



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
DARKE COUNTY**

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**DARKE COUNTY
FINANCIAL CONDITION**

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

| Federal Grantor/ Pass Through Grantor Program Title | Pass Through Entity Number | Federal CFDA Number | Disbursements | Non-Cash Disbursements |
|--|---|------------------------------------|----------------------|-----------------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| <i>(Passed through the Ohio Department of Education)</i> | | | | |
| Nutrition Cluster: | | | | |
| Federal Food Distribution Program | N/A | 10.550 | | \$5,518 |
| National School Breakfast Program | 05-PU-05 | 10.553 | \$5,973 | |
| | 05-PU-06 | | 2,712 | |
| Total National School Breakfast Program | | | <u>8,685</u> | |
| National School Lunch Program | 04-PU-05 | 10.555 | 8,851 | |
| | 04-PU-06 | | 3,785 | |
| Total National School Lunch Program | | | <u>12,636</u> | |
| Total U.S. Department of Agriculture - Nutrition Cluster | | | <u>21,321</u> | <u>5,518</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| <i>(Passed through the Ohio Department of Development)</i> | | | | |
| Community Distress Grant | B-X-02-018-1 | 14.228 | 31,298 | |
| Community Development Block Grant | B-F-03-018-1 | | 47,898 | |
| Community Distress Grant | B-F-04-018-1 | | 88,972 | |
| Community Development Block Grant | B-F-04-018-1 | | 149,928 | |
| Community Development Block Grant | B-E-04-018-1 | | 221,400 | |
| Total Community Development Block Grant Program | | | <u>539,496</u> | |
| Home Investment Partnership Program | BC-03-018-2 | 14.239 | 193,172 | |
| | BC-03-018-1 | | 36,971 | |
| Total Home Investment Partnership Program | | | <u>230,143</u> | |
| Total U.S. Department of Housing and Urban Development | | | <u>769,639</u> | |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| <i>(Passed through Ohio Department of Criminal Justice Services)</i> | | | | |
| Title VI, Subtitle C, Omnibus Crime Control/Safe Streets Act, 1968 | 2004-DG-D02-7366 | 16.579 | 11,200 | |
| Violence Against Women Act | 2002-WF-VA5-8811A | 16.588 | 9,654 | |
| | 2004-WF-VA5-8811 | | 28,961 | |
| Total Violence Against Women Act | | | <u>38,615</u> | |
| Total U.S. Department of Justice | | | <u>49,815</u> | |
| U.S. DEPARTMENT OF LABOR | | | | |
| <i>(Passed through Ohio Department of Job and Family Services)</i> | | | | |
| <i>(Passed through Workforce Investment Act Area 7)</i> | | | | |
| Workforce Investment Act Cluster: | | | | |
| WIA - Adult Administrative | N/A | 17.258 | 6,464 | |
| WIA - Adult | N/A | | 77,754 | |
| Total Adult Program | | | <u>84,218</u> | |
| WIA - Dislocated Workers-Administrative | N/A | 17.260 | 8,380 | |
| WIA - Dislocated Workers | N/A | | 99,576 | |
| Total Dislocated Workers | | | <u>107,956</u> | |
| WIA- Youth-Administrative | N/A | 17.259 | 9,098 | |
| WIA - Youth | N/A | | 106,185 | |
| Total Youth Program | | | <u>115,283</u> | |
| Total Workforce Investment Act Cluster | | | <u>307,457</u> | |
| Unemployment Insurance Program | G-04-15-0988 | 17.225 | 120,905 | |
| Total U.S. Department of Labor | | | <u>428,362</u> | |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| <i>(Direct Receipt)</i> | | | | |
| Airport Improvement Program | AIP-3-39-0082-0104 | 20.106 | 59,979 | |

(Continued)

**DARKE COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2005
(Continued)**

| Federal Grantor/ Pass Through Grantor Program Title | Pass Through Entity Number | Federal CFDA Number | Disbursements | Non-Cash Disbursements |
|---|---|------------------------------------|----------------------|-----------------------------------|
| U.S. GENERAL SERVICES ADMINISTRATION | | | | |
| BEHALF OF ELECTION ASSISTANCE COMMISSION | | | | |
| <i>(Passed through Ohio Secretary of State)</i> | | | | |
| Election Reform Payments | 05-SOS-HAVA-19 | 39.011 | 9,903 | |
| Help America Vote Act of 2002 | E05-0206-19 | 90.401 | | 528,131 |
| Total U.S. General Services Administration | | | 9,903 | 528,131 |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| <i>(Passed through Ohio Department of Education)</i> | | | | |
| Special Education Cluster: | | | | |
| Title VI-B | 017902-6BSF-2005 | 84.027 | 31,146 | |
| | 017902-6BSF-2006 | | 15,737 | |
| Total Title VI-B | | | 46,883 | |
| Handicap Preshool Grant | 017092-PGS1-2005 | 84.173 | 27,837 | |
| | 017092-PGS1-2006 | | 3,755 | |
| Total Handicap Preschool Grant | | | 31,592 | |
| Total Special Education Cluster | | | 78,475 | |
| Innovative Programs, Title V Grant | 071092-C2SI-2005 | 84.298 | 117 | |
| Total Innovative Programs, Title V Grant | | | 117 | |
| <i>(Passed through Ohio Department of Health)</i> | | | | |
| Help Me Grow part C | 19-1-003-1-EG-05 | 84.181 | 25,923 | |
| Total U.S. Department of Education | | | 104,515 | |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| <i>(Passed through Ohio Department of Job and Family Services)</i> | | | | |
| Promoting Safe and Stable Families | N/A | 93.556 | 31,222 | |
| <i>(Passed through Ohio Dept. of Mental Ret. and Dev. Disabilities)</i> | | | | |
| Title XX | MR-19-05 | 93.667 | 22,949 | |
| | MR-19-06 | | 22,298 | |
| Total Title XX | | | 45,247 | |
| State Childrens Insurance Program | N/A | 93.767 | 5,080 | |
| Medical Assistance Program (Medicaid XIX) | 19000-10-CY00 | 93.778 | 40,311 | |
| | 19000-10-CY03 | | 236,705 | |
| | 19000-10-CY04 | | 227,900 | |
| | 19000-10-CY05 | | 327,334 | |
| Total Medical Assistance Program (Medicaid XIX) | | | 832,250 | |
| Total U.S. Department of Health and Human Services | | | 913,799 | |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| <i>(Passed through Ohio Department of Emergency Management Agency)</i> | | | | |
| Disaster Grants-Public Assistance | FEMA-1580-DR-037-05870 | 97.036 | 28,830 | |
| | FEMA-3198-EM-037-05870 | | 57,872 | |
| | FEMA-3198-EM-037-99037 | | 1,604 | |
| | FEMA-1580-DR-037-99037 | | 8,298 | |
| Total Disaster Grants-Public Assistance | | | 96,604 | |
| Total Federal Programs | | | \$2,453,937 | \$533,649 |

**FINANCIAL CONDITION
DARKE COUNTY**

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

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - MATCHING REQUIREMENTS

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

NOTE C – FOOD DISTRIBUTION

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

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

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

These loans are collateralized by mortgages on the property. As December 31, 2005, the gross amount of loans outstanding under this program was \$166,984.

