



**Auditor of State
Betty Montgomery**

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

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**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant - Title XX	93.667	MH-3402-03	\$447,087
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX		MR-57	419,946
Total Social Services Block Grant - Title XX			<u>867,033</u>
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
State Children's Insurance Program - Title XXI	93.767	(A)	15,981
<i>Passed Through Ohio Department of Mental Health</i>			
State Children's Insurance Program - Title XXI		(A)	338,079
State Children's Insurance Program - Title XXI		(A)	344,970
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
State Children's Insurance Program - Title XXI		(A)	90,095
State Children's Insurance Program - Title XXI		(A)	94,190
Total State Children's Insurance Program - Title XXI			<u>883,315</u>
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Medical Assistance Program (Medicaid)	93.778		
CAFS		(A)	7,090,902
Targeted Case Management		(A)	401,123
Targeted Case Management		(A)	254,966
Waiver Administration		(A)	204,577
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program (Medicaid)		(A)	1,595,249
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (Medicaid)		(A)	12,682,372
Total Medical Assistance Program (Medicaid)			<u>22,229,189</u>
<i>Passed Through Ohio Department of Mental Health</i>			
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01	63,668
<i>Block Grants For Community Mental Health Services</i>			
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Child/Adolescent		(A)	40,333
CMHS Block Grant - Child/Adolescent		(A)	30,135
CMHS Block Grant - Community Plan		(A)	158,168
CMHS Block Grant - Community Plan		(A)	112,975
Total Block Grants For Community Mental Health Services			<u>341,611</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants For Prevention and Treatment of Substance Abuse	93.959		
SAPT Block Grant - Federal Per Capita Treatment		(A)	822,476
SAPT Block Grant - Federal Per Capita Prevention		(A)	361,350
SAPT Block Grant - Federal Per Capita Prevention		(A)	932,560
SAPT Block Grant - Federal Per Capita Prevention		(A)	304,035
SAPT Block Grant - UMADAOP		(A)	227,074
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-04-9160	195,551
SAPT Block Grant - NOVA		57-57424-01-W-T-99/00-9043	94,877
SAPT Block Grant - NOVA		(A)	67,770
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	142,290
SAPT Block Grant - Project Cure		(A)	60,808
SAPT Block Grant - MVH		57-57731-02-WFS-T-99/00-9607	99,946
SAPT Block Grant - MVH		(A)	68,990
SAPT Block Grant - Juvenile Court TASC Program		(A)	154,263
SAPT Block Grant - Deaf Link-Fam Svc		(A)	76,170
SAPT Block Grant - Deaf Link-Fam Svc		(A)	42,474
SAPT Block Grant - Healthy Youth Task Force		(A)	9,850
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>3,660,484</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		
Families of Purpose		(A)	57,498
Families of Purpose		57-00435-SIG-P-04-0412	61,875
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>119,373</u>
Total United States Department of Health and Human Services			<u>28,164,673</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Programs:</i>			
Community Development Block Grant	14.218	B-00-UC-39-0004 B-01-UC-39-0004 B-02-UC-39-0004 B-03-UC-39-0004 B-04-UC-39-0004	22,184 26,156 154,473 1,305,079 134,732 <u>1,642,624</u>
Total Community Development Block Grant			<u>1,642,624</u>
Emergency Shelter Grant	14.231	S-03-UC-39-0004 S-04-UC-39-0004	61,067 3,340 <u>64,407</u>
Total Emergency Shelter Grant			<u>64,407</u>
HOME Investment Partnership Program	14.239	M-02-UC-39-0208 M-03-UC-39-0208 M-03-UC-39-0208 M-00-UC-39-0208 M-01-UC-39-0208	303,869 814,887 46,917 104,300 105,199 <u>1,375,172</u>
Total HOME Investment Partnership Program			<u>1,375,172</u>
Lead Based Paint Abatement	14.900	OHLAG0056-95	478,685 <u>478,685</u>
Total United States Department of Housing and Urban Development			<u>3,560,888</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct Programs:</i>			
Equitable Sharing Program	16.XXX	(A)	274,650 <u>274,650</u>
Community Prosecution and Project Safe Neighborhoods	16.609	(A)	5,758 <u>5,758</u>
Juvenile Acct Incentive Block Grant (JAIBG)	16.523	2002-JB-013-A056 2003-JB-013-A056	141,769 211,715 <u>353,484</u>
Total Juvenile Acct Incentive Block Grant (JAIBG)			<u>353,484</u>
<i>Passed Through Ohio Secretary of States Office</i>			
Protection of Voting Rights	16.104	(A)	75,898 <u>75,898</u>
<i>Passed Through Ohio Department of Justice</i>			
Crime Victim Assistance	16.575		
Victims of Crime Act		2003VAGENE246T	54,728
Victims of Crime Act Care House grant		2004VAGENE596	23,774
Victims of Crime Act Computer Grant		(A)	1,086
Victims of Crime Act		2004VAGENE246T	16,426
Victims of Crime Act Care House grant		2005VAGENE596	8,721
<i>Direct Programs:</i>			
Victims of Crime Act		2003VACHAE499	465
Victims of Crime Act		2004VACHAE499	19,356
Victims of Crime Act		01-VA-CHAE-499	10,287
Total Victims of Crime Act			<u>134,843</u>
<i>Passed Through Ohio Department of Justice</i>			
Byrne Formula Grant Program	16.579		
Criminal Justice Needs Assessment		2003-DG-BO1-7290	53,107
Anti-Narcotics Control - Sheriff C.A.N.E.		02-DG-A01-7526	26,898
Anti-Narcotics Control - Sheriff C.A.N.E.		2003-DG-A01-7526	155,857
Information System Grant		2002-DG-G01-9157	28,949
Crime Lab Forensic Science Grant		2003-DG-G01-7329	15,000
Total Byrne formula Grant Program			<u>279,812</u>
<i>Direct Programs:</i>			
Local Law Enforcement Block Grant	16.592	02-LB-BX-2238 2003-LB-BX-2167	1,597 3,031 <u>4,628</u>
Total Local Law Enforcement Block Grant			<u>4,628</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<i>Passed Through Ohio Department of Justice</i>			
Juvenile Justice - DSO Emergency Foster Care	16.540	2001-JJ-D11-0041	8,460
Juvenile Justice - DSO Emergency Foster Care		2001-JJ-D11-0041S	15,390
Total Juvenile Justice and Delinquency Prevention			<u>23,850</u>
 Title V - Delinquency Prevention Program	 16.548	 2001-JV-T50-5043	 <u>31,682</u>
 Violence Against Women Act	 16.588	 2003-WF-VA2-8908	 50,000
		2002-WF-VA8-8910	845
		2002-WF-V46-8901A	19,312
		2001-WF-V46-8910A	9,657
Total Violence Against Women Act			<u>79,814</u>
<i>Passed Through Ohio Department of Justice</i>			
National Institute of Justice Research, Evaluation and Development Project	16.560	(A)	
Crime Lab Paul Coverdell Act 03-04		2003-PC-NFS-7806	2,567
		2003-PC-NFS-7806A	18,749
Total Crime Lab Paul Coverdell Act			<u>21,316</u>
 Residential Subs Abuse Treatment for State Prisoners	 16.593	 (A)	 178,578
		(A)	36,309
		(A)	83,369
Total Residential Subs Abuse Treat for State Prisoners			<u>298,256</u>
Total United States Department of Justice			<u>1,583,991</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Jobs and Family Services WIA Cluster</i>			
WIA-Adult Programs (SFY 03)	17.258	(A)	283,926
WIA-Adult Programs (SFY 04)		(A)	761,020
WIA-Adult Programs (SFY 05)		(A)	725,073
WIA-Adult Programs (SFY 03)-Admin		(A)	446
WIA-Adult Programs (SFY 04)-Admin		(A)	123,436
WIA-Adult Programs (SFY 05)-Admin		(A)	30,349
Total WIA-Adult			<u>1,924,250</u>
WIA-Youth Activities (SFY 03)	17.259	(A)	236,314
WIA-Youth Activities (SFY 04)		(A)	446,615
WIA-Youth Activities (SFY 05)		(A)	205,229
WIA-Youth Activities (SFY 03)-Admin		(A)	371
WIA-Youth Activities (SFY 04)-Admin		(A)	72,440
WIA-Youth Activities (SFY 05)-Admin		(A)	8,590
Total WIA-Youth			<u>969,559</u>
WIA-Dislocated Workers (SFY 03)	17.260	(A)	274,708
WIA-Dislocated Workers (SFY 04)		(A)	540,132
WIA-Dislocated Workers (SFY 05)		(A)	645,932
WIA-Dislocated Workers (SFY 03)-Admin		(A)	432
WIA-Dislocated Workers (SFY 04)-Admin		(A)	87,608
WIA-Dislocated Workers (SFY 05)-Admin		(A)	27,036
Total WIA-Dislocated Workers			<u>1,575,848</u>
Total United States Department of Labor-WIA Cluster			<u>4,469,657</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Federal Aid Highway Program	20.205	(A)	2,151,570
Riverscape Phase II		(A)	32,293
<i>Passed Through Ohio Department of Highway Safety</i>			
ODPS Impaired Driving Program 2004		(A)	96,058
Total Highway Planning and Construction Program			<u>2,279,921</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<i>Passed Through Ohio Department of Highway Safety</i>			
State and Community Highway Safety	20.600		
STEP Traffic Grant		(A)	19,256
STEP Traffic Grant		(A)	3,418
Total STEP Traffic Grant Program			<u>22,674</u>
Total United States Department of Transportation			<u>2,302,595</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Management Performance	97.042	S03-FE03-57-0303	<u>113,734</u>
Pre-Disaster Mitigation	97.047	EMC-2002-GR-7037	<u>14,686</u>
Local All Hazards Emergency Operations Planning	97.051	EMC-2003-GR-7026	17,329
		EMC-2003-GR-7026	<u>23,555</u>
Total Local Emergency Operations Planning			<u>40,884</u>
State Domestic Preparedness Equipment Support	97.004	2002-TE-CX-0106	134,320
		2003-TE-TX-0199	402,553
		2003-MUP-30015	1,029,133
		2003-TE-TX-0199	20,000
		2003-MUP-30015	15,233
		2001-TE-CX-0049	1,310
		2003-MUP-30015	6,000
		2004-GE-T4-0025	<u>660,280</u>
Total State and Local Emergency Operations Planning			<u>2,268,829</u>
Community Emergency Response Teams (CERT)	97.054	EMC-2003-GR-7066	<u>12,296</u>
Total United States Department of Homeland Security			<u>2,450,429</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe Drug Free Schools and Communities	84.186A		
Drug Free Schools and Communities - DAYBREAK		57-57936-01-DFS-P-04-9075	52,737
		57-57936-01-DFS-P-05-9075	35,301
Drug Free Schools and Communities - Proj Impact		57-57936-01-DFS-P-04-9075	30,918
		57-57936-01-DFS-P-05-9075	56,250
Drug Free Schools and Communities - WSU CDD		57-57737-01-DFS-P-05-9718	15,000
		57-57737-01-DFS-P-04-9718	<u>65,991</u>
Total Drug Free Schools and Communities			<u>256,197</u>
<i>Passed Through Ohio Department of Education</i>			
<i>Special Education Cluster:</i>			
Special Education - Pre-School Grants	84.173	066159-PG-S1-2002P	80,925
Special Education - Grants to States	84.027	066159-6B-SF-00P	<u>150,434</u>
Total Special Education Cluster			<u>231,359</u>
Innovative Education Prog Strategies Title VI	84.298	066159-6B-SF-00P	1,638
		(A)	<u>1,281</u>
Total Innovative Education Prog Strategies Title VI			<u>2,919</u>
Total United States Department of Education			<u>490,475</u>
UNITED STATES SOCIAL SECURITY ADMINISTRATION			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Security Research and Demonstration-Job Incentive Focus	96.007	(A)	<u>65,942</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF ENERGY			
<i>Passed Through Ohio Department of Development</i>			
State Energy Program	81.041	(A)	464
		(A)	<u>5,000</u>
Total State Energy Program			<u>5,464</u>
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	(A)	<u>4,556</u>
State Energy Program - Special Projects	81.119	(A)	<u>17,673</u>
Total United States Department of Energy			<u>27,693</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education</i>			
National School Lunch	10.555	070474	<u>233,324</u>
Total Expenditures of Federal Awards			<u><u>\$43,349,667</u></u>

(A) Project number not known or not applicable.

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

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2004**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - UNITED STATES DEPARTMENT OF AGRICULTURE

Cash receipts from the United States Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - FEDERAL DRUG SEIZURES

During 2004, the County received federal assistance totaling \$274,650 as proceeds from the sale of assets obtained through federal drug seizures. The corresponding disbursements are shown on the Schedule of Federal Awards Expenditures as CFDA # 16.xxx.

NOTE F - OTHER FEDERAL GRANTS

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

Food Stamps Cluster (CFDA # 10.551/.561), Temporary Assistance for Needy Families (CFDA# 93.558), Child Support Enforcement (CFDA# 93.563), Child Care Cluster (CFDA # 93.575/596), Foster Care (CFDA# 93.658), Adoption Assistance (CFDA# 93.659), and Medicaid Cluster (CFDA #93.775/.777).



Auditor of State Betty Montgomery

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2005. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts presented as a discrete component unit, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 28, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 28, 2005, we reported other matters related to noncompliance we deemed immaterial.

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Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Montgomery County
Independent Accountants' Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards*
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We intend this report solely for the information and use of management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

June 28, 2005



Auditor of State Betty Montgomery

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

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

Compliance

We have audited the compliance of Montgomery County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the 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, 2004. In a separate letter to the County's management dated June 28, 2005, we reported a matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2005. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts presented as a discrete component unit, is based on the report of the other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying 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, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 28, 2005

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2004**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA# 93.778: Medicaid Assistance Program CFDA # 93.959: Block Grants for Prevention and Treatment of Substance Abuse CFDA# 17.258, 17.259 & 17.260: Workforce Investment Act CFDA# 97.004: State Domestic Preparedness Equipment Support
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 1,300,490 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2003-001	Compensation of Veteran's Services Commission Members	Yes	
2003-002	Severance Pay and Wage Increases for Veteran's Services Commission Members	Yes	

MONTGOMERY COUNTY, OHIO

MONTGOMERY COUNTY, OHIO

MONTGOMERY COUNTY, OHIO



MONTGOMERY COUNTY, OHIO

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



MONTGOMERY
COUNTY

MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 0 4



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

Carol J. Longo
Financial System Manager

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

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2004*

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MONTGOMERY COUNTY, OHIO

MONTGOMERY COUNTY, OHIO



MONTGOMERY COUNTY, OHIO

MONTGOMERY COUNTY, OHIO

INTRODUCTION

Transmittal Letter
From County Auditor



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

June 28, 2005
To the Citizens and Board of County
Commissioners of Montgomery County:

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

This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds and account groups in county government for the Fiscal Year Ended December 31, 2004. 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.

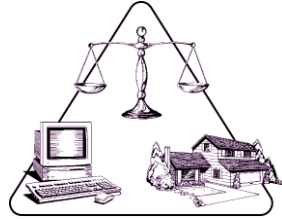
I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for 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-first consecutive year. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who play a part in making this possible.

Sincerely,

A handwritten signature in black ink that reads "Karl L. Keith". The signature is written in a cursive style.

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 28, 2005
Honorable Karl L. Keith
Montgomery County Auditor

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

Honorable Hugh M. Quill
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2004. This report, which conforms to generally accepted accounting principles (GAAP) continues to incorporate the new reporting model, as promulgated by GASB Statement No. 34, and 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 Auditor's Office and specifically, the Accounting Department. 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 CAFR is organized into three sections: the Introductory Section; the Financial Section; and the Statistical Section. The Introductory Section includes letters of transmittal, a list of elected officials, and an organizational chart of the County. The Financial Section contains the Independent Accountant's Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes, Required Supplementary Information and Combining Financial Statements and Individual Fund Schedules that provide detailed information pertaining to the County's funds and activities. The Statistical Section includes tables of financial and demographic information about the County, much of which is presented with ten-year historical data that may be used to extrapolate trends for comparative fiscal years.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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 550,000 people reside

Transmittal Letter (Cont'd.)

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

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

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

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The unemployment rate, at the end of 2004, for the Dayton Metropolitan Statistical Area (MSA) was 5.5%, which was slightly above the national average of 5.4%, but below the state of 5.9%. The Ohio Department of Job & Family Services reports that nonagricultural wage and salary employment, for the Dayton MSA, dropped 2,100 jobs between December 2003 and December 2004. Over-the-year losses in manufacturing and natural resources, mining, and construction lowered employment in goods-producing industries 1,700 jobs. Employment in service-producing industries decreased 400 jobs, during the period, as reductions in trade, transportation and utilities and other services negated increases in educational and health services and leisure and hospitality.

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

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

Transmittal Letter (Cont'd.)

contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

MAJOR INITIATIVES

Significant Events For 2004

During 2004, the Data Processing Department installed a new Tumbleweed-Mailgate email system and updated the County's firewall to a Linux server. The new firewall will provide cost-savings to maintain, more flexibility to operate, as well as more power and reliability. Data Processing also continued to maintain and enhance the countywide Intranet application, used internally by County departments, and developed a new in-house inventory database application, as well as other applications, using the Intranet. Data Processing also installed system upgrades to a variety of applications, including: financial; real estate; sanitary utility billing; Probate Court; Building Regulations and ONBASE imaging. The ONBASE imaging solution for documents continued to be expanded to a number of departments. Using ONBASE imaging, the Office of Management and Budget, working jointly with the Clerk of the Commission, Records Center and Archives, implemented a Clerk of Commission Resolution database, enabling electronic images of Commission resolutions, dating back to 2002, to be readily available to user departments. The Recorder's office completed the back-file conversion of deeds records, dating back to 1980, to digital images and the conversion of mortgage records began. This conversion effort will result in digital images of approximately 8 million deeds and mortgage microfiche records.

The Probate Court implemented a standardized Windows operating system on all computers and added a new server. In order to better track the cases that are filed, the court initiated a new case numbering system consistent with the other courts in the County. The court also established an email notification system, whereby attorneys are notified of upcoming filing deadlines thirty days prior to the due date. Each of these changes greatly improved the efficiency of the court's operations. In light of staffing changes, to better serve the public, the court began in-house seminars on Probate issues. This is an ongoing project whereby staff attends seminars conducted by magistrates to promote better understanding of the court's procedures and to update procedures based on recent changes in the law.

Plans For 2005 and Beyond

A major 2005 initiative will be the implementation of a County-wide E-procurement system that will allow for on-line bids and quotes, for use by vendors and County departments, offices and agencies. With the completion of this system, the County bid limit is expected to be increased to \$25,000 to coincide with recent changes in the statutory minimum bid threshold. Due to the Help America Vote Act, all counties using a punch-card voting system must replace it with a precinct count optical scan (PCOS) system by January 1, 2006. The Ohio Secretary of State is requiring all Ohio counties to implement the new system for the November 2005 general election. Funds for this project will be partially funded by federal and state money, with additional County funds needed to supplement the implementation of the system.

In light of the changing climate of utility deregulation, the County has studied the best way to handle deregulation issues and supply the utility needs of County operations and buildings. A central utility plant is being installed to reduce cooling costs to six of the County's downtown campus buildings. Other projects underway include the new Juvenile Justice Center, with completion scheduled for early 2007. When completed, this facility will house almost all of the Juvenile Court's functions and free up needed space in the Juvenile Court's current location.

With reduced tax receipts and a budget crisis, prompting fund reductions at the state level, freezes or reductions are being made in local government fund assistance and various state reimbursements to the County. These changes, coupled with the condition of the national economy and its effect on sales tax revenues and investment earnings, are resulting in new and ever increasing pressures facing the County's General Fund Revenue sources. Montgomery

Transmittal Letter (Cont'd.)

County maintains sound financial planning policies and procedures and engages in a cooperative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending, has allowed the County to operate within its revenue sources and maintain a sufficient cash reserve level to enhance the financial stability of the County in the event of a downturn of the local economy. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

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.

Cash Management

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.

The Treasurer's website containing the County's real estate system (www.mctreas.org) accepts online bank drafts for semi-annual tax payments. This process helps to streamline costs associated with the County's semi-annual tax collection.

Additional information on the cash management function is contained in Note E of the combined financial statements.

Risk Management

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

Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Mental Retardation & Developmental Disabilities obtain on their own, the County's insurance and risk

Transmittal Letter (Cont'd.)

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 J to the combined financial statements.

OTHER INFORMATION

The Independent Audit

Included in this report is an Auditor of State unqualified opinion rendered on the County's operations and financial position, as well as its existing assets and liabilities as reported in the combined financial statements, for the year ended December 31, 2004. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) will continue to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

Certificate of Achievement for Excellence in Financial Reporting

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, 2003. This was the twentieth 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.

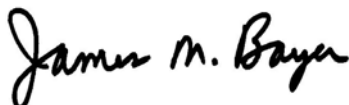
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

I would especially like to recognize the following members of the Auditor's staff, as well as individuals in other departments, all of whom exercised proficiency and cooperation throughout the publication of this report. My sincere appreciation goes out to each of them for their contributions to this 2004 Comprehensive Annual Financial Report.

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

Sincerely,



James M. Bayer, CPA
Director of Accounting

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, 2003

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.



Nancy L. Zielke

President

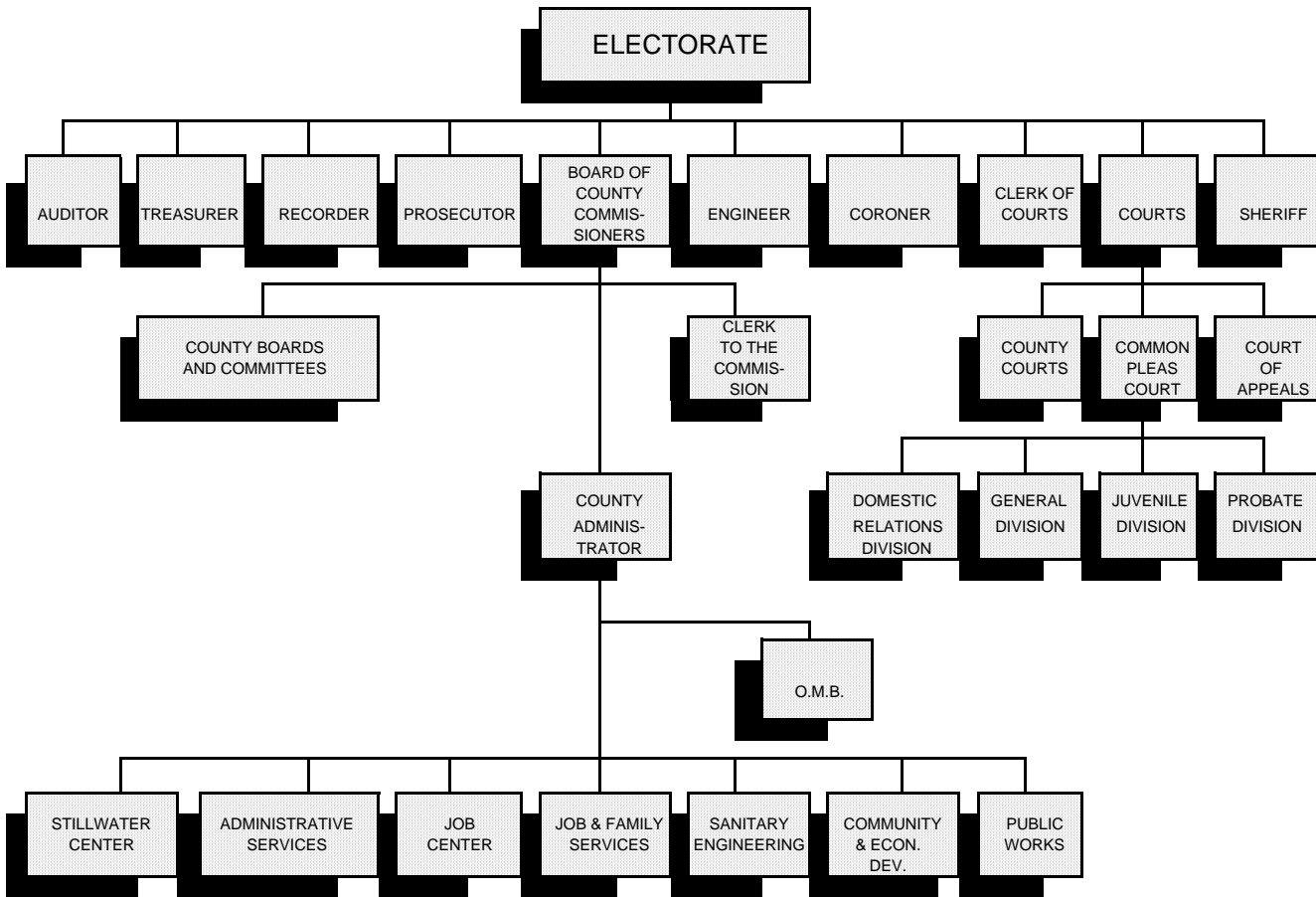
Jeffrey R. Emer

Executive Director

Elected Officials

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

*Montgomery County
Organizational Chart*



County Boards and Committees

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

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MONTGOMERY COUNTY, OHIO

MONTGOMERY COUNTY, OHIO

MONTGOMERY COUNTY, OHIO



MONTGOMERY COUNTY, OHIO

FINANCIAL SECTION



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We did not audit the financial statements of the discretely presented component unit Monco Enterprises, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the discretely presented component unit on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General Fund, Children Services Board Fund, and Human Services Levy Fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note E, during the year ended December 31, 2004, the County implemented Governmental Accounting Standards Board Statement No. 28, *Accounting and Financial Reporting for Securities Lending Transactions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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



Betty Montgomery
Auditor of State

June 28, 2005

Management's Discussion and Analysis

As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2004. 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, 2004 by \$1,092,377,262. Of this amount, \$249,342,634 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$198,992,236 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$50,350,398 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$42,114,183 in 2004. Net assets of the governmental activities increased \$30,805,109, which represents a 4.40 percent increase from 2003. Net assets of the business-type activities increased \$11,309,074 or 3.24, percent from 2003.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$230,854,698, a decrease of \$6,684,414 from the prior year. \$134,995,759 of this fund balance is considered unreserved at December 31, 2004.
- At the end of the current year, unreserved fund balance for the general fund was \$49,049,450, which represents 40.86% of general fund expenditures.
- The County's total long-term liabilities decreased by \$2,982,339, or 5.15%, in governmental activities and decreased by \$7,644,289, or 3.99%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water, wastewater and 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

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

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 37- 42 of this report.

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

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

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

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

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 89 - 232 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's net assets exceeded \$1 billion as of December 31, 2004 and 2003, 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>	
	2004	2003	2004	2003	2004	2003
Current and other assets	\$ 511,150	\$ 474,337	\$ 171,546	\$ 159,020	\$ 682,696	\$ 633,357
Capital assets	479,883	449,082	405,421	396,405	885,304	845,487
<i>Total Assets</i>	<u>991,033</u>	<u>923,419</u>	<u>576,967</u>	<u>555,425</u>	<u>1,568,000</u>	<u>1,478,844</u>
Long-term liabilities outstanding	54,939	57,922	183,761	191,405	238,700	249,327
Other liabilities	204,522	164,730	32,401	14,524	236,923	179,254
<i>Total Liabilities</i>	<u>259,461</u>	<u>222,652</u>	<u>216,162</u>	<u>205,929</u>	<u>475,623</u>	<u>428,581</u>
Net Assets:						
Invested in capital assets, net of related debt	444,771	411,091	232,966	216,050	677,737	627,141
Restricted	87,809	107,492	77,489	86,436	165,298	193,928
Unrestricted	198,992	182,184	50,350	47,010	249,342	229,194
<i>Total Net Assets</i>	<u>\$ 731,572</u>	<u>\$ 700,767</u>	<u>\$ 360,805</u>	<u>\$ 349,496</u>	<u>\$ 1,092,377</u>	<u>\$ 1,050,263</u>

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

The largest portion of the County's total net assets, 62.04 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, 15.13 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$249.3 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2004, 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.

The following provides a summary of the County's changes in net assets for 2004, along with comparative data for the prior year.

Montgomery County, Ohio						
<i>Changes in Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2004	2003	2004	2003	2004	2003
Revenues:						
Program revenues:						
Charges for services	\$ 50,529	\$ 49,333	\$ 99,780	\$ 98,958	\$ 150,309	\$ 148,291
Operating grants and contributions	210,065	192,487			210,065	192,487
Capital grants and contributions	6,389	7,021	5,741	1,615	12,130	8,636
General revenues:						
Property taxes	112,361	89,111			112,361	89,111
Sales taxes	65,974	64,516			65,974	64,516
Other taxes	8,631	8,524			8,631	8,524
Unrestricted grants	21,299	21,535			21,299	21,535
Gain from disposal of capital assets	296	218	26	165	322	383
Unrestricted investment earnings	6,642	9,057	446	204	7,088	9,261
Miscellaneous	7,579	9,355	1,231	1,131	8,810	10,486
<i>Total Revenues</i>	<u>489,765</u>	<u>451,157</u>	<u>107,224</u>	<u>102,073</u>	<u>596,989</u>	<u>553,230</u>
Expenses:						
General government	36,349	38,815			36,349	38,815
Judicial and law enforcement	137,041	142,001			137,041	142,001
Environment and public works	14,834	20,663			14,834	20,663
Social services	247,152	247,023			247,152	247,023
Community and economic development	17,762	29,123			17,762	29,123
Interest and fiscal charges	2,077	2,225			2,077	2,225
Water			28,872	26,824	28,872	26,824
Wastewater			36,920	37,317	36,920	37,317
Solid Waste Management			19,020	19,047	19,020	19,047
Parking Facilities			1,514	1,579	1,514	1,579
Stillwater Center			13,334	12,395	13,334	12,395
<i>Total Expenses</i>	<u>455,215</u>	<u>479,850</u>	<u>99,660</u>	<u>97,162</u>	<u>554,875</u>	<u>577,012</u>
Increase in net assets before transfers	34,550	(28,693)	7,564	4,911	42,114	(23,782)
Transfers	(3,745)	(3,474)	3,745	3,474	0	0
Increase in net assets	30,805	(32,167)	11,309	8,385	42,114	(23,782)
Net assets - Beginning	700,767	732,934	349,496	341,111	1,050,263	1,074,045
Net assets - Ending	<u>\$ 731,572</u>	<u>\$ 700,767</u>	<u>\$ 360,805</u>	<u>\$ 349,496</u>	<u>\$ 1,092,377</u>	<u>\$ 1,050,263</u>

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

Governmental Activities:

Operating grants and contributions, of approximately \$210.1 million, represent the largest program revenue, and approximately 43% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving more than \$69.6 million, along with the Alcohol, Drug Addiction and Mental Health Services and Children Services Boards, receiving approximately \$31.7 million and \$25.5 million, respectively.

Tax revenue accounts for nearly \$187 million of the \$489.8 million total revenue for governmental activity, more than 38% of total revenue. Sales tax accounted almost \$66 million, exceeding 35% of total tax revenue.

The County's direct charges to users of governmental services made up \$50.5 million, more than 10% of total governmental revenue. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

Social services accounts for approximately \$247.2 million of the \$455.2 million total expenses for governmental activities, representing more than 54% of total expenses. The next largest program is judicial and law enforcement, accounting for approximately \$137 million, which represents over 30% of total governmental expenses.

Business-type Activities:

The net assets for business-type activities increased by more than \$11.3 million during 2004. Major revenue sources were charges for services of almost \$99.8 million. Business-type activities received approximately \$3.7 million in net transfers from governmental activities during the year.

Financial Analysis of County Funds

As noted earlier, the County used 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. 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 \$230.8 million, a decrease of about \$6.7 million in comparison with the prior year. Approximately 58.5% of this total (\$135 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 (\$94.8million); and to pay debt service (\$1 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$49,049,450 million, representing nearly all of the total fund balance of \$49,541,638. 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 40.86 percent to total General Fund expenditures, while total fund balance represents 41.27 percent of that same amount.

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

The fund balance of the County's General Fund decreased by \$9,013,655 during 2004, which is less than the prior year's decrease by approximately \$3.4 million. Key factors contributing to the reduction of this 2004 decrease are a reduction in net transfers out of approximately \$6.3 million, which were offset by a \$2.1 million increase in expenditures and a decline in total General Fund revenues, compared to the prior year, of approximately \$.8 million, primarily due to the continuing decline in investment earnings, the impact of sustained drops in interest rates earned on County investments.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Children Services Board Funds, which reported unreserved fund balances of \$56,141,555 and \$1,770,385, respectively. The unreserved fund balance in the Human Services Levy Fund represents approximately 80.1 percent of combined 2004 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the unreserved fund balance in the Children Services Board Fund represents 3.8 percent of its 2004 expenditures. The Alcohol, Drug Addition and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$6,155,756, or approximately 12.4 percent of its 2004 expenditures. The Job & Family Services Fund reported a total fund balance of \$1,517,804, which was an increase of almost \$4.2 million from the deficit fund balance it reported in the previous year, primarily a result of increased intergovernmental revenues realized during the year.

The fund balance in the Human Services Levy Fund increased by nearly \$32.6 million during 2004, a result of the first year of collection on the increased levy rate authorized by voters in the previous year, coupled with reductions in the fund's expenditures and transfers out during the year. The fund balance in the Alcohol, Drug Addition and Mental Health Services Board Fund increased approximately \$.8 million, and the fund balance in the Children Services Board Fund declined by more than \$4.1 million. In the Alcohol, Drug Addition and Mental Health Services Board Fund, the slight increase, compared to the previous year's decline was primarily attributable to an increase in intergovernmental revenues, coupled with a decrease in expenditures for 2004. In the Children Services Board Fund, the decrease was attributable to fewer intergovernmental revenues received, and transfers-in, compared to the previous year, which outpaced a slight drop in expenditures.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Water Fund at the end of the year approximated \$8.4 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$16.7 million, and \$23.8 million, respectively. Total net assets in the Water, Wastewater and Solid Waste Management Funds, increased by about \$1.7 million, \$3.7 million and \$5.9 million, respectively. While each of these major enterprise funds reported declines in operating income compared to the prior year, total nonoperating expenses held relatively steady and the Water and Wastewater funds each reported significant increases in capital contributions during the year. The Solid Waste Management Fund experienced a decline in operating revenues, but managed a slight reduction in operating expenses, to maintain its operating income at about 83.2 percent of what it reported in the previous year.

General Fund Budgetary Highlights

The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a net increase from the original budget by 11.09% or \$15,947,763. Increases occurred in the areas of transfers out (\$11,330,006), judicial and law enforcement (\$3,357,040), social services (\$608,951), general government (\$519,811), community and economic development (\$112,616) and environment and public works (\$19,339). During 2004, the County spent 98.73% of the amount appropriated in the General Fund.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December

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

31, 2004, approximated \$885.3 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$39.8 million, or approximately 4.7 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$30.8 million. Major events for governmental activity capital assets include the County Engineer's completion of a major bridge project for Siebenthaler Avenue, along with 6 smaller bridge projects, plus 2 road projects. In addition, a new animal resource center and jail renovation project were completed and new construction began on a juvenile detention facility. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$9 million. Major events for business-type capital assets include the completion of construction projects for the Sanitary Engineer's Northwest Equalization Basins and for the Brumbaugh/Fort McKinley Relief Sewer.

Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. The most recent assessment found that 100% of the County roads have a rating of fair or better. For 2004, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$8,110,380 and \$6,940,964, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that 98% of the County bridges have a General Appraisal rating of fair or better.

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, 2004, the County had total bonded debt outstanding of \$159,625,405. Of this amount, \$33,715,000 represents general obligation bonds applicable to governmental activities and \$2,191,456 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 \$41,405,014 of self-supporting general obligation bonds and \$82,313,935 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$60,498,133 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 \$13,282,217 during 2004. The County did not issue any bonds during the year.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$100,823,252, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-

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

term debt is provided in Note H.

Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2005 budget. Considering the continued uncertainty surrounding the economy, and its resultant impact on the General Fund's revenue sources of sales tax and investment earnings, coupled with the impact of state funding reductions in shared revenues to local governments, the County is continually reviewing its finances and developing possible alternatives in order to maintain current services provided by the General Fund. The 2005 General Fund budget reflects a reduction of approximately \$1.7 million from the 2004 adopted budget. As a starting point for developing the General Fund budget, certain known and/or mandated increases, totaling nearly \$1 million, were added to the 2005 base budget; these included increases associated with assigned counsel for indigent defendants, the County's share of public assistance costs and veteran services soldiers' relief. The 2005 budget also reflects a reduction in General Fund departmental appropriations by 3% for operating costs, while salaries were budgeted at 2% over 2004 levels and travel budgets were eliminated entirely. General Fund departments had the opportunity to review their budgets and determine where the 3% operating reductions could be made, based upon the knowledge of their operations. Also included in the 2005 budget is only \$.4 million for certain limited replacement capital items. Finally, the budget balancing strategy called for a \$2.4 million spend down of cash reserves and reducing Community Programs, which includes certain expenditures for affordable housing and economic development, as well as some expenditures pertaining to arts and cultural programs. In the development of the 2005 General Fund budget, the County continues to maintain a balanced appropriation through the planned, limited spend down of cash reserves, while still maintaining the adequacy of reserves for operational cash flow purposes and to ensure an appropriate buffer during economic recessions, and will take further cost containment measures, as necessary, to maintain continued financial stability.

Request for Information

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets

December 31, 2004

	Primary Government			Component Unit
	Governmental	Business-type	Total	Monco
	Activities	Activities		Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 261,610,013	\$ 45,612,252	\$ 307,222,265	\$ 694,448
Cash and cash equivalents--segregated accounts.....		500	500	
Collateral on loaned securities.....	35,230,024	17,367,693	52,597,717	
Net receivables:				
Taxes.....	134,311,638		134,311,638	
Accounts.....	4,891,817	18,199,524	23,091,341	188,216
Special assessments.....	3,232,337		3,232,337	
Accrued interest.....	4,717,481	336,603	5,054,084	
Due from other governments.....	66,055,624	927,052	66,982,676	
Internal balances.....	703,315	(703,315)	0	
Prepaid expenses.....	260,606		260,606	6,016
Inventory of supplies.....	137,103	1,002,502	1,139,605	99,776
<i>Restricted Assets:</i>				
Equity in pooled cash and cash equivalents.....		63,826,948	63,826,948	
Cash and cash equivalents--segregated accounts.....		2,772,906	2,772,906	
Investments--segregated accounts.....		22,203,072	22,203,072	
Other assets.....			0	36,848
Capital assets not being depreciated.....	355,610,505	68,643,130	424,253,635	
Capital assets being depreciated.....	124,272,031	336,778,314	461,050,345	275,273
Total Assets.....	991,032,494	576,967,181	1,567,999,675	1,300,577
<i>Liabilities:</i>				
Accounts payable.....	23,985,726	1,977,399	25,963,125	60,526
Accrued wages and benefits.....	6,366,392	596,390	6,962,782	63,323
Due to other governments.....	3,100,271	9,361,386	12,461,657	
Obligations under securities lending.....	35,230,024	17,367,693	52,597,717	
Accrued interest payable.....	381,313	312,407	693,720	
Other.....			0	10,209
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		663,517	663,517	
Matured bonds and interest payable.....		1,407	1,407	
Construction contracts.....		1,376,848	1,376,848	
Other.....		744,465	744,465	
Unearned revenue.....	122,264,483		122,264,483	
Insurance claims payable.....	13,192,728		13,192,728	
Long-term liabilities				
Due within one year.....	10,324,152	15,921,186	26,245,338	
Due in more than one year.....	44,615,160	173,315,698	217,930,858	
Less: unamortized bond charges.....		(5,476,232)	(5,476,232)	
Total Liabilities.....	259,460,249	216,162,164	475,622,413	134,058
<i>Net Assets:</i>				
Invested in capital assets, net of related debt.....	444,770,518	232,965,647	677,736,165	
Restricted for:				
Capital projects.....	(2,095,362)	71,380,255	69,284,893	
Debt service.....	668,125	6,108,717	6,776,842	
Human services levy-supported services.....	74,376,653		74,376,653	
Mental retardation levy-supported services.....	4,732,602		4,732,602	
Statutory road-related maintenance and repair.....	8,990,614		8,990,614	
Grant-specific purposes.....	1,136,859		1,136,859	
Unrestricted.....	198,992,236	50,350,398	249,342,634	1,166,519
Total Net Assets.....	\$ 731,572,245	\$ 360,805,017	\$ 1,092,377,262	\$ 1,166,519

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, 2004

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 36,349,528	\$ 21,570,071	\$ 4,079,205	\$ 83,697
Judicial and law enforcement.....	137,040,737	17,507,587	29,852,215	426,744
Environment and public works.....	14,833,792	3,071,520	13,575,405	2,810,227
Social services.....	247,152,140	6,643,553	158,699,683	2,086,858
Community and economic development.....	17,762,217	1,736,078	3,858,875	981,869
Interest and fiscal charges on long-term debt.....	2,076,732			
Total Governmental Activities.....	455,215,146	50,528,809	210,065,383	6,389,395
Business-type Activities:				
Water.....	28,871,495	26,775,464		2,769,869
Wastewater.....	36,919,726	37,305,281		2,971,760
Solid Waste Management.....	19,020,082	23,165,554		
Parking Facilities.....	1,514,105	1,712,351		
Stillwater Center.....	13,334,343	10,821,450		
Total Business-type Activities.....	99,659,751	99,780,100	0	5,741,629
Total Primary Government.....	\$ 554,874,897	\$ 150,308,909	\$ 210,065,383	\$ 12,131,024
Component Unit:				
Monco Enterprises, Inc.....	\$ 3,760,103	\$ 2,340,698	\$ 1,007,009	\$ 391,658

General Revenues:

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

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
\$ (10,616,555)	\$	\$ (10,616,555)	\$
(89,254,191)		(89,254,191)	
4,623,360		4,623,360	
(79,722,046)		(79,722,046)	
(11,185,395)		(11,185,395)	
(2,076,732)		(2,076,732)	
(188,231,559)	0	(188,231,559)	0
	673,838	673,838	
	3,357,315	3,357,315	
	4,145,472	4,145,472	
	198,246	198,246	
	(2,512,893)	(2,512,893)	
0	5,861,978	5,861,978	0
(188,231,559)	5,861,978	(182,369,581)	
			\$ (20,738)
16,867,435		16,867,435	
3,953,997		3,953,997	
91,539,155		91,539,155	
65,974,248		65,974,248	
8,631,279		8,631,279	
21,299,144		21,299,144	
295,706	25,675	321,381	
6,641,656	445,850	7,087,506	6,473
7,578,736	1,230,883	8,809,619	48,702
(3,744,688)	3,744,688	0	
219,036,668	5,447,096	224,483,764	55,175
30,805,109	11,309,074	42,114,183	34,437
700,767,136	349,495,943	1,050,263,079	1,132,082
\$ 731,572,245	\$ 360,805,017	\$ 1,092,377,262	\$ 1,166,519

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2004

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 37,646,132	\$ 4,539,799	\$ 7,485,140	\$
Collateral on loaned securities.....	6,106,025	736,334	1,214,054	
Net receivables:				
Taxes.....	18,925,671			
Accounts.....	1,066,320	308,594	81,488	8,078
Special assessments.....				
Accrued interest.....	4,571,985			
Due from other funds.....	4,510,155	127,188	1,840	
Due from other governments.....	28,493,898	4,008,027	3,270,313	8,844,424
<i>Total Assets</i>	<u>\$ 101,320,186</u>	<u>\$ 9,719,942</u>	<u>\$ 12,052,835</u>	<u>\$ 8,852,502</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,986,112	\$ 3,469,957	\$ 2,641,701	\$ 4,854,380
Deferred revenue.....	37,906,229	2,136,911	1,732,220	
Due to other funds.....	1,326,201	626,441	92,904	1,835,465
Due to other governments.....	640,527	5,780	110,223	384,644
Obligations under securities lending.....	6,106,025	736,334	1,214,054	
Accrued wages and benefits.....	2,813,454	705,453	105,977	260,209
<i>Total Liabilities</i>	<u>51,778,548</u>	<u>7,680,876</u>	<u>5,897,079</u>	<u>7,334,698</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	492,188	268,681	18,472,657	16,623,352
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	49,049,450			
Special Revenue Funds.....		1,770,385	(12,316,901)	(15,105,548)
Capital Projects Funds.....				
<i>Total Fund Balances</i>	<u>49,541,638</u>	<u>2,039,066</u>	<u>6,155,756</u>	<u>1,517,804</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 101,320,186</u>	<u>\$ 9,719,942</u>	<u>\$ 12,052,835</u>	<u>\$ 8,852,502</u>

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

<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 53,185,550	\$ 120,782,087	\$ 223,638,708
8,626,443	13,471,604	30,154,460
110,511,135	4,874,832	134,311,638
	2,892,312	4,356,792
	3,232,337	3,232,337
	145,496	4,717,481
126,160	489,726	5,255,069
10,018,417	11,420,545	66,055,624
<u>\$ 182,467,705</u>	<u>\$ 157,308,939</u>	<u>\$ 471,722,109</u>
\$ 813,647	\$ 8,103,051	\$ 22,868,848
116,288,600	12,363,271	170,427,231
4,475	5,147,221	9,032,707
	919,394	2,060,568
8,626,443	13,471,604	30,154,460
16,838	2,421,666	6,323,597
<u>125,750,003</u>	<u>42,426,207</u>	<u>240,867,411</u>
576,147	58,376,476	94,809,501
	1,049,438	1,049,438
		49,049,450
56,141,555	57,557,659	88,047,150
	(2,100,841)	(2,100,841)
<u>56,717,702</u>	<u>114,882,732</u>	<u>230,854,698</u>
<u>\$ 182,467,705</u>	<u>\$ 157,308,939</u>	<u>\$ 471,722,109</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2004**

Total governmental fund balances \$ 230,854,698

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

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

Land	7,705,070	
Construction-in-progress	14,417,973	
Infrastructure	333,487,462	
Land improvements, net of \$1,110,293 accumulated depreciation	360,002	
Buildings, structures and improvements, net of \$49,074,761 accumulated depreciation	108,635,847	
Furniture, fixtures and equipment, net of \$29,351,903 accumulated depreciation	<u>14,925,149</u>	
Total capital assets		479,531,503

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	48,858,516	
Internal service fund liabilities	(20,977,182)	
Internal service fund consolidation adjustment	<u>(163,097)</u>	
Net adjustment for internal service funds		27,718,237

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	9,969,372	
Sales tax	6,989,022	
Fees and charges for services	713,338	
Intergovernmental	28,238,034	
Investment earnings	2,192,451	
Miscellaneous	<u>60,531</u>	
Total		48,162,748

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid 260,606

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due (381,313)

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

Special assessment bonds	(2,191,456)	
General obligation bonds	(33,715,000)	
Capital leases	(1,245,829)	
Compensated absences	<u>(17,421,949)</u>	
Total		<u>(54,574,234)</u>

Net assets of governmental activities \$ 731,572,245

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, 2004

(Cont'd.)

