Transfers in	115,573,463	100,992,875	130,990,614	101,942,351
Transfers out	(121,876,691)	(108,255,768)	(132,122,459)	(105,192,076)
Total Other Financing Sources And Uses	2,070,122	(6,456,363)	1,347,187	(2,389,297)
Net Change in Fund Balances	7,674,205	36,872,684	(4,639,194)	(38,552,843)
Fund Balance at Beginning Of Year	238,661,792	242,351,782	280,731,146	276,091,952
Fund Balance reclassified/restated	(3,984,215)	1,506,680		
Fund Balance at End Of Year	\$ 242,351,782	\$ 280,731,146	\$ 276,091,952	\$ 237,539,109
Ratio of total debt service as a percentage of noncapital expenditures	1.00%	1.27%	1.27%	1.21%

	2004	2005	2006	2007	2008	2009
\$	110,542,041	\$ 111,781,459	\$ 111,555,518	\$ 109,216,656	\$ 135,089,535	\$ 127,913,753
	65,568,624	65,853,109	64,734,278	64,377,557	64,340,111	58,729,713
	8,631,279	8,929,500	8,581,018	9,224,146	9,208,394	8,065,138
	2,804,391	2,905,160	2,511,627	2,683,249	2,334,342	2,520,649
	42,082,895	46,360,968	48,347,722	53,813,318	51,763,195	49,534,619
	1,371,727	1,450,986	1,827,191	1,588,641	1,713,647	1,813,692
	264,179	379,311	416,769	344,304	293,623	260,694
	238,590,816	256,632,101	244,257,303	264,431,936	252,618,598	274,340,334
	6,710,858	11,977,382	24,104,861	30,820,643	29,130,904	8,673,596
	7,315,355	5,924,992	7,923,919	4,721,381	5,982,250	6,867,915
	483,882,165	512,194,968	514,260,206	541,221,831	552,474,599	538,720,103
	31,070,261	30,697,050	32,432,866	34,237,179	33,281,215	30,984,590
	139,451,197	139,408,050	139,044,314	150,120,102	159,664,579	158,534,604
	20,303,740	19,364,489	15,259,324	16,030,285	16,769,478	16,446,192
	236,623,795	246,931,413	259,340,991	269,069,253	272,038,022	289,899,484
	11,920,130	12,293,903	11,823,769	10,424,976	9,452,810	11,403,767
	30,103,321	37,222,004	32,212,431	23,252,421	25,572,008	19,137,468
	3,300	53,300	103,300	53,300	103,300	3,300
	6,878,742	15,886,995	16,382,072	17,045,948	15,574,976	18,431,157
	5,376,478	5,153,556	3,298,625	4,653,459	4,170,347	5,362,719
	225,765	230,280	237,188	244,304	244,304	236,975
	3,685,718	3,258,705	2,718,304	2,843,969	2,912,210	2,975,426
	2,110,554	2,714,922	2,555,983	2,468,045	2,310,000	2,172,581
	487,753,001	513,214,667	515,409,167	530,443,241	542,093,249	555,588,263
	(3,870,836)	(1,019,699)	(1,148,961)	10,778,590	10,381,350	(16,868,160)
	210,172	162,666	79,134	107,417	117,429	153,850
	547,990	61,492	489,459	130,293	169,113	138,870
		19,578,750	144,275	66,000		
		16,015,846				
		1,845,821				
		(16,745,000)				
	106,227,185	123,723,429	123,041,105	126,645,134	115,216,765	134,295,876
	(109,798,925)	(125,200,279)	(125,905,633)	(129,933,727)	(119,289,417)	(137,812,009)
	(2,813,578)	19,442,725	(2,151,660)	(2,984,883)	(3,786,110)	(3,223,413)
	(6,684,414)	18,423,026	(3,300,621)	7,793,707	6,595,240	(20,091,573)
	237,539,112	230,854,698	264,439,944	261,139,323	268,933,030	275,528,270
		15,162,220				
\$	230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270	\$ 255,436,697
	1.29%	1.24%	1.08%	1.03%	0.99%	0.94%

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2000	\$ 7,383,870,500	\$ 21,096,772,857	\$ 1,659,017,780	\$ 5,057,003,279	\$ 9,042,888,280	\$ 26,153,776,136	12.94
2001	7,471,890,920	21,348,259,771	1,727,099,740	6,459,202,316	9,198,990,660	27,807,462,087	12.94
2002	7,568,805,050	21,625,157,286	1,585,734,273	6,084,278,422	9,154,539,323	27,709,435,708	12.94
2003	8,550,482,230	24,429,949,229	1,526,429,698	5,268,221,065	10,076,911,928	29,698,170,294	12.94
2004	8,646,159,440	24,703,312,686	1,336,810,279	4,871,530,696	9,982,969,719	29,574,843,382	13.94
2005	8,756,010,240	25,017,172,114	1,326,314,927	4,419,085,748	10,082,325,167	29,436,257,862	13.94
2006	9,674,872,900	27,642,494,000	1,043,522,697	3,915,464,756	10,718,395,597	31,557,958,756	13.94
2007	9,769,259,480	27,912,169,943	862,430,659	4,369,495,071	10,631,690,139	32,281,665,014	13.94
2008	9,850,479,520	28,144,227,200	607,674,831	6,056,753,277	10,458,154,351	34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94



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

(1) Includes public utility property values.

Public utility property taxes are assessed on tangible personal property at true value; other tangible personal property assessments are as follows: For telephone and inter-exchange telecommunications companies - 10% of true value for 2009, 15% of true value for 2008, 20% of true value for 2007 and 25% of true value for prior years. For other general businesses - 0% of true value for 2009 and thereafter, 6.25% of true value for 2008, 12.5% of true value for 2007, 18.75% of true value for 2006 and 25% of true value for prior years. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year.