NOTE E – COMMUNITY HOUSING INVESTMENT PARTNERSHIP PROGRAM

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

These loans are collateralized by mortgages on the property. At December 31, 2005, the gross amount of loans outstanding under program was \$581,911.

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**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**

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Darke County, (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2006. 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 opinions 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 27, 2006, 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 27, 2006, we reported other matters related to noncompliance we deemed immaterial.

Financial Condition
Darke County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, and 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 27, 2006



Auditor of State Betty Montgomery

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

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

Compliance

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

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

In our opinion, 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, 2005. In a separate letter to the County's management dated June 27, 2006, we reported other matters 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.

**Internal Control Over Compliance
(Continued)**

We noted a certain matter involving the internal control over compliance and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. A reportable condition is described in the accompanying schedule of findings as item 2005-001.

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 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions.

Federal Awards Expenditures Schedule

We have audited the financial statements the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Darke County, as of and for the year ended December 31, 2005, and have issued our report thereon dated June 27, 2006. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information 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 the audit committee, management, Board of 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 27, 2006

**FINANCIAL CONDITION
DARKE COUNTY**

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

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|--|---|
| <i>(d)(1)(i)</i> | Type of Financial Statement Opinion | Unqualified |
| <i>(d)(1)(ii)</i> | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(ii)</i> | Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iii)</i> | Was there any reported material non-compliance at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iv)</i> | Were there any material internal control weakness conditions reported for major federal programs? | Yes |
| <i>(d)(1)(iv)</i> | Were there any other reportable internal control weakness conditions reported for major federal programs? | No |
| <i>(d)(1)(v)</i> | Type of Major Programs' Compliance Opinion | Unqualified |
| <i>(d)(1)(vi)</i> | Are there any reportable findings under § .510? | No |
| <i>(d)(1)(vii)</i> | Major Programs (list): | Medical Assistance Program - CFDA 93.778 Workforce Investment Act Cluster – CFDA 17.258, 17.259, 17.260 Help America Vote Act of 2002 – CFDA 90.401 |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A/B Programs | Type A: > \$ 300,000 Type B: all others |
| <i>(d)(1)(ix)</i> | Low Risk Auditee? | No |

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Federal Schedule of Awards Expenditure Reporting

| | |
|------------------------------------|-----------------------------|
| Finding Number | 2005-001 |
| CFDA Title and Number | All CFDA Titles and Numbers |
| Federal Award Number / Year | All Federal Award Numbers |
| Federal Agency | All Federal Agencies |
| Pass-Through Agency | All Pass-Through Agencies |

MATERIAL WEAKNESS:

OMB Circular A-133 requires federal recipients and sub-recipients to identify in their accounts all federal awards received and expended, as well as the federal programs under which they were granted. In assessing the appropriateness and completeness of the County's identification of federal programs in the schedule of federal awards expenditure, it must be determined whether the report includes all activity of the reporting period, is supported by applicable accounting or performance records, and fairly presented in accordance with program requirements.

The County's Grant department prepares the federal schedule of awards expenditure using the County's accounting system and annual schedules prepared by County departments detailing their federal program receipts and expenditures for the year. Our testing indicated that for 2005 various County departments failed to accurately report their federal revenue and expenditure activity to the grant department. In addition, grant department preparation and accounting errors were noted in the schedule prepared and submitted for audit. Testing of the County's federal schedule for 2005 noted the following:

- Total amount of School Breakfast and Lunch program disbursements should equal the total revenue for the year due to this grant is on reimbursement basis.
- Community Development Block Grant expenditures were not properly recorded on the cash flow sheets maintained by the Grant Department as reflected on the County Auditor's ledger therefore misstating the expenditures on the federal schedule.
- Various grants received previously, but not in 2005, were still listed on the federal schedule.
- The amounts reported for the Violence Against Women Act Grant did not agree to the amounts reported on their quarterly sub-grant reports to the State Agency.
- The Workforce Investment Act Cluster and Unemployment Insurance Program revenues and expenditures were not in agreement with the amounts reported to Area 7 Agency on the ARCS reports.
- The revenues and expenditures reported for the Airport Improvement Program did not agree to their Outlay Report and Request for Reimbursement for Construction Programs submitted to the grantor agency.
- \$528,131 in Help America Vote Act of 2002 on behalf payments for voting machines was omitted from the federal schedule.

- The amounts on the federal schedule for the Innovative Programs, Title V Grant were not in agreement with the amounts reported by the MRDD Department to the Grant's Department.
- The amount presented as Help Me Grow, Part C expenditures were not in agreement with the vouchers paid during the year.
- Promoting Safe and Stable Families revenue was not reported correctly as stated on the CORE Payment Sheets.
- Title XX, State Children Insurance Program, and Medical Assistance Program (Medicaid XIX) program disbursements were incorrectly presented since they should equal the total revenue for the year due to the grant being on a reimbursement basis.
- \$96,604 in federal assistance to the Engineer and Special Project office's from the Disaster Grants-Public Assistance (FEMA) program was not reported on the federal schedule.
- The various footing and posting errors on the federal schedule prepared by the County which resulted in the program revenue understatement by \$1,600,871 and the understatement of program expenditures by \$1,177,268.

The County prepared federal schedule of awards expenditures required extensive revision in order to present the accompanying Schedule of Federal Awards Expenditures accurately for 2005.

Darke County should communicate the importance of the annual federal schedule of awards to all County departments and elected officials and the need for the departments to report all federal program receipt and expenditures transactions accurately on the annual schedule for the grant department. The grant department should review the errors noted above when preparing the federal schedule in subsequent years to reduce the number of misstatements on future schedules.

Officials Response and Corrective Action Plan

The County will notify all departments of the importance of determining all federal revenue sources and preparing an accurate annual schedule of federal receipts and expenditures for the grant department. The grant department will use more care in preparing the schedule of federal awards expenditures to eliminate the types of errors found on the 2005 schedule.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2005

Janice P. Anderson
County Auditor

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



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DARKE COUNTY

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

phone (937) 547-7318

fax (937)- 547-7342

June 27, 2006

To The Citizens of Darke County,
and the Board of County Commissioners:

The Comprehensive Annual Financial Report (CAFR) for Darke County, Ohio (the "County") for the fiscal year ended December 31, 2005 is hereby presented to its citizens. The responsibility for both the accuracy of the presented data, and the completeness and fairness of presentation, including all disclosures, rests with the County Auditor's Office. This report is prepared in conformance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. We believe the data is fairly presented in all material aspects and that it is presented in a manner designed to set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain a reasonable understanding of the County's financial affairs have been included.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Darke County's MD&A can be found immediately following the report of the independent accountants.

This CAFR is divided into three sections as follows.