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Revenues:</i>				
Property taxes.....	\$ 15,201,548	\$	\$	\$
Sales tax.....	65,568,624			
Other taxes.....	2,094,490			
Licenses and permits.....	49,684			
Fees and charges for services.....	19,200,085	186,412	344,924	
Fines and forfeitures.....	1,068,503			
Special assessments.....				
Intergovernmental.....	21,817,026	25,489,865	31,706,561	69,600,221
Investment earnings.....	6,351,606			
Miscellaneous.....	2,498,606	335,829	88,680	1,790,458
Total Revenues.....	133,850,172	26,012,106	32,140,165	71,390,679
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	22,180,260			
Judicial and law enforcement.....	88,421,454			
Environment and public works.....	514,099			
Social services.....	3,577,131	46,078,332	49,564,558	70,702,319
Community and economic development.....	2,940,661			
<i>Capital outlay:</i>				
<i>Intergovernmental:</i>				
General government.....	3,300			
Social services.....	148,410			
Community and economic development.....	1,891,800			
Environment and public works.....	225,765			
<i>Debt service:</i>				
Principal retirement.....	133,249	36,196	8,246	40,060
Interest and fiscal charges.....	13,701	5,083	800	3,185
Total Expenditures.....	120,049,830	46,119,611	49,573,604	70,745,564
Excess (Deficiency) Of Revenues Over Expenditures.....	13,800,342	(20,107,505)	(17,433,439)	645,115
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	67,609			
Inception of capital leases.....	141,829			95,756
Transfers in.....	7,702,407	15,982,055	18,267,149	4,143,656
Transfers out.....	(30,725,842)			(705,000)
Total Other Financing Sources And Uses.....	(22,813,997)	15,982,055	18,267,149	3,534,412
Net Change in Fund Balances.....	(9,013,655)	(4,125,450)	833,710	4,179,527
Fund Balance (Deficit) at Beginning Of Year.....	58,555,293	6,164,516	5,322,046	(2,661,723)
Fund Balance (Deficit) at End Of Year.....	\$ 49,541,638	\$ 2,039,066	\$ 6,155,756	\$ 1,517,804

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

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2004

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Totals</i>
<i>Revenues:</i>			
Property taxes.....	\$ 89,792,651	\$ 5,547,842	\$ 110,542,041
Sales tax.....			65,568,624
Other taxes.....	89,384	6,447,405	8,631,279
Licenses and permits.....		2,754,707	2,804,391
Fees and charges for services.....		22,351,474	42,082,895
Fines and forfeitures.....		303,224	1,371,727
Special assessments.....		264,179	264,179
Intergovernmental.....	12,226,562	77,750,581	238,590,816
Investment earnings.....		359,252	6,710,858
Miscellaneous.....	<u>573,728</u>	<u>2,028,054</u>	<u>7,315,355</u>
<i>Total Revenues.....</i>	<u>102,682,325</u>	<u>117,806,718</u>	<u>483,882,165</u>
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		8,890,001	31,070,261
Judicial and law enforcement.....		51,029,743	139,451,197
Environment and public works.....		19,789,641	20,303,740
Social services.....	10,728,632	55,972,823	236,623,795
Community and economic development.....		8,979,469	11,920,130
Capital outlay.....		30,103,321	30,103,321
<i>Intergovernmental:</i>			
General government.....			3,300
Social services.....	6,730,332		6,878,742
Community and economic development.....		3,484,678	5,376,478
Environment and public works.....			225,765
<i>Debt service:</i>			
Principal retirement.....		3,467,967	3,685,718
Interest and fiscal charges.....		2,087,785	2,110,554
<i>Total Expenditures.....</i>	<u>17,458,964</u>	<u>183,805,428</u>	<u>487,753,001</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	85,223,361	(65,998,710)	(3,870,836)
<i>Other Financing Sources And Uses</i>			
Sale of capital assets/sundries.....		142,563	210,172
Inception of capital leases.....		310,405	547,990
Transfers in.....	12,644	60,119,274	106,227,185
Transfers out.....	<u>(52,645,988)</u>	<u>(25,722,095)</u>	<u>(109,798,925)</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(52,633,344)</u>	<u>34,850,147</u>	<u>(2,813,578)</u>
<i>Net Change in Fund Balances.....</i>	32,590,017	(31,148,563)	(6,684,414)
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>24,127,685</u>	<u>146,031,295</u>	<u>237,539,112</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 56,717,702</u>	<u>\$ 114,882,732</u>	<u>\$ 230,854,698</u>

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, 2004**

Net Change in Fund Balances - Total Governmental Funds \$ (6,684,414)

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

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

Capital outlay	39,532,591	
Depreciation expense	<u>(8,715,068)</u>	
Total		30,817,523

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. (78,326)

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

Property taxes	1,818,546	
Sales tax	405,624	
Fees and charges for services	87,094	
Investment earnings	(69,202)	
Miscellaneous	<u>16,887</u>	
Total		2,258,949

Revenues deferred in the funds because they do not provide current financial resources are reported as revenues in the statement of activities. Intergovernmental (1,101,073)

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	(547,990)	
Principal repayment for capital leases	426,697	
Principal repayment for bonds	<u>3,259,021</u>	
Total		3,137,728

Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities. 39,861

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	68,571	
Compensated absences	<u>(59,274)</u>	
Total		9,297

The net revenue of certain activities of internal service funds is reported with governmental activities. 2,405,564

Change in net assets of governmental activities \$ 30,805,109

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, 2004

	<u>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.....	\$ 15,492,188	\$ 15,492,188	\$ 14,990,160	\$ (502,028)
Sales tax.....	64,445,100	65,918,716	65,398,785	(519,931)
Other taxes.....	1,585,900	1,585,900	2,083,375	497,475
Licenses and permits.....	55,400	55,400	49,634	(5,766)
Fees and charges for services.....	17,487,358	17,542,353	18,804,413	1,262,060
Fines and forfeitures.....	1,190,647	1,190,647	1,049,588	(141,059)
Intergovernmental.....	20,964,761	21,389,761	21,940,805	551,044
Investment earnings.....	15,927,765	17,258,082	18,026,875	768,793
Miscellaneous.....	1,732,848	2,717,645	3,334,128	616,483
Total Revenues.....	138,881,967	143,150,692	145,677,763	2,527,071
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	23,042,875	23,562,686	22,321,167	1,241,519
Judicial and law enforcement.....	86,736,113	90,093,153	89,658,605	434,548
Environment and public works.....	548,980	568,319	533,422	34,897
Social services.....	3,301,261	3,910,212	3,749,268	160,944
Community and economic development.....	3,098,261	3,219,077	3,056,588	162,489
<i>Intergovernmental:</i>				
General government.....	3,300	3,300	3,300	0
Environment and public works.....	225,765	225,765	225,765	0
Social services.....	148,410	148,410	148,410	0
Community and economic development.....	1,900,000	1,891,800	1,891,800	0
Total Expenditures.....	119,004,965	123,622,722	121,588,325	2,034,397
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	19,877,002	19,527,970	24,089,438	4,561,468
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,997,101	9,983,010	13,141,905	3,158,895
Transfers out.....	(24,835,335)	(36,165,341)	(36,165,340)	1
Total Other Financing Sources And Uses.....	(20,838,234)	(26,182,331)	(23,023,435)	3,158,896
Net Change in Fund Balance.....	(961,232)	(6,654,361)	1,066,003	7,720,364
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	38,849,586	38,849,586	38,849,586	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 37,888,354	\$ 32,195,225	\$ 39,915,589	\$ 7,720,364

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2004

	<u>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.....	\$ 14,584	\$ 14,584	\$ 200,000	\$ 185,416
Intergovernmental.....	28,476,402	29,131,524	27,892,818	(1,238,706)
Miscellaneous.....	338,864	530,674	428,332	(102,342)
<i>Total Revenues</i>	<u>28,829,850</u>	<u>29,676,782</u>	<u>28,521,150</u>	<u>(1,155,632)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	47,816,283	49,619,986	47,751,758	1,868,228
<i>Total Expenditures</i>	<u>47,816,283</u>	<u>49,619,986</u>	<u>47,751,758</u>	<u>1,868,228</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(18,986,433)	(19,943,204)	(19,230,608)	712,596
<i>Other Financing Sources And Uses</i>				
Transfers in.....	17,917,557	18,600,557	16,000,855	(2,599,702)
Transfers out.....	(274,772)	(1,000)		1,000
<i>Total Other Financing Sources And Uses</i>	<u>17,642,785</u>	<u>18,599,557</u>	<u>16,000,855</u>	<u>(2,598,702)</u>
<i>Net Change in Fund Balance</i>	(1,343,648)	(1,343,647)	(3,229,753)	(1,886,106)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>7,222,456</u>	<u>7,222,456</u>	<u>7,222,456</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,878,808</u>	<u>\$ 5,878,809</u>	<u>\$ 3,992,703</u>	<u>\$ (1,886,106)</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, 2004

	<u>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.....	\$ 89,761,572	\$ 89,811,572	\$ 87,853,339	\$ (1,958,233)
Other taxes.....	50,081	50,081	89,384	39,303
Intergovernmental.....	10,153,262	10,153,262	12,226,562	2,073,300
Miscellaneous.....	1,757,954	1,757,954	1,483,908	(274,046)
<i>Total Revenues</i>	<u>101,722,869</u>	<u>101,772,869</u>	<u>101,653,193</u>	<u>(119,676)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	5,001,538	14,806,304	11,652,171	3,154,133
<i>Inergovernmental:</i>				
Social services.....	10,950,175	10,950,175	6,730,332	4,219,843
<i>Total Expenditures</i>	<u>15,951,713</u>	<u>25,756,479</u>	<u>18,382,503</u>	<u>7,373,976</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	85,771,156	76,016,390	83,270,690	7,254,300
<i>Other Financing Sources And Uses</i>				
Transfers in.....	597,296	6,659,044	8,305,826	1,646,782
Transfers out.....	(67,727,004)	(71,222,145)	(60,939,169)	10,282,976
<i>Total Other Financing Sources And Uses</i>	<u>(67,129,708)</u>	<u>(64,563,101)</u>	<u>(52,633,343)</u>	<u>11,929,758</u>
<i>Net Change in Fund Balance</i>	18,641,448	11,453,289	30,637,347	19,184,058
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>21,165,382</u>	<u>21,165,382</u>	<u>21,165,382</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 39,806,830</u>	<u>\$ 32,618,671</u>	<u>\$ 51,802,729</u>	<u>\$ 19,184,058</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, 2004

(Cont'd.)

	Business-type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 7,656,751	\$ 13,564,769	\$ 22,495,142	\$ 1,895,590	\$ 45,612,252	\$ 37,971,305
Cash and cash equivalents--segregated accounts.....				500	500	
Collateral on loaned securities.....	6,176,142	5,369,334	5,822,217		17,367,693	5,075,564
Net receivables:						
Accounts.....	5,995,430	8,479,920	2,821,766	902,408	18,199,524	535,025
Accrued interest.....	262,834	49,959	23,381	429	336,603	
<i>Total receivables.....</i>	<u>6,258,264</u>	<u>8,529,879</u>	<u>2,845,147</u>	<u>902,837</u>	<u>18,536,127</u>	<u>535,025</u>
Due from other funds.....	27,059	27,622	16,657	6,115	77,453	4,788,486
Due from other governments.....		451,781	475,271		927,052	
Inventory of supplies.....	172,658	695,666	72,296	61,882	1,002,502	137,103
<i>Total current assets.....</i>	<u>20,290,874</u>	<u>28,639,051</u>	<u>31,726,730</u>	<u>2,866,924</u>	<u>83,523,579</u>	<u>48,507,483</u>
<i>Current restricted assets:</i>						
Equity in pooled cash and cash equivalents.....	30,421,692	19,539,374	13,401,207	464,675	63,826,948	
Cash and cash equivalents--segregated accounts.....	426,341	504,620	1,841,945		2,772,906	
<i>Total current restricted assets.....</i>	<u>30,848,033</u>	<u>20,043,994</u>	<u>15,243,152</u>	<u>464,675</u>	<u>66,599,854</u>	<u>0</u>
<i>Noncurrent assets:</i>						
<i>Noncurrent restricted assets:</i>						
Investments--segregated accounts.....	6,967,158	4,413,166	10,822,748		22,203,072	
<i>Total noncurrent restricted assets.....</i>	<u>6,967,158</u>	<u>4,413,166</u>	<u>10,822,748</u>	<u>0</u>	<u>22,203,072</u>	<u>0</u>
<i>Capital assets in service:</i>						
Land.....	2,186,917	2,478,556	2,653,191	1,300,000	8,618,664	
Land improvements.....	74,545	42,278	3,215,990		3,332,813	
Utility plant in service.....	155,921,399	226,761,180			382,682,579	
Buildings, structures and improvements.....	13,318,224	97,965,285	37,915,771	36,142,734	185,342,014	
Furniture, fixtures and equipment.....	3,929,195	4,706,577	6,426,539	386,836	15,449,147	904,097
Less: Accumulated depreciation.....	(74,016,842)	(155,734,564)	(16,013,161)	(4,263,672)	(250,028,239)	(553,064)
Construction-in-progress.....	15,618,920	42,169,712	2,235,834		60,024,466	
<i>Total net capital assets.....</i>	<u>117,032,358</u>	<u>218,389,024</u>	<u>36,434,164</u>	<u>33,565,898</u>	<u>405,421,444</u>	<u>351,033</u>
<i>Total noncurrent assets.....</i>	<u>123,999,516</u>	<u>222,802,190</u>	<u>47,256,912</u>	<u>33,565,898</u>	<u>427,624,516</u>	<u>351,033</u>
<i>Total Assets.....</i>	<u>175,138,423</u>	<u>271,485,235</u>	<u>94,226,794</u>	<u>36,897,497</u>	<u>577,747,949</u>	<u>48,858,516</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2004

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 281,912	\$ 652,594	\$ 728,536	\$ 314,357	\$ 1,977,399	\$ 1,116,878
Current portion of insurance claims payable.....					0	4,498,186
Due to other funds.....	67,109	663,133	185,167	28,456	943,865	144,436
Due to other governments.....	4,938,899	4,039,967	23,796	358,724	9,361,386	1,039,703
Obligations under securities lending.....	6,176,142	5,369,334	5,822,217		17,367,693	5,075,564
Accrued wages and benefits.....	81,487	152,681	88,391	273,831	596,390	42,795
Current portion of long-term notes.....	112,375	3,448,892	143,000		3,704,267	
Current portion of general obligation bonds.....	187,098	1,795,000		735,000	2,717,098	
Accrued interest on general obligation bonds.....	19,079	185,976		107,352	312,407	
Current portion of capitalized leases.....	7,886	6,973	1,648	6,092	22,599	59,560
Current portion of compensated absences.....	162,583	376,882	207,799	131,341	878,605	76,211
Current portion of landfill post-closure costs			70,900		70,900	
Total current liabilities.....	12,034,570	16,691,432	7,271,454	1,955,153	37,952,609	12,053,333
<i>Current liabilities payable from restricted assets:</i>						
Matured revenue bond interest.....			1,407		1,407	
Accrued revenue bond interest.....	241,137	131,693	290,687		663,517	
Current portion of revenue bonds.....	2,345,000	812,608	4,630,000		7,787,608	
Current portion of accreted interest on revenue bonds..		740,109			740,109	
Construction contracts.....	202,283	1,040,129	134,436		1,376,848	
Other.....	469,122	272,408	2,935		744,465	
Total current liabilities payable from restricted assets.....	3,257,542	2,996,947	5,059,465	0	11,313,954	0
<i>Long-term liabilities:</i>						
<i>(net of current portions)</i>						
Long-term notes.....	3,023,337	53,055,529	715,000		56,793,866	
Insurance claims payable.....					0	8,694,542
Revenue bonds.....	37,865,000	8,521,327	28,140,000		74,526,327	
Accreted interest on revenue bonds.....		1,445,644			1,445,644	
Less: Unamortized revenue bond charges.....	(1,783,921)	(1,373,312)	(1,705,571)		(4,862,804)	
General obligation bonds.....	2,252,916	21,105,000		15,330,000	38,687,916	
Less: Unamortized general obligation bond charges.....	(36,844)	(399,740)		(176,844)	(613,428)	
Capitalized leases.....	11,838	13,088	3,462	5,924	34,312	91,629
Compensated absences.....	210,410	449,999	256,412	340,366	1,257,187	137,678
Estimated liability for landfill post-closure costs			570,446		570,446	
Total long-term liabilities.....	41,542,736	82,817,535	27,979,749	15,499,446	167,839,466	8,923,849
Total Liabilities.....	56,834,848	102,505,914	40,310,668	17,454,599	217,106,029	20,977,182
<i>Net Assets</i>						
Invested in capital assets, net of related debt.....	75,392,673	130,770,623	9,136,625	17,665,726	232,965,647	199,844
Restricted for capital purposes.....	32,336,095	20,601,389	18,063,973	378,798	71,380,255	
Restricted for debt service.....	2,221,554	858,824	2,942,462	85,877	6,108,717	
Unrestricted.....	8,353,253	16,748,485	23,773,066	1,312,497	50,187,301	27,681,490
Total Net Assets.....	\$ 118,303,575	\$ 168,979,321	\$ 53,916,126	\$ 19,442,898	360,641,920	\$ 27,881,334
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					163,097	
Total Net Assets of Business-type Activities.....					\$ 360,805,017	

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, 2004

(Cont'd.)

	<i>Business-type Activities - Enterprise Funds</i>		
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 26,775,464	\$ 37,305,281	\$ 23,165,554
Other revenue.....	808,773	284,540	52,488
Total Operating Revenues.....	27,584,237	37,589,821	23,218,042
<i>Operating Expenses:</i>			
Personal services.....	4,396,472	8,967,473	4,567,227
Materials and supplies.....	843,566	1,168,109	408,006
Contractual services.....	1,372,112	1,586,862	3,715,093
Utilities.....	15,419,737	11,267,764	4,857,536
Depreciation.....	3,540,208	8,211,631	1,939,843
Insurance claims.....			
Other expenses.....	2,290,280	2,586,202	1,030,446
Total Operating Expenses.....	27,862,375	33,788,041	16,518,151
<i>Operating Income (Loss).....</i>	<i>(278,138)</i>	<i>3,801,780</i>	<i>6,699,891</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	251,083	102,336	90,387
Interest expense and fiscal charges.....	(1,090,279)	(3,378,287)	(2,238,061)
Gain (loss) from disposal of capital assets.....	4,810	20,865	(255,629)
Other nonoperating revenue (expense).....			21,000
Total Nonoperating Revenues (Expenses).....	(834,386)	(3,255,086)	(2,382,303)
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>	<i>(1,112,524)</i>	<i>546,694</i>	<i>4,317,588</i>
Capital contributions.....	2,769,869	2,971,760	
Transfers in.....	129,537	276,370	1,549,046
Transfers out.....	(100,000)	(117,353)	
Change in Net Assets.....	1,686,882	3,677,471	5,866,634
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<i>116,616,693</i>	<i>165,301,850</i>	<i>48,049,492</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<i>\$ 118,303,575</i>	<i>\$ 168,979,321</i>	<i>\$ 53,916,126</i>

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

For the Year Ended December 31, 2004

	<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental</u>
	<u>Nonmajor</u>		<u>Activities-</u>
	<u>Enterprise</u>		<u>Internal</u>
	<u>Funds</u>	<u>Totals</u>	<u>Service Funds</u>
<i>Operating Revenues:</i>			
Charges for services..... \$	12,533,801 \$	99,780,100 \$	35,067,579
Other revenue.....	64,082	1,209,883	124,252
Total Operating Revenues.....	12,597,883	100,989,983	35,191,831
<i>Operating Expenses:</i>			
Personal services.....	9,005,474	26,936,646	1,896,996
Materials and supplies.....	870,613	3,290,294	3,514,468
Contractual services.....	1,945,365	8,619,432	5,908,033
Utilities.....	348,445	31,893,482	1,447,601
Depreciation.....	930,064	14,621,746	88,366
Insurance claims.....		0	19,050,961
Other expenses.....	855,578	6,762,506	598,527
Total Operating Expenses.....	13,955,539	92,124,106	32,504,952
<i>Operating Income (Loss).....</i>	<i>(1,357,656)</i>	<i>8,865,877</i>	<i>2,686,879</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	2,044	445,850	
Interest expense and fiscal charges.....	(909,978)	(7,616,605)	(6,039)
Gain (loss) from disposal of capital assets.....		(229,954)	
Other nonoperating revenue (expense).....		21,000	2,458
Total Nonoperating Revenues (Expenses).....	(907,934)	(7,379,709)	(3,581)
<i>Income (Loss) Before Capital Contributions</i>			
<i>and Transfers.....</i>	<i>(2,265,590)</i>	<i>1,486,168</i>	<i>2,683,298</i>
Capital contributions.....		5,741,629	
Transfers in.....	2,628,202	4,583,155	58,855
Transfers out.....	(621,114)	(838,467)	
Change in Net Assets.....	(258,502)	10,972,485	2,742,153
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<i>19,701,400</i>		<i>25,139,181</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year..... \$</i>	<i>19,442,898</i>		<i>27,881,334</i>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....		336,589	
Change in Net Assets of Business-type Activities..... \$		11,309,074	

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

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2004

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 27,057,681	\$ 36,844,010	\$ 23,995,801	\$ 12,327,416	\$ 100,224,908	\$ 3,453,170
Cash receipts from interfund services provided.....	59,756	66,744	312,241	226,855	665,596	30,770,492
Cash payments to employees for services.....	(3,432,095)	(6,735,784)	(3,473,056)	(7,283,539)	(20,924,474)	(1,435,276)
Cash payments to suppliers for goods and services.....	(19,063,404)	(15,398,543)	(8,778,286)	(3,555,700)	(46,795,933)	(11,114,147)
Cash payments for insurance claims.....					0	(17,939,860)
Cash payments for interfund services used.....	(1,800,611)	(3,559,984)	(2,254,663)	(2,444,734)	(10,059,992)	(697,101)
Landfill post-closure costs paid.....			(130,700)		(130,700)	
Other operating cash receipts.....	808,773	284,588	52,488	63,074	1,208,923	149,695
Cash from other sources.....	4,810	23,239	74,460		102,509	39,406
Other cash payments.....					0	18,259
<i>Net cash provided by (used for) operating activities.....</i>	<u>3,634,910</u>	<u>11,524,270</u>	<u>9,798,285</u>	<u>(666,628)</u>	<u>24,290,837</u>	<u>3,244,638</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....	129,537	276,370	1,549,046	2,628,202	4,583,155	58,855
Transfers out to other funds.....	(100,000)	(117,353)		(621,114)	(838,467)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>29,537</u>	<u>159,017</u>	<u>1,549,046</u>	<u>2,007,088</u>	<u>3,744,688</u>	<u>58,855</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(7,473)	(6,388)	(1,595)	(5,842)	(21,298)	(60,242)
Interest paid on capital leases.....	(839)	(749)	(195)	(600)	(2,383)	(6,339)
Principal paid on long-term notes.....	(112,375)	(2,934,233)	(143,000)		(3,189,608)	
Interest paid on long-term notes.....		(2,026,508)			(2,026,508)	
Principal paid on revenue bonds.....	(2,250,000)	(871,098)	(4,330,000)		(7,451,098)	
Interest paid on revenue bonds.....	(2,021,278)	(1,148,983)	(1,964,987)		(5,135,248)	
Principal paid on general obligation bonds.....	(177,098)	(1,700,000)		(700,000)	(2,577,098)	
Interest paid on general obligation bonds.....	(141,798)	(1,333,095)		(891,274)	(2,366,167)	
Capital debt fiscal charges paid.....	(24,315)	(17,370)	(36,576)		(78,261)	
Acquisition and construction of capital assets.....	(3,410,231)	(5,104,159)	(1,680,260)		(10,194,650)	
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(8,145,407)</u>	<u>(15,142,583)</u>	<u>(8,156,613)</u>	<u>(1,597,716)</u>	<u>(33,042,319)</u>	<u>(66,581)</u>
<i>Cash flows from investing activities:</i>						
Purchase of investment securities.....	(6,967,158)	(4,413,166)	(7,370,430)		(18,750,754)	
Interest received on investments.....	880,169	222,701	71,701	4,525	1,179,096	
<i>Net cash provided by (used for) investing activities.....</i>	<u>(6,086,989)</u>	<u>(4,190,465)</u>	<u>(7,298,729)</u>	<u>4,525</u>	<u>(17,571,658)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(10,567,949)	(7,649,761)	(4,108,011)	(252,731)	(22,578,452)	3,236,912
Cash and cash equivalents at beginning of year.....	49,072,733	41,258,524	41,846,305	2,613,496	134,791,058	34,734,393
Cash and cash equivalents at end of year.....	<u>\$ 38,504,784</u>	<u>\$ 33,608,763</u>	<u>\$ 37,738,294</u>	<u>\$ 2,360,765</u>	<u>\$ 112,212,606</u>	<u>\$ 37,971,305</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2004

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ (278,138)	\$ 3,801,780	\$ 6,699,891	\$ (1,357,656)	\$ 8,865,877	\$ 2,686,879
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	3,540,208	8,211,631	1,939,843	930,064	14,621,746	88,366
Miscellaneous nonoperating income (expense).....	4,810	23,239	74,460		102,509	57,665
(Increase) decrease in accounts receivable.....	345,000	(242,209)	1,289,401	(14,525)	1,377,667	174,455
(Increase) decrease in due from other funds.....	(3,027)	(21,204)	(873)	33,987	8,883	(992,929)
(Increase) decrease in due from other governments.....		(131,066)	(146,040)		(277,106)	
(Increase) decrease in inventory of supplies.....	(55,003)	(29,292)	(5,019)	2,642	(86,672)	11,871
Increase (decrease) in accounts payable.....	445,251	308,410	(35,640)	(17,011)	701,010	248,811
Increase (decrease) in due to other funds.....	(29,638)	267,643	67,227	10,244	315,476	10,667
Increase (decrease) in due to other governments.....	(254,766)	(358,234)	(20,001)	351,918	(281,083)	(147,679)
Increase (decrease) in accrued wages and benefits.....	(92,845)	(213,817)	(78,308)	(610,366)	(995,336)	(11,534)
Increase (decrease) in insurance claims payable.....					0	1,111,101
Increase (decrease) in compensated absences.....	13,058	(92,611)	13,344	4,075	(62,134)	6,965
<i>Total adjustments.....</i>	<u>3,913,048</u>	<u>7,722,490</u>	<u>3,098,394</u>	<u>691,028</u>	<u>15,424,960</u>	<u>557,759</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 3,634,910</u>	<u>\$ 11,524,270</u>	<u>\$ 9,798,285</u>	<u>\$ (666,628)</u>	<u>\$ 24,290,837</u>	<u>\$ 3,244,638</u>

Noncash investing, capital and financing activities:

During 2004, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$330,821 and \$4,976,637, respectively. The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$2,769,869 and \$2,971,760, respectively. The Water and Wastewater funds entered into new borrowings under capital lease agreements in the amounts of \$4,464 and \$1,569, respectively. The Internal Service Funds entered into new borrowings under capital lease agreements in the amount of \$149,392.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2004

	<i>Private Purpose Trust Unclaimed Funds</i>	<i>Agency Funds</i>
<i>Assets</i>		
Equity in pooled cash and cash equivalents.....	\$ 1,125,943	\$ 95,816,939
Cash and cash equivalents-- segregated accounts.....		13,165,898
Collateral on loaned securities.....		15,156,198
Taxes levied for other governments.....		559,468,299
<i>Total Assets</i>	<u>\$ 1,125,943</u>	<u>\$ 683,607,334</u>
<i>Liabilities</i>		
Undistributed assets.....	\$	\$ 5,896,757
Due to other governments.....		614,735,028
Obligations under securities lending.....		15,156,198
Other liabilities.....	<u>21,889</u>	<u>47,819,351</u>
<i>Total Liabilities</i>	<u>21,889</u>	<u>\$ 683,607,334</u>
<i>Net Assets</i>		
Held in trust.....	<u>\$ 1,104,054</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, 2004

	<i>Private Purpose Trust</i>
	<u><i>Unclaimed Funds</i></u>
<i>Additions:</i>	
Additional unclaimed funds.....	\$ 410,274
<i>Total Additions</i>	<u>410,274</u>
<i>Deductions:</i>	
Funds claimed.....	364,562
Transfers out.....	<u>231,803</u>
<i>Total Deductions</i>	596,365
<i>Changes in Net Assets</i>	<u>(186,091)</u>
<i>Net Assets Beginning of Year</i>	<u>1,290,145</u>
<i>Net Assets End of Year</i>	<u><u>\$ 1,104,054</u></u>

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

*Notes to the Basic
Financial Statements
December 31, 2004*

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 550,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the mentally retarded and developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

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

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

Jointly Governed Organizations: The Montgomery Greene County Local Emergency Response Council (MGCLERC) is the Local Emergency Planning Council (LEPC) for Montgomery and Greene County. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not pay any monies to the LEPC during calendar year 2004. 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

*Notes to the Basic
Financial Statements*

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

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.

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

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

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

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

Children Services Board: This fund, which the County chose to report as a major fund for 2004, accounts for the operation of the Children Services Board, a County agency responsible by law for investigation of all reports of child abuse, neglect or dependency, that also provides services which include family counseling, foster care, adoption and clinical care.

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

Job & Family Services: This fund accounts for the administration of public assistance programs under state and federal regulations.

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

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

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

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

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

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

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

Budgetary Accounting and Control

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

Each County department, in conjunction with the Office of Management and Budget, prepares an original budget

*Notes to the Basic
Financial Statements*

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

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

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

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

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

Encumbrances

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

Cash and Cash Equivalents and Investments

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

*Notes to the Basic
Financial Statements*

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

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

Inventory of Supplies

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

Restricted Assets

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

Capital Assets

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

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

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

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

Long-term Liabilities

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

*Notes to the Basic
Financial Statements*

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

Unamortized Bond Charges

In 1993, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 23 in connection with its accounting and financial reporting for refundings of debt reported by business-type activities. Accordingly, unamortized bond charges for revenue bonds and self-supporting general obligation bonds are shown on the government-wide and proprietary statements of net assets as contra-liability accounts and include amounts for deferred losses from advance refundings of debt. Unamortized bond charges are amortized as a component of interest expense, using the straight-line method, over the remaining life of the applicable debt. Additional, detailed information regarding unamortized bond charges 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, 2004, net interest cost of \$1,535,411 was capitalized to construction-in-progress, in connection with these projects.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$272,811 of delinquent amounts outstanding.

Deferred Revenue

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

Sales Tax

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

*Notes to the Basic
Financial Statements*

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

Interfund Transactions

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

Compensated Absences

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

Insurance

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

Net Assets and Fund Balance Reserves

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are constraints imposed on their use which may be: externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation, which authorizes the County to levy, charge or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Restricted resources are applied first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Fund balance reserves represent those portions of fund balances which are legally segregated for a specific future use or which do not represent available resources and, therefore, are not available for appropriation or expenditure.

*Notes to the Basic
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2004 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>			
<i>Description</i>	<i>General</i>	<i>Children Services Board</i>	<i>Human Services Levy</i>
GAAP Basis.....	\$ (9,013,655)	\$ (4,125,450)	\$ 32,590,017
Increase (decrease)			
Due to revenues:			
Property taxes.....	(211,388)		(1,939,312)
Sales tax.....	(169,839)		
Other taxes.....	(11,115)		
Licenses and permits.....	(50)		
Fees and charges for services.....	(395,672)	13,588	
Fines and forfeitures.....	(18,915)		
Intergovernmental.....	123,779	2,402,953	
Investment earnings.....	11,675,269		
Miscellaneous.....	835,522	92,503	910,180
Due to expenditures:			
Current:			
General government.....	(140,907)		
Judicial and law enforcement.....	(1,237,151)		
Environment and public works.....	(19,323)		
Social services.....	(172,137)	(1,673,426)	(923,539)
Community and economic development.....	(115,927)		
Debt Service:			
Principal retirement.....	133,249	36,196	
Interest and fiscal charges.....	13,701	5,083	
Due to other financing sources and (uses):			
Sale of capital assets/sundries.....	(67,609)		
Inception of capital leases.....	(141,829)		
Transfers in.....	5,439,498	18,800	8,293,182
Transfers out.....	(5,439,498)		(8,293,181)
Budgetary basis.....	<u>\$ 1,066,003</u>	<u>\$ (3,229,753)</u>	<u>\$ 30,637,347</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 disclosed in Note J, *Risk Management*, for all of these risks, judgments and claims, including those incurred but not reported as of year-end, liabilities are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

Primary Government: Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed, by the County Treasurer, on the basis of the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. With the exception of a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. All cash and investments with the County Treasurer are considered to be cash equivalents since they are available to County funds on demand. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of (1) Bonds, notes, or other obligations guaranteed by the United States; (2) Bonds, notes, or other obligations issued by any federal government agency or instrumentality; (3) Qualifying commercial paper issued by any corporation incorporated under the laws of the United States or a state; (4) No-load money market mutual funds consisting exclusively of obligations listed in (1), (2) or (3) and repurchase agreements under the terms of which agreement the County purchases and the seller agrees unconditionally to repurchase any of the securities listed in (1), (2) or (3); (5) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions; (6) Qualifying corporate notes issued by a United States-operating corporation incorporated under the laws of the United States or a state; (7) Securities lending agreements with recognized United States securities dealers in which the County lends securities in exchange for qualifying collateral of at least 102% of the fair value of the securities loaned; and (8) the Ohio State Treasurer's investment pool (STAROhio). Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2004. Funds invested by fiscal agents are determined by trust agreements and bond indentures. Like the cash invested by the County Treasurer, eligible investments include U.S. government obligations.

Amounts available for deposit or investment are as follows:

Primary Government:

Cash and cash equivalents (carrying amounts)

Pooled (including the County Treasurer's investment pool):

Governmental Activities.....	\$261,610,013
Business-type Activities.....	109,439,200
Private Purpose Trust.....	1,125,943
Agency Funds.....	95,816,939

Segregated:

Governmental Activities.....	
Business-type Activities.....	2,772,906
Agency Funds.....	13,165,898

Segregated investment accounts (carrying amounts)

Business-type Activities.....	22,203,072
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Reconciling items (net) to arrive at bank balance of deposits.....	9,909,987
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Total available for deposit and investment:

(Bank balance of deposits/fair value of investments).....	\$516,043,958
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Any public depository at the time it receives a County deposit or investment is required to pledge to the investing authority, as collateral, eligible securities of aggregate market value that, when added to the portion of the deposit by the Federal Deposit Insurance Corporation, equals or exceeds the amount of County funds deposited. A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance.

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the

*Notes to the Basic
Financial Statements*

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

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, 2004, the fair value of investments was \$679,384 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.

The Governmental Accounting Standards Board (GASB Statement No. 3) has established credit risk categories for deposits and investments as follows:

Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name.

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name.

Category 2 - Investments that are uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name.

Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category 3 - Investments that are uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the County's name.

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

Based on the above criteria, the County's deposit and investments at December 31, 2004 are classified as follows:

	Category		Bank Balance	Carrying Value	Fair Value
	1	3			
Deposits:					
FDIC Insured Deposits	\$ 4,161,687		\$ 4,161,687		
Demand Deposits		99,037,973	99,037,973		
<i>Total Deposits</i>	\$ 4,161,687	\$ 99,037,973	\$ 103,199,660		
Investments:					
U.S. Government Securities	\$ 314,940,054			\$ 314,940,054	\$ 314,940,054
Municipal Bonds	1,181,470			1,181,470	1,181,470
Corporate Notes	9,974,700			9,974,700	9,974,700
Investments in State Treasury F (1)				4,454,778	4,454,778
Investments in U.S. Gov't Mutual Funds (1)				14,539,381	14,539,381
<i>Total Investments</i>	\$ 326,096,224	\$ 0		\$ 345,090,383	\$ 345,090,383

*(1) The County's investments in the State Treasury Pool and the U.S. Government Mutual Funds are not categorized because they are not evidenced by securities that exist in physical or book entry form.

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$694,448 available for deposit, of which \$351,448 was eligible for FDIC insurance coverage, with the remaining \$343,000 uninsured and uncollateralized. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

*Notes to the Basic
Financial Statements*

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

Securities Lending

The County has implemented the provisions of GASB Statement No. 28 in connection with a securities lending program which began during 2004.

Changes in section 135.35 of the Ohio Revised Code, which took effect during 2004, enabled the County to enter into securities lending agreements with recognized United States securities dealers. In November, 2004, the County, acting through its custodial bank, began participation 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 2004 were all U.S. Government securities. 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, 2004, 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/Securites Collateral Investment Value</u>
U.S. Government Securities	\$66,246,859	\$67,751,185	\$67,753,915

The custodial credit risk of the underlying U.S. Government Securities are not included in the credit risk classification of the preceding table since the collateral for these loans is reported on the balance sheet. However, \$65,000,000 represents the carrying/fair value of these collateralized funds which are invested in category 1 overnight repurchase agreements of U.S. Agencies, while \$2,094,750 represents the carrying/fair value of security collateral in the form of category 1 U.S. government securities, with the remaining \$659,165 invested in uncategorized mutual funds. Since the County's internal investment pool represents a consolidation of all funds, a pro-rata allocation of collateral assets and liabilities is made to funds based on their share of the pool. Therefore, the \$67,753,915 collateral is reported in the fund financial statements as collateral on loaned securities, with an offset to obligations under securities lending, based on an allocation method for any fund having at least a 1% share of the pool. Interest revenue from securities lending, as well as borrower rebates and lending transaction costs, are reported only in those funds eligible to be recipient funds, as required by legal or contractual provisions.