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

Last Ten Fiscal Years

(Cont'd.)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	7.21	7.21
Human Services Levy B	5.03	5.03	5.03	5.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	12.94	12.94	12.94	12.94	13.94	13.94	13.94	13.94	15.94	15.94
<i>School Districts</i>										
Brookville	57.09	57.09	57.08	65.06	65.06	65.06	65.04	65.04	65.04	69.03
Centerville	55.85	60.75	60.75	60.75	60.75	60.75	67.65	67.65	67.65	67.65
Dayton	62.65	62.65	62.65	70.85	70.85	70.85	70.85	70.85	70.85	75.75
Huber Heights	54.11	54.10	54.09	54.03	54.02	54.02	60.48	60.44	60.44	66.67
Jefferson	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90	66.90
Kettering	53.10	56.30	56.30	60.90	60.90	67.80	67.80	67.80	71.30	72.20
Mad River	50.60	56.50	62.22	62.22	62.22	58.22	65.12	65.20	65.20	65.20
Miamisburg	46.88	46.52	47.70	47.02	46.92	47.78	46.63	46.63	46.48	51.55
New Lebanon	48.30	52.57	52.57	52.57	53.57	52.82	52.82	52.02	52.02	52.02
Northmont	58.85	58.83	58.80	58.35	64.15	64.15	64.15	64.15	70.05	70.05
Northridge	52.10	52.10	52.10	54.05	54.15	54.25	63.00	63.00	63.00	63.00
Oakwood	95.57	95.57	95.57	105.95	105.95	111.45	111.45	111.45	116.95	116.95
Trotwood-Madison	52.64	52.64	52.91	61.05	60.85	60.70	60.06	60.06	60.06	60.06
Valley View	38.66	38.66	38.66	38.66	38.66	44.31	43.91	43.81	37.41	37.11
Vandalia-Butler	45.06	44.86	44.66	44.36	44.26	48.86	47.76	53.30	53.11	53.69
West Carrollton	53.26	60.66	59.67	59.67	65.55	65.55	65.55	65.55	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	42.60	42.12	45.40	43.50	49.00	48.40	47.10	47.10	46.40	48.85
Carlisle	50.51	49.85	49.60	49.60	43.70	43.70	43.70	43.70	43.70	43.70
Fairborn	44.70	44.64	44.70	44.70	44.40	44.40	44.20	44.20	52.50	51.90
Preble Shawnee	25.49	25.49	25.49	25.49	23.49	23.49	23.49	23.49	23.49	23.49
Tri County North	40.55	40.05	39.75	38.95	37.95	42.85	42.85	42.85	42.85	42.85
Springboro Community S.D.		51.96	51.06	50.91	49.91	55.76	65.27	62.86	61.21	59.46

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

Last Ten Fiscal Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	9.64	9.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	5.66	5.66	5.66	5.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.69	11.68	11.64	11.62	11.59	11.58	11.54	11.67	11.67	11.67
Kettering	6.92	6.92	6.91	6.85	6.85	6.85	6.80	6.80	6.80	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	6.30
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	9.02	12.02	12.02	12.02
Riverside	6.39	6.39	6.39	6.39	6.39	6.39	11.34	11.34	11.34	11.34
Trotwood	15.14	11.64	17.39	17.39	17.39	17.39	17.39	17.39	17.39	16.65
Union	16.03	16.03	16.03	16.03	16.03	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	17.30	17.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	6.25

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<i>Townships</i>										
Butler	17.60	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	11.40	11.40	11.40	11.40	12.90	12.90	13.90	13.90	14.10	14.10
German	16.70	16.70	16.70	17.20	16.20	16.20	16.20	16.20	16.20	16.20
Harrison	16.63	16.63	17.53	17.53	18.33	18.33	19.05	21.00	21.00	23.97
Jackson	18.70	18.70	18.70	18.70	18.50	16.00	16.00	19.35	19.35	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	18.25	18.25	18.75	18.55	18.55	18.25	18.25	18.90	18.90	18.90
Perry	11.00	11.30	11.30	11.30	11.10	11.10	11.10	11.10	11.10	11.10
Washington	14.00	14.00	14.00	13.95	13.95	13.95	13.95	13.95	13.95	13.95
<i>Other Units</i>										
Dayton/Montgomery Library	0.26	0.26	0.26	0.26	0.26	1.25	1.25	1.25	1.25	1.25
Washington/Centerville Library	1.63	1.63	1.63	3.03	3.03	3.03	3.03	3.03	2.70	2.70
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.20
Park District	1.20	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library		0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94
Clayton Fire Dist		3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	4.50
Germantown Cemetary		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist		2.00	2.00	2.00	2.00	2.90	2.90	2.00	2.90	2.90
Miami Valley Career Tech Center				2.58	2.58	2.58	2.58	2.58	2.58	2.58

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

Principal Property Taxpayers

December 31, 2009

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$24,511,283	\$249,316,670	2.44%
Vectren Energy Delivery of Ohio	3,395,656	32,845,800	0.32%
Ohio Bell	2,552,212	26,584,560	0.26%
Dayton Mall Venture Inc.	2,407,191	31,614,780	0.31%
City of Dayton	2,380,135	31,370,900	0.31%
Huber Investment Corp.	2,001,485	29,065,040	0.28%
Elizabeth Delamore	1,428,750	16,339,420	0.16%
Delphi Automotive Systems LLC	1,201,785	16,045,010	0.16%
Meijer Stores LTD	1,196,403	15,551,640	0.15%
Kettering Medical Center	1,102,990	16,697,250	0.16%
<i>Total Real and Personal Property Valuation</i>		<u>465,431,070</u>	<u>4.55%</u>
All Others		<u>9,751,442,660</u>	<u>95.45%</u>
<i>Total Assessed Valuation</i>		<u><u>\$10,216,873,730</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2009 levy was based.