1. Introductory Section - This section introduces the reader to the report and includes the table of contents, this transmittal letter, the list of principal officials and the County's organizational charts, and the GFOA Certificate of Achievement.
2. Financial Section - The Financial Section includes the Independent Accountants Report, Management's Discussion and Analysis, basic financial statements and notes that provide an overview of the County's financial position and operating results, the combining statements for nonmajor funds and other schedules that provide detailed information relative to the basic financial statements.
3. Statistical Section - The multi-year information presented in this section is designed to reflect social and economical data, financial trends and the fiscal capacity of the County.

*Letter of Transmittal
For the Year Ended December 31, 2005*

REPORTING ENTITY AND SERVICES

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

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

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

ECONOMIC OUTLOOK

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

The County seat is located in Greenville.

DARKE COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2005

The 2000 Census sets the population of Darke County at 53,309. Based upon the 2000 Census figure, there has been approximately a .6% decrease in population over the period 1990 to 2000.

The average unemployment rate for Darke County increased from 5.6% in 2004 to 5.9% in 2005, a 0.3% increase. The unemployment rate for the period January through December averaged 5.9%, compared to a 5.9% rate for the State of Ohio and 5.1% for the nation. Darke County's 5.9% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Darke County has experienced a lower unemployment rate than that of the state or the nation.

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

| <u>Company</u> | <u>Industry</u> |
|-------------------------------|----------------------------------|
| KitchenAid/Whirlpool | Small Appliance Manufacturing |
| Midmark Corporation | Dental & Medical Equipment |
| Greenville Technology | Plastic Injection Molding |
| Wayne Hospital | Medical Hospital |
| Honeywell CPG | Fram Oil Filters |
| Beauty Systems Group | Distribution |
| Brethren Retirement Community | Health/Retirement Community |
| Neff Motivation Inc. | Award Incentive Manufacturing |
| Dick Lavy Trucking | Freight Carrier |
| Norcold, Inc. | Refrigeration Unit Manufacturing |

MAJOR INITIATIVES

Current Year

Adult Probation

The Community Service Work Program included 337 participants in 2005 who performed over 11,477 hours of work for government and not-for-profit agencies throughout Darke County. Participants in the program serve as a resource for a countywide litter control program funded with a grant from the Ohio Department of Natural Resources.

DARKE COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2005

The Darke County Geographic Information System

The DCGIS is a multi-layered computerized mapping system. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 29,115 parcels of land in Darke County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The DCGIS will be used in conjunction with the Auditor's existing Sabre Market Data Analysis system (SMDA) to improve the quality and accuracy of the property tax assessments, which are related to the market value appraisals and the Current Agricultural Use Valuation program. The total cost of this project is \$829,600 to be carried out over the years 2002, 2003, 2004, and 2005. The amount paid out in 2005 was \$27,558.

Future

Darke County Justice Center

The Darke County Board of Commissioners currently are working to expand the Darke County Justice Center. The new two story wing will be primarily for the Darke County Homeland Security Office and the Darke County Sheriffs Department. The base floor of the addition will house the offices of the Homeland Security Office and an Emergency Operations Center. The second floor is planned to provide housing for a maximum of 36 non-violent offenders, freeing up space in the maximum security section of the jail for violent offenders. With this addition there will also be three isolation cells added to the jail for inmates with medical or disciplinary problems.

The estimated cost of the addition is projected to be between \$1.5 - \$1.7 million with further intent to move into the existing jail and implement new control hardware and fixtures. The County has secured a grant through the Bureau of Adult Detention (VOI-TIS) for \$700,000 plus funds borrowed and receipts generated from the Capital Sales Tax will pay for the construction costs. Construction is pending approval from the Ohio Department of Commerce to obtain building permits to proceed with the bidding phase, then ultimately construction.

North Sewer Project

The Darke County Board of Commissioners and the City of Greenville have come to an agreement to install infrastructure to connect the Darke County MR/DD School, Ditch Maintenance, and the County Garage to the City's sanitary sewer system. The Ohio EPA has determined that the County's existing plant will not meet testing standards. Therefore, it is more cost effective for the County to tie into the City of Greenville sewer line rather than build a new sanitation plant.

The County's estimated cost is around \$300,000. The Commissioners are seeking grant money to offset the costs for the MR/DD school, therefore no start date has been set.

Darke County Home Project

The Darke County Commissioners are currently looking into replacing the heating and venting units at the Darke County Home. The County Home's current system dates back to 1976 and has reached its life expectancy. The cost to replace this system is \$498,588, with work starting in March 2006 and finishing in October 2006.

DARKE COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2005**

Bridge

Future major bridge improvement projects include the following:

| <u>Project Name</u> | <u>Project Type</u> | <u>Estimated Cost</u> | <u>Estimated Completion Date</u> |
|-----------------------------------|---------------------|-----------------------|----------------------------------|
| Hillgrove-Ft. Recovery #T022-0285 | Bridge Replacement | \$73,713 | 3/30/06 |
| Greenville-St. Marys #C098-0303 | Bridge Replacement | 70,091 | 4/21/06 |
| Greenville-St. Marys #C098-0339 | Bridge Replacement | 81,168 | 5/15/06 |
| Greenville-St. Marys #C098-0595 | Bridge Replacement | 71,518 | 6/02/06 |
| Greenville-St. Marys #C098-0609 | Bridge Replacement | 39,490 | 6/23/06 |
| Darke-Mercer Line #C007-1138 | Bridge Replacement | 74,881 | 7/19/06 |
| Hollansburg-Arcanum #C017-0696 | Bridge Replacement | 34,448 | 5/24/06 |
| Delisle-Fourmans #C043-0506 | Bridge Replacement | 70,090 | 8/17/06 |
| Gettysburg-Pitsburg #C020-0655 | Culvert Replacement | 24,486 | 5/8/06 |
| Gettysburg-Pitsburg #C020-0515 | Culvert Replacement | 14,251 | 3/10/06 |
| North Star-Ft. Loramie #C018-0268 | Culvert Replacement | 9,650 | 4/27/06 |
| Cochran #C077-0451 | Culvert Replacement | 6,667 | 4/11/06 |

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***Letter of Transmittal
For the Year Ended December 31, 2005***

FINANCIAL INFORMATION

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition;
2. Reliable financial reports can be prepared; and
3. To provide accountability for assets maintained by the County.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions. The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for capital asset accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within department, by function and fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases. Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners.

***Letter of Transmittal
For the Year Ended December 31, 2005***

Cash Management:

Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital. Each investment transaction seeks to ensure that capital losses are avoided, whether from securities, defaults or erosion of market value. The Treasurer invests in short-term certificates of deposit. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law.

Public funds are invested to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the County's investment risk constraints and the cash flow characteristics of the portfolio.

At December 31, 2005, the County had deposits of \$15,367,753, which were collateralized by pooled and specific collateral. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority.

Risk Management:

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

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

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

DARKE COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2005

In addition, CORSA provides loss control services designed to identify and report areas of hazard that are often unique to public entities. The CORSA loss control personnel work with County personnel to control losses through loss prevention (lowering the probability of loss) and loss reduction (lowering the severity of the loss).

Workers' compensation coverage is maintained by paying premiums to the State Bureau of Workers Compensation. The premium is based on a rate per \$100 of payroll and is calculated based upon accident history and administrative costs.