*Notes to the Basic
Financial Statements*

NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2004, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 4,510,155	\$ 1,326,201
Children Services Board.....	127,188	626,441
Alcohol, Drug Addiction and Mental Health Services Board.....	1,840	92,904
Job & Family Services.....		1,835,465
Human Services Levy.....	126,160	4,475
Other Governmental Funds.....	489,726	5,147,221
	5,255,069	9,032,707
Proprietary Funds:		
Enterprise Funds -		
Water.....	27,059	67,109
Wastewater.....	27,622	663,133
Solid Waste Management.....	16,657	185,167
Nonmajor Enterprise Funds.....	6,115	28,456
	77,453	943,865
Internal Service Funds.....	4,788,486	144,436
Total.....	\$ 10,121,008	\$ 10,121,008

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2004 was as follows:

Governmental Activities:

	<i>Balance January 1, 2004</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2004</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,705,070	\$	\$	\$ 7,705,070
Construction-in-progress.....	12,544,143	17,453,901	(15,580,071)	14,417,973
Infrastructure.....	<u>321,166,633</u>	<u>12,678,106</u>	<u>(357,277)</u>	<u>333,487,462</u>
<i>Total capital assets, not being depreciated.....</i>	<i>341,415,846</i>	<i>30,132,007</i>	<i>(15,937,348)</i>	<i>355,610,505</i>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	1,470,295			1,470,295
Buildings, structures and improvements.....	137,018,139	20,692,469		157,710,608
Furniture, fixtures and equipment.....	<u>42,608,180</u>	<u>4,868,309</u>	<u>(2,295,340)</u>	<u>45,181,149</u>
<i>Total capital assets, being depreciated.....</i>	<i>181,096,614</i>	<i>25,560,778</i>	<i>(2,295,340)</i>	<i>204,362,052</i>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,047,024	63,269		1,110,293
Buildings, structures and improvements.....	44,406,524	4,668,237		49,074,761
Furniture, fixtures and equipment.....	<u>27,976,600</u>	<u>4,071,928</u>	<u>(2,143,561)</u>	<u>29,904,967</u>
<i>Total accumulated depreciation.....</i>	<i>73,430,148</i>	<i>8,803,434</i>	<i>(2,143,561)</i>	<i>80,090,021</i>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u><i>107,666,466</i></u>	<u><i>16,757,344</i></u>	<u><i>(151,779)</i></u>	<u><i>124,272,031</i></u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u><i>\$449,082,312</i></u>	<u><i>\$ 46,889,351</i></u>	<u><i>\$(16,089,127)</i></u>	<u><i>\$479,882,536</i></u>

Business-type Activities:

	<i>Balance January 1, 2004</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2004</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,532,558	\$ 86,106	\$	\$ 8,618,664
Construction-in-progress.....	<u>89,086,982</u>	<u>17,150,598</u>	<u>(46,213,114)</u>	<u>60,024,466</u>
<i>Total capital assets, not being depreciated.....</i>	<i>97,619,540</i>	<i>17,236,704</i>	<i>(46,213,114)</i>	<i>68,643,130</i>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2004</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2004</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 3,332,813		\$	\$ 3,332,813
Utility plant in service.....	332,797,664	49,884,915		382,682,579
Buildings, structures and improvements.....	183,672,871	1,988,203	(319,060)	185,342,014
Furniture, fixtures and equipment.....	15,115,042	1,053,359	(719,254)	15,449,147
<i>Total capital assets, being depreciated.....</i>	<u>534,918,390</u>	<u>52,926,477</u>	<u>(1,038,314)</u>	<u>586,806,553</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	400,657	165,272		565,929
Utility plant in service.....	149,638,000	6,733,855		156,371,855
Buildings, structures and improvements.....	75,742,362	6,308,143	(9,970)	82,040,535
Furniture, fixtures and equipment.....	10,352,325	1,414,476	(716,881)	11,049,920
<i>Total accumulated depreciation.....</i>	<u>236,133,344</u>	<u>14,621,746</u>	<u>(726,851)</u>	<u>250,028,239</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>298,785,046</u>	<u>38,304,731</u>	<u>(311,463)</u>	<u>336,778,314</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$396,404,586</u>	<u>\$ 55,541,435</u>	<u>\$(46,524,577)</u>	<u>\$405,421,444</u>

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

Governmental Activities:

General Government	\$ 2,123,672
Judicial and Law Enforcement	4,075,380
Environment and Public Works	694,796
Social Services	1,629,782
Community and Economic Development	279,804
Total Depreciation Expense - Governmental Activities	<u>\$ 8,803,434</u>

Business-type Activities:

Water	\$ 3,540,208
Wastewater	8,211,631
Solid Waste Management	1,939,843
Other Non-major Enterprise	930,064
Total Depreciation Expense - Business-type Activities	<u>\$ 14,621,746</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, 2004, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Central Chiller Plant Construction	\$ 2,990,636
Juvenile Detention Facility Construction	29,331,683
Administration Building Plaza Steps	793,761
Historic Courthouse Renovation	1,510,533
Road and Bridge Projects	11,593,255
Total	<u>\$ 46,219,868</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 1,818,987
Wastewater Projects	4,837,054
Solid Waste Management Projects	624,369
Total	<u>\$ 7,280,410</u>

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

	<i>Balance January 1, 2004</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2004</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 75,429	\$	\$	\$ 75,429
Furniture, fixtures and equipment.....	573,651	17,715		591,366
<i>Total capital assets, being depreciated.....</i>	<u>649,080</u>	<u>17,715</u>	<u>0</u>	<u>666,795</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	42,876	3,799		46,675
Furniture, fixtures and equipment.....	321,545	23,302		344,847
<i>Total accumulated depreciation.....</i>	<u>364,421</u>	<u>27,101</u>	<u>0</u>	<u>391,522</u>
<i>Total Capital Assets.....</i>	<u>\$ 284,659</u>	<u>\$ (9,386)</u>	<u>\$ 0</u>	<u>\$ 275,273</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, 2004:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2004</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2004</i>	<i>Amount Due in 2005</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	\$ 377,612	\$	\$ (33,098)	\$ 344,514	\$ 33,098
1992	Byers Rd Wtr Main Ext	5.700%	2012	94,500		(9,000)	85,500	9,000
1993	North High Water Main '93 Refunding	5.050%-		675,000		(75,000)	600,000	80,000
1999	St Rt 49/I-70 Corr Wtr Improvement	4.750%- 5.750%	2019	1,470,000		(60,000)	1,410,000	65,000
	total payable from Water			\$ 2,617,112	\$ 0	\$ (177,098)	\$ 2,440,014	\$ 187,098
<i>Payable from Wastewater:</i>								
1992	Chatauqua Sewer Dist	5.700%	2012	\$ 215,000	\$	\$ (20,000)	\$ 195,000	\$ 20,000
1993	Sewer Improve Bonds-'93 Refunding	5.050%- 5.500%	2011	6,915,000		(760,000)	6,155,000	800,000
1994	Clyo/Spring Valley Swr Project	6.000%- 6.200%	2014	1,015,000		(70,000)	945,000	75,000
1996	Big Three Trunk Swr Project	5.300%- 5.600%	2016	4,735,000		(250,000)	4,485,000	265,000
1996	Water Pollution Control Master Plan	5.300%- 5.600%	2016	9,640,000		(510,000)	9,130,000	540,000
1999	St Rt 49/I-70 Corr Swr Improvement	4.750%- 5.750%	2019	2,080,000		(90,000)	1,990,000	95,000
	total payable from Wastewater			\$ 24,600,000	\$ 0	\$ (1,700,000)	\$ 22,900,000	\$ 1,795,000
<i>Payable from Nonmajor Enterprise funds:</i>								
1993	Parking Facilities-'93 Refunding	5.050%- 5.500%	2011	\$ 3,030,000	\$	\$ (335,000)	\$ 2,695,000	\$ 350,000
2000	Parking Garage Facility	5.000%- 5.500%	2020	3,655,000		(130,000)	3,525,000	140,000
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	10,080,000		(235,000)	9,845,000	245,000
	total payable from Nonmajor Enterprise Funds			\$ 16,765,000	\$ 0	\$ (700,000)	\$ 16,065,000	\$ 735,000
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 43,982,112	\$ 0	\$ (2,577,098)	\$ 41,405,014	\$ 2,717,098

*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, 2004</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2004</i>	<i>Amount Due in 2005</i>
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>								
<i>Payable from Water revenues:</i>								
1993	Water Rev Refunding Bonds	5.000%- 5.300%	2008	\$ 9,010,000	\$	\$ (1,625,000)	\$ 7,385,000	\$ 1,705,000
2002	Water Rev Refunding Bonds	1.750%- 5.500%	2017	33,450,000		(625,000)	32,825,000	640,000
total payable from Water				\$ 42,460,000	\$ 0	\$ (2,250,000)	\$ 40,210,000	\$ 2,345,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.500%- 5.800%	2011	\$ 10,205,033	\$	\$ (871,098)	\$9,333,935	\$ 812,608
total payable from Wastewater				\$ 10,205,033	\$ 0	\$ (871,098)	\$9,333,935	\$ 812,608
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.250%- 6.000%	2010	\$ 16,370,000	\$	\$ (1,795,000)	\$ 14,575,000	\$ 1,970,000
1996	Solid Waste Rev Bonds	5.000%- 5.500%	2010	20,725,000		(2,530,000)	18,195,000	2,660,000
total payable from Solid Waste Management				\$ 37,095,000	\$ 0	\$ (4,325,000)	\$ 32,770,000	\$ 4,630,000
<i>Total Revenue Bonds Payable From Enterprise Fund Revenues:</i>				\$ 89,760,033	\$ 0	\$ (7,446,098)	\$ 82,313,935	\$ 7,787,608
<i>Accreted Interest Payable From Enterprise Funds:</i>								
A portion of the 1993 Sewer System Revenue Refunding Bonds, shown in the above table, consists of capital appreciation bonds, for which accreted interest is reported as follows:								
<i>Payable from Wastewater revenues:</i>								
Accreted Interest				\$ 2,672,414	\$ 267,242	\$ (753,903)	\$ 2,185,753	\$ 740,109
total payable from Wastewater				\$ 2,672,414	\$ 267,242	\$ (753,903)	\$ 2,185,753	\$ 740,109
<i>Total Accreted Interest Payable From Enterprise Funds:</i>				\$ 2,672,414	\$ 267,242	\$ (753,903)	\$ 2,185,753	\$ 740,109
<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	\$ 328,500	\$	\$ (27,375)	\$ 301,125	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,680,839	19,161	(85,000)	1,615,000	85,000
2003	David Rd Wtr Tank	0%	2021	907,927	311,660		1,219,587	0
total payable from Water				\$ 2,917,266	\$ 330,821	\$ (112,375)	\$ 3,135,712	\$ 112,375

*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, 2004</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2004</i>	<i>Amount Due in 2005</i>
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 350,698	\$	\$ (36,915)	\$ 313,783	\$ 36,916
1993	Sewer Rehab	0%	2015	489,319		(42,550)	446,769	42,549
1994	Sewer Rehab	0%	2014	507,738		(46,158)	461,580	46,158
1997	Brumbaugh Relief Sewer	0%	2017	646,266		(47,871)	598,395	47,872
2001	Western Regional Screening	0%	2021	1,305,938		(74,625)	1,231,313	74,625
2003	Environmental Lab Roof	0%	2024	138,990	210,995	(8,750)	341,235	17,499
2000	Uplands Camp Sewer	3.000%	2020	335,719		(15,397)	320,322	15,863
2001	Manhole Rehab	3.000%	2021	274,557		(12,134)	262,423	12,501
2001	Bayside-Orinoco Sewer	3.000%	2022	156,515		(6,439)	150,076	6,633
2003	Easttown Lift Station	3.000%	2024	3,477	152,860		156,337	5,805
2003	Uplands Camp Sewer	3.000%	2024	326,930	21,930	(6,429)	342,431	13,148
2003	Manhole Rehab	3.000%	2024	174,778	185,222		360,000	13,367
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	2,464,256		(129,890)	2,334,366	136,709
1995	Relief Sewer Financing	4.180%	2014	1,068,909		(82,990)	985,919	86,495
1996	Eagle Creek Relief Sewer	4.160%	2016	123,253		(7,697)	115,556	8,020
1996	Lower Moraine Relief Sewer	4.160%	2016	281,893		(16,738)	265,155	17,442
1996	Stillwater Relief Sewer	4.160%	2016	384,972		(24,041)	360,931	25,051
1996	Riverside Relief Sewer	4.160%	2016	2,854,321		(169,484)	2,684,837	176,608
1996	Opposum Creek Sewers	4.350%	2015	542,019		(35,258)	506,761	36,809
1996	Sewer Replacement	4.350%	2016	296,332		(17,381)	278,951	18,146
1997	Lower Holes Creek Relief Swr	4.040%	2016	959,357		(57,407)	901,950	59,749
1997	North System Pump Station	4.120%	2017	842,507		(47,765)	794,742	49,753
1997	Upper Moraine Relief Sewer	4.120%	2016	1,861,766		(110,833)	1,750,933	115,447
1997	Lower Holes Creek Relief Swr	4.120%	2017	2,341,785		(126,603)	2,215,182	131,873
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,913,940		(91,875)	1,822,065	95,503
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	3,200,154		(162,767)	3,037,387	202,492
1999	Equalization Basins	3.790%	2020	11,261,408		(517,998)	10,743,410	671,463
2000	Northwest EQ Basin	4.640%	2021	5,668,388		(227,062)	5,441,326	320,078
2000	Northridge Relief Sewers	4.640%	2021	6,591,710	120,725	(255,929)	6,456,506	379,794
2001	WRRSP Projects	0.200%	2022	785,177	495,500	(72,329)	1,208,348	67,130
2001	Central/South Holes Creek	0.200%	2022	5,953,714	316,537	(334,634)	5,935,617	329,756
2003	East Holes Creek Relief Sewer	3.500%	2023	355,231	1,131,561	(100,766)	1,386,026	72,949
2004	Fort McKinley Relief Sewer	3.760%	2024		2,341,307	(47,518)	2,293,789	114,689
	total payable from Wastewater			\$ 54,462,017	\$ 4,976,637	\$ (2,934,233)	\$ 56,504,421	\$ 3,448,892
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 1,001,000	\$	\$ (143,000)	\$ 858,000	\$ 143,000
	total payable from Solid Waste Management			\$ 1,001,000	\$ 0	\$ (143,000)	\$ 858,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 58,380,283	\$ 5,307,458	\$ (3,189,608)	\$ 60,498,133	\$ 3,704,267

*Notes to the Basic
Financial Statements*

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

Unamortized Bond Charges

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary activities. As such, unamortized bond charges for revenue bonds and self-supporting general obligation bonds are shown on the balance sheet as contra-liability accounts and include deferred losses in connection with advance refunding. Deferred losses represent the difference between the reacquisition price and the net carrying value of the old debt and are amortized over the shorter of the life of the refunding debt or the refunded debt. Issuance costs and discounts or premiums related to refunding bonds are, however, amortized over the life of the new debt. All unamortized bond charges are amortized as a component of interest expense, using the straight-line method. Following is a detailed summary of unamortized bond charges, by Enterprise Fund, and the net carrying value of bonds, at December 31, 2004:

	Total Bonds Out- standing (Long-term & Current Portions)	Less: Unamortized Bond Charges:			Total	Net Carrying Value of Bonds
		Issuance Costs	(Discount) Premium	Deferred Loss		
Business-type Activities:						
Enterprise Funds-						
Revenue Bonds:						
<i>Water Fund:</i>						
1993 Water Rev Refunding Bonds	\$ 7,385,000	\$ (106,392)	\$ (35,519)	\$ (614,115)	\$ (756,026)	\$ 6,628,974
2002 Water Rev Refunding Bonds	32,825,000	(477,133)	1,831,671	(2,382,433)	(1,027,895)	31,797,105
total	\$ 40,210,000	\$ (583,525)	\$ 1,796,152	\$ (2,996,548)	\$ (1,783,921)	\$ 38,426,079
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 9,333,935	\$ (190,895)	\$ (54,958)	\$ (1,127,459)	\$ (1,373,312)	\$ 7,960,623
total	\$ 9,333,935	\$ (190,895)	\$ (54,958)	\$ (1,127,459)	\$ (1,373,312)	\$ 7,960,623
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 18,195,000	\$ (297,726)	\$ (45,198)	\$	\$ (342,924)	\$ 17,852,076
1995 Solid Waste Rev. Refndng Bonds	14,575,000	(226,721)	80,422	(1,216,348)	(1,362,647)	13,212,353
total	\$ 32,770,000	\$ (524,447)	\$ 35,224	\$ (1,216,348)	\$ (1,705,571)	\$ 31,064,429
Total Enterprise Funds:	\$ 82,313,935	\$ (1,298,867)	\$ 1,776,418	\$ (5,340,355)	\$ (4,862,804)	\$ 77,451,131
Self-Supporting General Obligation Bonds:						
<i>Water fund:</i>						
1993 N. High Wtr. Refunding Bonds	\$ 600,000	\$ (3,886)	\$ (3,016)	\$ (29,942)	\$ (36,844)	\$ 563,156
Other Water Bonds	1,840,014					1,840,014
total	\$ 2,440,014	\$ (3,886)	\$ (3,016)	\$ (29,942)	\$ (36,844)	\$ 2,403,170
<i>Wastewater fund:</i>						
1993 Sew Impr. Refunding Bonds	\$ 6,155,000	\$ (39,875)	\$ (30,963)	\$ (328,902)	\$ (399,740)	\$ 5,755,260
Other Wastewater Bonds	16,745,000					16,745,000
total	\$ 22,900,000	\$ (39,875)	\$ (30,963)	\$ (328,902)	\$ (399,740)	\$ 22,500,260
<i>Nonmajor Enterprise Funds:</i>						
1993 Parking Fac. Refunding Bonds	\$ 2,695,000	\$ (17,474)	\$ (13,566)	\$ (145,804)	\$ (176,844)	\$ 2,518,156
Other Parking Facilities Bonds	3,525,000					3,525,000
2000 Stillwater Rplcmnt. Facil. Bonds	9,845,000					9,845,000
total Nonmajor Enterprise Funds	\$ 16,065,000	\$ (17,474)	\$ (13,566)	\$ (145,804)	\$ (176,844)	\$ 15,888,156
Total Enterprise Funds:	\$ 41,405,014	\$ (61,235)	\$ (47,545)	\$ (504,648)	\$ (613,428)	\$ 40,791,586

*Notes to the Basic
Financial Statements*

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

Defeased Debt:

The following is a summary of outstanding defeased debt at December 31, 2004. Through the process of advance refundings, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Business-type Activities:

Enterprise Funds:

Defeased self-supporting general obligation bonds:

Water fund.....	\$ 540,000
Wastewater fund.....	5,535,000
Nonmajor Enterprise Funds.....	<u>2,705,000</u>
<i>total:</i>	<u>\$ 8,780,000</u>

Defeased revenue bonds:

Water fund.....	\$ 41,760,000
Wastewater fund.....	11,165,000
Solid Waste Management fund.....	<u>14,700,000</u>
<i>total:</i>	<u>\$ 67,625,000</u>

Total Defeased Enterprise Fund Debt: \$ 76,405,000

Governmental Activities:

Defeased general obligation bonds..... \$ 16,570,000

Total Defeased General Long-term Debt \$ 16,570,000

Notes to the Basic Financial Statements

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

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

Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2004</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2004</i>	<i>Amount Due in 2005</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
1996	Mohler Ditch	5.250%	2004	\$ 20,000	\$	\$ (20,000)	\$ 0	\$ 0
1998	Swamp Creek Ditch	5.500%	2006	34,000		(10,700)	23,300	11,300
1998	Marshall/Sweet Potato Ditch	5.500%	2006	3,600		(1,100)	2,500	1,200
1999	Pleasant Plain Ditch	4.750%-						
		5.000%	2007	20,000		(5,000)	15,000	5,000
2002	Shafer-Karr Ditch	3.000%-						
		3.750%	2010	29,500		(500)	29,000	4,000
	total payable from road assessments			\$ 107,100	\$ 0	\$ (37,300)	\$ 69,800	\$ 21,500
<i>Payable from water/sewer assessments:</i>								
1984	Wtr & Swr Assmt 1984 Series	9.500%	2004	\$ 15,000	\$	\$ (15,000)	\$ 0	\$ 0
1988	Hunt Drive Water Assmt	6.750%	2008	15,000		(3,000)	12,000	3,000
1989	Groby's Water Line Ext	7.750%	2009	12,000		(2,000)	10,000	2,000
1989	Ontario Ave. Sewer Line	7.375%	2009	35,000		(5,000)	30,000	5,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.300%-						
		6.900%	2011	65,000		(10,000)	55,000	10,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.300%-						
		6.900%	2011	18,000		(2,000)	16,000	2,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	185,988		(16,302)	169,686	16,302
1992	Byers Road Water Main Ext	5.700%	2012	220,500		(21,000)	199,500	21,000
	Sheehan Rd Water Main Ext	5.700%	2012	6,400		(600)	5,800	600
1994	Wilmington Pike Swr Project	6.000%-						
		6.200%	2014	51,000		(3,000)	48,000	4,000
1996	Wolf Creek Pike Water Main	5.600%	2016	32,000		(2,000)	30,000	2,000
1999	Post Town Road Water Main	4.750%-						
		5.750%	2019	160,000		(5,000)	155,000	10,000
2001	Mad River Rd San Swr Ext	5.000%	2021	239,629		(8,518)	231,111	8,944
2001	Groby's San Swr Ext	5.000%	2021	50,840		(1,807)	49,033	1,898
2001	Alex-Bell Water Main Ext	5.000%	2021	25,796		(917)	24,879	963
2001	Tuscon San Swr Relocation	5.000%	2021	16,224		(577)	15,647	605
2002	Blackburn Lane Trunk Sewer	3.000%-						
		4.500%	2022	1,105,000		(35,000)	1,070,000	40,000
	total payable from water/sewer assessments			\$ 2,253,377	\$ 0	\$ (131,721)	\$ 2,121,656	\$ 128,312
	Total Special Assessment Bonds:			\$ 2,360,477	\$ 0	\$ (169,021)	\$ 2,191,456	\$ 149,812

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.

Year Issued	Purpose/ Description	Interest Rate	Final Maturity	January 1, 2004	Additions	(Reductions)	December 31, 2004	Amount Due in 2005
Governmental Activities:								
1993	Reibold Renovation '93 Refunding	5.050%- 5.500%	2011	\$ 2,510,000	\$	\$ (275,000)	\$ 2,235,000	\$ 290,000
1993	Facility Improvements-'93 Refunding	5.050%- 5.500%	2011	16,305,000		(1,795,000)	14,510,000	1,890,000
1999	Children Services Building	5.000%- 5.500%	2014	10,680,000		(760,000)	9,920,000	800,000
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	7,310,000		(260,000)	7,050,000	275,000
Total General Obligation Bonds:				\$ 36,805,000	\$ 0	\$ (3,090,000)	\$ 33,715,000	\$ 3,255,000

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2004 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	
2005	\$ 187,098	\$ 132,762	\$ 1,795,000	\$ 1,244,821	\$ 735,000	\$ 856,108	\$ 2,717,098	\$ 2,233,691	
2006	195,448	122,992	1,890,000	1,150,566	775,000	818,833	2,860,448	2,092,391	
2007	212,081	112,702	2,000,000	1,050,498	820,000	779,158	3,032,081	1,942,358	
2008	220,231	101,463	2,100,000	944,158	860,000	736,988	3,180,231	1,782,609	
2009	223,581	89,784	2,220,000	832,033	910,000	692,570	3,353,581	1,614,387	
2010-2014	811,575	279,136	9,085,000	2,466,314	3,650,000	2,803,119	13,546,575	5,548,569	
2015-2019	590,000	104,310	3,810,000	399,790	3,870,000	1,880,651	8,270,000	2,384,751	
2020-2024					3,655,000	805,200	3,655,000	805,200	
2025					790,000	43,450	790,000	43,450	
Total	\$ 2,440,014	\$ 943,149	\$ 22,900,000	\$ 8,088,180	\$ 16,065,000	\$ 9,416,077	\$ 41,405,014	\$ 18,447,406	

Revenue Bonds									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2005	\$ 2,345,000	\$ 1,929,090	\$ 812,608	\$ 1,202,472	\$ 4,630,000	\$ 1,744,119	\$ 7,787,608	\$ 4,875,681	
2006	2,445,000	1,827,203	758,921	1,256,159	4,950,000	1,490,259	8,153,921	4,573,621	
2007	2,555,000	1,716,390	707,406	1,307,675	5,250,000	1,237,169	8,512,406	4,261,234	
2008	2,675,000	1,597,268	1,620,000	395,080	5,560,000	965,849	9,855,000	2,958,197	
2009	2,800,000	1,470,113	1,715,000	304,360	5,980,000	672,388	10,495,000	2,446,861	
2010-2014	15,835,000	5,530,643	3,720,000	315,280	6,400,000	347,560	25,955,000	6,193,483	
2015-2017	11,555,000	1,263,930					11,555,000	1,263,930	
Total	\$ 40,210,000	\$ 15,334,637	\$ 9,333,935	\$ 4,781,026	\$ 32,770,000	\$ 6,457,344	\$ 82,313,935	\$ 26,573,007	

*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, 2004 (Cont'd.)
Business-type Activities – *Enterprise Funds* (Cont'd.)

Long-term Note Obligations									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2005	\$ 112,375	\$	\$ 3,448,892	\$ 1,910,229	\$ 143,000	\$	\$ 3,704,267	\$ 1,910,229	
2006	189,875		3,492,297	1,793,327	143,000		3,825,172	1,793,327	
2007	189,875		3,537,562	1,674,562	143,000		3,870,437	1,674,562	
2008	189,875		3,584,772	1,553,852	143,000		3,917,647	1,553,852	
2009	189,875		3,634,011	1,431,113	143,000		3,966,886	1,431,113	
2010-2014	949,375		18,867,303	5,237,055	143,000		19,959,678	5,237,055	
2015-2019	839,875		15,284,283	2,062,833			16,124,158	2,062,833	
2020-2024	474,587		4,655,301	241,387			5,129,888	241,387	
Total	<u>\$ 3,135,712</u>	<u>\$ 0</u>	<u>\$ 56,504,421</u>	<u>\$ 15,904,358</u>	<u>\$ 858,000</u>	<u>\$ 0</u>	<u>\$ 60,498,133</u>	<u>\$ 15,904,358</u>	

Governmental Activities

Year Ending December 31	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2005	\$ 149,812	\$ 106,241	\$ 3,255,000	\$ 1,784,722
2006	144,882	98,844	3,425,000	1,618,702
2007	149,601	91,750	3,610,000	1,441,702
2008	142,135	84,488	3,745,000	1,253,912
2009	147,503	77,203	3,955,000	1,057,895
2010-2014	636,941	276,645	12,295,000	2,571,040
2015-2019	522,695	145,282	2,770,000	652,164
2020-2022	297,887	26,272	660,000	36,300
Total	<u>\$ 2,191,456</u>	<u>\$ 906,725</u>	<u>\$ 33,715,000</u>	<u>\$ 10,416,437</u>

*Notes to the Basic
Financial Statements*

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

Other long-term liabilities are accounted for as follows:

	<i>January 1, 2004</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2004</i>	<i>Amount Due in 2005</i>
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 7,152,618	\$ 4,623,133	\$ (4,544,783)	\$ 7,230,968	
Vacation.....	10,357,114	10,710,318	(10,736,505)	10,330,927	
Other.....	59,581	36,846	(22,484)	73,943	
Total compensated absences.....	<u>\$ 17,569,313</u>	<u>\$ 15,370,297</u>	<u>\$ (15,303,772)</u>	<u>\$ 17,635,838</u>	\$ 6,442,928
Capital lease obligations.....	\$ 1,186,575	\$ 697,382	\$ (486,939)	\$ 1,397,018	\$ 476,412
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,073,453	\$ 735,355	\$ (728,058)	\$ 1,080,750	
Vacation.....	1,124,473	1,313,398	(1,382,829)	1,055,042	
Total compensated absences.....	<u>\$ 2,197,926</u>	<u>\$ 2,048,753</u>	<u>\$ (2,110,887)</u>	<u>\$ 2,135,792</u>	\$ 878,605
Capital lease obligations.....	\$ 72,176	\$ 6,033	\$ (21,298)	\$ 56,911	\$ 22,599

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 380,000 converted, vested sick hours and 538,500 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 4,200 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 entered into agreements to lease certain data processing equipment, as well as copiers and other items related to governmental fund activities. The gross amount of these leased assets, which total \$2,603,428, are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the government-wide Statement of Net Assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	Governmental Activities		
	Lease Payments		Total Minimum Lease Payments
	Principal	Interest	
2005.....	\$ 476,412	\$ 44,017	\$ 520,429
2006.....	352,185	25,357	377,542
2007.....	286,627	14,458	301,085
2008.....	226,636	5,706	232,342
2009.....	55,158	609	55,767
	\$ 1,397,018	\$ 90,147	\$ 1,487,165

Capital lease obligations for business-type activities reflect a decrease of \$15,265 over the beginning year balance of \$72,176. The decrease resulted from principal payments during 2004 of \$21,298 exceeding principal additions of \$6,033. The gross amount of these leased assets, which total \$106,180, are included with the furniture, fixtures and equipment class of capital assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	Business-type Activities Enterprise Funds							
	Lease Payments From:							
	Water		Wastewater		Solid Waste Management		Nonmajor Enterprise Funds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2005.....	\$ 7,886	\$ 567	\$ 6,973	\$ 566	\$ 1,648	\$ 142	\$ 6,092	\$ 350
2006.....	6,272	284	6,066	329	1,703	88	3,395	129
2007.....	5,096	105	5,685	142	1,759	31	2,014	51
2008.....	329	10	937	28			515	3
2009.....	141	1	400	3				
	\$ 19,724	\$ 967	\$ 20,061	\$ 1,068	\$ 5,110	\$ 261	\$ 12,016	\$ 533

<u>Year</u>	Total Enterprise Funds		
	Principal	Interest	Total Minimum Lease Payments
2005.....	\$ 22,599	\$ 1,625	\$ 24,224
2006.....	17,436	830	18,266
2007.....	14,554	329	14,883
2008.....	1,781	41	1,822
2009.....	541	4	545
	\$ 56,911	\$ 2,829	\$ 59,740

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2004, the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to fifteen years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2004 were \$2,626,561; for 2005 through 2019, rental payments are as follows:

Year	Governmental Activities Lease Payments
2005.....	\$ 2,709,492
2006.....	2,643,966
2007.....	2,682,746
2008.....	1,364,804
2009.....	298,140
2010-2014.....	1,490,700
2015-2019.....	<u>1,239,678</u>
Total minimum lease payments.....	<u>\$12,429,526</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 2004 amounted to \$130,700. The \$641,346 reported as the total estimated liability for landfill postclosure costs at December 31, 2004 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$70,900 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2005, leaving \$570,446 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 2004. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2003, 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, 2004</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2004</u>	<u>Amount Due in 2005</u>
\$652,385	\$119,661	(\$130,700)	\$641,346	\$70,900

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, 2004, there were ten series of Industrial Development Bonds, twenty-seven series of Hospital Revenue Bonds and eleven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$32.1 million, \$882.0 million and \$43.3 million, respectively.

Notes to the Basic Financial Statements

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

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

OPERS: The County contributes to three separate pension plans under the Ohio Public Employees Retirement System (OPERS). The Traditional Pension Plan - a cost-sharing multiple-employer defined benefit pension plan. The Member-Directed Plan - a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings. The Combined Plan - a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by OPERS 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, Ohio 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 2004, 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 2004 member contribution rates were 8.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police contributed at a rate of 10.1%. Public safety division members contributed at 9%.

The 2004 employer contribution rate for local government employer units was 13.55% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate was 16.70%. The County's contributions to OPERS for the years ended December 31, 2004, 2003 and 2002 were \$24,452,870, \$22,774,662, and \$22,180,680, respectively, equal to the required contributions for each year.

Post-employment Benefits: The Ohio Public Employees Retirement System provides retirement, disability, survivor and post-retirement health care coverage to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-retirement health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2004 employer contribution rate for local government employer units was 13.55% of covered payroll and 4.00% was used to fund health care for the year. For both the public safety and law enforcement divisions the 2004 employer rate was 16.70% and 4.00% was used to fund health care.

Summary of Assumptions:

Actuarial Review. The assumptions and calculations below were based on OPERS' latest actuarial review performed as of December 31, 2003.

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

Notes to the Basic Financial Statements

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

actuarial accrued liability.

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

Investment Return. The investment assumption rate for 2003 was 8.00%.

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

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

OPEBs are advance-funded on an actuarially determined basis. At year-end 2004, the number of active contributing participants in the Traditional Pension and Combined Plans totaled 369,885. The rates stated in the first paragraph of the Post-employment Benefits section are the actuarially determined contribution requirements for OPERS. The portion of employer contributions for the year 2004 that were used to fund post employment benefits was \$7,091,796. \$10.5 billion represents the actuarial value of OPER's net assets available for OPEBs at December 31, 2003. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$26.9 billion and \$16.4 billion, respectively.

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

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

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

Notes to the Basic Financial Statements

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

member may elect to receive a lifetime monthly annuity of 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 member's designated beneficiary is entitled to receive the member's account balance.

Combined Plan benefits are apportioned between defined benefit and defined contribution benefits. Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance. Benefits are increased annually by 3% of the original base amount for Defined Benefit Plan participants. The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed. A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for a survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

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

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2004, were 10% of covered payroll for members and 14% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2004, 2003 and 2002 were \$456,323, \$415,829 and \$383,812, 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 2004 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

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

The R.C. grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal year ended June 30, 2004 and June 30, 2003, the board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. The balance in the Health Care Stabilization Fund was \$3.1 billion on June 30, 2004. For the fiscal year ended June 30, 2004, net health care costs paid by STRS Ohio were \$268,739,000. There were 111,853 eligible benefit recipients.

*Notes to the Basic
Financial Statements*

NOTE J - Risk Management

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

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

With the exception of commercial coverage for property and casualty losses which the Board of Mental Retardation & Developmental Disabilities and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. Claims liabilities reported at December 31, 2004 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 J - Risk Management (Cont'd.)

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

Internal Service Funds-	2004	2003
ABA Self-insurance:		
Claims liability at January 1	\$ 2,126,690	\$ 2,308,556
Current year claims and estimates	17,128,671	16,080,680
Claim payments	<u>(16,438,671)</u>	<u>(16,262,546)</u>
Claims liability at December 31	\$ 2,816,690	\$ 2,126,690
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 3,258,176	\$ 3,334,475
Change in provision for prior years' claims	(492,357)	(303,008)
Current year claims and estimates	800,000	800,000
Claim payments	<u>(586,309)</u>	<u>(573,291)</u>
Claims liability at December 31	\$ 2,979,510	\$ 3,258,176
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 6,696,761	\$ 5,852,729
Change in provision for prior years' claims	(171,616)	(172,852)
Current year claims and estimates	1,786,263	1,623,875
Claim payments	<u>(914,880)</u>	<u>(606,991)</u>
Claims liability at December 31	\$ 7,396,528	\$ 6,696,761
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 13,192,728</u>	<u>\$ 12,081,627</u>
Internal Service Funds		

On the Proprietary Fund Statement of Net Assets at December 31, 2004 the \$13,192,728 total claims liability is comprised of \$4,498,186 in estimated current insurance claims and \$8,694,542 in estimated long-term claims.

NOTE K - Deferred Compensation

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

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

*Notes to the Basic
Financial Statements*

NOTE L - Property Tax Revenues

Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes collected during 2004 were levied after October 1, 2003 on the assessed value as of January 1, 2003, the lien date. Public utility property taxes collected in 2004 attached as a lien on December 31, 2002 and were levied after October 31, 2003. Taxpayers were required to pay one half of real property taxes by February 11, 2004 with the remaining half due July 14, 2004. Tangible personal property taxes collected in 2004 were levied after October 1, 2003 on the value listed as of December 31, 2003. Taxpayers were required to pay one half of personal property taxes by April 30, 2004 with the remaining half due September 20, 2004. Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 25% of true value. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2002 and a statistical update was completed in 1999.

The assessed value by property classification, upon which the 2004 tax levy was based, follows:

Real property	\$ 8,644,696,560
Public utility real property.....	1,462,880
Tangible personal property.....	959,864,659
Public utility tangible personal property	<u>376,945,620</u>
Total.....	\$9,982,969,719

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. During 2003, in addition to the 1.70 mills, 11.24 mills were levied based upon mills voted for the Human Services and Mental Retardation Levies. A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	1993	5.21	3.50	4.36	2007
Human Services B	2003	6.03	6.02	6.03	2010
Mental Retardation	1977	1.00	0.30	0.45	cont.
<i>Total</i>		12.24	9.82	10.84	

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

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2004. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2005 were recorded as 2004 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 2004 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 M - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>								<i>TOTAL</i>
	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Human Services Levy</i>	<i>Job & Family Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Business-type Activities- Enterprise Funds</i>	<i>Internal Service Funds</i>	
General	\$	\$	\$	\$	\$ 3,282,899	\$ 25,849,065	\$ 1,593,878	\$	\$ 30,725,842
Human Services Levy	2,390,563	15,982,055	18,007,861		354,500	14,379,144	1,531,865		52,645,988
Job & Family Services						705,000			705,000
Nonmajor Governmental Funds	4,458,927		259,288	12,644	506,257	18,971,299	1,454,825	58,855	25,722,095
Business-type Activities:									
Water						100,000			100,000
Wastewater						114,766	2,587		117,353
Nonmajor Enterprise Funds	621,114								621,114
Private Purpose Trust	231,803								231,803
TOTAL	\$ 7,702,407	\$ 15,982,055	\$ 18,267,149	\$ 12,644	\$ 4,143,656	\$ 60,119,274	\$ 4,583,155	\$ 58,855	\$ 110,869,195

Transfers to Business-type Activities – Enterprise Funds, as reported above, consists of the following:

<i>Transfers From</i>	<i>Transfers To</i>				<i>TOTAL</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$ 820,591	\$ 773,287	\$ 1,593,878
Human Services Levy				1,531,865	1,531,865
Nonmajor Governmental Funds	126,950	276,370	728,455	323,050	1,454,825
Business-type Activities:					
Wastewater		2,587			2,587
TOTAL	\$ 129,537	\$ 276,370	\$ 1,549,046	\$ 2,628,202	\$ 4,583,155

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

*Notes to the Basic
Financial Statements*

NOTE N – Individual Fund Deficits

Other Governmental Funds:

Country View Manor

This Special Revenue Fund deficit of \$13,790 is due to an excess of expenditures incurred for the period, over available revenues and other financing sources. This deficit will be eliminated through future user fees or transfers-in.

Sheriff Contracts

This Special Revenue Fund deficit of \$772,214 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Water and Sewer Assessment Projects

This Capital Projects Fund deficit of \$884,665 is attributable to projects which have not yet been received their permanent funding. This deficit will be eliminated through the future issuance of bonds.

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$61,904 resulted from an operating loss during the year. This deficit will be eliminated through future user charges.

Service Depot

This Internal Service Fund deficit of \$136,398 resulted from an operating loss during the year. This deficit will be eliminated through future user charges.

NOTE O - Miscellaneous Revenues

For the year ended December 31, 2004, 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.....	\$ 1,422,686	\$ 322,672	\$ 88,680	\$ 1,790,458	\$ 573,728	\$ 1,356,083
Proceeds of unclaimed funds.....	157,223					\$ 215,346
Donations and contributions.....	918,697	13,157				456,625
	<u>\$ 2,498,606</u>	<u>\$ 335,829</u>	<u>\$ 88,680</u>	<u>\$ 1,790,458</u>	<u>\$ 573,728</u>	<u>\$ 2,028,054</u>

NOTE P - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$1,006,835, was recorded as operating revenues and expenses by Monco in its 2004 financial statements.

*Notes to the Basic
Financial Statements*

NOTE Q – Subsequent Event

In April, 2005, the County issued \$57,140,000 of Various Purpose Refunding and Improvement General Obligation Bonds. \$20,240,000 of the issue represent improvement bonds issued to finance a portion of the construction cost of a new Juvenile Justice System Facility, while \$36,900,000 represent refunding bonds issued to refund certain outstanding bond series from 1993, 1994 and 1996. \$21,410,640 of the refunding bonds will refund portions of these prior issues applicable to business-type activities, while the remaining \$15,489,360 will refund portions of these prior issues applicable to governmental activities.