December 31, 2000

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$32,216,055	\$395,128,460	4.37%
Ohio Bell	7,628,412	88,768,530	0.98%
City of Dayton	2,297,041	38,648,890	0.43%
Dayton Mall Venture Inc.	1,879,160	31,850,000	0.35%
NCR Corporation	1,856,186	27,231,590	0.30%
General Motors Corp.	1,571,290	42,494,340	0.47%
Huber Investment Corp.	1,399,665	27,101,880	0.30%
General Telephone Co. of Ohio	1,093,536	12,750,410	0.14%
Kettering Medical Center	769,595	20,634,160	0.23%
Meijer Stores LTD	658,778	10,722,500	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>695,330,760</u>	<u>7.69%</u>
All Others		<u>8,347,557,520</u>	<u>92.31%</u>
<i>Total Assessed Valuation</i>		<u><u>\$9,042,888,280</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2000 levy was based.

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

Last Ten Fiscal Years

<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Current Tax Collections to Current Taxes Levied</i>	<i>Delinquent Tax Collections (1)</i>	<i>Total Tax Collections</i>	<i>Percent of Total Tax Collections to Current Taxes Levied</i>
1999	2000	\$ 98,871,625	\$ 96,148,720	97.2%	\$ 3,481,404	\$ 99,630,124	100.8%
2000	2001	100,549,990	97,056,050	96.5%	2,834,370	99,890,420	99.3%
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596	101.2%
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678	99.9%
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300	99.6%
2004	2005	121,461,373	117,038,609	96.4%	6,427,547	123,466,156	101.7%
2005	2006	118,675,374	115,024,835	96.9%	7,086,261	122,111,096	102.9%
2006	2007	118,721,900	113,319,371	95.4%	6,266,644	119,586,015	100.7%
2007	2008	154,475,134	147,264,299	95.3%	6,425,391	153,689,690	99.5%
2008	2009	150,230,651	141,954,458	94.5%	5,114,060	147,068,518	97.9%

(1) The County does not identify delinquent tax collections by tax year.

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

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
2000	\$ 250,040	\$ 231,704	92.7%	\$ 314,341
2001	289,773	281,506	97.1%	233,913
2002	267,246	258,956	96.9%	256,325
2003	319,729	318,253	99.5%	284,434
2004	294,655	280,870	95.3%	272,811
2005	285,636	268,405	94.0%	286,272
2006	305,982	296,148	96.8%	58,440
2007	314,184	306,026	97.4%	54,493
2008	294,617	291,502	98.9%	27,103
2009	265,439	254,405	95.8%	33,807

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

Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2009:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 107,632,001
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 1,205,425
Revenue bonds.....	37,510,000
<i>Self-supporting general obligation bonds paid from:</i>	
Water revenue.....	1,603,090
Wastewater revenue.....	14,691,175
Parking facilities revenue.....	4,398,515
Stillwater Center revenue.....	8,460,000
Portion of general obligation bonds for County jail/family courts expansion.....	6,023,235
Portion of general obligation bonds for Children Service's admin bldg.....	5,545,000
Portion of general obligation bonds for Reibold Building Renovation.....	5,500,000
Portion of general obligation bonds for Juvenile Detention Center.....	18,490,000
<i>Total exempt debt</i>	(103,426,440)
Adjustment for internally-held regional dispatch center bonds (2):.....	2,209,000
<i>Net debt</i>	\$ 6,414,561
<i>Assessed Valuation of County (3)</i>	\$ 10,190,471,960
<i>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)</i>	
	\$ 253,261,799
<i>Net debt (all unvoted)</i>	(6,414,561)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	\$ 246,847,238
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	101,904,720
<i>Net debt (all unvoted)</i>	\$ (6,414,561)
<i>Unvoted Legal Debt Margin</i>	\$ 95,490,159
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	6.29%

Comparative Information for Previous Years:

	2008	2007	2006	2005
Direct debt limitation.....	\$ 253,921,843	\$ 259,953,859	\$ 264,292,253	\$ 266,459,890
Net debt (all unvoted).....	(7,299,560)	(5,169,910)	(5,623,180)	(6,063,312)
Direct Legal Debt Margin (Voted and Unvoted)	246,622,283	254,783,949	258,669,073	260,396,578
<i>Unvoted debt limitation</i>	102,168,737	104,581,544	106,316,901	107,183,956
<i>Net debt (all unvoted)</i>	(7,299,560)	(5,169,910)	(5,623,180)	(6,063,312)
<i>Unvoted Legal Debt Margin</i>	94,869,177	99,411,634	100,693,721	101,120,644
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	7.14%	4.94%	5.29%	5.66%

	2004	2003	2002	2001	2000
Direct debt limitation.....	\$ 250,558,129	\$ 248,074,243	\$ 250,422,798	\$ 227,363,483	\$ 228,474,766
Net debt (all unvoted).....	(13,938,294)	(15,048,943)	(16,094,125)	(17,100,256)	(17,962,042)
Direct Legal Debt Margin (Voted and Unvoted)	236,619,835	233,025,300	234,328,673	210,263,227	210,512,724
<i>Unvoted debt limitation</i>	100,823,252	99,829,697	100,769,119	91,545,393	91,989,907
<i>Net debt (all unvoted)</i>	(13,938,294)	(15,048,943)	(16,094,125)	(17,100,256)	(17,962,042)
<i>Unvoted Legal Debt Margin</i>	86,884,958	84,780,754	84,674,994	74,445,137	74,027,865
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	13.82%	15.07%	15.97%	18.68%	19.53%