The County is self-funded for employee health care benefits. The program is administered by United Medical Resources, Inc., which provides claim review and processing services. Each County fund is charged for its proportionate share of coverage. The County's liability is limited to a maximum loss of \$75,000 per employee, with the exception of two employees at \$150,000 and one employee at \$132,900, through the purchase of stop loss insurance.

OTHER INFORMATION

Independent Audit: Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the financial statements for the year ended December 31, 2005, by Auditor of State, Betty Montgomery. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

Certificate of Achievement: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Darke County, Ohio for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2004. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

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

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

Respectfully,



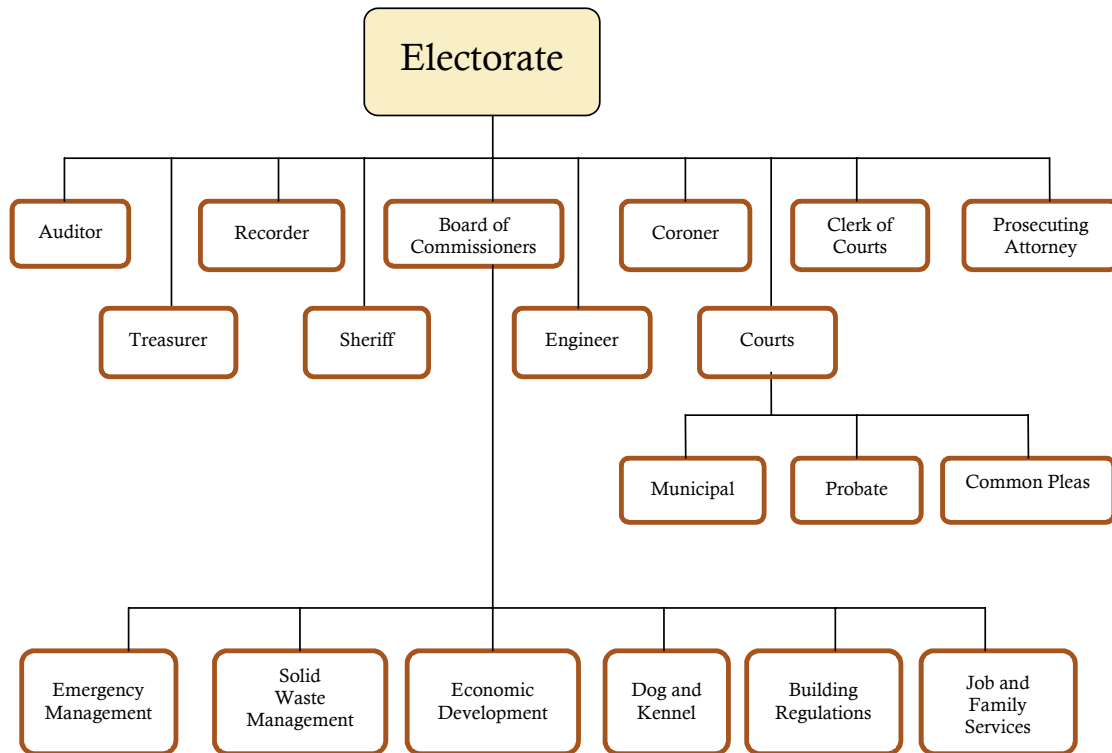
Janice P. Anderson
Darke County Auditor

DARKE COUNTY, OHIO

**List of Elected Officials
For the Year Ended December 31, 2005**

| NAME | OFFICE | TERM |
|--------------------------------------|-----------------------|---------------------|
| BOARD OF COUNTY COMMISSIONERS | | |
| Robert L. Downing | Chairman | 01/02/01 - 01/01/09 |
| Terry L. Haworth | Commissioner | 01/01/91 - 12/31/06 |
| Michael W. Rhoades | Commissioner | 01/03/01 - 01/02/09 |
| OTHER ELECTED OFFICIALS | | |
| Janice P. Anderson | Auditor | 12/01/94 - 03/12/07 |
| Scott J. Zumbrink | Treasurer | 10/01/93 - 09/02/09 |
| Judy Sonner | Recorder | 01/08/97 - 12/31/08 |
| James P. Surber | Engineer | 04/04/77 - 12/31/08 |
| Cindy Pike | Clerk of Courts | 01/08/97 - 12/31/08 |
| Richard M. Howell | Prosecutor | 01/01/99 - 12/31/08 |
| John C. Mobley | Coroner | 01/01/05 - 12/31/08 |
| Toby Spencer | Sheriff | 01/03/93 - 12/31/08 |
| COMMON PLEAS COURT | | |
| Jonathan P. Hein | Judge | 01/01/99 - 12/31/10 |
| Probate Division: | | |
| Michael D. McClurg | Judge | 02/09/03 - 02/08/09 |
| COUNTY COURT | | |
| Roger Hurley | Municipal Court Judge | 01/01/79 - 12/31/05 |

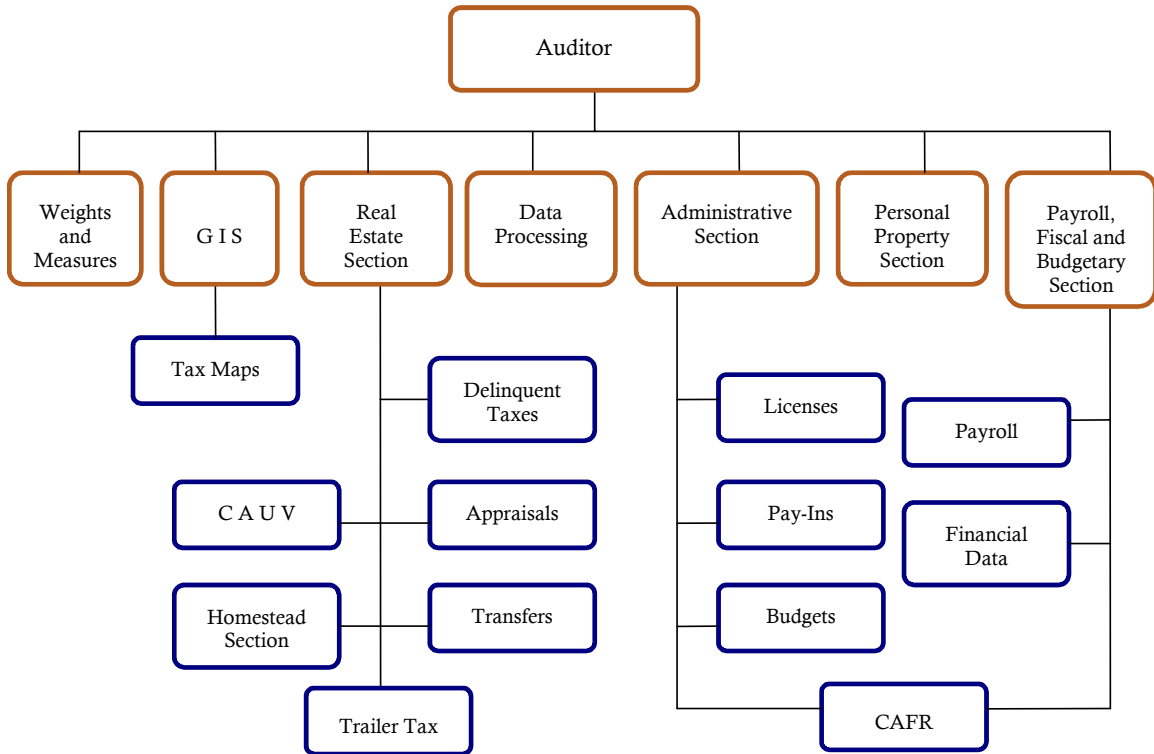
**County Organizational Chart
For the Year Ended December 31, 2005**