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2004

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, 2004, 2003 and 2002:

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

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2004

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

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

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, 2004, 2003 and 2002:

	2004		2003		2002	
	Number of Bridges	Percentage of Bridges	Number of Bridges	Percentage of Bridges	Number of Bridges	Percentage of Bridges
Condition Assessment of Fair or Better	361	98%	354	98%	351	98%
Condition Assessment of Less than Fair	7	2%	8	2%	7	2%

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

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

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*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

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

Board of Mental Retardation	This fund manages and operates programs for the mentally retarded and developmentally disabled who reside in Montgomery County.	<i>Annually Budgeted</i>
Country View Manor	The Country View Manor provides residential care in a protective, assisted living environment for up to sixty-five elderly County residents who are unable to live independently and who meet the admission requirements. It is funded primarily by the Human Services Levy.	<i>Annually Budgeted</i>
Road, Auto and Gas	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. Two separately-budgeted subfunds, entitled Road, Auto & Gas and Road, Auto & Gas - Ditch Maintenance, comprise this fund.	<i>Annually Budgeted</i>
Road A&G Projects	This fund accounts for a variety of multi-year contracts in connection with certain consulting and engineering projects administered by the County Engineer's department.	<i>Non-annually Budgeted</i>
Real Estate Assessment	This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
Community Development Block Grant	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis.	<i>Non-annually Budgeted</i>
Child Support Enforcement	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program.	<i>Non-annually Budgeted</i>
Youth Services	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions. These programs include a summer work program, foster care programs and others.	<i>Non-annually Budgeted</i>
Economic Development	This fund accounts for the County's commitment, pursuant to its ten-year plan, to provide funding each year for qualifying economic development programs. Its source of funding is the General Fund.	<i>Non-annually Budgeted</i>
Community Corrections	To account for the administration of the community corrections program (MonDay). MonDay is a male/female facility which is operated in cooperation with the City of Dayton.	<i>Non-annually Budgeted</i>
ADAMHS Board Federal Grants	This fund provides mandatory separate accountability for approximately \$5 million of federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
Hotel/Motel Tax Administration	This fund accounts for the collection and distribution of the County's hotel/motel tax. The majority of the disbursements are made to the Dayton Area Chamber of Commerce.	<i>Annually Budgeted</i>
Anthem Demutualization Settlement	This fund accounts for proceeds, previously received by the County, from the sale of stock in connection with the demutualization of a health insurance provider.	<i>Annually Budgeted</i>
Sheriff Contracts	This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Twelve separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
Job Center	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient.	<i>Annually Budgeted</i>
MR/DD Grants	This fund accounts for a number of grants received, administered and operated by the Board of Mental Retardation and Developmental Disabilities.	<i>Non-annually Budgeted</i>
Certificate of Title Administration	This fund accounts for the Clerk of Courts operation of its Auto Title Department, which consists of one main office and four branch offices throughout the County.	<i>Annually Budgeted</i>

<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. Four 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 Grants</i>	This fund accounts for a number of smaller state grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>																																																										
<i>Other</i>	<p>This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include:</p> <table border="0"> <tr> <td>-Dog and Kennel</td> <td>-MC EMA Operating</td> </tr> <tr> <td>-Caring Program</td> <td>-Sheriff-DARE/Canine Donations</td> </tr> <tr> <td>-Animal Control Contracts</td> <td>-Sheriff's CANE Seizures</td> </tr> <tr> <td>-Coroner's Special Lab</td> <td>-Sheriff's Seized Assets</td> </tr> <tr> <td>-Forensic Crime Lab</td> <td>-800 MHz Operating</td> </tr> <tr> <td>-Crime Lab-AFIS Fees</td> <td>-County Recorder Equipment Needs</td> </tr> <tr> <td>-Victims of Domestic Violence</td> <td>-Recorder Temporary Imaging</td> </tr> <tr> <td>-District Court Probation Services</td> <td>-Inspection Services</td> </tr> <tr> <td>-Common Pleas Probation Services</td> <td>-HB 592 District Planning Fee</td> </tr> <tr> <td>-County Prosecutor Victim Witness</td> <td>-Development Fee</td> </tr> <tr> <td>-Prosecutor Child Support Contract</td> <td>-Auditor License Bureau</td> </tr> <tr> <td>-Prosecutor's Pretrial Diversion Program</td> <td>-Domestic Relations Legal Research Fees</td> </tr> <tr> <td>-Alternative Dispute Resolution</td> <td>-Domestic Relations Automation Fees</td> </tr> <tr> <td>-Indigent Guardianship</td> <td>-Probate Court Legal Research Fees</td> </tr> <tr> <td>-Multi-Service Centers</td> <td>-Probate Court Automation Fees</td> </tr> <tr> <td>-Cultural Facilities</td> <td>-Common Pleas Court Legal Research Fees</td> </tr> <tr> <td>-Riverscape Event Programming</td> <td>-Common Pleas Court Automation Fees</td> </tr> <tr> <td>-Island Park Event Programming</td> <td>-Common Pleas Special Project Fees</td> </tr> <tr> <td>-Courthouse Square Event Programming</td> <td>-Clerk of Courts MIS</td> </tr> <tr> <td>-Telecommunications Tax</td> <td>-Juvenile Court Automation Fees</td> </tr> <tr> <td>-Building Regulations</td> <td>-Juvenile Detention Education Program</td> </tr> <tr> <td>-Plat and Site Review</td> <td>-Juvenile Court HSL Contract Admin</td> </tr> <tr> <td>-Hospital Bond Fees</td> <td>-District Courts Legal Research Fees</td> </tr> <tr> <td>-Housing Bond Fees</td> <td>-District Courts Automation Fees</td> </tr> <tr> <td>-Low Income Housing</td> <td>-District Courts Operation</td> </tr> <tr> <td>-CED-HSL Contract Administration</td> <td>-DETAC-Prosecutor</td> </tr> <tr> <td>-Indigent Drug-Alcohol</td> <td>-DETAC-Treasurer</td> </tr> <tr> <td>-Jail Commissary</td> <td>-Treasurer's Prepayment Interest</td> </tr> <tr> <td>-Sheriff's Concealed Handgun License</td> <td></td> </tr> </table>	-Dog and Kennel	-MC EMA Operating	-Caring Program	-Sheriff-DARE/Canine Donations	-Animal Control Contracts	-Sheriff's CANE Seizures	-Coroner's Special Lab	-Sheriff's Seized Assets	-Forensic Crime Lab	-800 MHz Operating	-Crime Lab-AFIS Fees	-County Recorder Equipment Needs	-Victims of Domestic Violence	-Recorder Temporary Imaging	-District Court Probation Services	-Inspection Services	-Common Pleas Probation Services	-HB 592 District Planning Fee	-County Prosecutor Victim Witness	-Development Fee	-Prosecutor Child Support Contract	-Auditor License Bureau	-Prosecutor's Pretrial Diversion Program	-Domestic Relations Legal Research Fees	-Alternative Dispute Resolution	-Domestic Relations Automation Fees	-Indigent Guardianship	-Probate Court Legal Research Fees	-Multi-Service Centers	-Probate Court Automation Fees	-Cultural Facilities	-Common Pleas Court Legal Research Fees	-Riverscape Event Programming	-Common Pleas Court Automation Fees	-Island Park Event Programming	-Common Pleas Special Project Fees	-Courthouse Square Event Programming	-Clerk of Courts MIS	-Telecommunications Tax	-Juvenile Court Automation Fees	-Building Regulations	-Juvenile Detention Education Program	-Plat and Site Review	-Juvenile Court HSL Contract Admin	-Hospital Bond Fees	-District Courts Legal Research Fees	-Housing Bond Fees	-District Courts Automation Fees	-Low Income Housing	-District Courts Operation	-CED-HSL Contract Administration	-DETAC-Prosecutor	-Indigent Drug-Alcohol	-DETAC-Treasurer	-Jail Commissary	-Treasurer's Prepayment Interest	-Sheriff's Concealed Handgun License		<i>Annually Budgeted</i>
-Dog and Kennel	-MC EMA Operating																																																											
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-Sheriff's Concealed Handgun License																																																												
<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>																																																												
<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.																																																											
<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.																																																											
<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.																																																											

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.
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<i>Capital Improvement</i>	The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.
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<i>Board of Mental Retardation Capital</i>	This fund was pursuant to state law to account for ongoing, significant capital needs of the Board of Mental Retardation and Developmental Disabilities, which also provides its funding.
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<i>Road Assessment Projects</i>	This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.
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<i>Water and Sewer Assessment Projects</i>	To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.
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<i>County Engineer Issue 2 Projects</i>	To account for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.
---	---

<i>County Engineer Federal Aid Projects</i>	To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.
---	--

<i>800 MHz Capital</i>	This fund accounts for capital outlays in connection with of the County's 800 MHz radio communication system.
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<i>Data Processing Capital</i>	This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.
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<i>Insurance Safety Capital</i>	This fund was created as a mechanism to identify and fund safety-related capital projects on an ongoing basis. The County provides funding to this capital fund from the General Fund, based on annual premium savings realized as a result of implemented safety programs.
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MONTGOMERY COUNTY, OHIO

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2004

	<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.....	\$ 75,046,781	\$ 1,050,846	\$ 44,684,460	\$ 120,782,087
Collateral on loaned securities.....	7,826,335		5,645,269	13,471,604
Net receivables:				
Taxes.....	4,874,832			4,874,832
Accounts.....	2,892,312			2,892,312
Special assessments.....		3,232,337		3,232,337
Accrued interest.....	133,707		11,789	145,496
Due from other funds.....	489,726			489,726
Due from other governments.....	11,210,975		209,570	11,420,545
<i>Total Assets.....</i>	<u>\$ 102,474,668</u>	<u>\$ 4,283,183</u>	<u>\$ 50,551,088</u>	<u>\$ 157,308,939</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,004,896	\$ 1,408	\$ 4,096,747	\$ 8,103,051
Deferred revenue.....	9,125,455	3,232,337	5,479	12,363,271
Due to other funds.....	4,390,399		756,822	5,147,221
Due to other governments.....	919,394			919,394
Obligations under securities lending.....	7,826,335		5,645,269	13,471,604
Accrued wages and benefits.....	2,421,666			2,421,666
<i>Total Liabilities.....</i>	<u>28,688,145</u>	<u>3,233,745</u>	<u>10,504,317</u>	<u>42,426,207</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	16,228,864		42,147,612	58,376,476
Reserved for debt service.....		1,049,438		1,049,438
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	57,557,659			57,557,659
Capital Projects Funds.....			(2,100,841)	(2,100,841)
<i>Total Fund Balances.....</i>	<u>73,786,523</u>	<u>1,049,438</u>	<u>40,046,771</u>	<u>114,882,732</u>
<i>Total Liabilities and Fund Balances.....</i>	<u>\$ 102,474,668</u>	<u>\$ 4,283,183</u>	<u>\$ 50,551,088</u>	<u>\$ 157,308,939</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2004

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&G Projects</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>
<i>Assets</i>							
Equity in pooled cash and cash equivalents.....\$	4,128,368	\$ 313,642	\$ 5,900,915	\$ 6,384,216	\$ 1,909,839	\$ 280,685	\$ 3,627,856
Collateral on loaned securities.....			957,100	1,035,489			
<i>Net receivables</i>							
Taxes.....	4,711,925						
Accounts.....	727,660	29,901	708,673			24,505	161,769
Accrued interest.....			60,342				
Due from other funds.....							
Due from other governments.....	1,856,772		3,224,720			344,078	
Total Assets.....	\$ 11,424,725	\$ 343,543	\$ 10,851,750	\$ 7,419,705	\$ 1,909,839	\$ 649,268	\$ 3,789,625
<i>Liabilities</i>							
Accounts payable.....\$	541,534	\$ 56,674	\$ 103,323	\$ 393,108	\$ 167,731	\$ 377,612	\$ 67,898
Deferred revenue.....	6,029,166		1,943,138			55,032	
Due to other funds.....	875,973	273,442	219,661		17,955	7,093	191,281
Due to other governments.....	2,247		6,219			64,162	
Obligations under securities lending.....			957,100	1,035,489			
Accrued wages and benefits.....	757,883	27,217	229,762		60,147	16,986	342,177
Total Liabilities.....	8,206,803	357,333	3,459,203	1,428,597	245,833	520,885	601,356
<i>Fund Balances</i>							
Reserved for encumbrances.....	332,995	17,211	345,071	938,975	279,773	4,225,341	404,296
Unreserved/undesignated.....	2,884,927	(31,001)	7,047,476	5,052,133	1,384,233	(4,096,958)	2,783,973
Total Fund Balances.....	3,217,922	(13,790)	7,392,547	5,991,108	1,664,006	128,383	3,188,269
Total Liabilities And Fund Balances.....	\$ 11,424,725	\$ 343,543	\$ 10,851,750	\$ 7,419,705	\$ 1,909,839	\$ 649,268	\$ 3,789,625

(Cont'd.)

<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/Motel Tax Administration</i>	<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>
\$ 3,492,568	\$ 10,221,429 1,657,867	\$ 324,305	\$ 22,754	\$ 151,686	\$ 4,224,020	\$	\$ 1,024,968	\$ 2,932,179
				162,907			12,696	1,185
84,772						22,824	47,686	31,327
277,806			425,201			1,071,418		1,417,521
<u>\$ 3,855,146</u>	<u>\$ 11,879,296</u>	<u>\$ 324,305</u>	<u>\$ 447,955</u>	<u>\$ 314,593</u>	<u>\$ 4,224,020</u>	<u>\$ 1,094,242</u>	<u>\$ 1,085,350</u>	<u>\$ 4,382,212</u>
\$ 129,210	\$	\$ 50,560	\$ 83,707	\$	\$	\$ 1,064	\$ 37,098	\$ 228,831
						244,429		488,236
23,190		35,383	38,105	1,474		1,407,497	1,579	16,826
16,902	703,317	76,507	19,153					9,721
	1,657,867							
68,574		110,741		5,566		213,466	5,821	62,258
<u>237,876</u>	<u>2,361,184</u>	<u>273,191</u>	<u>140,965</u>	<u>7,040</u>	<u>0</u>	<u>1,866,456</u>	<u>44,498</u>	<u>805,872</u>
205,954	3,218,084	95,044	2,478,849			6,808		1,116,879
3,411,316	6,300,028	(43,930)	(2,171,859)	307,553	4,224,020	(779,022)	1,040,852	2,459,461
<u>3,617,270</u>	<u>9,518,112</u>	<u>51,114</u>	<u>306,990</u>	<u>307,553</u>	<u>4,224,020</u>	<u>(772,214)</u>	<u>1,040,852</u>	<u>3,576,340</u>
<u>\$ 3,855,146</u>	<u>\$ 11,879,296</u>	<u>\$ 324,305</u>	<u>\$ 447,955</u>	<u>\$ 314,593</u>	<u>\$ 4,224,020</u>	<u>\$ 1,094,242</u>	<u>\$ 1,085,350</u>	<u>\$ 4,382,212</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2004

	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 1,273,432	\$ 584,601	\$	\$ 2,503,319	\$ 25,745,999	\$ 75,046,781
Collateral on loaned securities.....					4,175,879	7,826,335
Net receivables						
Taxes.....						4,874,832
Accounts.....	133,207				1,092,716	2,892,312
Accrued interest.....					73,365	133,707
Due from other funds.....		53,034			250,083	489,726
Due from other governments.....			1,889,980	374,376	329,103	11,210,975
Total Assets.....	\$ 1,406,639	\$ 637,635	\$ 1,889,980	\$ 2,877,695	\$ 31,667,145	\$ 102,474,668
<i>Liabilities</i>						
Accounts payable.....	\$ 47,481	\$ 175,918	\$ 473,562	\$ 154,251	\$ 915,334	\$ 4,004,896
Deferred revenue.....			27,944	21,563	315,947	9,125,455
Due to other funds.....	26,129	40,308	921,331	22,624	270,548	4,390,399
Due to other governments.....		11,055			10,111	919,394
Obligations under securities lending.....					4,175,879	7,826,335
Accrued wages and benefits.....	63,386	27,258	15,285	102,863	312,276	2,421,666
Total Liabilities.....	136,996	254,539	1,438,122	301,301	6,000,095	28,688,145
<i>Fund Balances</i>						
Reserved for encumbrances.....	68,891	67,318	1,080,251	1,005,877	341,247	16,228,864
Unreserved/undesignated.....	1,200,752	315,778	(628,393)	1,570,517	25,325,803	57,557,659
Total Fund Balances.....	1,269,643	383,096	451,858	2,576,394	25,667,050	73,786,523
Total Liabilities And Fund Balances.....	\$ 1,406,639	\$ 637,635	\$ 1,889,980	\$ 2,877,695	\$ 31,667,145	\$ 102,474,668

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2004

	<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>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 19,039	\$ 209,447	\$	\$ 784,010	\$ 38,350	\$ 1,050,846
Special assessments receivable.....	<u>97,719</u>	<u>3,134,618</u>	<u></u>	<u></u>	<u></u>	<u>3,232,337</u>
Total Assets.....	<u>\$ 116,758</u>	<u>\$ 3,344,065</u>	<u>\$ 0</u>	<u>\$ 784,010</u>	<u>\$ 38,350</u>	<u>\$ 4,283,183</u>
<i>Liabilities</i>						
Accounts payable.....	\$	\$ 1,408	\$	\$	\$	\$ 1,408
Deferred revenue.....	<u>97,719</u>	<u>3,134,618</u>	<u></u>	<u></u>	<u></u>	<u>3,232,337</u>
Total Liabilities.....	<u>97,719</u>	<u>3,136,026</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,233,745</u>
<i>Fund Balances</i>						
Reserved for debt service.....	<u>19,039</u>	<u>208,039</u>	<u></u>	<u>784,010</u>	<u>38,350</u>	<u>1,049,438</u>
Total Fund Balances.....	<u>19,039</u>	<u>208,039</u>	<u>0</u>	<u>784,010</u>	<u>38,350</u>	<u>1,049,438</u>
Total Liabilities And Fund Balances.....	<u>\$ 116,758</u>	<u>\$ 3,344,065</u>	<u>\$ 0</u>	<u>\$ 784,010</u>	<u>\$ 38,350</u>	<u>\$ 4,283,183</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2004

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 34,805,392	\$ 4,217,995	\$ 2,590,532	\$ 629,408	\$
Collateral on loaned securities.....	5,645,269				
Net receivables					
Accrued interest.....	11,789				
Due from other governments.....			209,570		
Total Assets.....	\$ 40,462,450	\$ 4,217,995	\$ 2,800,102	\$ 629,408	\$ 0
<i>Liabilities</i>					
Accounts payable.....	\$ 3,724,048	\$ 67,034	\$ 121,277		\$ 127,843
Deferred revenue.....	5,479				
Due to other funds.....					756,822
Obligations under securities lending.....	5,645,269				
Total Liabilities.....	9,374,796	67,034	121,277	0	884,665
<i>Fund Balances</i>					
Reserved for encumbrances.....	36,718,698	583,269	322,862		10,639
Unreserved/undesignated.....	(5,631,044)	3,567,692	2,355,963	629,408	(895,304)
Total Fund Balances.....	31,087,654	4,150,961	2,678,825	629,408	(884,665)
Total Liabilities And Fund Balances.....	\$ 40,462,450	\$ 4,217,995	\$ 2,800,102	\$ 629,408	\$ 0

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$ 42,500	\$ 15,976	\$ 274,842	\$ 1,995,295	\$ 112,520	\$ 44,684,460
					5,645,269
					11,789
					209,570
<u>\$ 42,500</u>	<u>\$ 15,976</u>	<u>\$ 274,842</u>	<u>\$ 1,995,295</u>	<u>\$ 112,520</u>	<u>\$ 50,551,088</u>
\$ 25,745	\$	\$	\$ 30,800	\$	\$ 4,096,747
					5,479
					756,822
					5,645,269
<u>25,745</u>	<u>0</u>	<u>0</u>	<u>30,800</u>	<u>0</u>	<u>10,504,317</u>
1,066,024	3,212,532		229,454	4,134	42,147,612
<u>(1,049,269)</u>	<u>(3,196,556)</u>	<u>274,842</u>	<u>1,735,041</u>	<u>108,386</u>	<u>(2,100,841)</u>
<u>16,755</u>	<u>15,976</u>	<u>274,842</u>	<u>1,964,495</u>	<u>112,520</u>	<u>40,046,771</u>
<u>\$ 42,500</u>	<u>\$ 15,976</u>	<u>\$ 274,842</u>	<u>\$ 1,995,295</u>	<u>\$ 112,520</u>	<u>\$ 50,551,088</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2004

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 5,547,842	\$	\$	\$ 5,547,842
Other taxes.....	6,447,405			6,447,405
Licenses and permits.....	2,754,707			2,754,707
Fees and charges for services.....	22,097,599		253,875	22,351,474
Fines and forfeitures.....	303,224			303,224
Special assessments.....		264,179		264,179
Intergovernmental.....	71,625,365		6,125,216	77,750,581
Investment earnings.....	302,630		56,622	359,252
Miscellaneous.....	1,573,768		454,286	2,028,054
Total Revenues.....	110,652,540	264,179	6,889,999	117,806,718
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	8,890,001			8,890,001
Judicial and law enforcement.....	51,029,743			51,029,743
Environment and public works.....	19,789,641			19,789,641
Social services.....	55,972,823			55,972,823
Community and economic development.....	8,979,469			8,979,469
Capital outlay.....			30,103,321	30,103,321
<i>Intergovernmental:</i>				
Community and economic development.....	3,484,678			3,484,678
<i>Debt service:</i>				
Principal retirement.....	208,946	3,259,021		3,467,967
Interest and fiscal charges.....	30,411	2,057,374		2,087,785
Total Expenditures.....	148,385,712	5,316,395	30,103,321	183,805,428
<i>Excess (Deficiency) Of Revenues</i>				
Over Expenditures.....	(37,733,172)	(5,052,216)	(23,213,322)	(65,998,710)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	142,563			142,563
Inception of capital leases.....	310,405			310,405
Transfers in.....	39,698,634	5,030,257	15,390,383	60,119,274
Transfers out.....	(18,245,368)	(1,758,368)	(5,718,359)	(25,722,095)
Total Other Financing Sources And Uses.....	21,906,234	3,271,889	9,672,024	34,850,147
Net Change in Fund Balances.....	(15,826,938)	(1,780,327)	(13,541,298)	(31,148,563)
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>89,613,461</u>	<u>2,829,765</u>	<u>53,588,069</u>	<u>146,031,295</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 73,786,523</u>	<u>\$ 1,049,438</u>	<u>\$ 40,046,771</u>	<u>\$ 114,882,732</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, 2004

(Cont'd.)

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&G Projects</i>	<i>Real Estate Assessment</i>
<i>Revenues:</i>					
Property taxes.....	\$ 3,960,491	\$	\$	\$	\$
Other taxes.....	4,896		4,162,716		
Licenses and permits.....					280
Fees and charges for services.....	3,011,104	421,978	228,668		2,090,354
Fines and forfeitures.....			262,633		
Intergovernmental.....	9,344,497		11,621,402	1,724,684	
Investment earnings.....			127,252		
Miscellaneous.....	94,279	13,418	40,585		1,994
Total Revenues.....	16,415,267	435,396	16,443,256	1,724,684	2,092,628
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					2,640,842
Judicial and law enforcement.....					
Environment and public works.....			12,140,284	4,556,732	
Social services.....	35,476,178	2,598,269			
Community and economic development.....					
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	94,293		912		
Interest and fiscal charges.....	14,773		144		
Total Expenditures.....	35,585,244	2,598,269	12,141,340	4,556,732	2,640,842
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(19,169,977)</i>	<i>(2,162,873)</i>	<i>4,301,916</i>	<i>(2,832,048)</i>	<i>(548,214)</i>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	41,700		70,687		
Inception of capital leases.....	61,608		7,326		
Transfers in.....	13,345,469	1,922,100	594,621	4,578,490	60,215
Transfers out.....	(865,000)		(4,578,490)	(407,496)	
Total Other Financing Sources And Uses	12,583,777	1,922,100	(3,905,856)	4,170,994	60,215
<i>Net Change in Fund Balances.....</i>	<i>(6,586,200)</i>	<i>(240,773)</i>	<i>396,060</i>	<i>1,338,946</i>	<i>(487,999)</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<i>9,804,122</i>	<i>226,983</i>	<i>6,996,487</i>	<i>4,652,162</i>	<i>2,152,005</i>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 3,217,922</i>	<i>\$ (13,790)</i>	<i>\$ 7,392,547</i>	<i>\$ 5,991,108</i>	<i>\$ 1,664,006</i>

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, 2004

	Community Development Block Grant	Child Support Enforcement	Youth Services	Economic Development	Community Corrections	ADAMHS Board Federal Grants	Hotel/ Motel Tax Admini- stration
<i>Revenues:</i>							
Property taxes.....	\$	\$	\$	\$	\$	\$	\$
Other taxes.....							2,279,793
Licenses and permits.....							
Fees and charges for services.....		1,643,210					
Fines and forfeitures.....							
Intergovernmental.....	3,797,695	9,193,593	4,555,870		5,001,632	4,589,802	
Investment earnings.....							
Miscellaneous.....	308,510	419,289	1,070				
Total Revenues.....	4,106,205	11,256,092	4,556,940	0	5,001,632	4,589,802	2,279,793
<i>Expenditures:</i>							
<i>Current:</i>							
General government.....							
Judicial and law enforcement.....		18,037,101	3,643,386		5,018,532		
Environment and public works.....							
Social services.....						4,391,876	
Community and economic development.....	3,869,186						1,452,080
<i>Intergovernmental:</i>							
Community and economic development.....				3,484,678			
<i>Debt Service:</i>							
Principal retirement.....		82,652				963	
Interest and fiscal charges.....		12,788				105	
Total Expenditures.....	3,869,186	18,132,541	3,643,386	3,484,678	5,019,600	4,391,876	1,452,080
<i>Excess (Deficiency) Of</i>							
Revenues Over Expenditures.....	237,019	(6,876,449)	913,554	(3,484,678)	(17,968)	197,926	827,713
<i>Other Financing Sources And Uses</i>							
Sale of capital assets/sundries.....							
Inception of capital leases.....		198,206					
Transfers in.....	13,773	7,474,515	63,487	3,000,000			3,400
Transfers out.....		(464,500)		(42,500)			(744,066)
Total Other Financing Sources And Uses	13,773	7,208,221	63,487	2,957,500	0	0	(740,666)
Net Change in Fund Balances.....	250,792	331,772	977,041	(527,178)	(17,968)	197,926	87,047
<i>Fund Balance (Deficit) At</i>							
<i>Beginning of Year.....</i>	<i>(122,409)</i>	<i>2,856,497</i>	<i>2,640,229</i>	<i>10,045,290</i>	<i>69,082</i>	<i>109,064</i>	<i>220,506</i>
<i>Fund Balance (Deficit) At</i>							
End Of Year.....	\$ 128,383	\$ 3,188,269	\$ 3,617,270	\$ 9,518,112	\$ 51,114	\$ 306,990	\$ 307,553

<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>	<i>Certificate of Title Administration</i>	<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>	
\$	\$	\$	\$	\$	\$	\$	\$	\$	1,587,351	\$ 5,547,842
										6,447,405
		904	2,141,242	144,681	2,035,737	2,330,422			2,754,427	2,754,707
									8,049,299	22,097,599
								2,108	38,483	303,224
		6,232,245		5,592,987	16,362	644,069	4,392,486	1,934,694	2,983,347	71,625,365
									175,378	302,630
		16,007		325,257	22,605	52,405			278,349	1,573,768
<u>0</u>	<u>6,249,156</u>	<u>2,141,242</u>	<u>6,062,925</u>	<u>2,074,704</u>	<u>3,026,896</u>	<u>4,392,486</u>	<u>1,936,802</u>	<u>15,866,634</u>	<u>110,652,540</u>	
147,267					1,880,937	2,719,827			1,501,128	8,890,001
	6,497,509			2,444,899	1,686,733	929,314	1,829,491	10,942,778	51,029,743	
							202,456	2,890,169	19,789,641	
		2,998,063	8,595,850		233,010	234,354	103,984	1,341,239	55,972,823	
							444,200	3,214,003	8,979,469	
									3,484,678	
				788			2,961	26,377	208,946	
				124			508	1,969	30,411	
<u>147,267</u>	<u>6,497,509</u>	<u>2,998,063</u>	<u>8,595,850</u>	<u>2,445,811</u>	<u>3,800,680</u>	<u>3,883,495</u>	<u>2,583,600</u>	<u>19,917,663</u>	<u>148,385,712</u>	
<u>(147,267)</u>	<u>(248,353)</u>	<u>(856,821)</u>	<u>(2,532,925)</u>	<u>(371,107)</u>	<u>(773,784)</u>	<u>508,991</u>	<u>(646,798)</u>	<u>(4,051,029)</u>	<u>(37,733,172)</u>	
		3,381						26,795	142,563	
				6,331			17,350	19,584	310,405	
		1,303,425	15,000	66,655	1,177,052	185,679	1,155,285	4,739,468	39,698,634	
<u>(5,003,442)</u>	<u>(1,000,000)</u>	<u>(2,485,396)</u>	<u>(2,485,396)</u>	<u>(1,052,409)</u>	<u>(65,384)</u>	<u>(251,302)</u>	<u>(1,285,383)</u>	<u>(18,245,368)</u>	<u>(18,245,368)</u>	
<u>(5,003,442)</u>	<u>3,381</u>	<u>303,425</u>	<u>(2,470,396)</u>	<u>72,986</u>	<u>124,643</u>	<u>120,295</u>	<u>921,333</u>	<u>3,500,464</u>	<u>21,906,234</u>	
(5,150,709)	(244,972)	(553,396)	(5,003,321)	(298,121)	(649,141)	629,286	274,535	(550,565)	(15,826,938)	
9,374,729	(527,242)	1,594,248	8,579,661	1,567,764	1,032,237	(177,428)	2,301,859	26,217,615	89,613,461	
<u>\$ 4,224,020</u>	<u>\$ (772,214)</u>	<u>\$ 1,040,852</u>	<u>\$ 3,576,340</u>	<u>\$ 1,269,643</u>	<u>\$ 383,096</u>	<u>\$ 451,858</u>	<u>\$ 2,576,394</u>	<u>\$ 25,667,050</u>	<u>\$ 73,786,523</u>	

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

For the Year Ended December 31, 2004

	<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>Total Nonmajor Debt Service Funds</i>
<i>Revenues:</i>						
Special assessments.....	\$ 38,733	\$ 225,446	\$ _____	\$ _____	\$ _____	\$ 264,179
Total Revenues.....	38,733	225,446	0	0	0	264,179
<i>Expenditures:</i>						
<i>Debt service:</i>						
Principal retirement.....	37,300	131,721	1,795,000	535,000	760,000	3,259,021
Interest and fiscal charges.....	5,104	112,013	866,123	517,409	556,725	2,057,374
Total Expenditures.....	42,404	243,734	2,661,123	1,052,409	1,316,725	5,316,395
<i>Excess (Deficiency) Of Revenues</i>						
Over Expenditures.....	(3,671)	(18,288)	(2,661,123)	(1,052,409)	(1,316,725)	(5,052,216)
<i>Other Financing Sources And Uses</i>						
Transfers in.....			2,661,123	1,052,409	1,316,725	5,030,257
Transfers out.....	(43,550)	(1,714,818)				(1,758,368)
Total Other Financing Sources And Uses.....	(43,550)	(1,714,818)	2,661,123	1,052,409	1,316,725	3,271,889
 <i>Net Change in Fund Balances.....</i>	 (47,221)	 (1,733,106)	 0	 0	 0	 (1,780,327)
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	<u>66,260</u>	<u>1,941,145</u>	<u>0</u>	<u>784,010</u>	<u>38,350</u>	<u>2,829,765</u>
<i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	<u>\$ 19,039</u>	<u>\$ 208,039</u>	<u>\$ 0</u>	<u>\$ 784,010</u>	<u>\$ 38,350</u>	<u>\$ 1,049,438</u>

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

For the Year Ended December 31, 2004

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 46,194	\$	\$ 9,300	\$	\$ 1,729
Intergovernmental.....	981,869	510,441	2,086,858		
Investment earnings.....	55,809				813
Miscellaneous.....	454,286				
<i>Total Revenues.....</i>	<u>1,538,158</u>	<u>510,441</u>	<u>2,096,158</u>	<u>0</u>	<u>2,542</u>
<i>Expenditures:</i>					
Capital outlay.....	<u>22,452,112</u>	<u>835,545</u>	<u>3,035,984</u>		<u>1,125,282</u>
<i>Total Expenditures.....</i>	<u>22,452,112</u>	<u>835,545</u>	<u>3,035,984</u>	<u>0</u>	<u>1,125,282</u>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	(20,913,954)	(325,104)	(939,826)	0	(1,122,740)
<i>Other Financing Sources And Uses</i>					
Transfers in.....	10,020,859	3,379,247	1,335,105		14,767
Transfers out.....	(240,000)	(5,478,359)			
<i>Total Other Financing Sources And Uses.....</i>	<u>9,780,859</u>	<u>(2,099,112)</u>	<u>1,335,105</u>	<u>0</u>	<u>14,767</u>
<i>Net Change in Fund Balances.....</i>	(11,133,095)	(2,424,216)	395,279	0	(1,107,973)
 <i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	<u>42,220,749</u>	<u>6,575,177</u>	<u>2,283,546</u>	<u>629,408</u>	<u>223,308</u>
 <i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 31,087,654</u>	<u>\$ 4,150,961</u>	<u>\$ 2,678,825</u>	<u>\$ 629,408</u>	<u>\$ (884,665)</u>

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

For the Year Ended December 31, 2004

	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$ 196,652	\$	\$ 253,875
Intergovernmental.....	1,176,805	1,369,243				6,125,216
Investment earnings.....						56,622
Miscellaneous.....						454,286
<i>Total Revenues.....</i>	<u>1,176,805</u>	<u>1,369,243</u>	<u>0</u>	<u>196,652</u>	<u>0</u>	<u>6,889,999</u>
<i>Expenditures:</i>						
Capital outlay.....	<u>1,202,550</u>	<u>1,232,102</u>		<u>211,814</u>	<u>7,932</u>	<u>30,103,321</u>
<i>Total Expenditures.....</i>	<u>1,202,550</u>	<u>1,232,102</u>	<u>0</u>	<u>211,814</u>	<u>7,932</u>	<u>30,103,321</u>
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	(25,745)	137,141	0	(15,162)	(7,932)	(23,213,322)
<i>Other Financing Sources And Uses</i>						
Transfers in.....	42,500			597,905		15,390,383
Transfers out.....						(5,718,359)
<i>Total Other Financing Sources And Uses.....</i>	<u>42,500</u>	<u>0</u>	<u>0</u>	<u>597,905</u>	<u>0</u>	<u>9,672,024</u>
<i>Net Change in Fund Balances.....</i>	16,755	137,141	0	582,743	(7,932)	(13,541,298)
 <i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	<u>0</u>	<u>(121,165)</u>	<u>274,842</u>	<u>1,381,752</u>	<u>120,452</u>	<u>53,588,069</u>
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	<u>\$ 16,755</u>	<u>\$ 15,976</u>	<u>\$ 274,842</u>	<u>\$ 1,964,495</u>	<u>\$ 112,520</u>	<u>\$ 40,046,771</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, 2004

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 15,492,188	\$ 15,492,188	\$ 14,990,160	\$ (502,028)
Sales tax.....	64,445,100	65,918,716	65,398,785	(519,931)
Other taxes.....	1,585,900	1,585,900	2,083,375	497,475
Licenses and permits.....	55,400	55,400	49,634	(5,766)
Fees and charges for services.....	17,487,358	17,542,353	18,804,413	1,262,060
Fines and forfeitures.....	1,190,647	1,190,647	1,049,588	(141,059)
Intergovernmental.....	20,964,761	21,389,761	21,940,805	551,044
Investment earnings.....	15,927,765	17,258,082	18,026,875	768,793
Miscellaneous.....	1,732,848	2,717,645	3,334,128	616,483
<i>Total Revenues.....</i>	<i>\$ 138,881,967</i>	<i>\$ 143,150,692</i>	<i>\$ 145,677,763</i>	<i>\$ 2,527,071</i>
<i>General Government</i>				
<i>Expenditures:</i>				
<i>Board of County Commissioners</i>				
Personal services.....	\$ 684,063	\$ 692,637	\$ 604,586	\$ 88,051
Professional services.....	20,232	20,232	13,090	7,142
Operating expenditures.....	40,978	56,176	37,974	18,202
Capital outlays.....		24,025	23,892	133
<i>Total Board of County Commissioners.....</i>	<i>745,273</i>	<i>793,070</i>	<i>679,542</i>	<i>113,528</i>
<i>County Administrator</i>				
Personal services.....	200,296	201,996	194,403	7,593
Professional services.....	12,577	16,335	15,345	990
Operating expenditures.....	15,159	13,208	11,900	1,308
Capital outlays.....		710	701	9
<i>Total County Administrator.....</i>	<i>228,032</i>	<i>232,249</i>	<i>222,349</i>	<i>9,900</i>
<i>Clerk of the Commission</i>				
Personal services.....	69,982	71,682	71,651	31
Professional services.....	26,402	27,402	19,482	7,920
Operating expenditures.....	10,313	16,424	6,492	9,932
Capital outlays.....		445	444	1
<i>Total Clerk of the Commission.....</i>	<i>106,697</i>	<i>115,953</i>	<i>98,069</i>	<i>17,884</i>
<i>Office of Management and Budget</i>				
Personal services.....	771,910	787,407	684,191	103,216
Professional services.....	57,280	57,280	51,129	6,151
Operating expenditures.....	31,421	110,497	15,229	95,268
Capital outlays.....		4,600	4,412	188
<i>Total Office of Management and Budget.....</i>	<i>860,611</i>	<i>959,784</i>	<i>754,961</i>	<i>204,823</i>
<i>Administrative Services</i>				
Personal services.....	1,442,406	1,476,356	1,443,787	32,569
Professional services.....	230,728	173,369	145,604	27,765
Operating expenditures.....	169,388	206,494	140,434	66,060
Capital outlays.....	11,490	23,844	23,309	535
<i>Total Administrative Services.....</i>	<i>1,854,012</i>	<i>1,880,063</i>	<i>1,753,134</i>	<i>126,929</i>
<i>Public Works</i>				
Personal services.....	2,534,107	2,698,004	2,657,181	40,823
Professional services.....	444,644	436,300	417,374	18,926
Operating expenditures.....	1,136,236	1,136,807	979,211	157,596
Capital outlays.....	12,987	57,655	57,655	0
<i>Total Public Works.....</i>	<i>4,127,974</i>	<i>4,328,766</i>	<i>4,111,421</i>	<i>217,345</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, 2004

(Cont'd.)

<i>General Government (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Personal services.....	\$ 707,700	\$ 113,727	\$ 113,727	\$ 0
Professional services.....	470,605	1,234,209	1,234,209	0
Operating expenditures.....	1,283,300	79,922	79,922	0
<i>Total Non-Departmental.....</i>	<u>2,461,605</u>	<u>1,427,858</u>	<u>1,427,858</u>	<u>0</u>
<i>Data Processing</i>				
Personal services.....	1,862,835	1,908,538	1,819,122	89,416
Professional services.....	1,152,808	1,168,186	1,149,254	18,932
Operating expenditures.....	119,860	141,264	77,780	63,484
Capital outlays.....	3,995	24,920	23,298	1,622
<i>Total Data Processing.....</i>	<u>3,139,498</u>	<u>3,242,908</u>	<u>3,069,454</u>	<u>173,454</u>
<i>Records Center and Archives</i>				
Personal services.....	690,515	756,236	749,941	6,295
Professional services.....	124,626	114,051	93,832	20,219
Operating expenditures.....	68,471	79,100	48,370	30,730
<i>Total Records Center and Archives.....</i>	<u>883,612</u>	<u>949,387</u>	<u>892,143</u>	<u>57,244</u>
<i>Auditor</i>				
Personal services.....	2,605,591	2,780,918	2,780,393	525
Professional services.....	312,762	205,673	200,641	5,032
Operating expenditures.....	145,579	148,973	105,694	43,279
Capital outlays.....	60,569	112,235	105,199	7,036
<i>Total Auditor.....</i>	<u>3,124,501</u>	<u>3,247,799</u>	<u>3,191,927</u>	<u>55,872</u>
<i>Treasurer</i>				
Personal services.....	1,167,321	1,201,606	1,158,465	43,141
Professional services.....	506,270	500,773	452,523	48,250
Operating expenditures.....	49,235	132,226	34,103	98,123
Capital outlays.....	26,771	38,655	38,621	34
<i>Total Treasurer.....</i>	<u>1,749,597</u>	<u>1,873,260</u>	<u>1,683,712</u>	<u>189,548</u>
<i>Recorder</i>				
Personal services.....	1,065,852	1,118,296	1,095,132	23,164
Professional services.....	18,721	39,816	12,796	27,020
Operating expenditures.....	16,844	36,341	11,538	24,803
<i>Total Recorder.....</i>	<u>1,101,417</u>	<u>1,194,453</u>	<u>1,119,466</u>	<u>74,987</u>
<i>Board of Elections</i>				
Personal services.....	2,156,168	2,598,621	2,598,620	1
Professional services.....	146,053	297,796	297,795	1
Operating expenditures.....	346,525	400,165	400,163	2
Capital outlays.....	14,600	23,854	23,853	1
<i>Total Board of Elections.....</i>	<u>2,663,346</u>	<u>3,320,436</u>	<u>3,320,431</u>	<u>5</u>
<i>Total General Government.....</i>	<u>23,046,175</u>	<u>23,565,986</u>	<u>22,324,467</u>	<u>1,241,519</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, 2004

(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.....	\$	\$ 8,499	\$ 6,501	\$ 1,998
Professional services.....		750	289	461
Operating expenditures.....		4,234	392	3,842
Capital outlays.....		1,000		1,000
<i>Total Administrative Services.....</i>		<u>0</u>	<u>7,182</u>	<u>7,301</u>
<i>Public Works</i>				
Personal services.....		1,234,489	1,225,527	4,629
Professional services.....		234,157	211,206	10,305
Operating expenditures.....		1,254,955	1,202,630	26,751
Capital outlays.....		9,488	9,488	0
<i>Total Public Works.....</i>		<u>2,723,601</u>	<u>2,648,851</u>	<u>41,685</u>
<i>Non-Departmental</i>				
Personal services.....		76,150	35,951	2,739
Professional services.....		7,443,945	7,495,314	0
Operating expenditures.....		28,355	15,270	910
Capital outlays.....		466		0
<i>Total Non-Departmental.....</i>		<u>7,548,916</u>	<u>7,546,535</u>	<u>3,649</u>
<i>Prosecutor</i>				
Personal services.....		8,899,368	9,051,261	7,230
Professional services.....		265,335	269,275	1,142
Operating expenditures.....		270,449	258,085	1,654
Capital outlays.....		5,139	7,342	0
<i>Total Prosecutor.....</i>		<u>9,440,291</u>	<u>9,585,963</u>	<u>10,026</u>
<i>Sheriff</i>				
Personal services.....		21,190,368	21,768,626	0
Professional services.....		3,665,154	3,548,653	7,348
Operating expenditures.....		1,353,370	1,072,760	162,890
Capital outlays.....		10,300	177,353	1,519
<i>Total Sheriff.....</i>		<u>26,219,192</u>	<u>26,567,392</u>	<u>171,757</u>
<i>Coroner</i>				
Personal services.....		3,011,031	3,103,006	0
Professional services.....		232,078	183,015	11,167
Operating expenditures.....		63,447	79,373	1,583
Capital outlays.....			22,521	479
<i>Total Coroner.....</i>		<u>3,306,556</u>	<u>3,387,915</u>	<u>13,229</u>
<i>Clerk of Courts</i>				
Personal services.....		1,112,600	1,121,951	41,762
Professional services.....		56,744	61,039	6,121
Operating expenditures.....		504,355	468,024	38,968
Capital outlays.....			9,180	20
<i>Total Clerk of Courts.....</i>		<u>1,673,699</u>	<u>1,660,194</u>	<u>86,871</u>
<i>Common Pleas Court</i>				
Personal services.....		9,959,088	10,750,895	0
Professional services.....		937,893	917,075	4,618
Operating expenditures.....		497,430	398,662	161
Capital outlays.....		24,714	29,582	1
<i>Total Common Pleas Court.....</i>		<u>11,419,125</u>	<u>12,096,053</u>	<u>4,780</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, 2004

(Cont'd.)