Source: Montgomery County Auditor's Office

- (1) Total debt outstanding includes all externally outstanding bonded indebtedness.
- (2) These are General Obligation Bonds, purchased by the County Treasurer, which in substance represent internal borrowing and are therefore included as interfund payables for purposes of financial reporting but still applicable to the legal debt margin.
- (3) For the purpose of this computation the current assessed valuation, on which the 2010 levy will be based, is used

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Population(1)	Assessed Values (in 000's)	General Bonded Debt		Total Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
			Governmental Activities	Business-Type Activities			
			General Obligation Bonds	General Obligation Bonds			
2000	559,062	\$ 9,042,888	\$ 45,255,000	\$ 50,584,057	\$ 95,839,057	1.06%	\$ 171.43
2001	554,232	9,198,991	42,555,000	48,721,742	91,276,742	0.99%	164.69
2002	554,470	9,154,539	39,740,000	46,414,427	86,154,427	0.94%	155.38
2003	552,187	10,076,912	36,805,000	43,982,112	80,787,112	0.80%	146.30
2004	550,063	9,982,970	33,715,000	41,405,014	75,120,014	0.75%	136.57
2005	547,435	10,082,325	49,512,233	38,560,684	88,072,917	0.87%	160.88
2006	542,237	10,718,396	47,221,740	36,380,729	83,602,469	0.78%	154.18
2007	538,104	10,631,690	44,844,293	34,091,095	78,935,388	0.74%	146.69
2008	534,626	10,458,154	42,360,304	31,684,853	74,045,157	0.71%	138.50
2009	532,562	10,216,874	39,763,796	29,152,780	68,916,576	0.67%	129.41

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

(2) Personal income estimated based on per capita income reported by the U.S. Dept. of Commerce, Bureau of Economic Analysis

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

Last Ten Fiscal Years

Year	Debt Service Requirements			Total Governmental Fund Noncapital Expenditures	Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges	Total Debt Service		
2000	\$ 1,365,000	\$ 2,036,608	\$ 3,401,608	\$ 404,951,195	0.84%
2001	2,700,000	2,403,358	5,103,358	450,333,550	1.13%
2002	2,815,000	2,222,282	5,037,282	451,937,693	1.11%
2003	2,935,000	2,085,170	5,020,170	471,643,943	1.06%
2004	3,090,000	1,940,257	5,030,257	448,220,410	1.12%
2005	2,688,613	2,567,174	5,255,787	480,313,024	1.09%
2006	2,290,493	2,409,336	4,699,829	486,565,516	0.97%
2007	2,377,447	2,318,124	4,695,571	515,790,208	0.91%
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>		<i>Other Business-Type Activities Debt</i>			<i>Total Primary Government</i>	<i>Personal Income (in thousands)(2)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Capital Leases</i>	<i>Revenue Bonds</i>	<i>Notes Payable</i>	<i>Capital Leases</i>				
\$ 1,390,743	\$ 764,682	\$ 113,240,033	\$ 43,371,863	\$ 9,888	\$ 254,616,266	\$ 16,183,727	1.57%	\$ 455.43
1,541,323	788,860	106,060,033	50,458,799	5,184	250,130,941	16,537,729	1.51%	451.31
2,512,218	845,374	97,495,033	57,406,905	29,027	244,442,984	16,875,849	1.45%	440.86
2,360,477	1,186,575	89,760,033	58,380,283	72,176	232,546,656	16,936,680	1.37%	421.14
2,191,456	1,397,018	82,313,935	60,498,133	56,911	221,577,467	17,052,503	1.30%	402.82
2,405,395	978,669	74,526,327	60,129,842	34,312	226,147,462	17,456,060	1.30%	413.10
2,392,572	905,247	63,372,406	63,414,677	0	213,687,371	18,182,833	1.18%	394.08
1,465,613	916,265	57,860,000	63,441,279	0	202,618,545	18,689,428	1.08%	376.54
1,337,844	720,537	48,005,000	63,617,337	0	187,725,875	19,257,229	0.97%	351.13
1,205,425	563,276	37,510,000	60,459,851	0	168,655,128	Not Available	Not Available	316.69

Computation of Direct, Overlapping and Underlying Debt

December 31, 2009

	<i>General Bonded Debt</i>	<i>Percent Applicable To County(1)</i>	<i>County Share</i>
<i>Direct:</i>			
<i>Montgomery County:</i>			
<i>Governmental Activities:</i>			
General obligation bonds..... \$	39,763,796	100.00%	\$ 39,763,796
<i>Total Net Direct Debt.....</i>			<u>39,763,796</u>
<i>Overlapping:</i>			
City of Carlisle.....	2,696,000	4.85%	130,756
City of Huber Heights.....	8,435,000	97.31%	8,208,099
City of Springboro.....	30,788,000	5.19%	1,597,897
City of Union.....	1,310,000	99.10%	1,298,210
<i>Total Net Overlapping Debt.....</i>			<u>11,234,962</u>
<i>Underlying:</i>			
<i>Cities, Villages, Townships</i>			
Within Montgomery County.....	169,234,260	100.00%	169,234,260
<i>School Districts</i>			
Within Montgomery County.....	703,542,846	100.00%	703,542,846
<i>Total Net Underlying Debt.....</i>			<u>872,777,106</u>
<i>Total Net Debt.....</i>			<u>\$ 923,775,864</u>