County Boards and Committees

- | | | |
|-------------------------------|--------------------------------|---------------------|
| Board of Revision | Alcohol, Drug Addiction and | Microfilming Board |
| Board of Zoning Appeals | Mental Health Services Board | Planning Commission |
| Children's Services Board | Mental Retardation/Development | Solid Waste Board |
| Human Services Advisory Board | Disabilities Board | Park District Board |
| County Budget Commission | Veterans Services Board | Board of Elections |

**Auditor's Office Organizational Chart
For the Year Ended December 31, 2005**



Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Darke County,
Ohio

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

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



Carla E. Fudge

President

Jeffrey R. Emor

Executive Director



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

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

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

We 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, 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 Darke County, as of December 31, 2005, and the respective changes in financial position and cash flows where applicable, and the respective budgetary comparison of the General Fund, Auto License/Gas Tax Fund, MRDD Fund, and the Public Assistance Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is 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 provides 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 the statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

Betty Montgomery
Auditor of State

June 27, 2006

This discussion and analysis of Darke County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2005 are as follows:

- ❑ In total, net assets increased \$347,084. Net assets of governmental activities increased \$170,396, which represents a less than 1% increase from 2004. Net assets of business-type activities increased \$176,688 or 26% from 2004.
- ❑ General revenues accounted for \$13,405,571 in revenue or 44% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$17,248,570 or 56% of total revenues of \$30,654,141.
- ❑ The County had \$30,042,534 in expenses related to governmental activities; only \$16,807,359 of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$10,813,797 in revenues and \$9,678,606 in expenditures. The general fund's fund balance remained relatively stable, increasing \$40,394, or approximately 2%, to a balance of \$2,383,734.
- ❑ Net assets for enterprise funds increased \$175,388. This increase is attributable to increases in amounts received for services provided.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

Government-wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The following table provides a summary of the County’s net assets for 2005 compared to 2004.

| | Governmental Activities | | Business-type Activities | | Total | |
|--|----------------------------|---------------------|-----------------------------|------------------|---------------------|---------------------|
| | 2004 | 2005 | 2004 | 2005 | 2004 | 2005 |
| Current and other assets | \$27,029,143 | \$27,046,240 | \$682,480 | \$853,342 | \$27,711,623 | \$27,899,582 |
| Capital assets, Net | 80,831,436 | 80,658,551 | 52,496 | 47,345 | 80,883,932 | 80,705,896 |
| Total assets | 107,860,579 | 107,704,791 | 734,976 | 900,687 | 108,595,555 | 108,605,478 |
| Long-term debt outstanding | 5,404,632 | 5,444,220 | 41,131 | 30,694 | 5,445,763 | 5,474,914 |
| Other liabilities | 11,518,026 | 11,152,254 | 4,576 | 4,036 | 11,522,602 | 11,156,290 |
| Total liabilities | 16,922,658 | 16,596,474 | 45,707 | 34,730 | 16,968,365 | 16,631,204 |
| Net assets | | | | | | |
| Invested in capital assets, net of related debt | 71,946,436 | 72,310,551 | 17,396 | 23,945 | 71,963,832 | 72,334,496 |
| Restricted | 15,307,985 | 13,955,231 | 0 | 0 | 15,307,985 | 13,955,231 |
| Unrestricted | 3,683,500 | 4,842,535 | 671,873 | 842,012 | 4,355,373 | 5,684,547 |
| Total net assets | <u>\$90,937,921</u> | <u>\$91,108,317</u> | <u>\$689,269</u> | <u>\$865,957</u> | <u>\$91,627,190</u> | <u>\$91,974,274</u> |

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2005**

Unaudited

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2005 compared to 2004:

| | Governmental Activities | | Business-type Activities | | Total | |
|--|----------------------------|---------------------|-----------------------------|------------------|---------------------|---------------------|
| | 2004 | 2005 | 2004 | 2005 | 2004 | 2005 |
| Revenues | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services and Sales | \$4,002,455 | \$4,012,731 | \$365,023 | \$441,211 | \$4,367,478 | \$4,453,942 |
| Operating Grants and Contributions | 11,391,568 | 12,124,541 | 0 | 0 | 11,391,568 | 12,124,541 |
| Capital Grants and Contributions | 275,246 | 670,087 | 0 | 0 | 275,246 | 670,087 |
| General Revenues: | | | | | | |
| Property Taxes | 5,189,481 | 4,847,495 | 0 | 0 | 5,189,481 | 4,847,495 |
| Sales Taxes | 4,489,897 | 4,903,446 | 0 | 0 | 4,489,897 | 4,903,446 |
| Intergovernmental Revenues, Unrestricted | 1,280,246 | 1,760,128 | 0 | 0 | 1,280,246 | 1,760,128 |
| Investment Earnings | 412,893 | 564,892 | 0 | 0 | 412,893 | 564,892 |
| Miscellaneous | 1,283,697 | 1,329,610 | 0 | 0 | 1,283,697 | 1,329,610 |
| Total Revenues | <u>28,325,483</u> | <u>30,212,930</u> | <u>365,023</u> | <u>441,211</u> | <u>28,690,506</u> | <u>30,654,141</u> |
| Program Expenses | | | | | | |
| Public Safety | 3,981,502 | 4,184,707 | 0 | 0 | 3,981,502 | 4,184,707 |
| Health | 333,646 | 316,371 | 0 | 0 | 333,646 | 316,371 |
| Human Services | 10,572,478 | 11,668,751 | 0 | 0 | 10,572,478 | 11,668,751 |
| Community and Economic Development | 1,105,767 | 995,081 | 0 | 0 | 1,105,767 | 995,081 |
| Public Works | 5,329,331 | 5,672,790 | 0 | 0 | 5,329,331 | 5,672,790 |
| General Government | 6,285,895 | 6,869,520 | 0 | 0 | 6,285,895 | 6,869,520 |
| Debt Service: | | | | | | |
| Interest and Fiscal Charges | 282,891 | 335,314 | 0 | 0 | 282,891 | 335,314 |
| Business Type Activities | 0 | 0 | 255,532 | 264,523 | 255,532 | 264,523 |
| Total Expenses | <u>27,891,510</u> | <u>30,042,534</u> | <u>255,532</u> | <u>264,523</u> | <u>28,147,042</u> | <u>30,307,057</u> |
| Total Change in Net Assets | 433,973 | 170,396 | 109,491 | 176,688 | 543,464 | 347,084 |
| Beginning Net Assets | <u>90,503,948</u> | <u>90,937,921</u> | <u>579,778</u> | <u>689,269</u> | <u>91,083,726</u> | <u>91,627,190</u> |
| Ending Net Assets | <u>\$90,937,921</u> | <u>\$91,108,317</u> | <u>\$689,269</u> | <u>\$865,957</u> | <u>\$91,627,190</u> | <u>\$91,974,274</u> |

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2005**

Unaudited

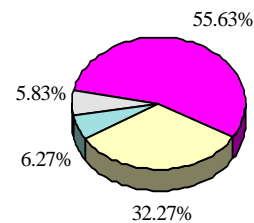
Governmental Activities

Net assets of the County's governmental activities remained very stable, increasing \$170,396, or less than 1%. An increase in capital grants and contributions can be attributed to federal grants received in the form of voting machines. Sales taxes increased 9% due to a one half percent increase in the County's sales tax rate.