<i>Judicial and Law Enforcement (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Juvenile Court</i>				
Personal services.....	\$ 13,157,482	\$ 14,205,534	\$ 14,205,534	\$ 0
Professional services.....	2,052,283	2,366,961	2,359,389	7,572
Operating expenditures.....	750,336	704,885	691,532	13,353
Debt service.....	9,500	2,300	2,300	0
Capital outlays.....		57,701	57,550	151
<i>Total Juvenile Court.....</i>	<u>15,969,601</u>	<u>17,337,381</u>	<u>17,316,305</u>	<u>21,076</u>
<i>Domestic Relations Court</i>				
Personal services.....	294,620	302,819	302,818	1
Professional services.....	34,958	35,058	34,731	327
Operating expenditures.....	7,836	7,929	7,524	405
<i>Total Domestic Relations Court.....</i>	<u>337,414</u>	<u>345,806</u>	<u>345,073</u>	<u>733</u>
<i>Probate Court</i>				
Personal services.....	1,429,822	1,503,968	1,503,968	0
Professional services.....	100,268	109,727	106,665	3,062
Operating expenditures.....	81,090	86,822	75,663	11,159
Capital outlays.....	3,153	21,479	20,299	1,180
<i>Total Probate Court.....</i>	<u>1,614,333</u>	<u>1,721,996</u>	<u>1,706,595</u>	<u>15,401</u>
<i>District Courts</i>				
Personal services.....	689,162	743,344	743,344	0
Professional services.....	46,822	44,352	35,045	9,307
Operating expenditures.....	24,739	19,465	14,189	5,276
Capital outlays.....	11,221	23,416	23,130	286
<i>Total District Courts.....</i>	<u>771,944</u>	<u>830,577</u>	<u>815,708</u>	<u>14,869</u>
<i>Municipal Courts</i>				
Personal services.....	101,575	139,817	139,723	94
Professional services.....	42,531	44,340	44,083	257
Operating expenditures.....	861,420	979,239	979,236	3
<i>Total Municipal Courts.....</i>	<u>1,005,526</u>	<u>1,163,396</u>	<u>1,163,042</u>	<u>354</u>
<i>Court of Appeals</i>				
Personal services.....	22,070	22,070	18,336	3,734
Professional services.....	48,781	50,891	46,230	4,661
Operating expenditures.....	102,773	97,373	81,445	15,928
Capital outlays.....	1,295	9,453	4,658	4,795
<i>Total Court of Appeals.....</i>	<u>174,919</u>	<u>179,787</u>	<u>150,669</u>	<u>29,118</u>
<i>Public Defender</i>				
Personal services.....	4,246,228	4,372,669	4,372,668	1
Professional services.....	177,320	178,556	171,647	6,909
Operating expenditures.....	89,977	82,577	77,506	5,071
Capital outlays.....	17,471	41,025	39,307	1,718
<i>Total Public Defender.....</i>	<u>4,530,996</u>	<u>4,674,827</u>	<u>4,661,128</u>	<u>13,699</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>86,736,113</u>	<u>90,093,153</u>	<u>89,658,605</u>	<u>434,548</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, 2004

(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.....	\$ 108,700	\$ 105,867	\$ 105,867	\$ 0
Operating expenditures.....	225,765	225,765	225,765	0
<i>Total Non-Departmental</i>	<u>334,465</u>	<u>331,632</u>	<u>331,632</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	323,912	332,461	330,378	2,083
Professional services.....	49,666	51,666	44,126	7,540
Operating expenditures.....	35,352	45,775	39,887	5,888
Debt service.....	7,100	5,100	4,708	392
Capital outlays.....	24,250	27,450	8,456	18,994
<i>Total County Engineer</i>	<u>440,280</u>	<u>462,452</u>	<u>427,555</u>	<u>34,897</u>
<i>Total Environment & Public Works</i>	<u>774,745</u>	<u>794,084</u>	<u>759,187</u>	<u>34,897</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	1,084,993	1,084,196	1,084,196	0
Operating expenditures.....	180,850	162,541	162,541	0
<i>Total Non-Departmental</i>	<u>1,265,843</u>	<u>1,246,737</u>	<u>1,246,737</u>	<u>0</u>
<i>Veteran Services</i>				
Personal services.....	796,040	815,999	743,310	72,689
Professional services.....	51,472	50,275	30,599	19,676
Operating expenditures.....	1,317,507	1,886,802	1,826,605	60,197
Capital outlays.....	18,809	58,809	50,427	8,382
<i>Total Veteran Services</i>	<u>2,183,828</u>	<u>2,811,885</u>	<u>2,650,941</u>	<u>160,944</u>
<i>Total Social Services</i>	<u>3,449,671</u>	<u>4,058,622</u>	<u>3,897,678</u>	<u>160,944</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	614,414	629,887	583,956	45,931
Professional services.....	65,880	57,980	30,288	27,692
Operating expenditures.....	43,538	57,773	32,605	25,168
Capital outlays.....		8,326	7,369	957
<i>Total Community Development and Planning</i>	<u>723,832</u>	<u>753,966</u>	<u>654,218</u>	<u>99,748</u>
<i>Public Works</i>				
Personal services.....	1,496,938	1,458,289	1,437,025	21,264
Professional services.....	207,061	244,893	220,067	24,826
Operating expenditures.....	274,755	269,715	255,182	14,533
Debt service.....	2,118	2,118		2,118
Capital outlays.....	18,927	106,386	106,386	0
<i>Total Public Works</i>	<u>1,999,799</u>	<u>2,081,401</u>	<u>2,018,660</u>	<u>62,741</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, 2004

<i>Community and Economic Development (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Operating expenditures.....	\$ 2,274,630	\$ 2,275,510	\$ 2,275,510	\$ 0
<i>Total Non-Departmental</i>	<u>2,274,630</u>	<u>2,275,510</u>	<u>2,275,510</u>	<u>0</u>
<i>Total Community and Economic Development</i>	<u>4,998,261</u>	<u>5,110,877</u>	<u>4,948,388</u>	<u>162,489</u>
<i>Totals</i>				
<i>Total Expenditures</i>	\$ 119,004,965	\$ 123,622,722	\$ 121,588,325	\$ 2,034,397
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	19,877,002	19,527,970	24,089,438	4,561,468
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,997,101	9,983,010	13,141,905	3,158,895
Transfers out.....	(24,835,335)	(36,165,341)	(36,165,340)	1
<i>Total Other Financing Sources And Uses</i>	<u>(20,838,234)</u>	<u>(26,182,331)</u>	<u>(23,023,435)</u>	<u>3,158,896</u>
<i>Net Change in Fund Balance</i>	<u>(961,232)</u>	<u>(6,654,361)</u>	<u>1,066,003</u>	<u>7,720,364</u>
<i>Fund Balance at Beginning of Year</i>	<u>38,849,586</u>	<u>38,849,586</u>	<u>38,849,586</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 37,888,354</u>	<u>\$ 32,195,225</u>	<u>\$ 39,915,589</u>	<u>\$ 7,720,364</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 14,584	\$ 14,584	\$ 200,000	\$ 185,416
Intergovernmental.....	28,476,402	29,131,524	27,892,818	(1,238,706)
Miscellaneous.....	338,864	530,674	428,332	(102,342)
<i>Total Revenues.....</i>	<u>28,829,850</u>	<u>29,676,782</u>	<u>28,521,150</u>	<u>(1,155,632)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....	19,526,639	20,074,060	19,632,481	441,579
Professional services.....	21,273,616	20,064,282	19,130,916	933,366
Operating expenditures.....	5,322,737	7,416,153	7,094,128	322,025
Debt service.....	1,438,711	1,433,711	1,403,490	30,221
Capital outlays.....	254,580	631,780	490,743	141,037
<i>Total Expenditures.....</i>	<u>47,816,283</u>	<u>49,619,986</u>	<u>47,751,758</u>	<u>1,868,228</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(18,986,433)	(19,943,204)	(19,230,608)	712,596
<i>Other Financing Sources And Uses</i>				
Transfers in.....	17,917,557	18,600,557	16,000,855	(2,599,702)
Transfers out.....	(274,772)	(1,000)		1,000
<i>Total Other Financing Sources And Uses.....</i>	<u>17,642,785</u>	<u>18,599,557</u>	<u>16,000,855</u>	<u>(2,598,702)</u>
<i>Net Change in Fund Balance.....</i>	(1,343,648)	(1,343,647)	(3,229,753)	(1,886,106)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>7,222,456</u>	<u>7,222,456</u>	<u>7,222,456</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 5,878,808</u>	<u>\$ 5,878,809</u>	<u>\$ 3,992,703</u>	<u>\$ (1,886,106)</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 36,197,858	\$ 36,197,858	\$ 34,824,132	\$ (1,373,726)
Other taxes.....	20,200	20,200	36,373	16,173
Intergovernmental.....	4,024,297	4,024,297	5,008,343	984,046
Miscellaneous.....			618,602	618,602
<i>Total Revenues</i>	<u>40,242,355</u>	<u>40,242,355</u>	<u>40,487,450</u>	<u>245,095</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	599,660	2,658,638	2,658,638	0
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	129,210	129,210	129,210	0
<i>Total Expenditures</i>	<u>728,870</u>	<u>2,787,848</u>	<u>2,787,848</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	39,513,485	37,454,507	37,699,602	245,095
<i>Other Financing Sources And Uses</i>				
Transfers in.....			2,478,828	2,478,828
Transfers out.....	<u>(41,025,891)</u>	<u>(39,072,891)</u>	<u>(30,724,590)</u>	<u>8,348,301</u>
<i>Total Other Financing Sources And Uses</i>	<u>(41,025,891)</u>	<u>(39,072,891)</u>	<u>(28,245,762)</u>	<u>10,827,129</u>
<i>Net Change in Fund Balance</i>	(1,512,406)	(1,618,384)	9,453,840	11,072,224
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>3,461,294</u>	<u>3,461,294</u>	<u>3,461,294</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,948,888</u>	<u>\$ 1,842,910</u>	<u>\$ 12,915,134</u>	<u>\$ 11,072,224</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 53,563,714	\$ 53,613,714	\$ 53,029,207	\$ (584,507)
Other taxes.....	29,881	29,881	53,011	23,130
Intergovernmental.....	5,954,905	5,954,905	7,044,159	1,089,254
Miscellaneous.....	1,000,000	1,000,000	107,352	(892,648)
<i>Total Revenues.....</i>	<u>60,548,500</u>	<u>60,598,500</u>	<u>60,233,729</u>	<u>(364,771)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	2,908,872	10,608,350	8,412,914	2,195,436
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	10,820,965	10,820,965	6,601,122	4,219,843
<i>Total Expenditures.....</i>	<u>13,729,837</u>	<u>21,429,315</u>	<u>15,014,036</u>	<u>6,415,279</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	46,818,663	39,169,185	45,219,693	6,050,508
<i>Other Financing Sources And Uses</i>				
Transfers in.....		5,309,688	5,309,688	0
Transfers out.....	(26,526,553)	(29,496,451)	(27,562,276)	1,934,175
<i>Total Other Financing Sources And Uses.....</i>	<u>(26,526,553)</u>	<u>(24,186,763)</u>	<u>(22,252,588)</u>	<u>1,934,175</u>
<i>Net Change in Fund Balance.....</i>	20,292,110	14,982,422	22,967,105	7,984,683
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>15,083,258</u>	<u>15,083,258</u>	<u>15,083,258</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 35,375,368</u>	<u>\$ 30,065,680</u>	<u>\$ 38,050,363</u>	<u>\$ 7,984,683</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 174,060	\$ 174,060	\$ 174,060	\$ 0
<i>Total Revenues</i>	<u>174,060</u>	<u>174,060</u>	<u>174,060</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Personal services.....	234,640	274,914	226,385	48,529
Professional services.....	89,750	89,050	23,844	65,206
Operating expenditures.....	63,797	64,497	42,162	22,335
Capital outlays.....	<u>24,774</u>	<u>24,774</u>	<u>13,534</u>	<u>11,240</u>
<i>Total Expenditures</i>	<u>412,961</u>	<u>453,235</u>	<u>305,925</u>	<u>147,310</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(238,901)	(279,175)	(131,865)	147,310
<i>Other Financing Sources And Uses</i>				
Transfers in.....	445,250	451,274	451,274	0
Transfers out.....	<u>(174,560)</u>	<u>(174,560)</u>	<u>(174,060)</u>	<u>500</u>
<i>Total Other Financing Sources And Uses</i>	<u>270,690</u>	<u>276,714</u>	<u>277,214</u>	<u>500</u>
<i>Net Change in Fund Balance</i>	31,789	(2,461)	145,349	147,810
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>208,425</u>	<u>208,425</u>	<u>208,425</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 240,214</u>	<u>\$ 205,964</u>	<u>\$ 353,774</u>	<u>\$ 147,810</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 757,954	\$ 757,954	\$ 757,954	\$ 0
<i>Total Revenues</i>	<u>757,954</u>	<u>757,954</u>	<u>757,954</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Community Access</i>				
Personal services.....	236,400	246,336	49,473	196,863
Professional services.....	625,257	621,357	200,948	420,409
Operating expenditures.....	95,949	107,949	11,949	96,000
Capital outlays.....	67,439	55,439	6,371	49,068
<i>Total Expenditures</i>	<u>1,025,045</u>	<u>1,031,081</u>	<u>268,741</u>	<u>762,340</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(267,091)	(273,127)	489,213	762,340
<i>Other Financing Sources And Uses</i>				
Transfers in.....	92,046	838,082	6,036	(832,046)
Transfers out.....		(2,478,243)	(2,478,243)	0
<i>Total Other Financing Sources And Uses</i>	<u>92,046</u>	<u>(1,640,161)</u>	<u>(2,472,207)</u>	<u>(832,046)</u>
<i>Net Change in Fund Balance</i>	(175,045)	(1,913,288)	(1,982,994)	(69,706)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2,307,281</u>	<u>2,307,281</u>	<u>2,307,281</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,132,236</u>	<u>\$ 393,993</u>	<u>\$ 324,287</u>	<u>\$ (69,706)</u>

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

For the Year Ended December 31, 2004

	<u>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 Levy Administration</i>				
Professional services.....	53,000	53,000	5,862	47,138
Operating expenditures.....	2,000	2,000	91	1,909
<i>Total Expenditures</i>	<u>55,000</u>	<u>55,000</u>	<u>5,953</u>	<u>49,047</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(55,000)	(55,000)	(5,953)	49,047
<i>Other Financing Sources And Uses</i>				
Transfers in.....	60,000	60,000	60,000	0
<i>Total Other Financing Sources And Uses</i>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	5,000	5,000	54,047	49,047
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>105,124</u>	<u>105,124</u>	<u>105,124</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 110,124</u>	<u>\$ 110,124</u>	<u>\$ 159,171</u>	<u>\$ 49,047</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 4,293,500	\$ 4,293,500	\$ 3,874,363	\$ (419,137)
Other taxes.....	6,500	6,500	4,896	(1,604)
Fees and charges for services.....	2,051,000	2,051,000	2,901,850	850,850
Intergovernmental.....	10,871,000	10,871,000	8,870,232	(2,000,768)
Miscellaneous.....	146,000	146,000	102,992	(43,008)
<i>Total Revenues</i>	<u>17,368,000</u>	<u>17,368,000</u>	<u>15,754,333</u>	<u>(1,613,667)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Personal services.....	32,384,993	32,245,993	29,782,060	2,463,933
Professional services.....	2,795,066	3,044,774	2,685,503	359,271
Operating expenditures.....	2,823,399	2,536,165	2,063,726	472,439
Debt service.....	500	500	444	56
Capital outlays.....	163,386	322,275	319,918	2,357
<i>Total Expenditures</i>	<u>38,167,344</u>	<u>38,149,707</u>	<u>34,851,651</u>	<u>3,298,056</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(20,799,344)	(20,781,707)	(19,097,318)	1,684,389
<i>Other Financing Sources And Uses</i>				
Transfers in.....	13,232,000	13,232,000	13,345,469	113,469
Transfers out.....	<u>(1,515,000)</u>	<u>(1,532,637)</u>	<u>(1,530,000)</u>	<u>2,637</u>
<i>Total Other Financing Sources And Uses</i>	<u>11,717,000</u>	<u>11,699,363</u>	<u>11,815,469</u>	<u>116,106</u>
<i>Net Change in Fund Balance</i>	(9,082,344)	(9,082,344)	(7,281,849)	1,800,495
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>9,653,577</u>	<u>9,653,577</u>	<u>9,653,577</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 571,233</u>	<u>\$ 571,233</u>	<u>\$ 2,371,728</u>	<u>\$ 1,800,495</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, 2004

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 385,032	\$ 385,032	\$ 392,401	\$ 7,369
Miscellaneous.....			13,094	13,094
<i>Total Revenues.....</i>	<u>385,032</u>	<u>385,032</u>	<u>405,495</u>	<u>20,463</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-Country View Manor</i>				
Personal services.....	1,639,015	1,799,508	1,787,869	11,639
Professional services.....	400,771	373,714	340,195	33,519
Operating expenditures.....	534,516	464,818	415,774	49,044
Capital outlays.....	<u>1,500</u>	<u>1,500</u>	<u>234</u>	<u>1,266</u>
<i>Total Expenditures.....</i>	<u>2,575,802</u>	<u>2,639,540</u>	<u>2,544,072</u>	<u>95,468</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(2,190,770)</u>	<u>(2,254,508)</u>	<u>(2,138,577)</u>	<u>115,931</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,933,440</u>	<u>1,997,178</u>	<u>1,922,100</u>	<u>(75,078)</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>1,933,440</u>	<u>1,997,178</u>	<u>1,922,100</u>	<u>(75,078)</u>
<i>Net Change in Fund Balance.....</i>	<u>(257,330)</u>	<u>(257,330)</u>	<u>(216,477)</u>	<u>40,853</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>497,892</u>	<u>497,892</u>	<u>497,892</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 240,562</u>	<u>\$ 240,562</u>	<u>\$ 281,415</u>	<u>\$ 40,853</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,100,000	\$ 4,100,000	\$ 4,130,689	\$ 30,689
Fees and charges for services.....	130,000	130,000	194,218	64,218
Fines and forfeitures.....	285,000	285,000	266,460	(18,540)
Intergovernmental.....	10,025,000	10,025,000	11,267,511	1,242,511
Investment earnings.....	400,000	400,000	136,256	(263,744)
Miscellaneous.....	207,000	207,000	168,433	(38,567)
<i>Total Revenues.....</i>	<u>15,147,000</u>	<u>15,147,000</u>	<u>16,163,567</u>	<u>1,016,567</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	7,166,843	7,348,968	7,104,770	244,198
Professional services.....	526,943	601,943	481,192	120,751
Operating expenditures.....	2,094,760	2,024,760	1,261,742	763,018
Debt service.....	3,000	3,000	1,724	1,276
Capital outlays.....	4,174,870	3,779,180	3,599,200	179,980
<i>Total Expenditures.....</i>	<u>13,966,416</u>	<u>13,757,851</u>	<u>12,448,628</u>	<u>1,309,223</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,180,584	1,389,149	3,714,939	2,325,790
<i>Other Financing Sources And Uses</i>				
Transfers in.....	201,000	463,125	594,621	131,496
Transfers out.....	<u>(4,197,000)</u>	<u>(4,667,690)</u>	<u>(4,578,490)</u>	<u>89,200</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(3,996,000)</u>	<u>(4,204,565)</u>	<u>(3,983,869)</u>	<u>220,696</u>
<i>Net Change in Fund Balance.....</i>	(2,815,416)	(2,815,416)	(268,930)	2,546,486
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>5,631,707</u>	<u>5,631,707</u>	<u>5,631,707</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,816,291</u>	<u>\$ 2,816,291</u>	<u>\$ 5,362,777</u>	<u>\$ 2,546,486</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, 2004

	<u>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.....	\$ 40,600	\$ 40,600	\$ 34,450	\$ (6,150)
<i>Total Revenues</i>	<u>40,600</u>	<u>40,600</u>	<u>34,450</u>	<u>(6,150)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Operating expenditures.....	400	400	232	168
Capital outlays.....	<u>129,743</u>	<u>138,830</u>	<u>109,111</u>	<u>29,719</u>
<i>Total Expenditures</i>	<u>130,143</u>	<u>139,230</u>	<u>109,343</u>	<u>29,887</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(89,543)	(98,630)	(74,893)	23,737
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>208,183</u>	<u>208,183</u>	<u>208,183</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 118,640</u>	<u>\$ 109,553</u>	<u>\$ 133,290</u>	<u>\$ 23,737</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$	\$	\$ 280	\$ 280
Fees and charges for services.....	3,500,000	3,500,000	2,090,803	(1,409,197)
Miscellaneous.....			1,994	1,994
<i>Total Revenues</i>	<u>3,500,000</u>	<u>3,500,000</u>	<u>2,093,077</u>	<u>(1,406,923)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	1,804,500	1,864,715	1,836,311	28,404
Professional services.....	1,206,472	1,190,972	981,810	209,162
Operating expenditures.....	107,423	97,923	58,740	39,183
Capital outlays.....	5,768	30,768	29,787	981
<i>Total Expenditures</i>	<u>3,124,163</u>	<u>3,184,378</u>	<u>2,906,648</u>	<u>277,730</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	375,837	315,622	(813,571)	(1,129,193)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		60,215	60,215	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>60,215</u>	<u>60,215</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	375,837	375,837	(753,356)	(1,129,193)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2,375,627</u>	<u>2,375,627</u>	<u>2,375,627</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,751,464</u>	<u>\$ 2,751,464</u>	<u>\$ 1,622,271</u>	<u>\$ (1,129,193)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 2,200,000	\$ 2,320,000	\$ 2,277,277	\$ (42,723)
<i>Total Revenues</i>	<u>2,200,000</u>	<u>2,320,000</u>	<u>2,277,277</u>	<u>(42,723)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	154,926	162,233	161,225	1,008
Professional services.....	10,617	10,617	3,372	7,245
Operating expenditures.....	1,333,121	1,428,214	1,410,440	17,774
Capital outlays.....		<u>1,000</u>	<u>665</u>	<u>335</u>
<i>Total Expenditures</i>	<u>1,498,664</u>	<u>1,602,064</u>	<u>1,575,702</u>	<u>26,362</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	701,336	717,936	701,575	(16,361)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		3,400	3,400	0
Transfers out.....	<u>(701,336)</u>	<u>(746,336)</u>	<u>(744,066)</u>	<u>2,270</u>
<i>Total Other Financing Sources And Uses</i>	<u>(701,336)</u>	<u>(742,936)</u>	<u>(740,666)</u>	<u>2,270</u>
<i>Net Change in Fund Balance</i>	0	(25,000)	(39,091)	(14,091)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>190,777</u>	<u>190,777</u>	<u>190,777</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 190,777</u>	<u>\$ 165,777</u>	<u>\$ 151,686</u>	<u>\$ (14,091)</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Personal services.....		147,274	147,267	7
<i>Total Expenditures.....</i>	0	147,274	147,267	7
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(147,274)	(147,267)	7
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(5,003,442)	(5,003,442)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(5,003,442)	(5,003,442)	0
<i>Net Change in Fund Balance.....</i>	0	(5,150,716)	(5,150,709)	7
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	9,374,729	9,374,729	9,374,729	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ <u>9,374,729</u>	\$ <u>4,224,013</u>	\$ <u>4,224,020</u>	\$ <u>7</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$	\$	\$ 904	\$ 904
Intergovernmental.....	3,156,113	3,989,581	2,959,950	(1,029,631)
Miscellaneous.....	15,200	15,200	19,084	3,884
<i>Total Revenues</i>	<u>3,171,313</u>	<u>4,004,781</u>	<u>2,979,938</u>	<u>(1,024,843)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,785,801	2,785,801	2,727,043	58,758
Professional services.....	318,290	318,290	154,532	163,758
Operating expenditures.....	52,022	67,222	37,265	29,957
<i>Total Expenditures</i>	<u>3,156,113</u>	<u>3,171,313</u>	<u>2,918,840</u>	<u>252,473</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	15,200	833,468	61,098	(772,370)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(833,339)</u>	<u>(833,339)</u>	<u>(833,339)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (818,139)</u>	<u>\$ 129</u>	<u>\$ (772,241)</u>	<u>\$ (772,370)</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, 2004

	<u>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.....	\$ 2,697,637	\$ 3,886,814	\$ 3,073,381	\$ (813,433)
Miscellaneous.....			284	284
<i>Total Revenues</i>	<u>2,697,637</u>	<u>3,886,814</u>	<u>3,073,665</u>	<u>(813,149)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,522,380	2,599,365	2,217,312	382,053
Professional services.....	152,333	147,405	107,670	39,735
Operating expenditures.....	<u>22,924</u>	<u>27,852</u>	<u>17,938</u>	<u>9,914</u>
<i>Total Expenditures</i>	<u>2,697,637</u>	<u>2,774,622</u>	<u>2,342,920</u>	<u>431,702</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	1,112,192	730,745	(381,447)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(1,106,523)</u>	<u>(1,106,523)</u>	<u>(1,106,523)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (1,106,523)</u>	<u>\$ 5,669</u>	<u>\$ (375,778)</u>	<u>\$ (381,447)</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, 2004

	<u>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.....	\$ 446,262	\$ 613,953	\$ 404,275	\$ (209,678)
Miscellaneous.....			20	20
<i>Total Revenues.....</i>	<u>446,262</u>	<u>613,953</u>	<u>404,295</u>	<u>(209,658)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	300,370	300,370	208,333	92,037
Professional services.....	110,654	110,654	54,333	56,321
Operating expenditures.....	35,238	35,238	4,502	30,736
<i>Total Expenditures.....</i>	<u>446,262</u>	<u>446,262</u>	<u>267,168</u>	<u>179,094</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	167,691	137,127	(30,564)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(163,691)</u>	<u>(163,691)</u>	<u>(163,691)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (163,691)</u>	<u>\$ 4,000</u>	<u>\$ (26,564)</u>	<u>\$ (30,564)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 111,793	\$ 128,953	\$ 77,042	\$ (51,911)
<i>Total Revenues</i>	<u>111,793</u>	<u>128,953</u>	<u>77,042</u>	<u>(51,911)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	109,991	109,991	59,882	50,109
Professional services.....	864	864		864
Operating expenditures.....	<u>938</u>	<u>938</u>		<u>938</u>
<i>Total Expenditures</i>	<u>111,793</u>	<u>111,793</u>	<u>59,882</u>	<u>51,911</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	17,160	17,160	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(17,160)</u>	<u>(17,160)</u>	<u>(17,160)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (17,160)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 370,675	\$ 447,790	\$ 301,035	\$ (146,755)
<i>Total Revenues</i>	<u>370,675</u>	<u>447,790</u>	<u>301,035</u>	<u>(146,755)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	368,279	368,279	274,531	93,748
Professional services.....		216	211	5
Operating expenditures.....	<u>2,396</u>	<u>2,180</u>	<u>2,180</u>	<u>0</u>
<i>Total Expenditures</i>	<u>370,675</u>	<u>370,675</u>	<u>276,922</u>	<u>93,753</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	77,115	24,113	(53,002)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(77,115)</u>	<u>(77,115)</u>	<u>(77,115)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (77,115)</u>	<u>\$ 0</u>	<u>\$ (53,002)</u>	<u>\$ (53,002)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 76,024	\$ 14,542	\$ 14,542	\$ 0
<i>Total Revenues</i>	<u>76,024</u>	<u>14,542</u>	<u>14,542</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	73,194			0
Professional services.....	1,892			0
Operating expenditures.....	938			0
<i>Total Expenditures</i>	<u>76,024</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	14,542	14,542	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(14,542)</u>	<u>(14,542)</u>	<u>(14,542)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (14,542)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 270,873	\$ 293,110	\$ 157,985	\$ (135,125)
<i>Total Revenues</i>	<u>270,873</u>	<u>293,110</u>	<u>157,985</u>	<u>(135,125)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	253,828	253,828	148,544	105,284
Professional services.....	7,186	7,186	952	6,234
Operating expenditures.....	<u>9,859</u>	<u>9,859</u>	<u>3,207</u>	<u>6,652</u>
<i>Total Expenditures</i>	<u>270,873</u>	<u>270,873</u>	<u>152,703</u>	<u>118,170</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	22,237	5,282	(16,955)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(22,237)</u>	<u>(22,237)</u>	<u>(22,237)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (22,237)</u>	<u>\$ 0</u>	<u>\$ (16,955)</u>	<u>\$ (16,955)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 151,615	\$ 204,854	\$ 151,640	\$ (53,214)
<i>Total Revenues</i>	<u>151,615</u>	<u>204,854</u>	<u>151,640</u>	<u>(53,214)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	146,387	146,387	139,146	7,241
Professional services.....	3,375	3,375	245	3,130
Operating expenditures.....	<u>1,853</u>	<u>1,853</u>	<u>1,853</u>	<u>0</u>
<i>Total Expenditures</i>	<u>151,615</u>	<u>151,615</u>	<u>141,244</u>	<u>10,371</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	53,239	10,396	(42,843)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(53,239)</u>	<u>(53,239)</u>	<u>(53,239)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (53,239)</u>	<u>\$ 0</u>	<u>\$ (42,843)</u>	<u>\$ (42,843)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 152,134	\$ 178,379	\$ 163,296	\$ (15,083)
<i>Total Revenues</i>	<u>152,134</u>	<u>178,379</u>	<u>163,296</u>	<u>(15,083)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	146,386	146,386	129,076	17,310
Professional services.....	3,894	3,894	217	3,677
Operating expenditures.....	<u>1,854</u>	<u>1,854</u>	<u>1,854</u>	<u>0</u>
<i>Total Expenditures</i>	<u>152,134</u>	<u>152,134</u>	<u>131,147</u>	<u>20,987</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	26,245	32,149	5,904
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(26,244)</u>	<u>(26,244)</u>	<u>(26,244)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (26,244)</u>	<u>\$ 1</u>	<u>\$ 5,905</u>	<u>\$ 5,904</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, 2004

	<u>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.....	\$ 81,486	\$ 102,155	\$ 73,453	\$ (28,702)
Total Revenues.....	81,486	102,155	73,453	(28,702)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	80,528	80,528	62,608	17,920
Professional services.....	258	279	21	258
Operating expenditures.....	700	679	679	0
Total Expenditures.....	81,486	81,486	63,308	18,178
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	20,669	10,145	(10,524)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(20,669)	(20,669)	(20,669)	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (20,669)</u>	<u>\$ 0</u>	<u>\$ (10,524)</u>	<u>\$ (10,524)</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, 2004

	<u>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.....	\$ 81,478	\$ 99,816	\$ 72,633	\$ (27,183)
Total Revenues.....	81,478	99,816	72,633	(27,183)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	80,527	80,527	65,947	14,580
Professional services.....	301	347	45	302
Operating expenditures.....	650	604	604	0
Total Expenditures.....	81,478	81,478	66,596	14,882
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	18,338	6,037	(12,301)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(18,337)</u>	<u>(18,337)</u>	<u>(18,337)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (18,337)</u>	<u>\$ 1</u>	<u>\$ (12,300)</u>	<u>\$ (12,301)</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, 2004

	<u>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.....	\$ _____	\$ <u>66,633</u>	\$ <u>26,621</u>	\$ <u>(40,012)</u>
<i>Total Revenues</i>	<u>0</u>	<u>66,633</u>	<u>26,621</u>	<u>(40,012)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	_____	<u>66,633</u>	<u>37,756</u>	<u>28,877</u>
<i>Total Expenditures</i>	<u>0</u>	<u>66,633</u>	<u>37,756</u>	<u>28,877</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(11,135)	(11,135)
<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><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>(11,135)</u></u>	\$ <u><u>(11,135)</u></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, 2004

	<u>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.....	\$ 2,071,579	\$ 2,071,579	\$ 2,113,617	\$ 42,038
Total Revenues.....	2,071,579	2,071,579	2,113,617	42,038
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	167,841	171,266	169,864	1,402
Professional services.....	608,606	763,304	706,760	56,544
Operating expenditures.....	3,092,218	3,102,718	2,356,505	746,213
Total Expenditures.....	3,868,665	4,037,288	3,233,129	804,159
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(1,797,086)</i>	<i>(1,965,709)</i>	<i>(1,119,512)</i>	<i>846,197</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,297,086	2,300,511	1,303,425	(997,086)
Transfers out.....		(1,000,000)	(1,000,000)	0
Total Other Financing Sources And Uses.....	1,297,086	1,300,511	303,425	(997,086)
<i>Net Change in Fund Balance.....</i>	<i>(500,000)</i>	<i>(665,198)</i>	<i>(816,087)</i>	<i>(150,889)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>1,841,055</i>	<i>1,841,055</i>	<i>1,841,055</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 1,341,055</i>	<i>\$ 1,175,857</i>	<i>\$ 1,024,968</i>	<i>\$ (150,889)</i>

*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, 2004

	<u>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.....	\$ 2,163,360	\$ 2,163,360	\$ 2,048,595	\$ (114,765)
Intergovernmental.....			17,845	17,845
Miscellaneous.....	<u>8,342</u>	<u>8,342</u>	<u>23,220</u>	<u>14,878</u>
<i>Total Revenues</i>	<u>2,171,702</u>	<u>2,171,702</u>	<u>2,089,660</u>	<u>(82,042)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,779,718	1,874,906	1,874,906	0
Professional services.....	221,957	214,968	214,951	17
Operating expenditures.....	204,985	205,929	205,908	21
Capital outlays.....	<u>118,310</u>	<u>167,521</u>	<u>167,521</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,324,970</u>	<u>2,463,324</u>	<u>2,463,286</u>	<u>38</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(153,268)</u>	<u>(291,622)</u>	<u>(373,626)</u>	<u>(82,004)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		<u>66,655</u>	<u>66,655</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>66,655</u>	<u>66,655</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(153,268)</u>	<u>(224,967)</u>	<u>(306,971)</u>	<u>(82,004)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,505,309</u>	<u>1,505,309</u>	<u>1,505,309</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,352,041</u>	<u>\$ 1,280,342</u>	<u>\$ 1,198,338</u>	<u>\$ (82,004)</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 610,020	\$ 616,220	\$ 624,710	\$ 8,490
Miscellaneous.....			300	300
Total Revenues.....	610,020	616,220	625,010	8,790
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	497,849	514,997	511,532	3,465
Professional services.....	85,154	81,349	80,404	945
Operating expenditures.....	872,031	882,036	839,645	42,391
Total Expenditures.....	1,455,034	1,478,382	1,431,581	46,801
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(845,014)</i>	<i>(862,162)</i>	<i>(806,571)</i>	<i>55,591</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	842,410	1,002,494	830,508	(171,986)
Total Other Financing Sources And Uses.....	842,410	1,002,494	830,508	(171,986)
<i>Net Change in Fund Balance.....</i>	<i>(2,604)</i>	<i>140,332</i>	<i>23,937</i>	<i>(116,395)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>(135,870)</i>	<i>(135,870)</i>	<i>(135,870)</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ (138,474)</i>	<i>\$ 4,462</i>	<i>\$ (111,933)</i>	<i>\$ (116,395)</i>

*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, 2004

	<u>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.....	\$ 1,556,800	\$ 1,556,800	\$ 1,513,897	\$ (42,903)
Intergovernmental.....	644,069	644,069	644,069	0
Miscellaneous.....			145	145
<i>Total Revenues.....</i>	<u>2,200,869</u>	<u>2,200,869</u>	<u>2,158,111</u>	<u>(42,758)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	910,558	1,019,328	1,006,978	12,350
Professional services.....	236,191	287,484	281,664	5,820
Operating expenditures.....	562,098	579,630	568,382	11,248
Debt service.....	644,069			0
Capital outlays.....		703	703	0
<i>Total Expenditures.....</i>	<u>2,352,916</u>	<u>1,887,145</u>	<u>1,857,727</u>	<u>29,418</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(152,047)	313,724	300,384	(13,340)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	582,959	619,029	36,070	(582,959)
Transfers out.....	(408,340)	(1,052,409)	(1,052,409)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>174,619</u>	<u>(433,380)</u>	<u>(1,016,339)</u>	<u>(582,959)</u>
<i>Net Change in Fund Balance.....</i>	22,572	(119,656)	(715,955)	(596,299)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,202,628</u>	<u>1,202,628</u>	<u>1,202,628</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,225,200</u>	<u>\$ 1,082,972</u>	<u>\$ 486,673</u>	<u>\$ (596,299)</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	128,368	134,217	130,880	3,337
Professional services.....	37,560	37,360	36,524	836
Operating expenditures.....	<u>137,132</u>	<u>136,632</u>	<u>127,243</u>	<u>9,389</u>
<i>Total Expenditures</i>	<u>303,060</u>	<u>308,209</u>	<u>294,647</u>	<u>13,562</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(303,060)	(308,209)	(294,647)	13,562
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>303,039</u>	<u>308,188</u>	<u>307,754</u>	<u>(434)</u>
<i>Total Other Financing Sources And Uses</i>	<u>303,039</u>	<u>308,188</u>	<u>307,754</u>	<u>(434)</u>
<i>Net Change in Fund Balance</i>	(21)	(21)	13,107	13,128
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>29,365</u>	<u>29,365</u>	<u>29,365</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 29,344</u>	<u>\$ 29,344</u>	<u>\$ 42,472</u>	<u>\$ 13,128</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 242,151	\$ 242,151	\$ 194,995	\$ (47,156)
<i>Total Revenues</i>	<u>242,151</u>	<u>242,151</u>	<u>194,995</u>	<u>(47,156)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	89,877	94,797	94,158	639
Professional services.....	131,668	131,421	127,492	3,929
Operating expenditures.....	<u>22,835</u>	<u>20,882</u>	<u>16,582</u>	<u>4,300</u>
<i>Total Expenditures</i>	<u>244,380</u>	<u>247,100</u>	<u>238,232</u>	<u>8,868</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,229)	(4,949)	(43,237)	(38,288)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		23,613	2,720	(20,893)
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>23,613</u>	<u>2,720</u>	<u>(20,893)</u>
<i>Net Change in Fund Balance</i>	(2,229)	18,664	(40,517)	(59,181)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(11,660)</u>	<u>(11,660)</u>	<u>(11,660)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (13,889)</u>	<u>\$ 7,004</u>	<u>\$ (52,177)</u>	<u>\$ (59,181)</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, 2004

	<u>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.....	\$ 892,600	\$ 892,600	\$ 882,000	\$ (10,600)
Fees and charges for services.....	70,000	70,000	126,433	56,433
Fines and forfeitures.....	24,500	24,500	19,659	(4,841)
Miscellaneous.....	30,000	30,000	45,291	15,291
<i>Total Revenues.....</i>	<u>1,017,100</u>	<u>1,017,100</u>	<u>1,073,383</u>	<u>56,283</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,306,286	1,449,729	1,437,899	11,830
Professional services.....	148,601	341,099	330,561	10,538
Operating expenditures.....	208,748	238,243	220,204	18,039
Capital outlays.....	45,000	31,115	30,886	229
<i>Total Expenditures.....</i>	<u>1,708,635</u>	<u>2,060,186</u>	<u>2,019,550</u>	<u>40,636</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(691,535)	(1,043,086)	(946,167)	96,919
<i>Other Financing Sources And Uses</i>				
Transfers in.....	524,991	571,434	821,438	250,004
Transfers out.....		(47,725)	(47,725)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>524,991</u>	<u>523,709</u>	<u>773,713</u>	<u>250,004</u>
<i>Net Change in Fund Balance.....</i>	(166,544)	(519,377)	(172,454)	346,923
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>711,278</u>	<u>711,278</u>	<u>711,278</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 544,734</u>	<u>\$ 191,901</u>	<u>\$ 538,824</u>	<u>\$ 346,923</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, 2004

	<u>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.....	\$ 97,315	\$ 97,315	\$ 40,800	\$ (56,515)
Miscellaneous.....	19,000	19,000	12,721	(6,279)
<i>Total Revenues.....</i>	<u>116,315</u>	<u>116,315</u>	<u>53,521</u>	<u>(62,794)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Professional services.....	80,057	80,089	78,559	1,530
Operating expenditures.....	42,357	42,325	35,164	7,161
Capital outlays.....	13,000	13,000	3,529	9,471
<i>Total Expenditures.....</i>	<u>135,414</u>	<u>135,414</u>	<u>117,252</u>	<u>18,162</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(19,099)	(19,099)	(63,731)	(44,632)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			39,640	39,640
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>39,640</u>	<u>39,640</u>
<i>Net Change in Fund Balance.....</i>	(19,099)	(19,099)	(24,091)	(4,992)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>26,272</u>	<u>26,272</u>	<u>26,272</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 7,173</u>	<u>\$ 7,173</u>	<u>\$ 2,181</u>	<u>\$ (4,992)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 95,000	\$ 95,000	\$ 103,319	\$ 8,319
Miscellaneous.....			56	56
<i>Total Revenues.....</i>	<u>95,000</u>	<u>95,000</u>	<u>103,375</u>	<u>8,375</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	36,442	42,942	42,733	209
Professional services.....	12,983	34,469	31,958	2,511
Operating expenditures.....	38,451	51,051	42,683	8,368
Capital outlays.....	30,000	30,000	27,467	2,533
<i>Total Expenditures.....</i>	<u>117,876</u>	<u>158,462</u>	<u>144,841</u>	<u>13,621</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(22,876)</u>	<u>(63,462)</u>	<u>(41,466)</u>	<u>21,996</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		8,086	8,086	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>8,086</u>	<u>8,086</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(22,876)</u>	<u>(55,376)</u>	<u>(33,380)</u>	<u>21,996</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>77,676</u>	<u>77,676</u>	<u>77,676</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 54,800</u>	<u>\$ 22,300</u>	<u>\$ 44,296</u>	<u>\$ 21,996</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, 2004

	<u>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.....	\$ 546,771	\$ 546,771	\$ 690,484	\$ 143,713
Miscellaneous.....			10,164	10,164
Total Revenues.....	546,771	546,771	700,648	153,877
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Professional services.....	30,100	30,100	30,093	7
Operating expenditures.....	266,194	261,194	199,467	61,727
Capital outlays.....	227,051	262,051	260,461	1,590
Total Expenditures.....	523,345	553,345	490,021	63,324
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	23,426	(6,574)	210,627	217,201
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(163,583)	(163,583)	(163,583)	0
Total Other Financing Sources And Uses.....	(163,583)	(163,583)	(163,583)	0
<i>Net Change in Fund Balance.....</i>	(140,157)	(170,157)	47,044	217,201
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	649,843	649,843	649,843	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 509,686</u>	<u>\$ 479,686</u>	<u>\$ 696,887</u>	<u>\$ 217,201</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 326,500	\$ 385,554	\$ 49,599	\$ (335,955)
Intergovernmental.....	1,094,798	1,094,798	1,111,578	16,780
Miscellaneous.....			20,000	20,000
<i>Total Revenues.....</i>	<u>1,421,298</u>	<u>1,480,352</u>	<u>1,181,177</u>	<u>(299,175)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,524,384	1,562,203	1,549,595	12,608
Professional services.....	73,800	74,520	61,913	12,607
Operating expenditures.....	466,511	539,115	537,520	1,595
Capital outlays.....	20,900	25,900	25,036	864
<i>Total Expenditures.....</i>	<u>2,085,595</u>	<u>2,201,738</u>	<u>2,174,064</u>	<u>27,674</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(664,297)</u>	<u>(721,386)</u>	<u>(992,887)</u>	<u>(271,501)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	567,836	605,655	921,213	315,558
Transfers out.....	(18,000)	(20,000)	(20,000)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>549,836</u>	<u>585,655</u>	<u>901,213</u>	<u>315,558</u>
<i>Net Change in Fund Balance.....</i>	<u>(114,461)</u>	<u>(135,731)</u>	<u>(91,674)</u>	<u>44,057</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>306,743</u>	<u>306,743</u>	<u>306,743</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 192,282</u>	<u>\$ 171,012</u>	<u>\$ 215,069</u>	<u>\$ 44,057</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 272,540	\$ 272,540	\$ 264,891	\$ (7,649)
<i>Total Revenues</i>	<u>272,540</u>	<u>272,540</u>	<u>264,891</u>	<u>(7,649)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	218,914	231,213	230,527	686
Professional services.....	21,375	21,540	20,948	592
Operating expenditures.....	<u>5,000</u>	<u>4,835</u>	<u>4,759</u>	<u>76</u>
<i>Total Expenditures</i>	<u>245,289</u>	<u>257,588</u>	<u>256,234</u>	<u>1,354</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	27,251	14,952	8,657	(6,295)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		6,899	6,899	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>6,899</u>	<u>6,899</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	27,251	21,851	15,556	(6,295)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>159,271</u>	<u>159,271</u>	<u>159,271</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 186,522</u>	<u>\$ 181,122</u>	<u>\$ 174,827</u>	<u>\$ (6,295)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 155,000	\$ 155,000	\$ 132,442	\$ (22,558)
<i>Total Revenues</i>	<u>155,000</u>	<u>155,000</u>	<u>132,442</u>	<u>(22,558)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	155,000	155,000	133,323	21,677
<i>Total Expenditures</i>	<u>155,000</u>	<u>155,000</u>	<u>133,323</u>	<u>21,677</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(881)	(881)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>71,803</u>	<u>71,803</u>	<u>71,803</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 71,803</u>	<u>\$ 71,803</u>	<u>\$ 70,922</u>	<u>\$ (881)</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, 2004

	<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.....	\$ 62,500	\$ 62,500	\$ 63,378	\$ 878
Total Revenues.....	62,500	62,500	63,378	878
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	74,241	79,184	79,124	60
Professional services.....	100	100	64	36
Operating expenditures.....	3,000	318		318
Total Expenditures.....	77,341	79,602	79,188	414
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(14,841)	(17,102)	(15,810)	1,292
Other Financing Sources And Uses				
Transfers in.....		2,259	2,259	0
Total Other Financing Sources And Uses.....	0	2,259	2,259	0
Net Change in Fund Balance.....	(14,841)	(14,843)	(13,551)	1,292
Fund Balance (Deficit) At				
Beginning Of Year.....	161,073	161,073	161,073	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 146,232	\$ 146,230	\$ 147,522	\$ 1,292

*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, 2004

	<u>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.....	\$	\$ 66,380	\$ 73,535	\$ 7,155
<i>Total Revenues</i>	0	66,380	73,535	7,155
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....	4,620	29,175	29,175	0
Operating expenditures.....		16,700	16,298	402
Capital outlays.....	8,915	91,240	82,422	8,818
<i>Total Expenditures</i>	13,535	137,115	127,895	9,220
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(13,535)	(70,735)	(54,360)	16,375
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	133,375	133,375	133,375	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>119,840</u>	\$ <u>62,640</u>	\$ <u>79,015</u>	\$ <u>16,375</u>

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

For the Year Ended December 31, 2004

	<u>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	\$ 50	\$ 50	\$ 0
<i>Total Revenues</i>	<u>0</u>	<u>50</u>	<u>50</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Operating expenditures.....		8,205		8,205
<i>Total Expenditures</i>	<u>0</u>	<u>8,205</u>	<u>0</u>	<u>8,205</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(8,155)	50	8,205
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>8,155</u>	<u>8,155</u>	<u>8,155</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 8,155</u>	<u>\$ 0</u>	<u>\$ 8,205</u>	<u>\$ 8,205</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 2,497,552	\$ 1,862,595	\$ 1,397,299	\$ (465,296)
<i>Total Revenues</i>	<u>2,497,552</u>	<u>1,862,595</u>	<u>1,397,299</u>	<u>(465,296)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	2,214,471	1,541,410	1,279,092	262,318
Professional services.....	71,061	79,499	57,316	22,183
Operating expenditures.....	216,760	187,802	144,173	43,629
Capital outlays.....	2,178	60,803	13,552	47,251
<i>Total Expenditures</i>	<u>2,504,470</u>	<u>1,869,514</u>	<u>1,494,133</u>	<u>375,381</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,918)	(6,919)	(96,834)	(89,915)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			11,374	11,374
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>11,374</u>	<u>11,374</u>
<i>Net Change in Fund Balance</i>	(6,918)	(6,919)	(85,460)	(78,541)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>85,401</u>	<u>85,401</u>	<u>85,401</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 78,483</u>	<u>\$ 78,482</u>	<u>\$ (59)</u>	<u>\$ (78,541)</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ _____	\$ <u>19,760</u>	\$ <u>25,965</u>	\$ <u>6,205</u>
<i>Total Revenues</i>	<u>0</u>	<u>19,760</u>	<u>25,965</u>	<u>6,205</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Professional services.....	_____	<u>19,760</u>	<u>2,265</u>	<u>17,495</u>
<i>Total Expenditures</i>	<u>0</u>	<u>19,760</u>	<u>2,265</u>	<u>17,495</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	23,700	23,700
<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><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>23,700</u></u>	\$ <u><u>23,700</u></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, 2004