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

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

*Schedule of Enterprise Fund Revenue Bond Coverage**Last Ten Fiscal Years**(Cont'd.)*

<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating & Maintenance Expenses(2)</i>	<i>Net Revenue Available for Revenue Bond Debt Service</i>	<i>Revenue Bonds</i>			<i>Bond Coverage</i>
				<i>Debt Service Requirements</i>			
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Water Fund Bond Coverage:</i>							
2000	\$40,322,567	\$24,470,935	\$15,851,632	\$1,675,000	\$2,984,043	\$4,659,043	3.40
2001	34,860,730	26,126,906	8,733,824	1,755,000	2,904,683	4,659,683	1.87
2002	35,450,708	25,180,410	10,270,298	1,480,000	2,170,965	3,650,965	2.81
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45
2005	33,696,441	25,745,109	7,951,332	2,345,000	1,929,090	4,274,090	1.86
2006	34,097,916	26,027,072	8,070,844	2,445,000	1,827,203	4,272,203	1.89
2007	36,352,954	27,340,383	9,012,571	2,555,000	1,716,390	4,271,390	2.11
2008	36,369,188	27,631,380	8,737,808	2,675,000	1,597,268	4,272,268	2.05
2009	37,848,910	28,645,072	9,203,838	2,800,000	1,470,113	4,270,113	2.16
<i>Wastewater Fund Bond Coverage:</i>							
2000	\$37,714,500	\$24,837,022	\$12,877,478	\$1,340,000	\$680,285	\$2,020,285	6.37
2001	36,704,518	24,495,307	12,209,211	1,405,000	615,965	2,020,965	6.04
2002	39,295,000	25,395,758	13,899,242	1,470,000	547,120	2,017,120	6.89
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09
2004	38,135,415	25,576,410	12,559,005	871,098	1,148,983	2,020,081	6.22
2005	41,174,717	27,606,355	13,568,362	812,608	1,202,472	2,015,080	6.73
2006	42,960,408	31,501,483	11,458,925	758,921	1,256,159	2,015,080	5.69
2007	45,932,929	31,255,048	14,677,881	707,406	1,307,675	2,015,081	7.28
2008	44,036,962	31,655,543	12,381,419	1,620,000	395,080	2,015,080	6.14
2009	42,626,217	29,306,158	13,320,059	1,715,000	304,360	2,019,360	6.60

*Schedule of Enterprise Fund Revenue Bond Coverage (Cont'd.)**Last Ten Fiscal Years*

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>							
2000	\$44,882,091	\$15,488,705	\$29,393,386	\$3,820,000	\$2,742,206	\$6,562,206	4.48
2001	48,258,540	15,124,803	33,133,737	4,020,000	2,562,101	6,582,101	5.03
2002	50,630,252	14,241,077	36,389,175	4,325,000	2,377,481	6,702,481	5.43
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84
2007	45,413,246	14,499,608	30,913,638	5,250,000	1,237,169	6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus, for Water, the lesser of 25% of unencumbered year-end balance carried over to the current fiscal year, or an amount equal to 25% of the Operating and Maintenance of the immediately preceding year; for Wastewater, none; for Solid Waste, 100% of any unencumbered year-end balance carried over to the current fiscal year.

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

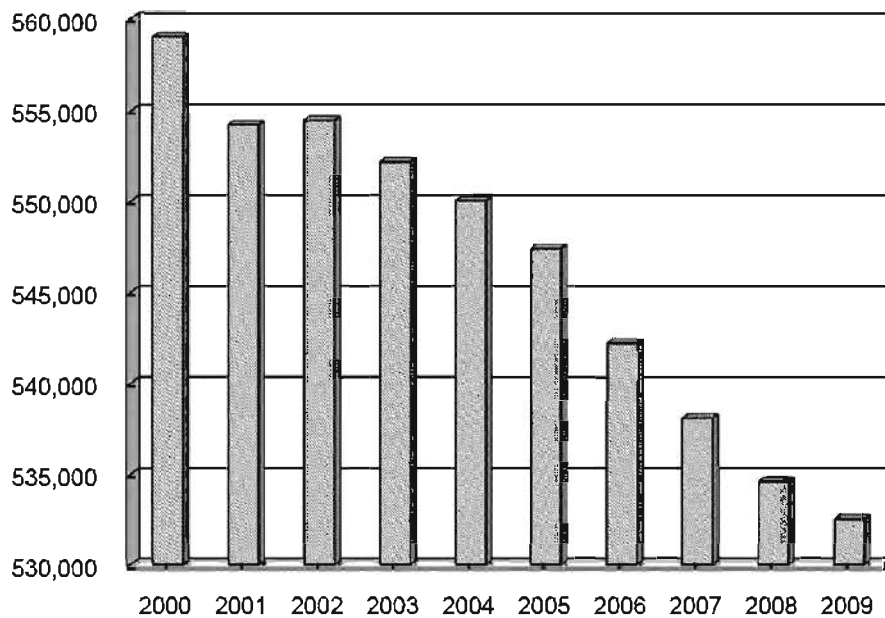
Source: Montgomery County Auditor's Office

Demographic and Economic Statistics

December 31, 2009

(Cont'd.)

<i>Population</i>	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
<hr/>		
<i>Population for the Last Ten Years</i>	2000	559,062
	2001	554,232
	2002	554,470
	2003	552,187
	2004	550,063
	2005	547,435
	2006	542,237
	2007	538,104
	2008	534,626
	2009	532,562



Source: U.S. Census Bureau

Demographic and Economic Statistics (Cont'd.)