Tax revenue accounted for \$9,750,941 of the \$30,212,930 in total revenues for governmental activities. Sales tax accounted for \$4,903,446, or approximately 50% of total tax revenue.

The County's direct charges to users of governmental services totaled \$4,012,731. This amount represents 13% of total revenues for governmental activities and 24% of program specific revenues.

| <u>Revenue Sources</u> | <u>2005</u> | <u>Percent of Total</u> |
|--|---------------------|-----------------------------|
| Intergovernmental Revenues, Unrestricted | \$1,760,128 | 5.83% |
| Program Revenues | 16,807,359 | 55.63% |
| General Tax Revenues | 9,750,941 | 32.27% |
| General Other | 1,894,502 | 6.27% |
| Total Revenue | <u>\$30,212,930</u> | <u>100.00%</u> |



Business-Type Activities

Net assets of the business-type activities increased \$176,688. This is attributable to increases in amounts received for services provided. These programs had revenues of \$441,211 and expenses of \$264,523 for fiscal year 2005. Business-type activities receive no support from tax revenues and remain self-supporting.

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2005**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$11,547,838, which exceeds last year's total of \$10,683,453. The schedule below indicates the fund balance and the total change in fund balance by fund type as of December 31, 2005 and 2004.

| | Fund Balance/(Deficit) December 31, 2005 | Fund Balance/(Deficit) December 31, 2004 | Increase (Decrease) |
|----------------------------|---|---|------------------------|
| General | \$2,383,734 | \$2,361,120 | \$22,614 |
| Auto License and Gas Tax | 5,668,725 | 5,495,477 | 173,248 |
| MRDD | 1,575,375 | 1,308,463 | 266,912 |
| Public Assistance | 595,469 | 313,390 | 282,079 |
| WAGC Permanent Improvement | (3,372,224) | (3,687,049) | 314,825 |
| Other Governmental | 4,696,759 | 4,892,052 | (195,293) |
| Total | <u>\$11,547,838</u> | <u>\$10,683,453</u> | <u>\$864,385</u> |

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

| | 2005 Revenues | 2004 Revenues | Increase (Decrease) |
|----------------------------|---------------------|---------------------|------------------------|
| Taxes | \$7,328,813 | \$6,904,492 | \$424,321 |
| Intergovernmental Revenues | 1,141,120 | 1,182,235 | (41,115) |
| Charges for Services | 1,240,129 | 1,425,554 | (185,425) |
| Licenses and Permits | 37,734 | 43,258 | (5,524) |
| Investment Earnings | 415,826 | 293,243 | 122,583 |
| Fines and Forfeitures | 389,509 | 380,396 | 9,113 |
| All Other Revenue | 260,666 | 201,997 | 58,669 |
| Total | <u>\$10,813,797</u> | <u>\$10,431,175</u> | <u>\$382,622</u> |

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2005**

Unaudited

General Fund revenues increased approximately 4%. An increase in the County's sales tax rate resulted in the increase in tax revenues, while investment earnings increased due to increases in interest rates.

| | 2005 Expenditures | 2004 Expenditures | Increase (Decrease) |
|------------------------------------|----------------------|----------------------|------------------------|
| Public Safety | \$3,582,591 | \$3,495,454 | \$87,137 |
| Health | 49,433 | 85,457 | (36,024) |
| Human Services | 338,976 | 274,113 | 64,863 |
| Community and Economic Development | 181,160 | 183,707 | (2,547) |
| Public Works | 123,018 | 123,794 | (776) |
| General Government | 5,403,428 | 5,170,831 | 232,597 |
| Total | <u>\$9,678,606</u> | <u>\$9,333,356</u> | <u>\$345,250</u> |

The expenditures increased \$345,250 or about 4% from the prior year. Increases in general government can be attributed to increases in materials and supplies, as well as insurances costs.

Auto License and Gas Fund – The County's Auto License and Gas Tax Fund reported increases to both revenues and overall fund balance as a result of increases in vehicle license fees, gas taxes, and investment earnings.

MRDD Fund – The County's MRDD Fund reported an increase in fund balance of approximately 20%, which was mainly the result of increases in amounts received for services provided.

Public Assistance Fund – The County's Public Assistance Fund reported an increase in fund balance of 90%. This was the result of increases in federal grant monies received.

WAGC Permanent Improvement Fund – The WAGC Permanent Improvement fund continued to report the issuance and retirement of long-term notes payable for improvements at the complex.

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2005 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$10.3 million did not change significantly from original budget estimates of \$10.2 million. The General Fund had an adequate fund balance to cover expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2005 the County had \$80,705,896 net of accumulated depreciation invested in land, buildings, improvements, equipment, vehicles and infrastructure. Of this total, \$80,658,551 was related to governmental activities and \$47,345 to the business-type activities. The following table shows fiscal 2004 and 2005 balances:

| | Governmental Activities | | Increase (Decrease) |
|--------------------------------|----------------------------|---------------------|------------------------|
| | 2004 | 2005 | |
| Land | \$8,822,379 | \$8,822,379 | \$0 |
| Buildings and Improvements | 15,704,303 | 15,704,303 | 0 |
| Machinery and Equipment | 8,311,872 | 9,276,153 | 964,281 |
| Infrastructure | 83,595,411 | 85,724,170 | 2,128,759 |
| Less: Accumulated Depreciation | (35,602,529) | (38,868,454) | (3,265,925) |
| Totals | \$80,831,436 | \$80,658,551 | (\$172,885) |

| | Business-Type Activities | | Increase (Decrease) |
|--------------------------------|-----------------------------|-----------------|------------------------|
| | 2004 | 2005 | |
| Land | \$8,000 | \$8,000 | \$0 |
| Sewer Lines | 45,865 | 45,865 | 0 |
| Machinery and Equipment | 59,891 | 59,891 | 0 |
| Less: Accumulated Depreciation | (61,260) | (66,411) | (5,151) |
| Totals | \$52,496 | \$47,345 | (\$5,151) |

The primary increases occurred in machinery and equipment and infrastructure. The purchase of voting machines, as well as equipment for the sheriff's department contributed to the increase in machinery and equipment, while the increase in infrastructure was the result of various street and bridge projects. Additional information on the County's capital assets can be found in Note 8.