	<u>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.....	\$ 400,000	\$ 400,000	\$ 371,985	\$ (28,015)
Miscellaneous.....			87,615	87,615
<i>Total Revenues.....</i>	<u>400,000</u>	<u>400,000</u>	<u>459,600</u>	<u>59,600</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	530,528	553,616	548,324	5,292
Professional services.....	144,800	136,909	127,777	9,132
Operating expenditures.....	13,175	6,729	6,353	376
Capital outlays.....	3,000	88,000	87,955	45
<i>Total Expenditures.....</i>	<u>691,503</u>	<u>785,254</u>	<u>770,409</u>	<u>14,845</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(291,503)</u>	<u>(385,254)</u>	<u>(310,809)</u>	<u>74,445</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		8,751	8,751	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>8,751</u>	<u>8,751</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(291,503)</u>	<u>(376,503)</u>	<u>(302,058)</u>	<u>74,445</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>608,737</u>	<u>608,737</u>	<u>608,737</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 317,234</u>	<u>\$ 232,234</u>	<u>\$ 306,679</u>	<u>\$ 74,445</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 85,000	\$ 85,000	\$ 77,063	\$ (7,937)
<i>Total Revenues</i>	<u>85,000</u>	<u>85,000</u>	<u>77,063</u>	<u>(7,937)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	77,976	79,881	79,867	14
Professional services.....	14,010	12,830	5,760	7,070
Operating expenditures.....	<u>54,836</u>	<u>55,836</u>	<u>55,760</u>	<u>76</u>
<i>Total Expenditures</i>	<u>146,822</u>	<u>148,547</u>	<u>141,387</u>	<u>7,160</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(61,822)	(63,547)	(64,324)	(777)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		1,725	1,725	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>1,725</u>	<u>1,725</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(61,822)	(61,822)	(62,599)	(777)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>233,073</u>	<u>233,073</u>	<u>233,073</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 171,251</u>	<u>\$ 171,251</u>	<u>\$ 170,474</u>	<u>\$ (777)</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, 2004

	<u>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.....	\$ 209,003	\$ 209,003	\$ 117,496	\$ (91,507)
Miscellaneous.....	89,670	89,670	170,573	80,903
<i>Total Revenues</i>	<u>298,673</u>	<u>298,673</u>	<u>288,069</u>	<u>(10,604)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Multi-Service Centers</i>				
Personal services.....	435,802	415,665	386,133	29,532
Professional services.....	177,991	224,651	213,351	11,300
Operating expenditures.....	159,325	145,436	86,346	59,090
Debt service.....		1,040		1,040
<i>Total Expenditures</i>	<u>773,118</u>	<u>786,792</u>	<u>685,830</u>	<u>100,962</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(474,445)	(488,119)	(397,761)	90,358
<i>Other Financing Sources And Uses</i>				
Transfers in.....	601,627	615,301	444,915	(170,386)
<i>Total Other Financing Sources And Uses</i>	<u>601,627</u>	<u>615,301</u>	<u>444,915</u>	<u>(170,386)</u>
<i>Net Change in Fund Balance</i>	127,182	127,182	47,154	(80,028)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>334,808</u>	<u>334,808</u>	<u>334,808</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 461,990</u>	<u>\$ 461,990</u>	<u>\$ 381,962</u>	<u>\$ (80,028)</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, 2004

	<u>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.....	\$ 39,250	\$ 39,250	\$ 52,369	\$ 13,119
Miscellaneous.....	5,000	5,000	8,962	3,962
<i>Total Revenues.....</i>	<u>44,250</u>	<u>44,250</u>	<u>61,331</u>	<u>17,081</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	564,969	580,491	519,288	61,203
Professional services.....	337,143	328,093	134,446	193,647
Operating expenditures.....	227,195	242,245	143,357	98,888
Capital outlays.....	41,373	35,373	19,155	16,218
<i>Total Expenditures.....</i>	<u>1,170,680</u>	<u>1,186,202</u>	<u>816,246</u>	<u>369,956</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,126,430)</u>	<u>(1,141,952)</u>	<u>(754,915)</u>	<u>387,037</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	788,636	804,158	846,888	42,730
<i>Total Other Financing Sources And Uses.....</i>	<u>788,636</u>	<u>804,158</u>	<u>846,888</u>	<u>42,730</u>
<i>Net Change in Fund Balance.....</i>	<u>(337,794)</u>	<u>(337,794)</u>	<u>91,973</u>	<u>429,767</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,222,672</u>	<u>1,222,672</u>	<u>1,222,672</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 884,878</u>	<u>\$ 884,878</u>	<u>\$ 1,314,645</u>	<u>\$ 429,767</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 370,550	\$ 370,550	\$	\$ (370,550)
Total Revenues.....	370,550	370,550	0	(370,550)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Professional services.....	334,550	120,908	4,316	116,592
Operating expenditures.....	84,686	314,755	314,755	0
Total Expenditures.....	419,236	435,663	319,071	116,592
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(48,686)</i>	<i>(65,113)</i>	<i>(319,071)</i>	<i>(253,958)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>319,571</i>	<i>319,571</i>	<i>319,571</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 270,885</i>	<i>\$ 254,458</i>	<i>\$ 500</i>	<i>\$ (253,958)</i>

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

For the Year Ended December 31, 2004

	<u>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	\$ 37,863	\$	\$ (37,863)
<u>Total Revenues.....</u>	<u>60,000</u>	<u>37,863</u>	<u>0</u>	<u>(37,863)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Professional services.....	45,050			0
Operating expenditures.....	29,950	37,863	37,863	0
<u>Total Expenditures.....</u>	<u>75,000</u>	<u>37,863</u>	<u>37,863</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(15,000)	0	(37,863)	(37,863)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>37,863</u>	<u>37,863</u>	<u>37,863</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 22,863</u>	<u>\$ 37,863</u>	<u>\$ 0</u>	<u>\$ (37,863)</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
<i>Transfers out.....</i>		(1,845)	(1,845)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(1,845)	(1,845)	0
<i>Net Change in Fund Balance.....</i>	0	(1,845)	(1,845)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,845</u>	<u>1,845</u>	<u>1,845</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,845</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Telecommunications</i>				
Professional services.....	400,000	625,000	620,000	5,000
Operating expenditures.....	<u>5,750</u>	<u>5,750</u>	<u>5,525</u>	<u>225</u>
<i>Total Expenditures.....</i>	<u>405,750</u>	<u>630,750</u>	<u>625,525</u>	<u>5,225</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(405,750)	(630,750)	(625,525)	5,225
<i>Other Financing Sources And Uses</i>				
Transfers in.....	363,750	363,750	363,750	0
Transfers out.....	<u>(110,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>253,750</u>	<u>263,750</u>	<u>263,750</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(152,000)	(367,000)	(361,775)	5,225
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>821,476</u>	<u>821,476</u>	<u>821,476</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 669,476</u>	<u>\$ 454,476</u>	<u>\$ 459,701</u>	<u>\$ 5,225</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,370,726	\$ 1,370,726	\$ 1,455,009	\$ 84,283
Fees and charges for services.....	1,000	1,000	1,886	886
Intergovernmental.....	43,680	43,680	25,070	(18,610)
Miscellaneous.....	10,000	10,000	8,233	(1,767)
<i>Total Revenues.....</i>	<u>1,425,406</u>	<u>1,425,406</u>	<u>1,490,198</u>	<u>64,792</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	1,188,955	1,221,674	1,123,436	98,238
Professional services.....	153,495	188,945	171,895	17,050
Operating expenditures.....	173,816	170,756	158,974	11,782
Capital outlays.....	158,875	58,985	53,972	5,013
<i>Total Expenditures.....</i>	<u>1,675,141</u>	<u>1,640,360</u>	<u>1,508,277</u>	<u>132,083</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(249,735)	(214,954)	(18,079)	196,875
<i>Other Financing Sources And Uses</i>				
Transfers in.....		32,719	32,719	0
Transfers out.....		(97,500)	(97,500)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(64,781)</u>	<u>(64,781)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(249,735)	(279,735)	(82,860)	196,875
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>643,293</u>	<u>643,293</u>	<u>643,293</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 393,558</u>	<u>\$ 363,558</u>	<u>\$ 560,433</u>	<u>\$ 196,875</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, 2004

	<u>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.....	\$ 15,000	\$ 15,000	\$ 14,320	\$ (680)
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>14,320</u>	<u>(680)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development Plat and Site Review</i>				
Personal services.....	27,008	27,908	27,517	391
Professional services.....	<u>1,500</u>	<u>600</u>	<u>325</u>	<u>275</u>
<i>Total Expenditures</i>	<u>28,508</u>	<u>28,508</u>	<u>27,842</u>	<u>666</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(13,508)	(13,508)	(13,522)	(14)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>95,648</u>	<u>95,648</u>	<u>95,648</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 82,140</u>	<u>\$ 82,140</u>	<u>\$ 82,126</u>	<u>\$ (14)</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, 2004

	<u>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.....	\$ _____	\$ _____	\$ 132,725	\$ 132,725
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>132,725</u>	<u>132,725</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Operating expenditures.....	<u>5,000</u>	<u>5,000</u>	<u>_____</u>	<u>5,000</u>
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(5,000)</u>	<u>(5,000)</u>	<u>132,725</u>	<u>137,725</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>_____</u>	<u>(56,900)</u>	<u>(56,900)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(56,900)</u>	<u>(56,900)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(5,000)</u>	<u>(61,900)</u>	<u>75,825</u>	<u>137,725</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>747,511</u>	<u>747,511</u>	<u>747,511</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 742,511</u>	<u>\$ 685,611</u>	<u>\$ 823,336</u>	<u>\$ 137,725</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Professional services.....	<u>23,771</u>	<u>143,771</u>	<u>143,771</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,771</u>	<u>143,771</u>	<u>143,771</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(23,771)</u>	<u>(143,771)</u>	<u>(143,771)</u>	<u>0</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	26,229	(93,771)	(93,771)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>157,396</u>	<u>157,396</u>	<u>157,396</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 183,625</u>	<u>\$ 63,625</u>	<u>\$ 63,625</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Non-Departmental</i>				
Professional services.....	<u>489,600</u>	<u>776,100</u>	<u>671,300</u>	<u>104,800</u>
<i>Total Expenditures.....</i>	<u>489,600</u>	<u>776,100</u>	<u>671,300</u>	<u>104,800</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(489,600)	(776,100)	(671,300)	104,800
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>865,341</u>	<u>865,341</u>	<u>865,341</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 375,741</u>	<u>\$ 89,241</u>	<u>\$ 194,041</u>	<u>\$ 104,800</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, 2004

	<u>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.....	\$ 120,015	\$ 120,015	\$ 120,015	\$ 0
Miscellaneous.....		15,000		(15,000)
<i>Total Revenues.....</i>	<u>120,015</u>	<u>135,015</u>	<u>120,015</u>	<u>(15,000)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Community Development</i>				
Professional services.....	48,873	547,888	547,888	0
<i>Total Expenditures.....</i>	<u>48,873</u>	<u>547,888</u>	<u>547,888</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	71,142	(412,873)	(427,873)	(15,000)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	364,000	364,000	364,000	0
<i>Total Other Financing Sources And Uses.....</i>	<u>364,000</u>	<u>364,000</u>	<u>364,000</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	435,142	(48,873)	(63,873)	(15,000)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>48,883</u>	<u>48,883</u>	<u>48,883</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 484,025</u>	<u>\$ 10</u>	<u>\$ (14,990)</u>	<u>\$ (15,000)</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 10,000	\$ 10,000	\$ 1,488	\$ (8,512)
Fines and forfeitures.....			7,617	7,617
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>9,105</u>	<u>(895)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Professional services.....	<u>20,000</u>	<u>20,000</u>	<u>17,600</u>	<u>2,400</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>17,600</u>	<u>2,400</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(10,000)	(10,000)	(8,495)	1,505
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>123,368</u>	<u>123,368</u>	<u>123,368</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 113,368</u>	<u>\$ 113,368</u>	<u>\$ 114,873</u>	<u>\$ 1,505</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, 2004

	<u>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.....	\$ 124,000	\$ 124,000	\$ 107,549	\$ (16,451)
<i>Total Revenues</i>	<u>124,000</u>	<u>124,000</u>	<u>107,549</u>	<u>(16,451)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....		15,000	14,807	193
Operating expenditures.....	<u>20,882</u>	<u>105,882</u>	<u>102,702</u>	<u>3,180</u>
<i>Total Expenditures</i>	<u>20,882</u>	<u>120,882</u>	<u>117,509</u>	<u>3,373</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	103,118	3,118	(9,960)	(13,078)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>283,710</u>	<u>283,710</u>	<u>283,710</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 386,828</u>	<u>\$ 286,828</u>	<u>\$ 273,750</u>	<u>\$ (13,078)</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, 2004

	<u>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.....	\$	\$ 69,163	\$ 100,279	\$ 31,116
<i>Total Revenues</i>		<u>0</u>	<u>100,279</u>	<u>31,116</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....		1,907	1,907	0
Professional services.....		53,060	28,928	24,132
Operating expenditures.....		4,000	780	3,220
Capital outlays.....		8,980	8,980	0
<i>Total Expenditures</i>		<u>0</u>	<u>40,595</u>	<u>27,352</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>		0	59,684	58,468
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>		<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$	<u><u>0</u></u>	<u><u>59,684</u></u>	<u><u>58,468</u></u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 89,450	\$ 89,450	\$ 89,450	\$ 0
Intergovernmental.....	209,665	280,165	292,450	12,285
Total Revenues.....	299,115	369,615	381,900	12,285
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	209,189	208,088	189,606	18,482
Professional services.....	38,830	42,229	28,350	13,879
Operating expenditures.....	51,850	58,251	54,092	4,159
Capital outlays.....	68,689	66,889	49,190	17,699
Total Expenditures.....	368,558	375,457	321,238	54,219
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(69,443)	(5,842)	60,662	66,504
<i>Other Financing Sources and Uses</i>				
Transfers in.....		6,899	22,022	15,123
Total Other Financing Sources and Uses.....	0	6,899	22,022	15,123
Net Change in Fund Balance.....	(69,443)	1,057	82,684	81,627
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>2,749</u>	<u>2,749</u>	<u>2,749</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (66,694)</u>	<u>\$ 3,806</u>	<u>\$ 85,433</u>	<u>\$ 81,627</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....	\$	\$ 2,000	\$ 150	\$ (1,850)
Total Revenues		<u>2,000</u>	<u>150</u>	<u>(1,850)</u>
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....		3,000	3,000	0
Operating expenditures.....		<u>3,000</u>	<u>2,000</u>	<u>1,000</u>
Total Expenditures		<u>6,000</u>	<u>5,000</u>	<u>1,000</u>
Excess (Deficiency) Of				
Revenues Over Expenditures		(4,000)	(4,850)	(850)
Fund Balance (Deficit) At				
Beginning Of Year		<u>8,565</u>	<u>8,565</u>	<u>0</u>
Fund Balance (Deficit) At				
End Of Year	\$	<u><u>4,565</u></u>	<u><u>3,715</u></u>	<u><u>(850)</u></u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$	\$ 251,451	\$ 66,919	\$ (184,532)
Miscellaneous.....			37,221	37,221
<i>Total Revenues.....</i>		<u>0</u>	<u>104,140</u>	<u>(147,311)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....		98,000	84,638	13,362
Operating expenditures.....	140	83,640	45,511	38,129
Capital outlays.....		19,000	18,263	737
<i>Total Expenditures.....</i>	<u>140</u>	<u>200,640</u>	<u>148,412</u>	<u>52,228</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(140)</u>	<u>50,811</u>	<u>(44,272)</u>	<u>(95,083)</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....		<u>(62,223)</u>	<u>(62,223)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(62,223)</u>	<u>(62,223)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(140)</u>	<u>(11,412)</u>	<u>(106,495)</u>	<u>(95,083)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>315,364</u>	<u>315,364</u>	<u>315,364</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 315,224</u>	<u>\$ 303,952</u>	<u>\$ 208,869</u>	<u>\$ (95,083)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$	\$	\$ 12,634	\$ 12,634
Intergovernmental.....			42,530	42,530
Miscellaneous.....			222	222
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>55,386</u>	<u>55,386</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....		9	9	0
Operating expenditures.....		5,000	5,000	0
Capital outlays.....	<u>11,244</u>	<u>111,803</u>	<u>98,134</u>	<u>13,669</u>
<i>Total Expenditures</i>	<u>11,244</u>	<u>116,812</u>	<u>103,143</u>	<u>13,669</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(11,244)	(116,812)	(47,757)	69,055
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>585,347</u>	<u>585,347</u>	<u>585,347</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 574,103</u>	<u>\$ 468,535</u>	<u>\$ 537,590</u>	<u>\$ 69,055</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, 2004

	<u>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.....	\$ 428,270	\$ 428,270	\$ 362,717	\$ (65,553)
<i>Total Revenues</i>	<u>428,270</u>	<u>428,270</u>	<u>362,717</u>	<u>(65,553)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	90,447	94,026	94,026	0
Professional services.....	211,854	228,013	227,907	106
Operating expenditures.....	<u>283,641</u>	<u>263,903</u>	<u>261,363</u>	<u>2,540</u>
<i>Total Expenditures</i>	<u>585,942</u>	<u>585,942</u>	<u>583,296</u>	<u>2,646</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(157,672)	(157,672)	(220,579)	(62,907)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>157,672</u>	<u>157,672</u>	<u>160,000</u>	<u>2,328</u>
<i>Total Other Financing Sources And Uses</i>	<u>157,672</u>	<u>157,672</u>	<u>160,000</u>	<u>2,328</u>
<i>Net Change in Fund Balance</i>	0	0	(60,579)	(60,579)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>158,993</u>	<u>158,993</u>	<u>158,993</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 158,993</u>	<u>\$ 158,993</u>	<u>\$ 98,414</u>	<u>\$ (60,579)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	55,669	36,435	18,055	18,380
Operating expenditures.....	26,345	34,845	30,520	4,325
Capital outlays.....		2,700	2,590	110
<i>Total Expenditures.....</i>	<u>82,014</u>	<u>73,980</u>	<u>51,165</u>	<u>22,815</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(82,014)	(73,980)	(51,165)	22,815
<i>Other Financing Sources And Uses</i>				
Transfers in.....	510,000	510,000	540,963	30,963
Transfers out.....	(247,899)	(258,933)	(258,933)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>262,101</u>	<u>251,067</u>	<u>282,030</u>	<u>30,963</u>
<i>Net Change in Fund Balance.....</i>	180,087	177,087	230,865	53,778
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,047,744</u>	<u>1,047,744</u>	<u>1,047,744</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,227,831</u>	<u>\$ 1,224,831</u>	<u>\$ 1,278,609</u>	<u>\$ 53,778</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder</i>				
Personal services.....	67,625	72,974	72,665	309
<i>Total Expenditures</i>	67,625	72,974	72,665	309
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(67,625)	(72,974)	(72,665)	309
<i>Other Financing Sources And Uses</i>				
Transfers in.....		5,349	5,349	0
<i>Total Other Financing Sources And Uses</i>	0	5,349	5,349	0
<i>Net Change in Fund Balance</i>	(67,625)	(67,625)	(67,316)	309
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	121,114	121,114	121,114	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 53,489	\$ 53,489	\$ 53,798	\$ 309

*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, 2004

	<u>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.....	\$ 145,000	\$ 145,000	\$ 305,685	\$ 160,685
Miscellaneous.....	3,600	3,600	14,543	10,943
<i>Total Revenues.....</i>	<u>148,600</u>	<u>148,600</u>	<u>320,228</u>	<u>171,628</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Sanitary Engineering</i>				
Personal services.....	379,875	453,383	452,600	783
Professional services.....	24,230	15,037	9,672	5,365
Operating expenditures.....	27,240	19,974	16,500	3,474
Capital outlays.....	43,650	36,900	23,921	12,979
<i>Total Expenditures.....</i>	<u>474,995</u>	<u>525,294</u>	<u>502,693</u>	<u>22,601</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(326,395)</u>	<u>(376,694)</u>	<u>(182,465)</u>	<u>194,229</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	325,582	375,881	210,299	(165,582)
<i>Total Other Financing Sources And Uses.....</i>	<u>325,582</u>	<u>375,881</u>	<u>210,299</u>	<u>(165,582)</u>
<i>Net Change in Fund Balance.....</i>	<u>(813)</u>	<u>(813)</u>	<u>27,834</u>	<u>28,647</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>9,486</u>	<u>9,486</u>	<u>9,486</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 8,673</u>	<u>\$ 8,673</u>	<u>\$ 37,320</u>	<u>\$ 28,647</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, 2004

	<u>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.....	\$ 2,400,000	\$ 2,400,000	\$ 2,087,251	\$ (312,749)
Miscellaneous.....			21,977	21,977
<i>Total Revenues.....</i>	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,109,228</u>	<u>(290,772)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	586,899	697,796	690,586	7,210
Professional services.....	725,255	784,116	760,975	23,141
Operating expenditures.....	1,016,072	916,828	797,754	119,074
Capital outlays.....	55,000	62,608	11,343	51,265
<i>Total Expenditures.....</i>	<u>2,383,226</u>	<u>2,461,348</u>	<u>2,260,658</u>	<u>200,690</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	16,774	(61,348)	(151,430)	(90,082)
<i>Other Financing Sources and Uses</i>				
Transfers in.....		20,622	20,622	0
Transfers out.....	(34,752)	(34,752)	(32,452)	2,300
<i>Total Other Financing Sources and Uses.....</i>	<u>(34,752)</u>	<u>(14,130)</u>	<u>(11,830)</u>	<u>2,300</u>
<i>Net Change in Fund Balance.....</i>	(17,978)	(75,478)	(163,260)	(87,782)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,039,384</u>	<u>1,039,384</u>	<u>1,039,384</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,021,406</u>	<u>\$ 963,906</u>	<u>\$ 876,124</u>	<u>\$ (87,782)</u>

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Professional services.....	138,000	194,500	184,500	10,000
<i>Total Expenditures.....</i>	<u>138,000</u>	<u>194,500</u>	<u>184,500</u>	<u>10,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(138,000)	(194,500)	(184,500)	10,000
<i>Other Financing Sources and Uses</i>				
<i>Operating transfers out.....</i>				
	(603,000)	(603,000)	(603,000)	0
<i>Total Other Financing Sources and Uses.....</i>	<u>(603,000)</u>	<u>(603,000)</u>	<u>(603,000)</u>	<u>0</u>
<i>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	(741,000)	(797,500)	(787,500)	10,000
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>6,741,509</u>	<u>6,741,509</u>	<u>6,741,509</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 6,000,509</u>	<u>\$ 5,944,009</u>	<u>\$ 5,954,009</u>	<u>\$ 10,000</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 160,000	\$ 160,000	\$ 165,419	\$ 5,419
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>165,419</u>	<u>5,419</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	133,225	142,624	137,811	4,813
Professional services.....	4,275	2,775	108	2,667
Operating expenditures.....	<u>22,500</u>	<u>21,500</u>	<u>20,205</u>	<u>1,295</u>
<i>Total Expenditures</i>	<u>160,000</u>	<u>166,899</u>	<u>158,124</u>	<u>8,775</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(6,899)	7,295	14,194
<i>Other Financing Sources and Uses</i>				
Transfers in.....		<u>6,899</u>	<u>6,899</u>	<u>0</u>
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>6,899</u>	<u>6,899</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	14,194	14,194
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>47,486</u>	<u>47,486</u>	<u>47,486</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 47,486</u>	<u>\$ 47,486</u>	<u>\$ 61,680</u>	<u>\$ 14,194</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 25,546	\$ 12,046	\$ 8,041	\$ (4,005)
<i>Total Revenues</i>	<u>25,546</u>	<u>12,046</u>	<u>8,041</u>	<u>(4,005)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	6,000	6,000		6,000
<i>Total Expenditures</i>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	19,546	6,046	8,041	1,995
<i>Other Financing Sources and Uses</i>				
Transfers out.....		(32,359)	(32,359)	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(32,359)</u>	<u>(32,359)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	19,546	(26,313)	(24,318)	1,995
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>32,954</u>	<u>32,954</u>	<u>32,954</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 52,500</u>	<u>\$ 6,641</u>	<u>\$ 8,636</u>	<u>\$ 1,995</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 53,518	\$ 53,518	\$ 37,761	\$ (15,757)
<i>Total Revenues</i>	<u>53,518</u>	<u>53,518</u>	<u>37,761</u>	<u>(15,757)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	109	109		109
Professional services.....	15,112	15,053	11,763	3,290
Operating expenditures.....	2,120	2,120	2,120	0
Capital outlays.....	42,940	42,940	42,940	0
<i>Total Expenditures</i>	<u>60,281</u>	<u>60,222</u>	<u>56,823</u>	<u>3,399</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,763)	(6,704)	(19,062)	(12,358)
<i>Other Financing Sources and Uses</i>				
Transfers out.....	<u>(30,309)</u>	<u>(30,368)</u>	<u>(30,368)</u>	<u>0</u>
<i>Total Other Financing Sources and Uses</i>	<u>(30,309)</u>	<u>(30,368)</u>	<u>(30,368)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(37,072)	(37,072)	(49,430)	(12,358)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>84,669</u>	<u>84,669</u>	<u>84,669</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 47,597</u>	<u>\$ 47,597</u>	<u>\$ 35,239</u>	<u>\$ (12,358)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 14,000	\$ 14,000	\$ 74,181	\$ 60,181
<i>Total Revenues</i>	<u>14,000</u>	<u>14,000</u>	<u>74,181</u>	<u>60,181</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Operating expenditures.....	<u>6,254</u>	<u>6,254</u>	<u>4,837</u>	<u>1,417</u>
<i>Total Expenditures</i>	<u>6,254</u>	<u>6,254</u>	<u>4,837</u>	<u>1,417</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	7,746	7,746	69,344	61,598
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>92,800</u>	<u>92,800</u>	<u>92,800</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 100,546</u>	<u>\$ 100,546</u>	<u>\$ 162,144</u>	<u>\$ 61,598</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, 2004

	<u>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	\$ 250,810	\$ 176,810
<i>Total Revenues</i>	<u>74,000</u>	<u>74,000</u>	<u>250,810</u>	<u>176,810</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	56,631	59,654	56,903	2,751
Professional services.....	49,935	54,495	54,495	0
Operating expenditures.....	1,037	12,252	10,454	1,798
Capital outlays.....		7,000	5,624	1,376
<i>Total Expenditures</i>	<u>107,603</u>	<u>133,401</u>	<u>127,476</u>	<u>5,925</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(33,603)	(59,401)	123,334	182,735
<i>Other Financing Sources and Uses</i>				
Transfers in.....		1,700	1,700	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>1,700</u>	<u>1,700</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(33,603)	(57,701)	125,034	182,735
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>168,242</u>	<u>168,242</u>	<u>168,242</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 134,639</u>	<u>\$ 110,541</u>	<u>\$ 293,276</u>	<u>\$ 182,735</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 73,301	\$ 63,268	\$ 72,384	\$ 9,116
<i>Total Revenues</i>	<u>73,301</u>	<u>63,268</u>	<u>72,384</u>	<u>9,116</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		55,975	55,975	0
Operating expenditures.....		18,500	18,116	384
Capital outlays.....		9,650	9,385	265
<i>Total Expenditures</i>	<u>0</u>	<u>84,125</u>	<u>83,476</u>	<u>649</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	73,301	(20,857)	(11,092)	9,765
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>64,018</u>	<u>64,018</u>	<u>64,018</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 137,319</u>	<u>\$ 43,161</u>	<u>\$ 52,926</u>	<u>\$ 9,765</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 153,457	\$ 153,457	\$ 140,192	\$ (13,265)
<i>Total Revenues</i>	<u>153,457</u>	<u>153,457</u>	<u>140,192</u>	<u>(13,265)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	218			0
Professional services.....	59,681	80,741	62,962	17,779
Operating expenditures.....	15,181	15,066	13,298	1,768
Debt service.....	8,000	8,000	7,965	35
Capital outlays.....		4,140	4,140	0
<i>Total Expenditures</i>	<u>83,080</u>	<u>107,947</u>	<u>88,365</u>	<u>19,582</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>70,377</u>	<u>45,510</u>	<u>51,827</u>	<u>6,317</u>
<i>Other Financing Sources and Uses</i>				
Transfers out.....	<u>(59,113)</u>	<u>(59,177)</u>	<u>(59,177)</u>	<u>0</u>
<i>Total Other Financing Sources and Uses</i>	<u>(59,113)</u>	<u>(59,177)</u>	<u>(59,177)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>11,264</u>	<u>(13,667)</u>	<u>(7,350)</u>	<u>6,317</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>371,868</u>	<u>371,868</u>	<u>371,868</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 383,132</u>	<u>\$ 358,201</u>	<u>\$ 364,518</u>	<u>\$ 6,317</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, 2004

	<u>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.....	\$	\$ 46,000	\$ 136,490	\$ 90,490
<i>Total Revenues</i>	0	46,000	136,490	90,490
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		37,300	37,177	123
<i>Total Expenditures</i>	0	37,300	37,177	123
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	8,700	99,313	90,613
<i>Other Financing Sources and Uses</i>				
Transfers out.....		(46,000)		46,000
<i>Total Other Financing Sources and Uses</i>	0	(46,000)	0	46,000
<i>Net Change in Fund Balance</i>	0	(37,300)	99,313	136,613
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	71,264	71,264	71,264	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 71,264	\$ 33,964	\$ 170,577	\$ 136,613

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

For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	89,565	91,464	91,270	194
<i>Total Expenditures</i>	89,565	91,464	91,270	194
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(89,565)	(91,464)	(91,270)	194
<i>Other Financing Sources And Uses</i>				
Transfers in.....		91,464	91,270	(194)
<i>Total Other Financing Sources And Uses</i>	0	91,464	91,270	(194)
<i>Net Change in Fund Balance</i>	(89,565)	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ (89,565)	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2004

	<u>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	\$ 29,991	\$ (18,009)
<i>Total Revenues</i>	<u>48,000</u>	<u>48,000</u>	<u>29,991</u>	<u>(18,009)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Professional services.....		42,075		42,075
Operating expenditures.....		1,010	1,007	3
Capital outlays.....		39,771	39,065	706
<i>Total Expenditures</i>	<u>0</u>	<u>82,856</u>	<u>40,072</u>	<u>42,784</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	48,000	(34,856)	(10,081)	24,775
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>89,358</u>	<u>89,358</u>	<u>89,358</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 137,358</u>	<u>\$ 54,502</u>	<u>\$ 79,277</u>	<u>\$ 24,775</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$	\$ 990,000	\$ 1,397,751	\$ 407,751
Miscellaneous.....		990,000		0
<i>Total Revenues.....</i>		<u>990,000</u>	<u>1,397,751</u>	<u>407,751</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....		859,792	897,398	134
Professional services.....		19,454	11,312	5,822
Operating expenditures.....		44,086	58,563	7,005
Debt service.....		2,300	2,300	0
<i>Total Expenditures.....</i>		<u>925,632</u>	<u>956,612</u>	<u>12,961</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>		64,368	441,139	420,712
<i>Other Financing Sources And Uses</i>				
Transfers in.....			26,022	0
<i>Total Other Financing Sources And Uses.....</i>		<u>0</u>	<u>26,022</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>		64,368	467,161	420,712
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>		<u>1,943,487</u>	<u>1,943,487</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$	<u><u>2,007,855</u></u>	<u><u>2,410,648</u></u>	<u><u>420,712</u></u>

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

For the Year Ended December 31, 2004

	<u>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	\$ 131,580	\$ 131,580
Total Revenues.....	0	0	131,580	131,580
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	193,048	193,719	193,568	151
Professional services.....	104,000	128,747	127,896	851
Operating expenditures.....	10,480	3,333	2,366	967
Total Expenditures.....	307,528	325,799	323,830	1,969
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(307,528)	(325,799)	(192,250)	133,549
<i>Other Financing Sources And Uses</i>				
Transfers in.....	300,000	300,000		(300,000)
Transfers out.....		(63,487)	(63,487)	0
Total Other Financing Sources And Uses.....	300,000	236,513	(63,487)	(300,000)
Net Change in Fund Balance.....	(7,528)	(89,286)	(255,737)	(166,451)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>336,237</u>	<u>336,237</u>	<u>336,237</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 328,709</u>	<u>\$ 246,951</u>	<u>\$ 80,500</u>	<u>\$ (166,451)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 66,000	\$ 66,000	\$ 48,899	\$ (17,101)
<i>Total Revenues</i>	<u>66,000</u>	<u>66,000</u>	<u>48,899</u>	<u>(17,101)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	26,807	26,807	20,053	6,754
Professional services.....	19,850	22,193	21,481	712
Operating expenditures.....	17,500	12,657	11,758	899
Capital outlays.....		<u>2,500</u>	<u>2,284</u>	<u>216</u>
<i>Total Expenditures</i>	<u>64,157</u>	<u>64,157</u>	<u>55,576</u>	<u>8,581</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,843	1,843	(6,677)	(8,520)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>171,122</u>	<u>171,122</u>	<u>171,122</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 172,965</u>	<u>\$ 172,965</u>	<u>\$ 164,445</u>	<u>\$ (8,520)</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, 2004

	<u>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.....	\$ 179,000	\$ 179,000	\$ 159,121	\$ (19,879)
<i>Total Revenues</i>	<u>179,000</u>	<u>179,000</u>	<u>159,121</u>	<u>(19,879)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	40,223	40,223	30,690	9,533
Professional services.....	27,101	27,737	27,171	566
Operating expenditures.....	13,650	13,014	11,749	1,265
Capital outlays.....	28,600	39,600	39,251	349
<i>Total Expenditures</i>	<u>109,574</u>	<u>120,574</u>	<u>108,861</u>	<u>11,713</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	69,426	58,426	50,260	(8,166)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>135,983</u>	<u>135,983</u>	<u>135,983</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 205,409</u>	<u>\$ 194,409</u>	<u>\$ 186,243</u>	<u>\$ (8,166)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 90,000	\$ 90,000	\$ 116,924	\$ 26,924
Miscellaneous.....			178	178
<i>Total Revenues.....</i>	<u>90,000</u>	<u>90,000</u>	<u>117,102</u>	<u>27,102</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	81,966	84,451	78,581	5,870
Operating expenditures.....	5,000	5,000	1,458	3,542
Capital outlays.....	1,866	24,866	24,434	432
<i>Total Expenditures.....</i>	<u>88,832</u>	<u>114,317</u>	<u>104,473</u>	<u>9,844</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,168	(24,317)	12,629	36,946
<i>Other Financing Sources And Uses</i>				
Transfers in.....		2,328	2,328	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>2,328</u>	<u>2,328</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	1,168	(21,989)	14,957	36,946
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>304,618</u>	<u>304,618</u>	<u>304,618</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 305,786</u>	<u>\$ 282,629</u>	<u>\$ 319,575</u>	<u>\$ 36,946</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 600,000	\$ 600,000	\$ 732,783	\$ 132,783
<i>Total Revenues</i>	<u>600,000</u>	<u>600,000</u>	<u>732,783</u>	<u>132,783</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	463,211	463,211	276,207	187,004
Professional services.....	162,430	162,472	113,075	49,397
Operating expenditures.....	29,187	29,145	20,017	9,128
Capital outlays.....	9,180	9,180	4,226	4,954
<i>Total Expenditures</i>	<u>664,008</u>	<u>664,008</u>	<u>413,525</u>	<u>250,483</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(64,008)	(64,008)	319,258	383,266
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2,411,102</u>	<u>2,411,102</u>	<u>2,411,102</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,347,094</u>	<u>\$ 2,347,094</u>	<u>\$ 2,730,360</u>	<u>\$ 383,266</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 725,158	\$ 725,158	\$ 854,567	\$ 129,409
Miscellaneous.....			15	15
<i>Total Revenues</i>	<u>725,158</u>	<u>725,158</u>	<u>854,582</u>	<u>129,424</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	451,255	463,240	455,088	8,152
Professional services.....	220,682	216,965	163,958	53,007
Operating expenditures.....	15,951	17,051	9,251	7,800
Capital outlays.....	1,181	3,798	3,794	4
<i>Total Expenditures</i>	<u>689,069</u>	<u>701,054</u>	<u>632,091</u>	<u>68,963</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	36,089	24,104	222,491	198,387
<i>Other Financing Sources and Uses</i>				
Transfers in.....		11,985	11,985	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>11,985</u>	<u>11,985</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	36,089	36,089	234,476	198,387
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,362,956</u>	<u>1,362,956</u>	<u>1,362,956</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,399,045</u>	<u>\$ 1,399,045</u>	<u>\$ 1,597,432</u>	<u>\$ 198,387</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, 2004

	<u>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.....	\$ 139,000	\$ 139,000	\$ 180,273	\$ 41,273
Total Revenues.....	139,000	139,000	180,273	41,273
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	73,572	93,194	89,894	3,300
Professional services.....	68,335	57,985	31,386	26,599
Operating expenditures.....	2,522	3,622	2,104	1,518
Capital outlays.....		44,250	17,785	26,465
Total Expenditures.....	144,429	199,051	141,169	57,882
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(5,429)</i>	<i>(60,051)</i>	<i>39,104</i>	<i>99,155</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		3,622	3,622	0
Total Other Financing Sources And Uses.....	0	3,622	3,622	0
<i>Net Change in Fund Balance.....</i>	<i>(5,429)</i>	<i>(56,429)</i>	<i>42,726</i>	<i>99,155</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>292,131</i>	<i>292,131</i>	<i>292,131</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 286,702</i>	<i>\$ 235,702</i>	<i>\$ 334,857</i>	<i>\$ 99,155</i>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2004

	<u>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.....	\$ 42,408	\$ 44,908	\$ 38,733	\$ (6,175)
<i>Total Revenues</i>	<u>42,408</u>	<u>44,908</u>	<u>38,733</u>	<u>(6,175)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	37,300	37,300	37,300	0
Interest and fiscal charges.....	5,108	5,108	5,104	4
<i>Total Expenditures</i>	<u>42,408</u>	<u>42,408</u>	<u>42,404</u>	<u>4</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	2,500	(3,671)	(6,171)
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(43,550)	(43,550)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(43,550)</u>	<u>(43,550)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(41,050)	(47,221)	(6,171)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>66,260</u>	<u>66,260</u>	<u>66,260</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 66,260</u>	<u>\$ 25,210</u>	<u>\$ 19,039</u>	<u>\$ (6,171)</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2004

	<u>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.....	\$ 242,075	\$ 242,375	\$ 225,446	\$ (16,929)
<i>Total Revenues</i>	<u>242,075</u>	<u>242,375</u>	<u>225,446</u>	<u>(16,929)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	131,722	131,722	131,721	1
Interest and fiscal charges.....	112,853	112,853	112,513	340
<i>Total Expenditures</i>	<u>244,575</u>	<u>244,575</u>	<u>244,234</u>	<u>341</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,500)	(2,200)	(18,788)	(16,588)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,500	2,500		(2,500)
Transfers out.....		<u>(1,714,818)</u>	<u>(1,714,818)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>2,500</u>	<u>(1,712,318)</u>	<u>(1,714,818)</u>	<u>(2,500)</u>
<i>Net Change in Fund Balance</i>	0	(1,714,518)	(1,733,606)	(19,088)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,943,053</u>	<u>1,943,053</u>	<u>1,943,053</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,943,053</u>	<u>\$ 228,535</u>	<u>\$ 209,447</u>	<u>\$ (19,088)</u>

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

For the Year Ended December 31, 2004

	<u>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.....	1,795,000	1,795,000	1,795,000	0
Interest and fiscal charges.....	866,124	866,124	866,123	1
<i>Total Expenditures.....</i>	<u>2,661,124</u>	<u>2,661,124</u>	<u>2,661,123</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(2,661,124)</u>	<u>(2,661,124)</u>	<u>(2,661,123)</u>	<u>1</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>2,661,124</u>	<u>2,661,124</u>	<u>2,661,123</u>	<u>(1)</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>2,661,124</u>	<u>2,661,124</u>	<u>2,661,123</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>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
Reibold Building Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2004

	<u>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.....	535,000	535,000	535,000	0
Interest and fiscal charges.....	517,411	517,411	517,409	2
<i>Total Expenditures.....</i>	<u>1,052,411</u>	<u>1,052,411</u>	<u>1,052,409</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,052,411)</u>	<u>(1,052,411)</u>	<u>(1,052,409)</u>	<u>2</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,052,411	1,052,411	1,052,409	(2)
<i>Total Other Financing Sources And Uses.....</i>	<u>1,052,411</u>	<u>1,052,411</u>	<u>1,052,409</u>	<u>(2)</u>
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>784,010</u>	<u>784,010</u>	<u>784,010</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 784,010</u>	<u>\$ 784,010</u>	<u>\$ 784,010</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Children Services Building Debt Service*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2004

	<u>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.....	760,000	760,000	760,000	0
Interest and fiscal charges.....	556,726	556,726	556,725	1
<i>Total Expenditures.....</i>	<u>1,316,726</u>	<u>1,316,726</u>	<u>1,316,725</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,316,726)</u>	<u>(1,316,726)</u>	<u>(1,316,725)</u>	<u>1</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,316,726	1,316,726	1,316,725	(1)
<i>Total Other Financing Sources And Uses.....</i>	<u>1,316,726</u>	<u>1,316,726</u>	<u>1,316,725</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>38,350</u>	<u>38,350</u>	<u>38,350</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 38,350</u>	<u>\$ 38,350</u>	<u>\$ 38,350</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, 2004

	<u>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.....	\$ 27,545,000	\$ 27,827,171	\$ 27,015,247	\$ (811,924)
Other.....	851,000	851,000	815,347	(35,653)
<i>Total Revenues.....</i>	<u>28,396,000</u>	<u>28,678,171</u>	<u>27,830,594</u>	<u>(847,577)</u>
<i>Expenses:</i>				
Personal services.....	4,339,593	4,628,707	4,475,091	153,616
Professional services.....	1,580,440	1,746,885	1,627,177	119,708
Operating expenses.....	18,215,488	18,164,429	17,507,703	656,726
Debt service.....	164,725	120,700	119,100	1,600
Capital outlays.....	440,712	391,282	344,681	46,601
<i>Total Expenses.....</i>	<u>24,740,958</u>	<u>25,052,003</u>	<u>24,073,752</u>	<u>978,251</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>3,655,042</u>	<u>3,626,168</u>	<u>3,756,842</u>	<u>130,674</u>
Transfers in.....		121,825	121,825	0
Transfers out.....	(6,590,175)	(6,683,126)	(4,503,717)	2,179,409
<i>Net Change in Fund Equity.....</i>	<u>(2,935,133)</u>	<u>(2,935,133)</u>	<u>(625,050)</u>	<u>2,310,083</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>7,555,618</u>	<u>7,555,618</u>	<u>7,555,618</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 4,620,485</u>	<u>\$ 4,620,485</u>	<u>\$ 6,930,568</u>	<u>\$ 2,310,083</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, 2004

	<u>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.....	\$ 36,908,000	\$ 36,908,000	\$ 36,905,555	\$ (2,445)
Other.....	83,395	83,395	76,377	(7,018)
<i>Total Revenues.....</i>	<u>36,991,395</u>	<u>36,991,395</u>	<u>36,981,932</u>	<u>(9,463)</u>
<i>Expenses:</i>				
Personal services.....	9,116,742	9,434,803	8,996,084	438,719
Professional services.....	2,033,181	1,834,691	1,633,002	201,689
Operating expenses.....	14,606,659	15,249,386	14,816,108	433,278
Debt service.....	5,154,472	4,984,780	4,978,110	6,670
Capital outlays.....	702,184	480,249	399,993	80,256
<i>Total Expenses.....</i>	<u>31,613,238</u>	<u>31,983,909</u>	<u>30,823,297</u>	<u>1,160,612</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>5,378,157</u>	<u>5,007,486</u>	<u>6,158,635</u>	<u>1,151,149</u>
Transfers in.....		342,699	255,699	(87,000)
Transfers out.....	(8,354,922)	(8,326,950)	(7,879,335)	447,615
<i>Net Change in Fund Equity.....</i>	<u>(2,976,765)</u>	<u>(2,976,765)</u>	<u>(1,465,001)</u>	<u>1,511,764</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>13,871,240</u>	<u>13,871,240</u>	<u>13,871,240</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 10,894,475</u>	<u>\$ 10,894,475</u>	<u>\$ 12,406,239</u>	<u>\$ 1,511,764</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, 2004