December 31, 2009

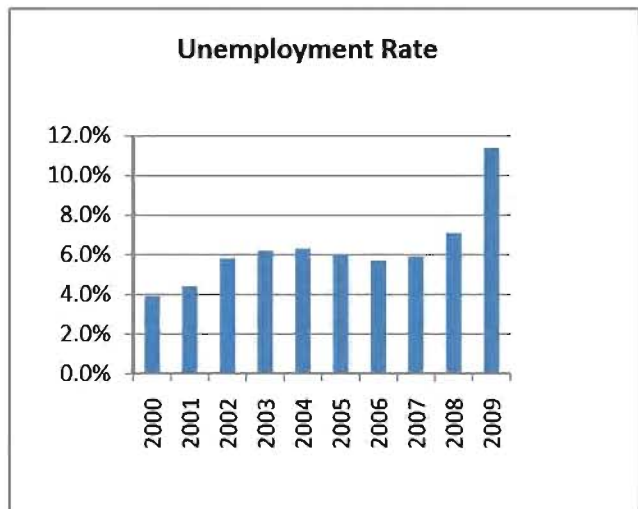
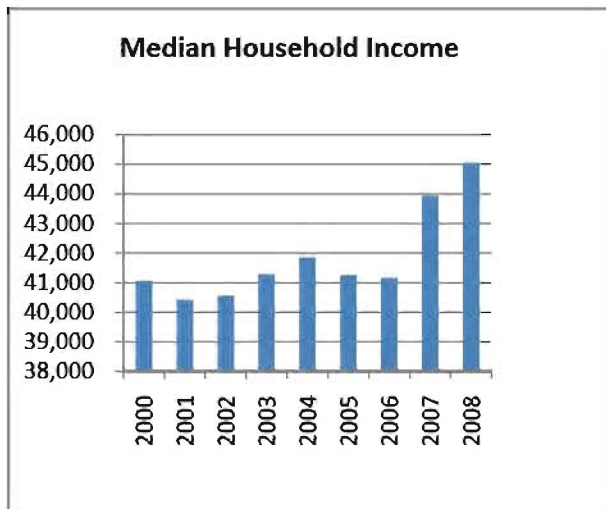
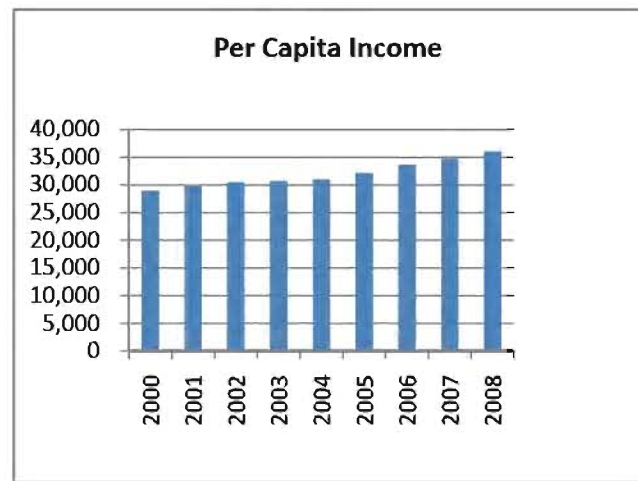
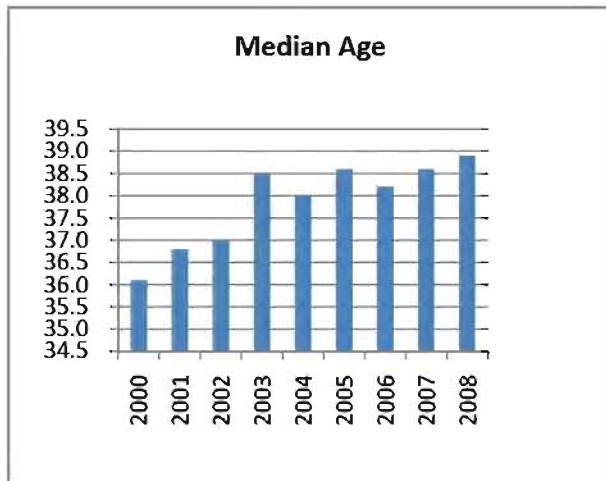
<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2),(4)</i>	<i>Per Capita Income (2),(4)</i>	<i>Median Household Income (1),(2)</i>	<i>Annual Unemployment Rate (3)</i>
2000	36.1	16,167,661,000	28,947	41,062	3.9%
2001	36.8	16,563,468,000	29,838	40,424	4.4%
2002	37.0	16,810,295,000	30,423	40,560	5.8%
2003	38.5	16,882,037,000	30,655	41,283	6.2%
2004	38.0	16,981,109,000	30,976	41,846	6.3%
2005	38.6	17,511,898,000	32,127	41,249	6.0%
2006	38.2	18,219,910,000	33,658	41,161	5.7%
2007	38.6	19,006,005,000	34,732	43,939	5.9%
2008	38.9	19,266,895,000	36,020	45,047	7.1%
2009	<i>Not Available</i>	<i>Not Available</i>	<i>Not Available</i>	<i>Not Available</i>	11.4%

(1) Source: US Census Bureau

(2) Source: Ohio Workforce Informer

(3) Source: Ohio Department of Jobs & Family Services

(4) Source: US Bureau of Economic Analysis



Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

<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>	
2000	5,722	\$ 332,849,727	\$ 7,383,870,500	\$ 21,096,772,857	191,473,000
2001	5,522	310,221,116	7,471,890,920	21,348,259,771	208,298,000
2002	7,585	335,611,802	7,568,805,050	21,625,157,286	241,447,000
2003	2,684	316,580,406	8,550,482,230	24,429,949,229	249,614,000
2004	2,470	293,832,391	8,646,159,440	24,703,312,686	250,930,000
2005	2,405	265,562,333	8,756,010,240	25,017,172,114	264,569,000
2006	2,080	176,291,468	9,674,872,900	27,642,494,000	262,397,000
2007	1,932	258,210,185	9,769,259,480	27,912,169,943	267,338,000
2008	1,578	181,232,493	9,850,479,520	28,144,227,200	281,870,000
2009	1,335	108,159,913	9,888,366,080	28,252,474,514	301,158,000

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

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

(3) Source: Federal Reserve Bank of Cleveland.