DARKE COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2005**

Unaudited

Debt

At December 31, 2005, the County had \$3.9 million in G.O. bonds outstanding, \$110,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2004 and 2005:

| | <u>2004</u> | <u>2005</u> |
|--------------------------------|--------------------|--------------------|
| Governmental Activities: | | |
| General Obligation Bond: | | |
| WAGC Improvement | \$3,975,000 | \$3,870,000 |
| Special Assessment Bond: | | |
| Coble Ditch | 13,200 | 0 |
| Long Term Notes Payable: | | |
| Ross Medford Road Improvement | 0 | 125,000 |
| Compensated Absences | 1,362,689 | 1,409,058 |
| Capital Leases Payable | 53,743 | 40,162 |
| Total Governmental Activities | <u>5,404,632</u> | <u>5,444,220</u> |
| Business-Type Activities: | | |
| Special Assessment Bond: | | |
| Rolin Acres | 35,100 | 23,400 |
| Compensated Absences | 6,031 | 7,294 |
| Total Business-Type Activities | <u>41,131</u> | <u>30,694</u> |
| Totals | <u>\$5,445,763</u> | <u>\$5,474,914</u> |

Additional information on the County's long-term debt can be found in Note 12.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic downturn that the County has recently experienced has certainly had an impact on all levels of state and local government. The County's budget for the general fund in 2006 is very conservative. Total revenues are projected to be almost 25.42% more than was actually received in fiscal year 2005. Included in these projections is a 58.13% increase in sales tax as well as a 10% increase expected for investment earnings.

Although this conservative budget is a reflection of a volatile economic climate, local business development in the County continues to grow. In 2005, Lowe's Home Improvement opened a new store in Greenville. This created 130 new jobs for Darke County.

Also in 2005, Wayne Hospital Company broke ground on a new medical building to be located in the Village of Versailles. This project is estimated to cost a total of \$2.5 million, and is projected to be done and occupied by June 1, 2006.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Janice P. Anderson, Auditor of Darke County.

DARKE COUNTY, OHIO

**Statement of Net Assets
December 31, 2005**

| | Governmental Activities | Business-Type Activities | Total | Component Units | |
|---|----------------------------|-----------------------------|----------------------|--------------------|---------------------|
| | | | | Visitors Bureau | Wayne Industries |
| Assets: | | | | | |
| Cash and Cash Equivalents | \$ 12,136,309 | \$ 807,880 | \$ 12,944,189 | \$ 62,390 | \$ 50,366 |
| Cash and Cash Equivalents with Fiscal Agent | 921,929 | 0 | 921,929 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 | 262,143 |
| Investments with Fiscal Agent | 10,000 | 0 | 10,000 | 0 | 0 |
| Receivables: | | | | | |
| Taxes | 6,599,511 | 0 | 6,599,511 | 0 | 0 |
| Accounts | 453,519 | 20,951 | 474,470 | 663 | 28,742 |
| Intergovernmental | 5,637,888 | 0 | 5,637,888 | 0 | 0 |
| Interest | 136,524 | 0 | 136,524 | 0 | 0 |
| Special Assessments | 2,925 | 22,989 | 25,914 | 0 | 0 |
| Loans | 745,395 | 0 | 745,395 | 0 | 0 |
| Internal Balance | (1,159) | 1,159 | 0 | 0 | 0 |
| Inventory of Supplies at Cost | 323,930 | 342 | 324,272 | 0 | 0 |
| Prepaid Items | 79,469 | 21 | 79,490 | 0 | 0 |
| Non-Depreciable Capital Assets | 8,822,379 | 8,000 | 8,830,379 | 0 | 0 |
| Depreciable Capital Assets, Net | 71,836,172 | 39,345 | 71,875,517 | 5,386 | 44,361 |
| Total Assets | 107,704,791 | 900,687 | 108,605,478 | 68,439 | 385,612 |
| Liabilities: | | | | | |
| Accounts Payable | 448,567 | 626 | 449,193 | 2,234 | 3,585 |
| Accrued Wages and Benefits | 232,314 | 1,519 | 233,833 | 0 | 0 |
| Intergovernmental Payable | 241,733 | 1,678 | 243,411 | 0 | 0 |
| Contracts Payable | 134,314 | 0 | 134,314 | 0 | 0 |
| Claims Payable | 199,867 | 0 | 199,867 | 0 | 0 |
| Deferred Revenue | 5,335,050 | 0 | 5,335,050 | 0 | 0 |
| Accrued Interest Payable | 82,409 | 213 | 82,622 | 0 | 0 |
| General Obligation Notes Payable | 4,478,000 | 0 | 4,478,000 | 0 | 0 |
| Long Term Liabilities: | | | | | |
| Due Within One Year | 887,351 | 18,994 | 906,345 | 0 | 0 |
| Due in More Than One Year | 4,556,869 | 11,700 | 4,568,569 | 0 | 0 |
| Total Liabilities | 16,596,474 | 34,730 | 16,631,204 | 2,234 | 3,585 |
| Net Assets: | | | | | |
| Invested in Capital Assets, Net of Related Debt | 72,310,551 | 23,945 | 72,334,496 | 5,386 | 44,361 |
| Restricted For: | | | | | |
| Debt Service | 5,875 | 0 | 5,875 | 0 | 0 |
| Street Improvements | 5,512,823 | 0 | 5,512,823 | 0 | 0 |
| Job and Family Services | 1,346,827 | 0 | 1,346,827 | 0 | 0 |
| MRDD | 2,040,564 | 0 | 2,040,564 | 0 | 0 |
| Facilities Maintenance | 310,702 | 0 | 310,702 | 0 | 0 |
| Community Development | 1,797,325 | 0 | 1,797,325 | 0 | 0 |
| Other Purposes | 2,941,115 | 0 | 2,941,115 | 0 | 0 |
| Unrestricted | 4,842,535 | 842,012 | 5,684,547 | 60,819 | 337,666 |
| Total Net Assets | \$ 91,108,317 | \$ 865,957 | \$ 91,974,274 | \$ 66,205 | \$ 382,027 |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2005**

| | Program Revenues | | | |
|---------------------------------------|----------------------|-----------------------------------|---------------------------------------|-------------------------------------|
| | Expenses | Charges for Services and Sales | Operating Grants and Contributions | Capital Grants and Contributions |
| Governmental Activities: | | | | |
| Public Safety | \$ 4,184,707 | \$ 264,332 | \$ 400,111 | \$ 0 |
| Health | 316,371 | 146,173 | 0 | 0 |
| Human Services | 11,668,751 | 932,650 | 6,173,134 | 0 |
| Community and Economic Development | 995,081 | 148,531 | 753,452 | 0 |
| Public Works | 5,672,790 | 273,382 | 4,666,239 | 113,887 |
| General Government | 6,869,520 | 2,247,663 | 131,605 | 556,200 |
| Interest and Fiscal Charges | 335,314 | 0 | 0 | 0 |
| Total Governmental Activities | 30,042,534 | 4,012,731 | 12,124,541 | 670,087 |
| Business-Type Activities: | | | | |
| Sewer District #1 Fund | 15,360 | 20,955 | 0 | 0 |
| Stillwater Estates Fund | 8,318 | 8,994 | 0 | 0 |
| Solid Waste Fund | 194,757 | 359,380 | 0 | 0 |
| Adult Daycare Fund | 46,088 | 51,882 | 0 | 0 |
| Total Business-Type Activities | 264,523 | 441,211 | 0 | 0 |
| Total Primary Government | \$ 30,307,057 | \$ 4,453,942 | \$ 12,124,541 | \$ 670,087 |
| Component Units: | | | | |
| Visitors Bureau | \$146,378 | \$138,867 | \$0 | \$0 |
| Wayne Industries | 339,138 | 337,830 | 0 | 0 |
| Total Component Units | \$ 485,516 | \$ 476,697 | \$ 0 | \$ 0 |