	<u>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.....	\$ 22,909,136	\$ 22,909,136	\$ 24,276,044	\$ 1,366,908
Other.....	18,000	18,000	158,946	140,946
<i>Total Revenues.....</i>	<u>22,927,136</u>	<u>22,927,136</u>	<u>24,434,990</u>	<u>1,507,854</u>
<i>Expenses:</i>				
Personal services.....	4,619,299	4,724,654	4,509,825	214,829
Professional services.....	1,827,563	1,786,868	1,408,479	378,389
Operating expenses.....	9,672,755	9,717,739	9,556,618	161,121
Debt service.....	148,000	148,000	148,000	0
Capital outlays.....	125,623	153,434	146,786	6,648
<i>Total Expenses.....</i>	<u>16,393,240</u>	<u>16,530,695</u>	<u>15,769,708</u>	<u>760,987</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>6,533,896</u>	<u>6,396,441</u>	<u>8,665,282</u>	<u>2,268,841</u>
Transfers in.....	254,236	379,691	946,046	566,355
Transfers out.....	(6,289,856)	(6,289,856)	(6,264,131)	25,725
<i>Net Change in Fund Equity.....</i>	<u>498,276</u>	<u>486,276</u>	<u>3,347,197</u>	<u>2,860,921</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>18,848,569</u>	<u>18,848,569</u>	<u>18,848,569</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 19,346,845</u>	<u>\$ 19,334,845</u>	<u>\$ 22,195,766</u>	<u>\$ 2,860,921</u>

Nonmajor Enterprise Funds

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

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

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

*Combining Statement of Net Assets
Nonmajor Enterprise Funds*

December 31, 2004

	<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.....	\$ 489,919	\$ 1,405,671	\$ 1,895,590
Cash and cash equivalents--segregated accounts.....		500	500
<i>Net receivables:</i>			
Accounts.....	18,589	883,819	902,408
Accrued interest.....		429	429
<i>Total receivables.....</i>	<u>18,589</u>	<u>884,248</u>	<u>902,837</u>
Due from other funds.....	6,115		6,115
Inventory of supplies.....	238	61,644	61,882
<i>Total current assets.....</i>	<u>514,861</u>	<u>2,352,063</u>	<u>2,866,924</u>
<i>Current restricted assets:</i>			
Equity in pooled cash and cash equivalents.....	311,673	153,002	464,675
<i>Total current restricted assets.....</i>	<u>311,673</u>	<u>153,002</u>	<u>464,675</u>
<i>Noncurrent assets:</i>			
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	25,249	361,587	386,836
Less: Accumulated depreciation.....	(3,456,090)	(807,582)	(4,263,672)
<i>Total net capital assets.....</i>	<u>15,042,970</u>	<u>18,522,928</u>	<u>33,565,898</u>
<i>Total noncurrent assets.....</i>	<u>15,042,970</u>	<u>18,522,928</u>	<u>33,565,898</u>
<i>Total Assets.....</i>	<u>15,869,504</u>	<u>21,027,993</u>	<u>36,897,497</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	18,007	296,350	314,357
Due to other funds.....	2,309	26,147	28,456
Due to other governments.....		358,724	358,724
Accrued wages and benefits.....	4,912	268,919	273,831
Current portion of general obligation bonds.....	490,000	245,000	735,000
Accrued interest on general obligation bonds.....	63,474	43,878	107,352
Current portion of capitalized leases.....		6,092	6,092
Current portion of compensated absences.....		131,341	131,341
<i>Total current liabilities.....</i>	<u>578,702</u>	<u>1,376,451</u>	<u>1,955,153</u>
<i>Long-term liabilities:</i>			
<i>(net of current portions)</i>			
General obligation bonds.....	5,730,000	9,600,000	15,330,000
Less: Unamortized general obligation bond charges.....	(176,844)		(176,844)
Capitalized leases.....		5,924	5,924
Compensated absences.....	4,647	335,719	340,366
<i>Total long-term liabilities.....</i>	<u>5,557,803</u>	<u>9,941,643</u>	<u>15,499,446</u>
<i>Total Liabilities.....</i>	<u>6,136,505</u>	<u>11,318,094</u>	<u>17,454,599</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,999,814	8,665,912	17,665,726
Restricted for capital purposes.....	288,512	90,286	378,798
Restricted for debt service.....	23,161	62,716	85,877
Unrestricted.....	421,512	890,985	1,312,497
<i>Total net assets.....</i>	<u>\$ 9,732,999</u>	<u>\$ 9,709,899</u>	<u>\$ 19,442,898</u>

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

For the Year Ended December 31, 2004

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,712,351	\$ 10,821,450	\$ 12,533,801
Other revenue.....	<u>346</u>	<u>63,736</u>	<u>64,082</u>
<i>Total Operating Revenues</i>	<u>1,712,697</u>	<u>10,885,186</u>	<u>12,597,883</u>
<i>Operating Expenses:</i>			
Personal services.....	272,615	8,732,859	9,005,474
Materials and supplies.....	7,083	863,530	870,613
Contractual services.....	200,037	1,745,328	1,945,365
Utilities.....	57,837	290,608	348,445
Depreciation.....	432,932	497,132	930,064
Other expenses.....	<u>186,399</u>	<u>669,179</u>	<u>855,578</u>
<i>Total Operating Expenses</i>	<u>1,156,903</u>	<u>12,798,636</u>	<u>13,955,539</u>
<i>Operating Income (Loss)</i>	555,794	(1,913,450)	(1,357,656)
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....		2,044	2,044
Interest expense and fiscal charges.....	<u>(372,069)</u>	<u>(537,909)</u>	<u>(909,978)</u>
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(372,069)</u>	<u>(535,865)</u>	<u>(907,934)</u>
<i>Income (Loss) Before Transfers</i>	183,725	(2,449,315)	(2,265,590)
Transfers in.....	11,455	2,616,747	2,628,202
Transfers out.....	<u>(200,000)</u>	<u>(421,114)</u>	<u>(621,114)</u>
<i>Change in Net Assets</i>	<u>(4,820)</u>	<u>(253,682)</u>	<u>(258,502)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>9,737,819</u>	<u>9,963,581</u>	<u>19,701,400</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 9,732,999</u>	<u>\$ 9,709,899</u>	<u>\$ 19,442,898</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2004

<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.....	\$ 1,528,105	\$ 10,799,311	\$ 12,327,416
Cash receipts from interfund services provided.....	226,855		226,855
Cash payments to employees for services.....	(207,147)	(7,076,392)	(7,283,539)
Cash payments to suppliers for goods and services.....	(241,667)	(3,314,033)	(3,555,700)
Cash payments for interfund services used.....	(273,710)	(2,171,024)	(2,444,734)
Other operating cash receipts.....	346	62,728	63,074
<i>Net cash provided by (used for) operating activities.....</i>	<u>1,032,782</u>	<u>(1,699,410)</u>	<u>(666,628)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....	11,455	2,616,747	2,628,202
Transfers out to other funds.....	(200,000)	(421,114)	(621,114)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(188,545)</u>	<u>2,195,633</u>	<u>2,007,088</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....		(5,842)	(5,842)
Interest paid on capital leases.....		(600)	(600)
Principal paid on general obligation bonds.....	(465,000)	(235,000)	(700,000)
Interest paid on general obligation bonds.....	(352,986)	(538,288)	(891,274)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(817,986)</u>	<u>(779,730)</u>	<u>(1,597,716)</u>
<i>Cash flows from investing activities:</i>			
Interest received on investments.....		4,525	4,525
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>4,525</u>	<u>4,525</u>
Net increase (decrease) in cash and cash equivalents.....	26,251	(278,982)	(252,731)
Cash and cash equivalents at beginning of year.....	775,341	1,838,155	2,613,496
Cash and cash equivalents at end of year.....	<u>\$ 801,592</u>	<u>\$ 1,559,173</u>	<u>\$ 2,360,765</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 555,794	\$ (1,913,450)	\$ (1,357,656)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	432,932	497,132	930,064
(Increase) decrease in accounts receivable.....	8,622	(23,147)	(14,525)
(Increase) decrease in due from other funds.....	33,987		33,987
(Increase) decrease in inventory of supplies.....	(60)	2,702	2,642
Increase (decrease) in accounts payable.....	4,624	(21,635)	(17,011)
Increase (decrease) in due to other funds.....	22	10,222	10,244
Increase (decrease) in due to other governments.....		351,918	351,918
Increase (decrease) in accrued wages and benefits.....	(4,480)	(605,886)	(610,366)
Increase (decrease) in compensated absences.....	1,341	2,734	4,075
<i>Total adjustments.....</i>	<u>476,988</u>	<u>214,040</u>	<u>691,028</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 1,032,782</u>	<u>\$ (1,699,410)</u>	<u>\$ (666,628)</u>

Noncash investing, capital and financing activities:

During 2004, there were no noncash investing, capital and related financing activities in the Nonmajor Enterprise Funds.

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 1,441,100	\$ 1,450,600	\$ 1,754,960	\$ 304,360
Other.....			346	346
<i>Total Revenues.....</i>	<u>1,441,100</u>	<u>1,450,600</u>	<u>1,755,306</u>	<u>304,706</u>
<i>Expenses:</i>				
Personal services.....	262,531	273,936	273,706	230
Professional services.....	128,363	241,903	196,453	45,450
Operating expenses.....	190,882	247,692	227,661	20,031
Capital outlays.....		3,000	1,813	1,187
<i>Total Expenses.....</i>	<u>581,776</u>	<u>766,531</u>	<u>699,633</u>	<u>66,898</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>859,324</u>	<u>684,069</u>	<u>1,055,673</u>	<u>371,604</u>
Transfers in.....		11,455	11,455	0
Transfers out.....	(1,061,471)	(1,019,671)	(1,019,670)	1
<i>Net Change in Fund Equity.....</i>	<u>(202,147)</u>	<u>(324,147)</u>	<u>47,458</u>	<u>371,605</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>438,228</u>	<u>438,228</u>	<u>438,228</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 236,081</u>	<u>\$ 114,081</u>	<u>\$ 485,686</u>	<u>\$ 371,605</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 10,241,522	\$ 10,762,965	\$ 10,798,825	\$ 35,860
Other.....	8,000	22,308	26,800	4,492
<i>Total Revenues.....</i>	<u>10,249,522</u>	<u>10,785,273</u>	<u>10,825,625</u>	<u>40,352</u>
<i>Expenses:</i>				
Personal services.....	8,634,659	9,023,654	8,979,738	43,916
Professional services.....	1,118,751	1,728,645	1,717,355	11,290
Operating expenses.....	1,597,933	1,678,735	1,669,245	9,490
Capital outlays.....	23,512	20,847	20,846	1
<i>Total Expenses.....</i>	<u>11,374,855</u>	<u>12,451,881</u>	<u>12,387,184</u>	<u>64,697</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(1,125,333)</u>	<u>(1,666,608)</u>	<u>(1,561,559)</u>	<u>105,049</u>
Transfers in.....	1,531,865	1,843,460	1,843,460	0
Transfers out.....	(421,114)	(478,734)	(478,734)	0
<i>Net Change in Fund Equity.....</i>	<u>(14,582)</u>	<u>(301,882)</u>	<u>(196,833)</u>	<u>105,049</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>1,499,041</u>	<u>1,499,041</u>	<u>1,499,041</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 1,484,459</u>	<u>\$ 1,197,159</u>	<u>\$ 1,302,208</u>	<u>\$ 105,049</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>ABA Self Insurance</i>	The County self-insures certain employee health claims. The ABA Self Insurance Fund is used to account for self-funded health care claims along with the administration of the program.
<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, 2004

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications
<i>Assets</i>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$	\$	\$	\$	\$
Collateral on loaned securities.....		78,966	240,687		2,145,734
Accounts receivable (net).....	11,299	737	12,438	67,464	51,891
Due from other funds.....	42,467	65,439	185,236	108,591	182,843
Inventory of supplies.....	17,131	11,254	83,077	21,869	3,772
<i>Total current assets</i>	<u>70,897</u>	<u>156,396</u>	<u>521,438</u>	<u>197,924</u>	<u>2,384,240</u>
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	462,092	89,652	31,497	31,148	249,115
Less: Accumulated depreciation.....	(202,957)	(52,210)	(31,497)	(13,214)	(232,078)
<i>Total net capital assets</i>	<u>259,135</u>	<u>37,442</u>	<u>0</u>	<u>17,934</u>	<u>17,037</u>
<i>Total noncurrent assets</i>	<u>259,135</u>	<u>37,442</u>	<u>0</u>	<u>17,934</u>	<u>17,037</u>
<i>Total Assets</i>	<u>330,032</u>	<u>193,838</u>	<u>521,438</u>	<u>215,858</u>	<u>2,401,277</u>
<i>Liabilities</i>					
<i>Current Liabilities:</i>					
Accounts payable.....	170,025	100,463	415,015	243,789	103,309
Current portion of insurance claims payable.....					
Due to other funds.....	27,648	7,185	2,737	93,169	7,331
Due to other governments.....					
Obligations under securities lending.....					
Accrued wages and benefits.....	7,809	3,886	3,567	4,666	9,643
Current portion of capitalized leases.....	49,956	6,388		1,320	
Current portion of compensated absences.....					7,068
<i>Total Current Liabilities</i>	<u>255,438</u>	<u>117,922</u>	<u>421,319</u>	<u>342,944</u>	<u>127,351</u>
<i>Long Term Liabilities:</i>					
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....	82,066			4,249	
Compensated absences.....	54,432	29,965	3,028	5,063	10,611
<i>Total Long Term Liabilities</i>	<u>136,498</u>	<u>29,965</u>	<u>3,028</u>	<u>9,312</u>	<u>10,611</u>
<i>Total Liabilities</i>	<u>391,936</u>	<u>147,887</u>	<u>424,347</u>	<u>352,256</u>	<u>137,962</u>
<i>Net Assets</i>					
Invested in capital assets, net of related debt.....	127,113	31,054		12,365	17,037
Unrestricted.....	(189,017)	14,897	97,091	(148,763)	2,246,278
<i>Total Net Assets</i>	<u>\$ (61,904)</u>	<u>\$ 45,951</u>	<u>\$ 97,091</u>	<u>\$ (136,398)</u>	<u>\$ 2,263,315</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P</i>	<i>ABA Self Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 107,114	\$ 272,550	\$ 5,118,446	\$ 3,833,327	\$ 26,174,481	\$ 37,971,305
		830,188		4,245,376	5,075,564
		4,622	12,377	374,197	535,025
			5,000	4,198,910	4,788,486
					137,103
<u>107,114</u>	<u>272,550</u>	<u>5,953,256</u>	<u>3,850,704</u>	<u>34,992,964</u>	<u>48,507,483</u>
	5,435		12,214	22,944	904,097
	(4,348)		(5,429)	(11,331)	(553,064)
<u>0</u>	<u>1,087</u>	<u>0</u>	<u>6,785</u>	<u>11,613</u>	<u>351,033</u>
<u>0</u>	<u>1,087</u>	<u>0</u>	<u>6,785</u>	<u>11,613</u>	<u>351,033</u>
107,114	273,637	5,953,256	3,857,489	35,004,577	48,858,516
	21,928		51,020	11,329	1,116,878
		2,816,690	389,941	1,291,555	4,498,186
	1,545		3,939	882	144,436
				1,039,703	1,039,703
		830,188		4,245,376	5,075,564
	6,644		3,290	3,290	42,795
			948	948	59,560
	<u>69,143</u>				<u>76,211</u>
<u>0</u>	<u>99,260</u>	<u>3,646,878</u>	<u>449,138</u>	<u>6,593,083</u>	<u>12,053,333</u>
			2,589,569	6,104,973	8,694,542
			2,657	2,657	91,629
	<u>2,931</u>		<u>15,824</u>	<u>15,824</u>	<u>137,678</u>
<u>0</u>	<u>2,931</u>	<u>0</u>	<u>2,608,050</u>	<u>6,123,454</u>	<u>8,923,849</u>
0	102,191	3,646,878	3,057,188	12,716,537	20,977,182
	1,087		3,180	8,008	199,844
<u>107,114</u>	<u>170,359</u>	<u>2,306,378</u>	<u>797,121</u>	<u>22,280,032</u>	<u>27,681,490</u>
\$ <u>107,114</u>	\$ <u>171,446</u>	\$ <u>2,306,378</u>	\$ <u>800,301</u>	\$ <u>22,288,040</u>	\$ <u>27,881,334</u>

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

For the Year Ended December 31, 2004

	<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.....	\$ 1,040,283	\$ 1,620,092	\$ 3,103,946	\$ 1,334,732	\$ 1,989,847
Other revenue.....	11,437	24	1,269	670	183
Total Operating Revenues.....	1,051,720	1,620,116	3,105,215	1,335,402	1,990,030
<i>Operating Expenses:</i>					
Personal services.....	426,745	225,646	216,970	326,830	309,138
Materials and supplies.....	146,257	883,482	1,391,127	1,069,896	3,304
Contractual services.....	140,185	521,296	1,317,520	107,023	119,053
Utilities.....					1,447,601
Depreciation.....	52,662	17,931		3,799	8,949
Insurance claims.....					
Other expenses.....	439,317		76,264	21,451	5,728
Total Operating Expenses.....	1,205,166	1,648,355	3,001,881	1,528,999	1,893,773
Operating Income (Loss).....	(153,446)	(28,239)	103,334	(193,597)	96,257
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....	(5,117)	(483)		(219)	
Other nonoperating revenue (expense).....	14,692	(12,234)			
Total Nonoperating Revenues (Expenses).....	9,575	(12,717)	0	(219)	0
Income (Loss) Before Transfers.....	(143,871)	(40,956)	103,334	(193,816)	96,257
Transfers in.....	13,894	7,021	8,794	8,623	10,274
Change in Net Assets.....	(129,977)	(33,935)	112,128	(185,193)	106,531
<i>Total Net Assets (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<u>68,073</u>	<u>79,886</u>	<u>(15,037)</u>	<u>48,795</u>	<u>2,156,784</u>
<i>Total Net Assets (Deficit) At</i>					
End Of Year.....	\$ <u>(61,904)</u>	\$ <u>45,951</u>	\$ <u>97,091</u>	\$ <u>(136,398)</u>	\$ <u>2,263,315</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>ABA Self Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 48,008	\$ 383,803	\$ 18,721,791	\$ 2,251,969	\$ 4,573,108	\$ 35,067,579
		102	86,037	24,530	124,252
<u>48,008</u>	<u>383,803</u>	<u>18,721,893</u>	<u>2,338,006</u>	<u>4,597,638</u>	<u>35,191,831</u>
	202,102		100,187	89,378	1,896,996
1,650			8,757	9,995	3,514,468
7,355	151,652	750,339	1,610,211	1,183,399	5,908,033
					1,447,601
	544		1,704	2,777	88,366
		17,128,671	307,643	1,614,647	19,050,961
<u>16,488</u>	<u>20,000</u>		<u>9,287</u>	<u>9,992</u>	<u>598,527</u>
<u>25,493</u>	<u>374,298</u>	<u>17,879,010</u>	<u>2,037,789</u>	<u>2,910,188</u>	<u>32,504,952</u>
22,515	9,505	842,883	300,217	1,687,450	2,686,879
			(110)	(110)	(6,039)
					2,458
<u>0</u>	<u>0</u>	<u>0</u>	<u>(110)</u>	<u>(110)</u>	<u>(3,581)</u>
22,515	9,505	842,883	300,107	1,687,340	2,683,298
	5,125		2,562	2,562	58,855
<u>22,515</u>	<u>14,630</u>	<u>842,883</u>	<u>302,669</u>	<u>1,689,902</u>	<u>2,742,153</u>
<u>84,599</u>	<u>156,816</u>	<u>1,463,495</u>	<u>497,632</u>	<u>20,598,138</u>	<u>25,139,181</u>
\$ <u>107,114</u>	\$ <u>171,446</u>	\$ <u>2,306,378</u>	\$ <u>800,301</u>	\$ <u>22,288,040</u>	\$ <u>27,881,334</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2004

<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.....	\$ 96,149	\$ 14,755	\$ 162,064	\$ 315,965	\$ 232,088
Cash receipts from interfund services provided.....	955,145	1,626,053	2,932,128	994,875	1,741,627
Cash payments to employees for services.....	(348,911)	(183,141)	(159,349)	(196,065)	(240,202)
Cash payments to suppliers for goods and services.....	(622,368)	(1,415,069)	(2,691,274)	(971,733)	(1,603,206)
Cash payments for insurance claims.....					
Cash payments for interfund services used.....	(117,550)	(56,110)	(98,342)	(168,158)	(93,547)
Other operating cash receipts.....	11,502	24	1,269	670	183
Cash from other sources.....	23,878			15,528	
Other cash payments.....	16,581	1,678			
<i>Net cash provided by (used for) operating activities.....</i>	<u>14,426</u>	<u>(11,810)</u>	<u>146,496</u>	<u>(8,918)</u>	<u>36,943</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds.....	13,894	7,021	8,794	8,623	10,274
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>13,894</u>	<u>7,021</u>	<u>8,794</u>	<u>8,623</u>	<u>10,274</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....	(51,084)	(6,037)		(1,275)	
Interest paid on capital leases.....	(5,117)	(783)		(219)	
<i>Net cash provided by (used for) capital and related financing activities...</i>	<u>(56,201)</u>	<u>(6,820)</u>	<u>0</u>	<u>(1,494)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(27,881)	(11,609)	155,290	(1,789)	47,217
Cash and cash equivalents at beginning of year.....	27,881	90,575	85,397	1,789	2,098,517
Cash and cash equivalents at end of year.....	<u>\$ 0</u>	<u>\$ 78,966</u>	<u>\$ 240,687</u>	<u>\$ 0</u>	<u>\$ 2,145,734</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (153,446)	\$ (28,239)	\$ 103,334	\$ (193,597)	\$ 96,257
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	52,662	17,931		3,799	8,949
Miscellaneous nonoperating income (expense).....	40,459	1,678		15,528	
(Increase) decrease in accounts receivable.....	882	(508)	16,560	26,854	5,750
(Increase) decrease in due from other funds.....	10,194	21,224	(26,314)	(50,746)	(21,882)
(Increase) decrease in inventory of supplies.....	(1,355)	(8,184)	6,826	8,856	5,728
Increase (decrease) in accounts payable.....	76,275	(9,993)	52,228	173,938	(71,069)
Increase (decrease) in due to other funds.....	(1,502)	4,918	629	7,931	2,144
Increase (decrease) in due to other governments.....	(206)				
Increase (decrease) in accrued wages and benefits.....	(7,455)	(4,895)	(4,867)	(4,405)	6,333
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	(2,082)	(5,742)	(1,900)	2,924	4,733
<i>Total adjustments.....</i>	<u>167,872</u>	<u>16,429</u>	<u>43,162</u>	<u>184,679</u>	<u>(59,314)</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 14,426</u>	<u>\$ (11,810)</u>	<u>\$ 146,496</u>	<u>\$ (8,918)</u>	<u>\$ 36,943</u>

Noncash investing, capital and financing activities:

During 2004, the Printing Services and Service Depot funds entered into new borrowings under capital lease agreements in the amounts of \$142,548 and \$6,844, respectively.

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>ABA Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 1,271	\$ 9,938	\$ 2,155,469	\$ 3,854	\$ 461,617	\$ 3,453,170
46,737	373,865	16,595,591	2,243,115	3,261,356	30,770,492
	(158,871)		(77,553)	(71,184)	(1,435,276)
(25,493)	(166,141)	(750,339)	(1,548,242)	(1,320,282)	(11,114,147)
	(51,032)	(16,438,671)	(586,309)	(914,880)	(17,939,860)
		10,763	(76,081)	(36,281)	(697,101)
			74,926	50,358	149,695
					39,406
					18,259
<u>22,515</u>	<u>7,759</u>	<u>1,572,813</u>	<u>33,710</u>	<u>1,430,704</u>	<u>3,244,638</u>
	5,125		2,562	2,562	58,855
0	5,125	0	2,562	2,562	58,855
			(923)	(923)	(60,242)
			(110)	(110)	(6,339)
0	0	0	(1,033)	(1,033)	(66,581)
22,515	12,884	1,572,813	35,239	1,432,233	3,236,912
84,599	259,666	3,545,633	3,798,088	24,742,248	34,734,393
<u>\$ 107,114</u>	<u>\$ 272,550</u>	<u>\$ 5,118,446</u>	<u>\$ 3,833,327</u>	<u>\$ 26,174,481</u>	<u>\$ 37,971,305</u>
\$ 22,515	\$ 9,505	\$ 842,883	\$ 300,217	\$ 1,687,450	\$ 2,686,879
	544		1,704	2,777	88,366
					57,665
		22,780	(11,111)	113,248	174,455
		17,150	(5,000)	(937,555)	(992,929)
					11,871
	(4,245)		21,348	10,329	248,811
	(5,578)		2,591	(466)	10,667
				(147,473)	(147,679)
	1,329		1,213	1,213	(11,534)
		690,000	(278,666)	699,767	1,111,101
	6,204		1,414	1,414	6,965
0	(1,746)	729,930	(266,507)	(256,746)	557,759
<u>\$ 22,515</u>	<u>\$ 7,759</u>	<u>\$ 1,572,813</u>	<u>\$ 33,710</u>	<u>\$ 1,430,704</u>	<u>\$ 3,244,638</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, 2004

	<u>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.....	\$ 1,067,000	\$ 1,124,000	\$ 1,051,294	\$ (72,706)
Other.....			11,502	11,502
<i>Total Revenues.....</i>	<u>1,067,000</u>	<u>1,124,000</u>	<u>1,062,796</u>	<u>(61,204)</u>
<i>Expenses:</i>				
Personal services.....	392,962	434,866	434,699	167
Professional services.....	156,395	140,740	140,586	154
Operating expenses.....	477,200	520,063	518,629	1,434
Debt service.....	37,330	39,749	39,749	0
Capital outlays.....	3,000	2,363	2,363	0
<i>Total Expenses.....</i>	<u>1,066,887</u>	<u>1,137,781</u>	<u>1,136,026</u>	<u>1,755</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	113	(13,781)	(73,230)	(59,449)
Transfers in.....		13,894	13,894	0
<i>Net Change in Fund Equity.....</i>	113	113	(59,336)	(59,449)
<i>Fund Equity At Beginning Of Year.....</i>	<u>27,881</u>	<u>27,881</u>	<u>27,881</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 27,994</u>	<u>\$ 27,994</u>	<u>\$ (31,455)</u>	<u>\$ (59,449)</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, 2004

	<u>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.....	\$ 1,539,881	\$ 1,658,703	\$ 1,640,808	\$ (17,895)
Other.....			24	24
<i>Total Revenues.....</i>	<u>1,539,881</u>	<u>1,658,703</u>	<u>1,640,832</u>	<u>(17,871)</u>
<i>Expenses:</i>				
Personal services.....	210,827	234,348	230,506	3,842
Professional services.....	442,140	535,962	530,014	5,948
Operating expenses.....	877,918	902,918	896,300	6,618
Debt service.....	9,700	9,700	5,142	4,558
<i>Total Expenses.....</i>	<u>1,540,585</u>	<u>1,682,928</u>	<u>1,661,962</u>	<u>20,966</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(704)	(24,225)	(21,130)	3,095
Transfers in.....		7,021	7,021	0
<i>Net Change in Fund Equity.....</i>	(704)	(17,204)	(14,109)	3,095
<i>Fund Equity At Beginning Of Year.....</i>	<u>90,575</u>	<u>90,575</u>	<u>90,575</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 89,871</u>	<u>\$ 73,371</u>	<u>\$ 76,466</u>	<u>\$ 3,095</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, 2004

	<u>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.....	\$ 3,001,000	\$ 3,001,000	\$ 3,094,192	\$ 93,192
Other.....			1,269	1,269
<i>Total Revenues.....</i>	<u>3,001,000</u>	<u>3,001,000</u>	<u>3,095,461</u>	<u>94,461</u>
<i>Expenses:</i>				
Personal services.....	251,764	260,558	223,922	36,636
Professional services.....	1,163,536	1,193,536	1,175,967	17,569
Operating expenses.....	1,559,461	1,526,661	1,525,916	745
Capital outlays.....	40,000	42,800	42,781	19
<i>Total Expenses.....</i>	<u>3,014,761</u>	<u>3,023,555</u>	<u>2,968,586</u>	<u>54,969</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(13,761)	(22,555)	126,875	149,430
Transfers in.....		8,794	8,794	0
<i>Net Change in Fund Equity.....</i>	(13,761)	(13,761)	135,669	149,430
<i>Fund Equity At Beginning Of Year.....</i>	<u>85,397</u>	<u>85,397</u>	<u>85,397</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 71,636</u>	<u>\$ 71,636</u>	<u>\$ 221,066</u>	<u>\$ 149,430</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, 2004

	<u>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.....	\$ 1,033,000	\$ 1,337,935	\$ 1,310,840	\$ (27,095)
Other.....			670	670
<i>Total Revenues.....</i>	<u>1,033,000</u>	<u>1,337,935</u>	<u>1,311,510</u>	<u>(26,425)</u>
<i>Expenses:</i>				
Personal services.....	254,456	285,879	285,838	41
Professional services.....	85,234	126,011	125,210	801
Operating expenses.....	693,005	933,863	929,964	3,899
<i>Total Expenses.....</i>	<u>1,032,695</u>	<u>1,345,753</u>	<u>1,341,012</u>	<u>4,741</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	305	(7,818)	(29,502)	(21,684)
Transfers in.....		8,623	8,623	0
<i>Net Change in Fund Equity.....</i>	305	805	(20,879)	(21,684)
<i>Fund Equity At Beginning Of Year.....</i>	<u>1,789</u>	<u>1,789</u>	<u>1,789</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 2,094</u>	<u>\$ 2,594</u>	<u>\$ (19,090)</u>	<u>\$ (21,684)</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,998,110	\$ 1,998,110	\$ 1,973,715	\$ (24,395)
Other.....			183	183
<i>Total Revenues.....</i>	<u>1,998,110</u>	<u>1,998,110</u>	<u>1,973,898</u>	<u>(24,212)</u>
<i>Expenses:</i>				
Personal services.....	283,556	298,330	296,931	1,399
Professional services.....	157,711	124,711	89,775	34,936
Operating expenses.....	1,534,958	1,563,458	1,546,514	16,944
Capital outlays.....	4,203	4,203	4,203	0
<i>Total Expenses.....</i>	<u>1,980,428</u>	<u>1,990,702</u>	<u>1,937,423</u>	<u>53,279</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	17,682	7,408	36,475	29,067
Transfers in.....		10,274	10,274	0
<i>Net Change in Fund Equity.....</i>	17,682	17,682	46,749	29,067
<i>Fund Equity At Beginning Of Year.....</i>	<u>2,098,516</u>	<u>2,098,516</u>	<u>2,098,516</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 2,116,198</u>	<u>\$ 2,116,198</u>	<u>\$ 2,145,265</u>	<u>\$ 29,067</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, 2004

	<u>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.....	\$ 42,315	\$ 42,315	\$ 48,008	\$ 5,693
<i>Total Revenues</i>	<u>42,315</u>	<u>42,315</u>	<u>48,008</u>	<u>5,693</u>
<i>Expenses:</i>				
Professional services.....	7,456	8,456	7,355	1,101
Operating expenses.....	3,150	3,150	1,650	1,500
Capital outlays.....	5,100	16,729	16,488	241
<i>Total Expenses</i>	<u>15,706</u>	<u>28,335</u>	<u>25,493</u>	<u>2,842</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	26,609	13,980	22,515	8,535
<i>Fund Equity At Beginning Of Year</i>	<u>84,599</u>	<u>84,599</u>	<u>84,599</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	\$ <u><u>111,208</u></u>	\$ <u><u>98,579</u></u>	\$ <u><u>107,114</u></u>	\$ <u><u>8,535</u></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, 2004

	<u>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.....	\$ 363,639	\$ 363,639	\$ 383,803	\$ 20,164
<i>Total Revenues</i>	<u>363,639</u>	<u>363,639</u>	<u>383,803</u>	<u>20,164</u>
<i>Expenses:</i>				
Personal services.....	188,113	194,788	194,721	67
Professional services.....	199,817	202,862	192,293	10,569
Operating expenses.....	12,956	12,361	10,000	2,361
Capital outlays.....	<u>4,095</u>	<u>4,095</u>	<u>4,095</u>	<u>0</u>
<i>Total Expenses</i>	<u>404,981</u>	<u>414,106</u>	<u>401,109</u>	<u>12,997</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	<u>(41,342)</u>	<u>(50,467)</u>	<u>(17,306)</u>	<u>33,161</u>
Transfers in.....		5,125	5,125	0
<i>Net Change in Fund Equity</i>	<u>(41,342)</u>	<u>(45,342)</u>	<u>(12,181)</u>	<u>33,161</u>
<i>Fund Equity At Beginning Of Year</i>	<u>259,667</u>	<u>259,667</u>	<u>259,667</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 218,325</u>	<u>\$ 214,325</u>	<u>\$ 247,486</u>	<u>\$ 33,161</u>

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

For the Year Ended December 31, 2004

	<u>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.....	\$ 18,318,228	\$ 18,318,228	\$ 18,751,060	\$ 432,832
Other.....			10,763	10,763
<i>Total Revenues</i>	<u>18,318,228</u>	<u>18,318,228</u>	<u>18,761,823</u>	<u>443,595</u>
<i>Expenses:</i>				
Professional services.....	16,690,953	17,478,925	17,476,421	2,504
<i>Total Expenses</i>	<u>16,690,953</u>	<u>17,478,925</u>	<u>17,476,421</u>	<u>2,504</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	1,627,275	839,303	1,285,402	446,099
<i>Fund Equity At Beginning Of Year</i>	<u>3,545,633</u>	<u>3,545,633</u>	<u>3,545,633</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 5,172,908</u>	<u>\$ 4,384,936</u>	<u>\$ 4,831,035</u>	<u>\$ 446,099</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, 2004

	<u>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.....	\$ 2,652,000	\$ 2,652,000	\$ 2,096,469	\$ (555,531)
Other.....			225,426	225,426
<i>Total Revenues.....</i>	<u>2,652,000</u>	<u>2,652,000</u>	<u>2,321,895</u>	<u>(330,105)</u>
<i>Expenses:</i>				
Personal services.....	91,397	93,959	93,859	100
Professional services.....	2,519,184	2,502,834	2,240,335	262,499
Operating expenses.....	44,522	60,172	51,867	8,305
Capital outlays.....	2,583	3,283	3,208	75
<i>Total Expenses.....</i>	<u>2,657,686</u>	<u>2,660,248</u>	<u>2,389,269</u>	<u>270,979</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(5,686)</u>	<u>(8,248)</u>	<u>(67,374)</u>	<u>(59,126)</u>
Transfers in.....		2,562	2,562	0
<i>Net Change in Fund Equity.....</i>	<u>(5,686)</u>	<u>(5,686)</u>	<u>(64,812)</u>	<u>(59,126)</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>3,798,088</u>	<u>3,798,088</u>	<u>3,798,088</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 3,792,402</u>	<u>\$ 3,792,402</u>	<u>\$ 3,733,276</u>	<u>\$ (59,126)</u>

Fiduciary Funds - Agency Funds

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

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

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

For the Year Ended December 31, 2004

<i>Payroll Agency Funds</i>	<i>Balance at Beginning of Year</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance at End of Year</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 817,588	\$ 216,903,092	\$ 215,347,905	\$ 2,372,775
Total Assets.....	\$ 817,588	\$ 216,903,092	\$ 215,347,905	\$ 2,372,775
<i>Liabilities</i>				
Due to other governments.....	\$ 817,588	\$ 88,269,416	\$ 86,714,229	\$ 2,372,775
Other liabilities.....	0	128,633,676	128,633,676	0
Total Liabilities.....	\$ 817,588	\$ 216,903,092	\$ 215,347,905	\$ 2,372,775
<i>Undivided Tax Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 35,941,396	\$ 739,467,346	\$ 728,862,460	\$ 46,546,282
Collateral on loaned securities.....	0	18,523,800	10,974,215	7,549,585
Taxes levied for other governments.....	532,484,970	517,608,632	490,625,303	559,468,299
Total Assets.....	\$ 568,426,366	\$ 1,275,599,778	\$ 1,230,461,978	\$ 613,564,166
<i>Liabilities</i>				
Undistributed assets.....	\$ 3,612,893	\$ 5,896,757	\$ 3,612,893	\$ 5,896,757
Due to other governments.....	564,813,473	1,251,179,221	1,215,874,870	600,117,824
Obligations under securities lending.....	0	18,523,800	10,974,215	7,549,585
Total Liabilities.....	\$ 568,426,366	\$ 1,275,599,778	\$ 1,230,461,978	\$ 613,564,166
<i>Other Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 52,297,422	\$ 105,360,125	\$ 110,759,665	\$ 46,897,882
Cash and cash equivalents-segregated accounts.....	13,356,396	115,654,350	115,844,848	13,165,898
Collateral on loaned securities.....	0	18,663,556	11,056,943	7,606,613
Total Assets.....	\$ 65,653,818	\$ 239,678,031	\$ 237,661,456	\$ 67,670,393
<i>Liabilities</i>				
Undistributed assets.....	\$ 0	\$ 20,426,475	\$ 20,426,475	\$ 0
Due to other governments.....	12,726,864	8,233,008	8,715,443	12,244,429
Obligations under securities lending.....	0	18,663,556	11,056,943	7,606,613
Other liabilities.....	52,926,954	192,354,992	197,462,595	47,819,351
Total Liabilities.....	\$ 65,653,818	\$ 239,678,031	\$ 237,661,456	\$ 67,670,393
<i>Total Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 89,056,406	\$ 1,061,730,563	\$ 1,054,970,030	\$ 95,816,939
Cash and cash equivalents-segregated accounts.....	13,356,396	115,654,350	115,844,848	13,165,898
Collateral on loaned securities.....	0	37,187,356	22,031,158	15,156,198
Taxes levied for other governments.....	532,484,970	517,608,632	490,625,303	559,468,299
Total Assets.....	\$ 634,897,772	\$ 1,732,180,901	\$ 1,683,471,339	\$ 683,607,334
<i>Liabilities</i>				
Undistributed assets.....	\$ 3,612,893	\$ 26,323,232	\$ 24,039,368	\$ 5,896,757
Due to other governments.....	578,357,925	1,347,681,645	1,311,304,542	614,735,028
Obligations under securities lending.....	0	37,187,356	22,031,158	15,156,198
Other liabilities.....	52,926,954	320,988,668	326,096,271	47,819,351
Total Liabilities.....	\$ 634,897,772	\$ 1,732,180,901	\$ 1,683,471,339	\$ 683,607,334

Capital Assets Used in the Operation of Governmental Funds

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

December 31, 2004

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,705,070
Land improvements.....	1,470,295
Buildings, structures, and improvements.....	157,710,608
Furniture, fixtures, and equipment.....	44,277,052
Infrastructure.....	333,487,462
Construction-in-progress.....	14,417,973
<i>Total Governmental Funds Capital Assets.....</i>	<i>\$ 559,068,460</i>
<i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 27,890,767
Special revenue fund revenues.....	28,419,292
Capital projects.....	495,512,009
Donations.....	7,246,392
<i>Total Governmental Funds Capital Assets.....</i>	<i>\$ 559,068,460</i>

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

December 31, 2004

<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.....	\$	\$	\$	\$ 315,681	\$	\$ 315,681
Data Processing.....				2,338,227		2,338,227
Auditor.....				539,853		539,853
Treasurer.....				144,372		144,372
Recorder.....				194,629		194,629
Board of Elections.....				174,002		174,002
Public Works.....	965,977		39,333,085	364,699		40,663,761
<i>Total General Government.....</i>	<u>965,977</u>	<u>0</u>	<u>39,333,085</u>	<u>4,071,463</u>	<u>0</u>	<u>44,370,525</u>
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			33,953,601	13,500,038		47,453,639
County Courts.....	3,077,078		39,093,345	5,662,598		47,833,021
Prosecutor.....				494,656		494,656
Coroner.....	400,000		2,800,024	1,745,738		4,945,762
Forensic Crime Lab.....				1,138,961		1,138,961
Animal Shelter.....	6,169		6,742,238	401,569		7,149,976
Support Enforcement.....				193,383		193,383
<i>Total Judicial and Law Enforcement.....</i>	<u>3,483,247</u>	<u>0</u>	<u>82,589,208</u>	<u>23,136,943</u>	<u>0</u>	<u>109,209,398</u>
<i>Environment and Public Works:</i>						
Memorial Hall.....	42,345		1,707,815	30,041		1,780,201
Public works.....				60,700		60,700
County Engineer.....	48,211		5,187,918	6,012,397	333,487,462	344,735,988
<i>Total Environment and Public Works.....</i>	<u>90,556</u>	<u>0</u>	<u>6,895,733</u>	<u>6,103,138</u>	<u>333,487,462</u>	<u>346,576,889</u>
<i>Social Services:</i>						
Children Services Board.....	145,666		12,259,720	1,039,687		13,445,073
Job and Family Services.....	23,945		2,425,639	2,156,308		4,605,892
Board of Mental Retardation.....	713,618	69,259	9,482,658	6,155,820		16,421,355
ADAMHS Board.....				53,334		53,334
Country View Manor.....	36,570		2,012,103	158,105		2,206,778
<i>Total Social Services.....</i>	<u>919,799</u>	<u>69,259</u>	<u>26,180,120</u>	<u>9,563,254</u>	<u>0</u>	<u>36,732,432</u>
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			60,000	259,704		319,704
County Parks.....	2,245,491	1,401,036	2,652,462	1,142,550		7,441,539
<i>Total Community And Economic Development.....</i>	<u>2,245,491</u>	<u>1,401,036</u>	<u>2,712,462</u>	<u>1,402,254</u>	<u>0</u>	<u>7,761,243</u>
Construction-in-progress.....			10,709,214		3,708,759	14,417,973
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 7,705,070</u>	<u>\$ 1,470,295</u>	<u>\$ 168,419,822</u>	<u>\$ 44,277,052</u>	<u>\$ 337,196,221</u>	<u>\$ 559,068,460</u>