Principal Employers

2009 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	25,000	10.79%
Premier Health Partners.....	14,269	6.16%
Kettering Health Network.....	8,317	3.59%
Montgomery County.....	3,787	1.63%
Miami University.....	3,565	1.54%
Wright State University.....	3,300	1.42%
The Kroger Company.....	3,000	1.29%
LexisNexis.....	3,000	1.29%
Honda of America Manufacturing.....	2,800	1.21%
Dayton Public Schools.....	2,650	1.14%
	69,688	30.06%

Source: Dayton Area Chamber of Commerce

2000 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	21,000	7.71%
Delphi Automotive Systems.....	13,000	4.77%
Premier Health Partners.....	9,000	3.30%
Airborne Express.....	7,875	2.89%
Meijer Inc.....	6,600	2.42%
Kettering Medical Network.....	5,411	1.99%
International Truck and Engine Corp.....	4,729	1.74%
GM Truck Group Moraine Assembly.....	4,350	1.60%
Montgomery County.....	4,100	1.51%
AK Steel Corporation.....	4,000	1.47%
	80,065	29.40%

Source: Dayton Area Chamber of Commerce

*Employees by Function**Last Four Fiscal Years*

Function	2006	2007	2008	2009
Governmental Activities				
General government	549	367	357	313
Judicial and law enforcement	1,804	1,935	1,963	1,642
Environment and public works	128	123	120	117
Social services	1,753	1,532	1,510	1,216
Community and economic development	56	65	59	38
Total Governmental Activities	<u>4,290</u>	<u>4,022</u>	<u>4,009</u>	<u>3,326</u>
Business-type Activities				
Water	84	73	81	82
Wastewater	170	153	144	128
Solid Waste Management	79	76	77	71
Parking Facilities	7	6	5	5
Stillwater Center	210	168	185	175
Total Business-type Activities	<u>550</u>	<u>476</u>	<u>492</u>	<u>461</u>
Total Primary Government	<u>4,840</u>	<u>4,498</u>	<u>4,501</u>	<u>3,787</u>

Source: County position-control records

Information is only presented for fiscal years 2006, 2007, 2008 and 2009. Additional data will be added for future years, along with comparative data of prior years.

*Selected Operating Indicators**Last Four Fiscal Years*

	2006	2007	2008	2009
Governmental Activities				
Judicial and law enforcement				
Sheriff				
County jail book-ins	36,976	38,750	37,188	31,573
Calls dispatched handled	371,223	364,658	344,319	430,459
Common Pleas Court				
Caseload for civil cases	16,486	16,586	16,901	16,052
Caseload for criminal cases	6,805	6,979	6,652	5,432
Environment and public works				
County Engineer				
Asphalt resurfacing (tons)	37,018	40,058	30,868	27,891
Social services				
Job Center				
Yearly increase in total positions posted	4,888	4,322	4,500	4,500
Yearly increase in customer job bank services	3,098	3,010	3,100	3,200
Placement rate of job orders	81.0%	73.0%	90.0%	90.0%
Community and economic development				
Building Regulations				
Building inspections	10,559	10,094	8,449	7,019
Electrical inspections	6,983	6,447	5,699	4,987
Business-type Activities				
Water				
Historic water consumption, daily maximum (millions of gallons)				
South system	31	31	30	24
North system	19	19	18	15
Wastewater				
Daily treatment capacity (millions of gallons)				
Western Regional Treatment Plant	15	15	16	14
Eastern Regional Treatment Plant	9	9	10	8
Solid Waste Management				
Tons of solid waste disposed of	509,006	524,316	533,670	495,467
Parking Facilities				
Public parking capacity (spaces)	1,607	1,607	1,607	1,610
Employee-only parking capacity (spaces)	580	580	580	552
Stillwater Center				
Total patient days	35,954	35,989	37,015	36,670
Percentage of occupancy	99.3%	99.6%	102.0%	102.0%

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006, 2007, 2008 and 2009. Additional statistics will be added for future years, along with comparative information from prior years.

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

	2006	2007	2008	2009
Judicial and Law Enforcement				
<i>Sheriff</i>				
Jails	1	1	1	1
<i>County Courts</i>				
Detention Facilities	3	3	3	3
Court Buildings	3	3	3	3
Environment and Public Works				
<i>County Engineer</i>				
Roads (centerline miles)	320	320	320	318
Bridges	373	377	378	364
Social Services				
<i>Board of Developmental Disabilities Services</i>				
Facilities	6	6	6	6
Community & Economic Development				
<i>County Parks</i>				
Parks acreage	690	690	690	475
Parks	4	4	4	3
Shelters	17	17	17	11
Tennis courts	21	21	21	16
Basketball courts	11	11	11	3
Baseball/softball diamonds	17	17	17	11
Water				
Water lines (miles)	1,340	1,344	1,347	1,348
Wastewater				
Sewer lines (miles)	1,178	1,196	1,200	1,202
Lift stations	30	32	37	37
Treatment Plants	2	2	2	2
Solid Waste				
Transfer Facilities	2	2	2	2
Parking Facilities				
Public Parking Garages	2	2	2	2
Employees-only Parking Lot	1	1	1	1
Employees-only Parking Garage	1	1	1	1

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal years 2006, 2007, 2008 and 2009. Additional statistics will be added for future years, along with comparative information from prior years.

Synopsis of Insurance

December 31, 2009

(Cont'd.)

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>					
Philadelphia Insurance Co	PHPK463952	9/1/09-9/1/10			
		Commercial General Liability:		\$0	\$1,478
		Each Occurrence	\$1,000,000		
		General Aggregate	\$2,000,000		
		Products/Completed Operations Aggregate	\$2,000,000		
		Personal & Advertising Injury	\$1,000,000		
		Damage to Premises Rented to You	\$1,000,000		
		Medical Expenses (Any One Person)	\$20,000		
		Employers Liability - Bodily Injury by Accident	\$1,000,000		
		Employers Liability - Bodily Injury by Disease			
		per Employee/Policy Lmt	\$1,000,000		
		Monopolistic State Employers Liability/Stop Gap	\$1,000,000		\$512
		Business Automobile:			\$413
		Combined Single Limit (Hired/Non-Owned Auto)	\$1,000,000	100/500/25	
		Commercial Property, Boiler & Machinery			\$6,569
		Building - Location 001 Country View	\$3,616,400	\$500	
		Business Personal Property - Location 001	\$350,763	\$500	
		Business Personal Property - Location 002	\$557,230	\$500	
		Boiler and Machinery - Property Damage	\$3,994,561	\$500	
		Professional Liability	\$1,000,000		\$344
		General Aggregate	\$2,000,000		
		Crime			Included
				Employee Dishonesty	\$100,000
		\$ and Securities - Inside Premises	\$5,000	\$500	
		\$ and Securities - Outside Premises	\$5,000	\$500	
		Money Orders & Counterfeit Paper Currency	\$5,000	\$500	
		Kidnap & Ransom - Extortion	\$25,000	N/L	
	PHUB283160	9/1/09-9/1/10			
		Non-Profit Umbrella/Excess Liability	\$4,000,000	\$10,000	\$4,000
		Certified Acts of Terrorism			Included
	PHSD393714	2/1/09-9/1/10			
		Directors & Officers Liability	\$3,000,000	\$2,500	\$12,035
		Employment Practices Liability	\$3,000,000	\$5,000	\$1,131
		Workplace Violence	\$3,000,000	\$5,000	\$991
		Internet Liability	\$1,000,000	\$2,500	\$768
		Network Security Liability - CyberSecure	\$1,000,000	\$10,000	\$1,408
		Aggregate, All Parts	\$6,000,000		
<i>Board of Developmental Disabilities Services:</i>					
Ohio School Plan	40000829EGLOHP06	7/1/07-12/31/10			
		Acts or Omissions	\$1,000,000 Per Incident	up to	\$41,237
		Directors & Officers Liability	\$3,000,000 Aggregate	\$2,500	
	40000829EAUOHP06	7/1/07-12/31/10			
		Liability	\$2,000,000 Per Accident	\$0	\$56,047
		Medical Pay	\$5,000 Per Person	\$0	
		Buses-Comprehensive		\$1,000	
		All Other Vehicles-Comprehensive		\$250	
		Buses-Collision		\$1,000	
		All Other Vehicles-Collision		\$500	
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/08-1/29/11			
		Forgery or Alteration	\$10,000	\$1,000	\$4,233
		Theft, Disappearance and Destruction	\$5,000 Inside	\$1,000	
			\$5,000 Outside	\$1,000	
		Employee Dishonesty	\$10,000 Per Incident	\$1,000	

Synopsis of Insurance (Cont'd.)

December 31, 2009

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period/ Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Other County Agencies:</i>					
Affiliated FM Insurance Co.	MG788	12/5/09-12/5/10 Property/Bodler & Machinery Flood - Wastewater Treatment Plants	\$500 MM	\$100,000 \$500,000	\$250,743
National Union Fire	017078663	3/31/09-3/31/10 Crime	\$1,000,000	\$25,000	\$10,379
Everest National Insurance Co.	71P7000046091	3/31/09-3/31/10 Excess Liability General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$10,000,000	\$500,000	\$495,300
Allied World Assurance Co.	ST00727001	3/31/09-3/31/10 Excess Liability above Layer #1 - Follow Form	\$15,000,000	XS \$10MM XS \$500K SIR	\$91,400
Travelers Insurance	105053589	12/31/07-12/31/11 Common Pleas Scheduled Bond Program	\$422,000	NIL	\$192
	105093323	3/19/09-3/19/10 Common Pleas Scheduled Bond Program	\$143,000	NIL	\$2,749
	105216129	7/7/09-7/7/10 Furtherance of Justice Bond - Phil Plummer	\$100,399	NIL	\$245
	105216136	12/31/09-12/31/10 Furtherance of Justice Bond - Mathias Heck	\$118,513	NIL	\$308
National Flood / Hartford	87041601272009	3/2/09-3/2/10 Flood - 4111 Hydraulic Rd. WWTmt Plant	\$500,000	\$50,000	\$2,958
	87041601242009	3/2/09-3/2/10 Flood - 1407 Day-Christian Ln DM-2 Pump Stn	\$500,000	\$50,000	\$2,269
	87041601162009	3/2/09-3/2/10 Flood - 111 S Edwtn C Moses Blvd Mont Co Job Svcs Contents Only	\$500,000	\$50,000	\$1,532

Source:

Montgomery County Risk Management Department, ADAMHS Board, Board of Developmental Disabilities Services



Mary Taylor, CPA
Auditor of State

MONTGOMERY COUNTY FINANCIAL CONDITION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 30, 2010**