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

For the Year Ended December 31, 2004

<i>Function and Activity</i>	<i>Balance January 1, 2004</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2004</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 262,040	\$ 60,610	\$ (6,969)	\$ 315,681
Data Processing.....	2,736,419	10,347	(408,539)	2,338,227
Auditor.....	492,537	47,316		539,853
Treasurer.....	131,221	13,151		144,372
Recorder.....	194,629			194,629
Board of Elections.....	174,002			174,002
Public Works.....	40,353,922	309,839		40,663,761
<i>Total General Government.....</i>	<u>44,344,770</u>	<u>441,263</u>	<u>(415,508)</u>	<u>44,370,525</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	33,160,453	14,563,981	(270,795)	47,453,639
County Courts.....	47,415,102	589,110	(171,191)	47,833,021
Prosecutor.....	494,656			494,656
Coroner.....	4,886,173	226,694	(167,105)	4,945,762
Forensic Crime Lab.....	971,575	167,386		1,138,961
Animal Shelter.....	1,384,313	5,783,296	(17,633)	7,149,976
Support Enforcement.....	193,383			193,383
<i>Total Judicial and Law Enforcement.....</i>	<u>88,505,655</u>	<u>21,330,467</u>	<u>(626,724)</u>	<u>109,209,398</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,780,201			1,780,201
Public Works.....	60,700			60,700
County Engineer.....	331,988,413	13,132,624	(385,049)	344,735,988
<i>Total Environment and Public Works.....</i>	<u>333,829,314</u>	<u>13,132,624</u>	<u>(385,049)</u>	<u>346,576,889</u>
<i>Social Services:</i>				
Children Services Board.....	13,336,238	108,835		13,445,073
Job and Family Services.....	2,802,618	1,803,274		4,605,892
Board of Mental Retardation.....	15,932,134	1,202,536	(713,315)	16,421,355
ADAMHS Board.....	53,334			53,334
Country View Manor.....	2,199,991	6,787		2,206,778
<i>Total Social Services.....</i>	<u>34,324,315</u>	<u>3,121,432</u>	<u>(713,315)</u>	<u>36,732,432</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	334,429	49,473	(64,198)	319,704
County Parks.....	7,427,306	14,233		7,441,539
<i>Total Community And Economic Development.....</i>	<u>7,761,735</u>	<u>63,706</u>	<u>(64,198)</u>	<u>7,761,243</u>
Construction-in-progress.....	12,544,143	17,453,901	(15,580,071)	14,417,973
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 521,309,932</u>	<u>\$ 55,543,393</u>	<u>\$ (17,784,865)</u>	<u>\$ 559,068,460</u>

MONTGOMERY COUNTY, OHIO

MONTGOMERY COUNTY, OHIO



MONTGOMERY COUNTY, OHIO

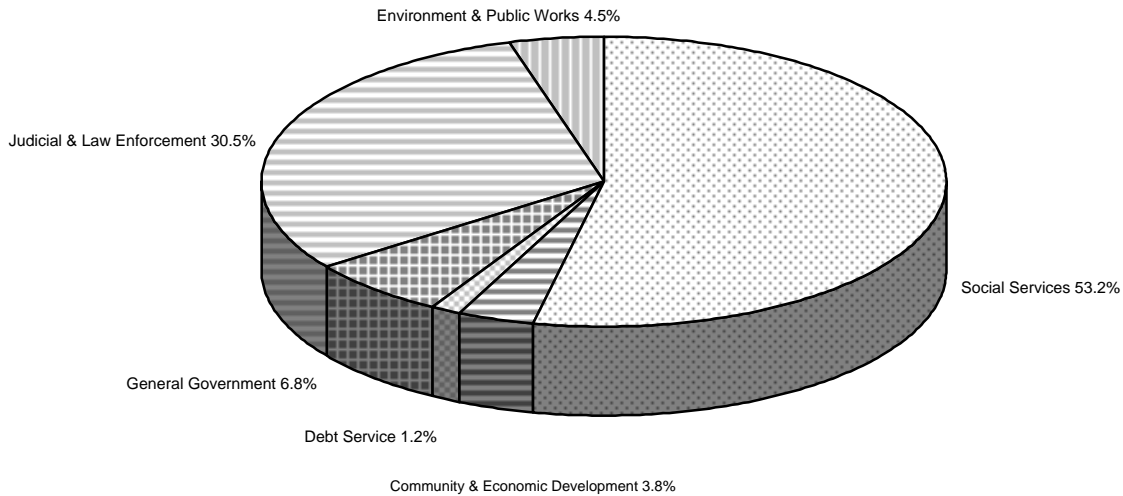
MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION

General Governmental Expenditures by Function

Last Ten Fiscal Years

	<i>General Government</i>	<i>Judicial & Law Enforcement</i>	<i>Environment & Public Works</i>	<i>Social Services</i>	<i>Community & Economic Development</i>	<i>Parks, Recreation & Conservation</i>	<i>Debt Service</i>	<i>Total</i>
1995	\$ 20,490,853	\$ 87,544,292	\$ 15,161,575	\$ 145,346,513	\$ 12,500,296	\$ 3,480,501	\$ 3,538,136	\$ 288,062,166
1996	18,390,638	91,228,628	16,798,395	162,772,356	16,168,379	3,764,823	3,241,202	312,364,421
1997	18,030,629	96,001,945	15,394,463	175,132,985	15,781,331	3,809,336	3,304,103	327,454,792
1998	19,712,683	104,138,662	14,816,392	184,370,476	18,259,902	3,705,580	3,115,103	348,118,798
1999	22,012,933	109,947,009	16,468,339	208,852,087	22,339,614	-	3,565,848	383,185,830
2000	22,452,740	115,450,990	19,214,688	220,362,371	23,423,758	-	4,046,648	404,951,195
2001	27,646,683	124,782,866	17,905,512	248,254,391	26,011,356	-	5,732,742	450,333,550
2002	28,361,351	129,355,357	17,896,823	244,797,339	25,773,450	-	5,753,373	451,937,693
2003	31,760,712	132,470,525	19,715,467	246,057,054	25,173,475	-	5,725,916	460,903,149
2004	31,073,561	139,451,197	20,529,505	243,502,537	17,296,608	-	5,796,272	457,649,680



2004

Source: Montgomery County Auditor's Office

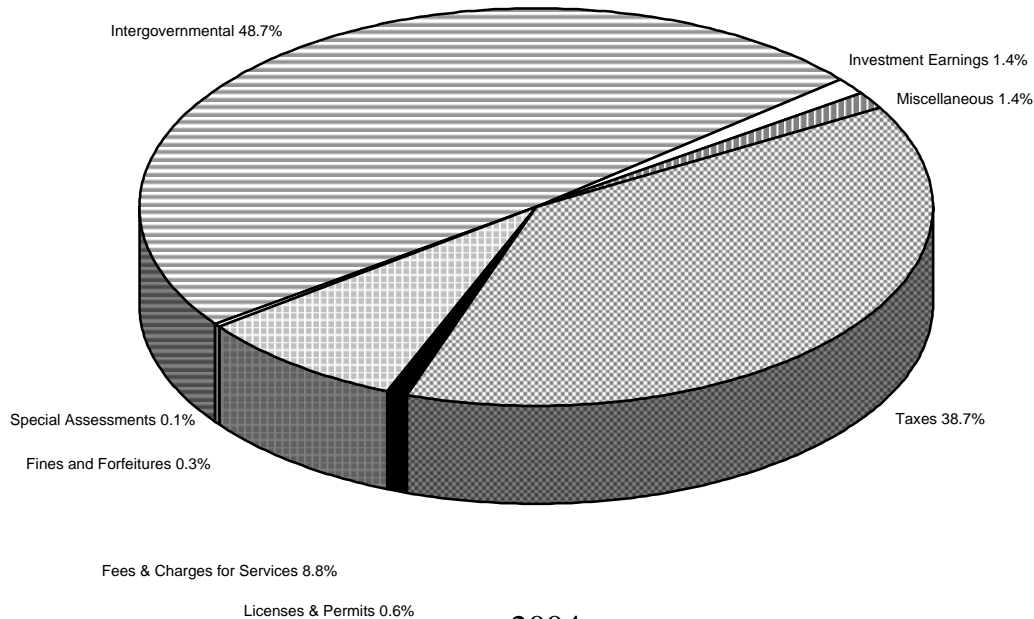
Note: Includes General, Special Revenue and Debt Service Funds presented on the modified accrual basis of accounting.

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

General Revenues by Source

Last Ten Fiscal Years

	<i>Taxes</i>	<i>Licenses & Permits</i>	<i>Fees & Charges for Services</i>	<i>Fines and Forfeitures</i>	<i>Special Assessments</i>	<i>Inter-Governmental</i>	<i>Investment Earnings</i>	<i>Miscellaneous</i>	<i>Total</i>
1995	\$137,882,476	\$1,777,723	\$29,178,478	\$1,535,510	\$796,610	\$123,288,605	\$14,898,406	\$6,538,641	\$315,896,449
1996	145,056,425	1,827,525	30,049,838	1,471,196	667,307	142,981,459	17,308,102	3,883,123	343,244,975
1997	150,270,880	1,820,932	33,917,340	1,442,352	491,051	165,652,975	19,541,415	3,984,181	377,121,126
1998	153,318,874	1,820,706	33,906,623	1,295,105	445,600	163,991,838	26,390,123	6,276,959	387,445,828
1999	158,551,667	2,399,728	35,471,566	1,716,496	405,698	196,801,889	11,887,399	8,737,073	415,971,516
2000	161,363,809	2,559,856	35,327,161	1,552,331	255,602	190,814,014	38,161,939	12,113,009	442,147,721
2001	161,940,783	2,475,534	38,331,471	1,516,569	292,583	244,624,009	41,918,572	10,595,949	501,695,470
2002	160,985,821	2,723,190	43,298,818	1,421,710	275,124	205,798,993	30,695,193	15,967,657	461,166,506
2003	162,872,091	2,786,094	41,366,379	1,498,338	280,320	211,174,836	9,389,267	8,153,029	437,520,354
2004	184,741,944	2,804,391	41,829,020	1,371,727	264,179	232,465,600	6,654,236	6,861,069	476,992,166



Source: Montgomery County Auditor's Office

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

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

Last Ten Fiscal Years

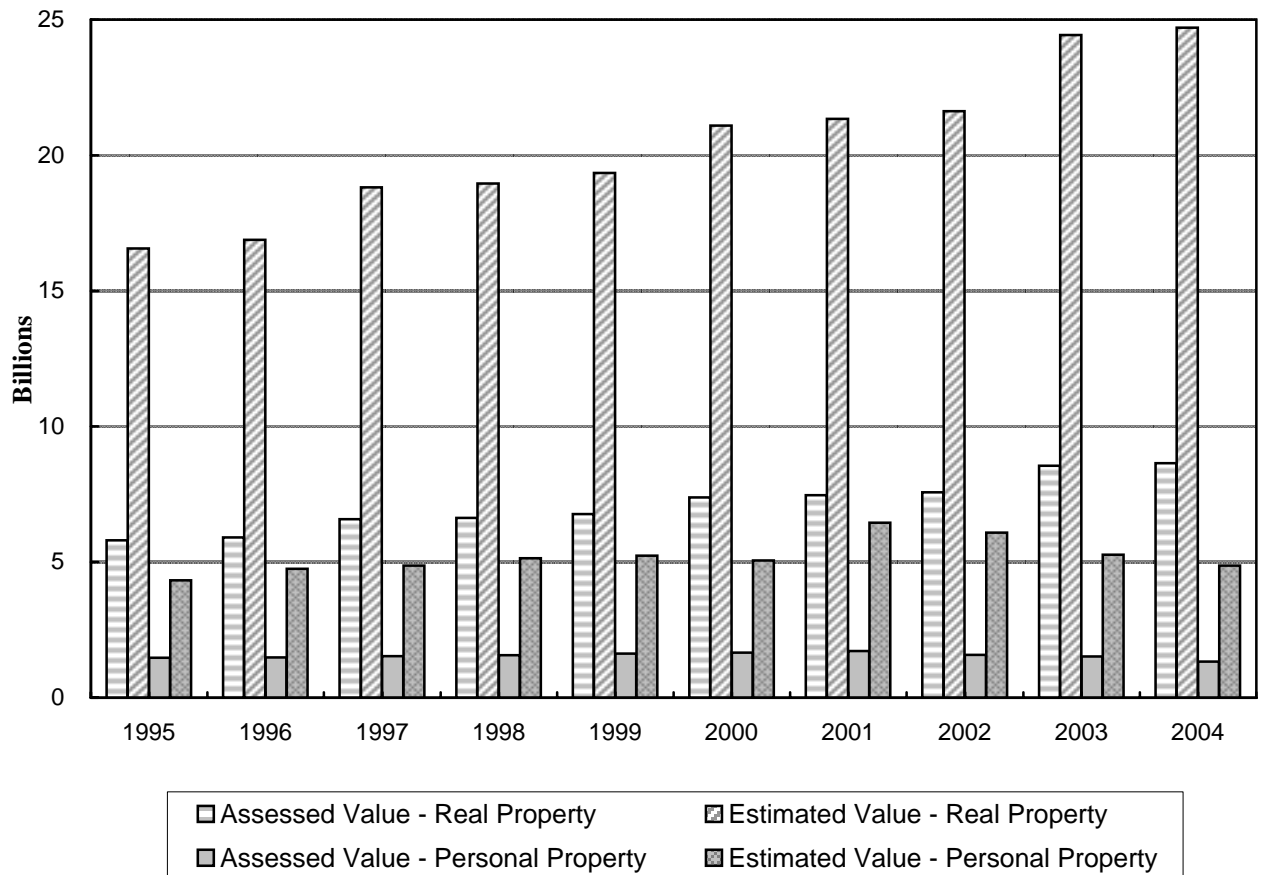
<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1994	1995	\$ 82,224,796	\$ 81,776,243	99.5%	\$ 2,787,288	\$ 84,563,531
1995	1996	90,984,487	89,251,660	98.1%	2,916,091	92,167,751
1996	1997	93,541,788	89,679,128	95.9%	3,256,593	92,935,721
1997	1998	94,415,815	92,268,244	97.7%	3,600,117	95,868,361
1998	1999	96,442,969	93,655,374	97.1%	3,672,969	97,328,343
1999	2000	98,871,625	96,148,720	97.2%	3,481,404	99,630,124
2000	2001	100,549,990	97,056,050	96.5%	2,834,370	99,890,420
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300

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

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1995	\$ 5,799,374,750	\$ 16,569,642,143	\$ 1,475,941,067	\$ 4,333,881,186	\$ 7,275,315,817	\$ 20,903,523,329
1996	5,907,015,710	16,877,187,743	1,481,717,344	4,758,348,840	7,388,733,054	21,635,536,583
1997	6,585,728,000	18,816,365,714	1,536,976,114	4,873,166,250	8,122,704,114	23,689,531,964
1998	6,635,726,270	18,959,217,914	1,563,579,180	5,148,179,762	8,199,305,450	24,107,397,676
1999	6,771,709,230	19,347,740,657	1,631,390,913	5,236,974,782	8,403,100,143	24,584,715,439
2000	7,383,870,500	21,096,772,857	1,659,017,780	5,057,003,279	9,042,888,280	26,153,776,136
2001	7,471,890,920	21,348,259,771	1,727,099,740	6,459,202,316	9,198,990,660	27,807,462,087
2002	7,568,805,050	21,625,157,286	1,585,734,273	6,084,278,422	9,154,539,323	27,709,435,708
2003	8,550,482,230	24,429,949,229	1,526,429,698	5,268,221,065	10,076,911,928	29,698,170,294
2004	8,646,159,440	24,703,312,686	1,336,810,279	4,871,530,696	9,982,969,719	29,574,843,382



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

(1) Includes public utility property values.

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

Last Ten Fiscal Years

(Cont'd.)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<i>County Units</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Mental Retardation & DD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy III	2.36	-	-	-	-	-	-	-	-	-
Human Services Levy IV	2.67	-	-	-	-	-	-	-	-	-
Human Services Levy A	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21
Human Services Levy B	-	5.03	5.03	5.03	5.03	5.03	5.03	5.03	5.03	6.03
<i>Total Rates</i>	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	13.94
<i>School Districts</i>										
Brookville	49.08	57.58	57.24	57.22	57.15	57.09	57.09	57.08	65.06	65.06
Centerville	56.48	56.48	56.48	56.48	56.05	55.85	60.75	60.75	60.75	60.75
Dayton	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65	70.85	70.85
Huber Heights	48.47	48.37	47.98	47.92	47.71	54.11	54.10	54.09	54.03	54.02
Jefferson	56.40	56.40	56.40	56.40	61.90	61.90	61.90	61.90	61.90	61.90
Kettering	49.80	53.10	53.10	53.10	53.10	53.10	56.30	56.30	60.90	60.90
Mad River	50.60	50.60	50.60	50.60	50.60	50.60	56.50	62.22	62.22	62.22
Miamisburg	38.95	44.70	43.95	44.95	44.63	46.88	46.52	47.70	47.02	46.92
New Lebanon	48.55	48.55	48.30	48.30	48.30	48.30	52.57	52.57	52.57	53.57
Northmont	59.18	59.18	59.08	59.03	58.93	58.85	58.83	58.80	58.35	64.15
Northridge	52.10	52.10	52.10	52.10	52.10	52.10	52.10	52.10	54.05	54.15
Oakwood	88.82	88.82	88.82	88.82	88.82	95.57	95.57	95.57	105.95	105.95
Trotwood-Madison	45.86	55.76	53.74	53.74	53.74	52.64	52.64	52.91	61.05	60.85
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66
Vandalia-Butler	47.86	47.86	45.86	45.86	45.86	45.06	44.86	44.66	44.36	44.26
West Carrollton	50.76	50.76	53.26	53.26	53.26	53.26	60.66	59.67	59.67	65.55
<i>Out-Of-County School Districts</i>										
Beavercreek	39.00	42.50	43.00	42.90	42.00	42.60	42.12	45.40	43.50	49.00
Carlisle	42.70	42.70	42.70	43.70	50.51	50.51	49.85	49.60	49.60	43.70
Fairborn	41.80	41.80	41.80	41.80	41.80	44.70	44.64	44.70	44.70	44.40
Preble Shawnee	25.50	25.00	24.50	22.50	25.49	25.49	25.49	25.49	25.49	23.49
Tri County North	42.95	42.70	41.95	41.17	40.85	40.55	40.05	39.75	38.95	37.95
Springboro Community S.D.							51.96	51.06	50.91	49.91

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

Last Ten Fiscal Years

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.64	2.64	2.64	2.51	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.46	9.46	9.46	9.46	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	7.67	7.67	7.67	7.67	10.17	10.59	10.59	10.59	10.59	10.59
Farmersville	9.64	9.64	9.64	9.64	9.64	9.64	9.64	12.64	12.64	12.64
Germantown	5.16	5.16	4.66	4.66	4.66	5.66	5.66	5.66	5.66	7.66
Huber Heights	11.79	11.79	11.76	11.76	11.74	11.69	11.68	11.64	11.62	11.59
Kettering	7.17	7.17	7.00	7.00	6.98	6.92	6.92	6.91	6.85	6.85
Miamisburg	7.03	7.03	7.03	7.03	6.35	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	14.70	14.70	14.70	14.70	14.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39
Trotwood	3.44	6.94	15.14	15.14	15.14	15.14	11.64	17.39	17.39	17.39
Union	13.11	13.11	13.11	13.11	16.03	16.03	16.03	16.03	16.03	16.03
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	8.30	8.30	8.30	13.30	13.30	14.30	14.30	14.30	14.30	14.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<i>Townships</i>										
Butler	15.10	15.10	16.60	17.60	17.60	17.60	16.94	16.94	16.94	16.94
Clay	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	12.90
German	15.86	15.86	14.70	15.70	15.70	16.70	16.70	16.70	17.20	16.20
Harrison	13.28	13.68	13.68	13.68	13.68	16.63	16.63	17.53	17.53	18.33
Jackson	15.15	15.15	16.90	18.70	18.70	18.70	18.70	18.70	18.70	18.50
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Madison	19.64	19.64	-	-	-	-	-	-	-	-
Mad River	-	-	-	-	-	-	-	-	-	-
Miami	17.00	17.00	17.00	17.25	17.25	18.25	18.25	18.75	18.55	18.55
Perry	10.80	10.80	10.80	10.80	10.80	11.00	11.30	11.30	11.30	11.10
Randolph	10.34	10.34	10.34	10.34	10.34	-	-	-	-	-
Washington	15.75	15.75	15.75	15.50	15.50	14.00	14.00	14.00	13.95	13.95
<i>Other Units</i>										
Dayton/Montgomery Library	0.72	0.72	0.72	0.26	0.26	0.26	0.26	0.26	0.26	0.26
Washington/Centerville Library	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	3.03	3.03
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Park District	1.20	1.20	1.20	1.20	1.20	1.20	1.80	1.80	1.80	1.80
Wright Memorial Public Library							0.94	0.94	0.94	0.94
Clayton Fire Dist							3.30	3.30	3.30	3.30
Germantown Cemetary							0.50	0.50	0.50	0.50
Washington Twp. Park Dist							2.00	2.00	2.00	2.00

Source: Montgomery County Auditor's Office - Department

*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>
1995	\$ 1,749,884	\$ 1,449,211	82.8%	\$ 1,227,363
1996	692,667	647,329	93.5%	765,300
1997	431,522	402,524	93.3%	439,380
1998	356,443	344,528	96.7%	224,740
1999	425,342	386,095	90.8%	271,888
2000	250,040	231,704	92.7%	314,341
2001	289,773	281,506	97.1%	233,913
2002	267,246	258,956	96.9%	256,325
2003	319,729	318,253	99.5%	284,434
2004	294,655	280,870	95.3%	272,811

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

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

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Values (in 000's)</i>	<i>Gross Bonded Debt</i>	<i>Less Self-Supporting Debt(1)</i>	<i>Less Applicable Debt Service Fund Balance(2)</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
1995	570,490	\$ 7,275,316	\$ 161,539,033	\$ 135,806,533	\$ 633,046	\$ 25,099,454	0.345%	\$ 44.00
1996	566,312	7,388,733	209,046,033	184,103,533	711,179	24,231,321	0.328%	42.79
1997	561,303	8,122,704	199,923,033	175,808,033	711,179	23,403,821	0.288%	41.70
1998	558,427	8,199,305	190,407,533	167,170,033	711,179	22,526,321	0.275%	40.34
1999	565,866	8,403,100	197,954,433	159,496,933	1,940,125	36,517,375	0.435%	64.53
2000	559,062	9,042,888	210,469,833	165,214,833	1,986,447	43,268,553	0.478%	77.39
2001	554,232	9,198,991	198,878,098	156,323,098	1,940,130	40,614,870	0.442%	73.28
2002	554,470	9,154,539	186,161,678	146,421,678	822,361	38,917,639	0.425%	70.19
2003	552,187	10,076,912	172,907,622	136,102,622	822,361	35,982,639	0.357%	65.16
2004	550,063	9,982,970	159,625,405	125,910,405	822,360	32,892,640	0.329%	59.80

Source: Montgomery County Auditor's Office

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

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

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

<i>Year</i>	<i>Debt Service Requirements(1)</i>		<i>Total Debt Service</i>	<i>Total General Governmental Expenditures (2)</i>	<i>Ratio of Debt Service to General Governmental Expenditures</i>
	<i>Principal</i>	<i>Interest & Fiscal Charges</i>			
1995	\$ 865,000	\$ 1,498,813	\$ 2,363,813	\$ 288,062,066	0.82%
1996	915,000	1,446,543	2,361,543	312,364,421	0.76%
1997	960,000	1,390,513	2,350,513	327,454,792	0.72%
1998	1,020,000	1,331,163	2,351,163	348,118,708	0.68%
1999	1,285,000	1,460,334	2,745,334	383,185,830	0.72%
2000	1,365,000	2,036,608	3,401,608	404,951,195	0.84%
2001	2,700,000	2,403,358	5,103,358	450,333,550	1.13%
2002	2,815,000	2,222,282	5,037,282	451,937,693	1.11%
2003	2,935,000	2,085,170	5,020,170	460,903,149	1.09%
2004	3,090,000	1,940,257	5,030,257	457,649,680	1.10%

Source: Montgomery County Auditor's Office

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

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

Computation of Legal Debt Margin

December 31, 2004

<i>Total of all County Debt Outstanding (1)</i>	\$ 159,625,405
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 2,191,456
Revenue bonds.....	82,313,935
Self-supporting general obligation bonds paid from:	
Water revenue.....	2,440,014
Wastewater revenue.....	22,900,000
Parking facilities revenue.....	6,220,000
Stillwater Center revenue.....	9,845,000
Portion of general obligation bonds for County jail / family courts expansion.....	9,856,706
Portion of general obligation bonds for Children Service's Board admin bldg.....	9,920,000
<i>Total exempt debt</i>	<u>(145,687,111)</u>
Net debt.....	<u>\$ 13,938,294</u>
<i>Assessed Valuation of County (2)</i>	\$ 10,082,325,167
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).....	
	\$ 250,558,129
Net debt (all unvoted).....	<u>(13,938,294)</u>
Direct Legal Debt Margin (Voted and Unvoted).....	<u>\$ 236,619,835</u>
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 100,823,252
Net unvoted debt.....	<u>(13,938,294)</u>
<i>Unvoted Legal Debt Margin</i>	<u>\$ 86,884,958</u>

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2005 levy will be based, is used.

Computation of Direct, Overlapping and Underlying Debt

December 31, 2004

	<i>Gross Debt</i>	<i>Self- Supporting Debt(1)</i>	<i>Debt Service Fund(2)</i>	<i>Net Debt</i>	<i>Percent Applicable To County(3)</i>	<i>County Share</i>
<i>Direct:</i>						
Montgomery County.....	\$ 159,625,405	\$ 125,910,405	\$ 822,360	\$ 32,892,640	100.00%	\$ 32,892,640
<i>Total Net Direct Debt.....</i>						<u>32,892,640</u>
<i>Overlapping:</i>						
City of Carlisle.....	2,518,337	472,837		2,045,500	4.68%	95,729
City of Huber Heights.....	42,770,453	29,103,081	1,279,260	12,388,112	98.42%	12,192,380
City of Springboro.....	54,629,000	45,444,000		9,185,000	4.48%	411,488
City of Union.....	908,608	545,690	102,819	260,099	99.64%	259,163
<i>Total Net Overlapping Debt.....</i>						<u>12,958,760</u>
<i>Underlying:</i>						
Cities, Villages, Townships						
Within Montgomery County.....	294,189,174	192,704,628	11,687,442	89,797,104	100.00%	89,797,104
School Districts						
Within Montgomery County.....	543,355,478	10,000,000	5,448,047	527,907,431	100.00%	<u>527,907,431</u>
<i>Total Net Underlying Debt.....</i>						<u>617,704,535</u>
<i>Total Net Debt.....</i>						<u>\$ 663,555,935</u>

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

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

(2) 2004 Tax Budgets filed with County Budget Commission by July 20, 2003. Certified unencumbered balances filed with the County Budget Commission January 2004. Debt service funds exclude amounts for Self-Supporting Debt.

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

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

Last Ten Fiscal Years

Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds					
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage	
				Principal	Interest	Total			Principal	Interest	Total		
<i>Water Fund Bond Coverage:</i>													
1995	\$ 36,706,974	\$ 22,597,612	\$ 14,109,362	\$ 1,360,000	\$ 3,293,773	\$ 4,653,773	3.03	\$ 9,455,589	\$ 127,912	\$ 115,018	\$ 242,930	38.92	
1996	37,163,334	22,024,597	15,138,737	1,415,000	3,244,308	4,659,308	3.25	10,479,429	131,149	107,432	238,581	43.92	
1997	36,197,147	23,237,689	12,959,458	1,470,000	3,187,073	4,657,073	2.78	8,302,385	81,192	99,647	180,839	45.91	
1998	33,552,060	23,483,129	10,068,931	1,530,000	3,124,843	4,654,843	2.16	5,414,088	85,522	94,515	180,037	30.07	
1999	44,022,667	27,321,515	16,701,152	1,605,000	3,056,988	4,661,988	3.58	12,039,164	93,872	89,205	183,077	65.76	
2000	40,322,567	24,470,935	15,851,632	1,675,000	2,984,043	4,659,043	3.40	11,192,589	155,305	173,300	328,605	34.06	
2001	34,860,730	26,126,906	8,733,824	1,755,000	2,904,683	4,659,683	1.87	4,074,141	117,315	164,365	281,680	14.46	
2002	35,450,708	25,180,410	10,270,298	1,480,000	2,170,965	3,650,965	2.81	6,619,333	162,315	158,438	320,753	20.64	
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08	4,622,264	167,315	150,276	317,591	14.55	
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45	1,930,329	177,098	141,799	318,897	6.05	
<i>Wastewater Fund Bond Coverage:</i>													
1995	\$ 30,597,171	\$ 18,738,588	\$ 11,858,583	\$ 1,085,000	\$ 930,120	\$ 2,015,120	5.88	\$ 9,843,463	\$ 834,930	\$ 905,119	\$ 1,740,049	5.66	
1996	32,519,114	21,044,113	11,475,001	1,130,000	891,060	2,021,060	5.68	9,453,941	861,693	823,568	1,685,261	5.61	
1997	33,017,250	20,416,288	12,600,962	1,170,000	845,295	2,015,295	6.25	10,585,667	1,375,000	1,888,392	3,263,392	3.24	
1998	31,617,936	21,391,430	10,226,506	1,225,000	795,570	2,020,570	5.06	8,205,936	1,455,000	1,663,560	3,118,560	2.63	
1999	39,925,658	22,259,229	17,666,429	1,280,000	740,445	2,020,445	8.74	15,645,984	1,030,000	1,561,985	2,591,985	6.04	
2000	37,714,500	24,837,022	12,877,478	1,340,000	680,285	2,020,285	6.37	10,857,193	1,345,000	1,629,293	2,974,293	3.65	
2001	36,704,518	24,495,307	12,209,211	1,405,000	615,965	2,020,965	6.04	10,188,246	1,070,000	1,549,660	2,619,660	3.89	
2002	39,295,000	25,395,758	13,899,242	1,470,000	547,120	2,017,120	6.89	11,882,122	1,525,000	1,494,423	3,019,423	3.94	
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09	8,238,796	1,610,000	1,416,318	3,026,318	2.72	
2004	38,135,415	25,576,410	12,559,005	871,098	1,148,983	2,020,081	6.22	10,538,924	1,700,000	1,333,096	3,033,096	3.47	

(1) Pledged Revenues: All revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: for Water, the lesser of 25% of unencumbered year-end balance carried over to the current fiscal year, or an amount equal to 25% of the Operating and Maintenance Expense of the immediately preceding year; for Wastewater, none; for Solid Waste, 100% of any unencumbered year-end balance carried over to the current fiscal year. Pledged revenues also include 100% of any unencumbered year-end balances carried over to the current fiscal year for the Parking Facilities Fund.

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

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

Source: Montgomery County Auditor's Office

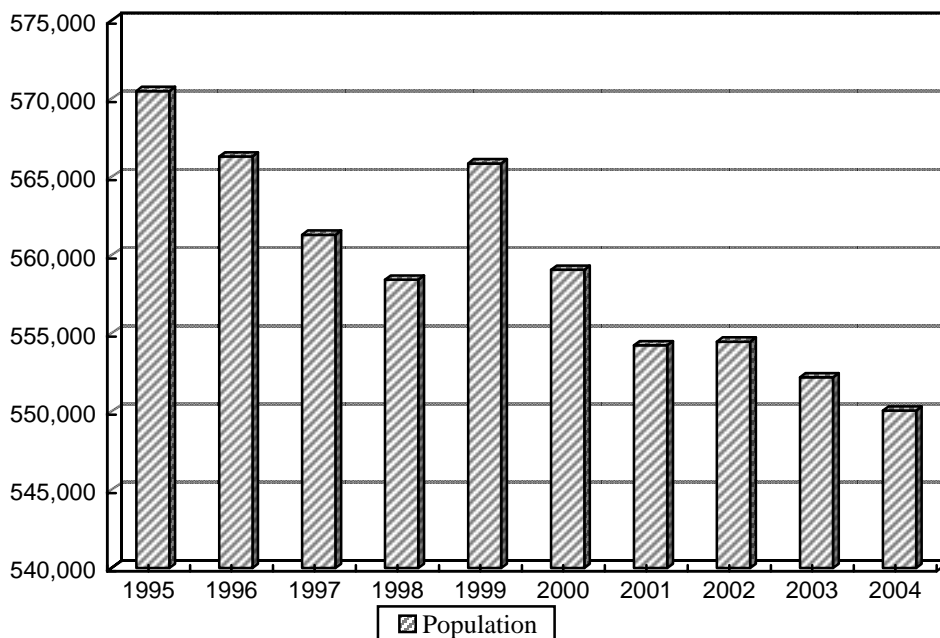
Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds				
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage
				Principal	Interest	Total			Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>												
1995	\$ 38,545,773	\$ 19,824,539	\$ 18,721,234	\$ 1,040,000	\$ 1,967,138	\$ 3,007,138	6.23	n/a	n/a	n/a	n/a	n/a
1996	33,051,689	14,233,900	18,817,789	1,290,000	1,889,107	3,179,107	5.92	n/a	n/a	n/a	n/a	n/a
1997	33,945,511	12,938,298	21,007,213	3,220,000	3,230,256	6,450,256	3.26	n/a	n/a	n/a	n/a	n/a
1998	36,986,941	13,622,738	23,364,203	3,415,000	3,079,121	6,494,121	3.60	n/a	n/a	n/a	n/a	n/a
1999	39,591,723	11,821,309	27,770,414	3,615,000	2,917,406	6,532,406	4.25	n/a	n/a	n/a	n/a	n/a
2000	44,882,091	15,488,705	29,393,386	3,820,000	2,742,206	6,562,206	4.48	n/a	n/a	n/a	n/a	n/a
2001	48,258,540	15,124,803	33,133,737	4,020,000	2,562,101	6,582,101	5.03	n/a	n/a	n/a	n/a	n/a
2002	50,630,252	14,241,077	36,389,175	4,325,000	2,377,481	6,702,481	5.43	n/a	n/a	n/a	n/a	n/a
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20	n/a	n/a	n/a	n/a	n/a
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51	n/a	n/a	n/a	n/a	n/a
<i>Parking Facilities Fund Bond Coverage: (3)</i>												
1995	\$ 1,205,272	\$ 203,653	n/a	n/a	n/a	n/a	n/a	\$ 1,001,619	\$ 205,000	\$ 298,765	\$ 503,765	1.99
1996	1,298,993	208,235	n/a	n/a	n/a	n/a	n/a	1,090,758	215,000	286,545	501,545	2.17
1997	1,365,645	291,092	n/a	n/a	n/a	n/a	n/a	1,074,553	225,000	273,565	498,565	2.16
1998	1,485,037	264,493	n/a	n/a	n/a	n/a	n/a	1,220,544	240,000	259,855	499,855	2.44
1999	1,621,944	378,020	n/a	n/a	n/a	n/a	n/a	1,243,924	250,000	245,155	495,155	2.51
2000	2,678,812	412,518	n/a	n/a	n/a	n/a	n/a	2,266,294	270,000	229,755	499,755	4.53
2001	4,221,188	439,260	n/a	n/a	n/a	n/a	n/a	3,781,928	480,000	439,827	919,827	4.11
2002	2,402,574	449,681	n/a	n/a	n/a	n/a	n/a	1,952,893	415,000	395,187	810,187	2.41
2003	2,092,066	743,165	n/a	n/a	n/a	n/a	n/a	1,348,901	435,000	374,737	809,737	1.67
2004	2,154,732	723,971	n/a	n/a	n/a	n/a	n/a	1,430,761	465,000	352,987	817,987	1.75
<i>Stillwater Center Fund Bond Coverage: (3)</i>												
2001	\$ 13,069,035	\$ 9,773,181	n/a	n/a	n/a	n/a	n/a	\$ 3,295,854	\$ 195,000	\$ 616,729	\$ 811,729	4.06
2002	13,575,860	10,352,375	n/a	n/a	n/a	n/a	n/a	3,223,485	205,000	559,538	764,538	4.22
2003	13,796,406	11,476,087	n/a	n/a	n/a	n/a	n/a	2,320,319	220,000	549,288	769,288	3.02
2004	14,897,866	12,301,504	n/a	n/a	n/a	n/a	n/a	2,596,362	235,000	538,288	773,288	3.36

Demographic Statistics

December 31, 2004

<i>Population</i>	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558

<i>Population for the Last Ten Years</i>	
1995	570,490
1996	566,312
1997	561,303
1998	558,427
1999	565,866
2000	559,062
2001	554,232
2002	554,470
2003	552,187
2004	550,063



Source: U.S. Census Bureau

*Age Distribution
2000*

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

Source: U.S. Census Bureau, Census 2000

*Racial/Ethnic
Composition of
Population
2000*

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

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

Source: Miami Valley Regional Planning Commission

*Ten Largest
Employers*

	<i>Employees</i>
Wright-Patterson Air Force Base.....	22,000
Premier Health Partners.....	9,000
Kettering Medical Network.....	6,800
Delphi Automotive Systems.....	6,681
Montgomery County.....	5,020
Meijer, Inc.....	4,967
GM Moraine Assembly Plant.....	3,901
AK Steel.....	3,750
Dayton Public Schools.....	3,100
Lexis Nexis.....	3,000

Source: Dayton Business Journal

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

<i>Year</i>	<i>Total Permits Issued(1)</i>	<i>Building Permits Total Estimated Value of Buildings(1)</i>	<i>Real Property</i>		<i>Banking Activity Bank Deposits(3)</i>
			<i>Assessed Value(2)</i>	<i>Estimated Actual Value</i>	
1995	6,245	\$ 160,012,514	\$ 5,799,374,750	\$ 16,569,642,143	\$ 3,995,114,000
1996	6,015	181,851,306	5,907,015,710	16,877,187,743	3,899,145,000
1997	5,957	163,934,037	6,585,728,000	18,816,365,714	3,530,314,000
1998	5,719	172,963,112	6,635,726,270	18,959,217,914	3,264,705,000
1999	5,263	353,279,710	6,771,709,230	19,347,740,657	2,994,378,000
2000	5,722	332,849,727	7,383,870,500	21,096,772,857	191,473,000
2001	5,522	310,221,116	7,471,890,920	21,348,259,771	208,298,000
2002	7,585	335,611,802	7,568,805,050	21,625,157,286	241,447,000
2003	2,684	316,580,406	8,550,482,230	24,429,949,229	249,614,000
2004	2,470	293,832,391	8,646,159,440	24,703,312,686	250,930,000

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

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

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

*Principal Taxpayers**December 31, 2004*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,146,019	\$211,908,640	2.12%
Ohio Bell	7,844,850	83,701,080	0.84%
City of Dayton	2,950,461	43,441,740	0.44%
Vectren Energy Delivery of Ohio	2,395,839	25,265,710	0.25%
Dayton Mall Venture Inc.	2,041,295	32,254,210	0.32%
NCR Corporation	1,635,009	21,047,730	0.21%
Huber Investment Corp.	1,560,129	27,416,150	0.27%
Delphi Automotive Systems LLC	1,394,451	21,888,740	0.22%
Arts Center Foundation	1,234,034	16,585,110	0.17%
General Motors Corp.	993,898	16,589,230	0.17%
<i>Total Real and Personal Property Valuation</i>		500,098,340	5.01%
All Others		9,482,871,379	94.99%
<i>Total Assessed Valuation</i>		<u>\$9,982,969,719</u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2004 levy was based.

Synopsis of Insurance

December 31, 2004

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period</i>	<i>Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>						
Cincinnati Insurance Co.	CPP5003369AWR	9/1/04-9/1/05	Business Property	\$222,000		\$2,339
			Comprehensive	\$500,000	Per Incident	
			General	\$1,000,000	Aggregate	
			Personal & Advertising	\$500,000		
			Employee Dishonesty	\$100,000		
			Total Property	\$226,800	\$250/\$1000	
			Data & Media	\$30,000		
			Fire or Explosion Damage Limit	\$100,000		
			Medical Expenses	\$5,000		
			Umbrella Liability	\$5,000,000		
			Other than Business Property		\$0	\$3,750
Philadelphia Insurance Co.	PHSD078149	2/1/04-2/1/05	Directors & Officers Liability	\$3,000,000	\$2,500	\$12,690
			Employment Practices Liability	\$2,000,000	\$15,000	
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Ohio School Plan	OH4000829-P03-L	4/2/04-4/2/05	Acts or Omissions	\$1,000,000	Per Incident	up to \$22,819
			Directors & Officers Liability	\$3,000,000	Aggregate	\$10,000
Ohio School Plan	OH4000829-P03-A	8/24/04-8/24/05	Liability	\$2,000,000	Per Accident	\$0
			Medical Pay	\$5,000	Per Person	\$0
			Buses-Comprehensive			\$1,000
			All Other Vehicles-Comprehensive			\$250
			Buses-Collision			\$1,000
			All Other Vehicles-Collision			\$500
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/02-1/29/05	Forgery or Alteration	\$10,000		\$3,077
			Theft, Disappearance and Destruction	\$5,000	Inside	\$1,000
				\$5,000	Outside	\$1,000
			Employee Dishonesty	\$10,000	Per Incident	\$1,000
<i>Other County Agencies:</i>						
Affiliated FM Insurance Company	MG002	12/5/04-12/5/05	Property and Boiler & Machinery Program	varies by type of covered loss	\$100,000	\$261,839
National Union (AIG)	9782155	12/31/04-12/31/05	Crime	\$1,000,000	\$25,000	\$15,112
Old Republic Insurance	PR-185505	12/31/04-12/31/05	Aviation General Liability	\$10,000,000	N/A	\$12,988
Safeco	6073144	3/19/04-3/19/05	Public Officials Bond	\$1,032,000	N/A	\$5,160
Clarendon	XSR 00310944	12/31/04-12/31/05	Excess General Liability, Excess Auto Liability, Excess Public Officials Liability, Excess Law Enforcement Liability	\$5,000,000	\$500,000	\$311,500
Evanston Insurance Company	XO NJ 1831 04	12/31/04-12/31/05	Excess Liability for all the above coverages	\$10,000,000	\$500,000	\$250,733
AXIS Specialty Insurance	ANU720012/01/2004	12/31/04-12/31/05	Excess Liability over and above Evanston Excess policy	\$10,000,000	\$500,000	\$100,000
Lexington Insurance Co.	132-4809	12/31/04-12/31/05	Employment Practices Liability	\$5,000,000	\$500,000	\$157,560

Source:

Montgomery County Risk Management Department, ADAMHS Board, Board of Mental Retardation and Developmental Disabilities.

*Miscellaneous Statistics**December 31, 2004*

	Population Rank Among Ohio Counties.....	4th
	Elevation (ft. above sea level).....	755
	Universities & Colleges.....	16
	School Districts.....	16
	Libraries.....	21
<i>Recreation</i>	Bowling.....	15 centers
	Golf.....	25 public 21 private
	Softball/Baseball.....	100 diamonds
	Swimming.....	27 pools & swim clubs
	Tennis.....	85 public courts 36 indoor courts
	Indoor sports complexes seating 5,500 to 13,500.....	5
	Bicycle Trails.....	71 miles
	Sources: Various including the Dayton/Montgomery County Convention & Visitors Bureau, Inc. and the Miami Valley Regional Planning Commission	
<i>Health Care</i>	Hospitals.....	10
	Physicians per 100,000.....	419
	Hospital Beds per 100,000.....	621
<i>Enrollment in Colleges & Universities</i>	Sinclair Community College.....	23,241
	Wright State University.....	16,944
	University of Dayton.....	10,372
	Institutions with Fewer Than 1000 Enrolled (Seven).....	5,401
<i>(2004) Transportation</i>	International Airport.....	1
	Air Lines.....	14
	Flights per day.....	94
	Other Airfields.....	5
	Truck Companies.....	148
	Bus Lines-Arrivals per day.....	23
	Railroads.....	2
<i>November 2004 Elections</i>	Total Number of Registered Voters.....	391,914
	Voters in General Election.....	279,801
	Percentage of Registered Voters Voting.....	71.39%
	Source: Montgomery County Board of Elections	
<i>Sanitary Engineering</i>	No. Miles of Sewer Lines.....	1,195
	No. Miles of Water Lines.....	1,205
	No. of Sewer Customers.....	81,292
	No. Water Customers.....	79,269
	Source: Montgomery County Sanitary Engineering	
<i>Solid Waste Management</i>	No. Tons of Solid Waste Received.....	475,796
	No. Tons of Solid Waste Transferred to Landfill.....	361,803
	Source: Montgomery County Solid Waste Management	

FRANZISKA
DRAVERS



ONE HUNDRED
DOLLARS

10

AB 3236

Dr. Robert E. ...
Secretary of the Treasury

ONE HUNDRED





**Auditor of State
Betty Montgomery**

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P.O. Box 1140
Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 6, 2005**