General Revenues

Property Taxes Levied for:
 General Purposes
 MRDD
 Sales Tax
 Intergovernmental Revenues, Unrestricted
 Investment Earnings
 Miscellaneous
 Total General Revenues

Change in Net Assets

Net Assets Beginning of Year - Restated
 Net Assets End of Year

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2005**

| | General | Auto License and Gas Tax | MRDD |
|---|---------------------|-----------------------------|---------------------|
| Assets: | | | |
| Cash and Cash Equivalents | \$ 957,216 | \$ 4,590,240 | \$ 1,169,510 |
| Cash and Cash Equivalents with Fiscal Agent | 183,376 | 0 | 486,797 |
| Investments with Fiscal Agent | 0 | 0 | 0 |
| Receivables: | | | |
| Taxes | 3,839,181 | 0 | 2,760,330 |
| Accounts | 311,255 | 8,723 | 28 |
| Intergovernmental | 152,281 | 2,495,843 | 190,120 |
| Interest | 71,116 | 60,642 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 |
| Interfund Loans Receivable | 160,300 | 0 | 0 |
| Inventory of Supplies, at Cost | 37,410 | 262,753 | 7,122 |
| Prepaid Items | 34,317 | 25 | 8,098 |
| Total Assets | \$ 5,746,452 | \$ 7,418,226 | \$ 4,622,005 |
| Liabilities: | | | |
| Accounts Payable | \$ 44,952 | \$ 16,769 | \$ 10,781 |
| Accrued Wages and Benefits Payable | 97,862 | 21,133 | 41,915 |
| Intergovernmental Payable | 93,356 | 28,154 | 44,269 |
| Contracts Payable | 13,000 | 0 | 21,625 |
| Interfund Loans Payable | 0 | 0 | 0 |
| Deferred Revenue | 3,113,548 | 1,676,773 | 2,915,930 |
| Compensated Absences Payable | 0 | 6,672 | 12,110 |
| Accrued Interest Payable | 0 | 0 | 0 |
| General Obligation Notes Payable | 0 | 0 | 0 |
| Total Liabilities | 3,362,718 | 1,749,501 | 3,046,630 |
| Fund Balance: | | | |
| Reserved for Encumbrances | 39,698 | 3,405 | 11,586 |
| Reserved for Prepaid Items | 34,317 | 25 | 8,098 |
| Reserved for Supplies Inventory | 37,410 | 262,753 | 7,122 |
| Reserved for Debt Service | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 |
| Undesignated, Unreserved in: | | | |
| General Fund | 2,272,309 | 0 | 0 |
| Special Revenue Funds | 0 | 5,402,542 | 1,548,569 |
| Capital Projects Funds (Deficit) | 0 | 0 | 0 |
| Total Fund Balance | 2,383,734 | 5,668,725 | 1,575,375 |
| Total Liabilities and Fund Balance | \$ 5,746,452 | \$ 7,418,226 | \$ 4,622,005 |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

| Public Assistance | WAGC Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|---------------------|----------------------------|--------------------------|--------------------------|
| \$ 99,934 | \$ 23,952 | \$ 5,292,752 | \$ 12,133,604 |
| 0 | 0 | 37,410 | 707,583 |
| 0 | 0 | 10,000 | 10,000 |
| 0 | 0 | 0 | 6,599,511 |
| 0 | 0 | 58,554 | 378,560 |
| 1,497,811 | 0 | 1,301,833 | 5,637,888 |
| 0 | 0 | 4,766 | 136,524 |
| 0 | 0 | 2,925 | 2,925 |
| 0 | 0 | 745,395 | 745,395 |
| 0 | 0 | 38,215 | 198,515 |
| 9,040 | 0 | 7,605 | 323,930 |
| 749 | 0 | 17,378 | 60,567 |
| <u>\$ 1,607,534</u> | <u>\$ 23,952</u> | <u>\$ 7,516,833</u> | <u>\$ 26,935,002</u> |
| \$ 50,847 | \$ 0 | \$ 325,218 | \$ 448,567 |
| 36,817 | 0 | 34,587 | 232,314 |
| 39,725 | 0 | 36,229 | 241,733 |
| 30,575 | 0 | 69,114 | 134,314 |
| 0 | 0 | 198,515 | 198,515 |
| 854,101 | 0 | 1,009,078 | 9,569,430 |
| 0 | 0 | 0 | 18,782 |
| 0 | 46,176 | 19,333 | 65,509 |
| 0 | 3,350,000 | 1,128,000 | 4,478,000 |
| <u>1,012,065</u> | <u>3,396,176</u> | <u>2,820,074</u> | <u>15,387,164</u> |
| 563 | 23,952 | 164,592 | 243,796 |
| 749 | 0 | 17,378 | 60,567 |
| 9,040 | 0 | 7,605 | 323,930 |
| 0 | 0 | 22,775 | 22,775 |
| 0 | 0 | 745,395 | 745,395 |
| 0 | 0 | 116,221 | 116,221 |
| 0 | 0 | 0 | 2,272,309 |
| 585,117 | 0 | 4,261,207 | 11,797,435 |
| 0 | (3,396,176) | (638,414) | (4,034,590) |
| <u>595,469</u> | <u>(3,372,224)</u> | <u>4,696,759</u> | <u>11,547,838</u> |
| <u>\$ 1,607,534</u> | <u>\$ 23,952</u> | <u>\$ 7,516,833</u> | <u>\$ 26,935,002</u> |

DARKE COUNTY, OHIO

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

| | | |
|---|-------------|-----------------------------|
| Total Governmental Fund Balances | | \$ 11,547,838 |
| <i>Amounts reported for governmental activities in the statement of net assets are different because</i> | | |
| Capital Assets used in governmental activities are not resources and therefore are not reported in the funds. | | 80,658,551 |
| Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds. | | 4,234,380 |
| Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. | | 109,886 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. | | |
| General Obligation Bonds | (3,870,000) | |
| Long Term Notes Payable | (125,000) | |
| Compensated Absences Payable | (1,390,276) | |
| Capital Lease Payable | (40,162) | |
| Accrued Interest Payable | (16,900) | (5,442,338) |
| <i>Net Assets of Governmental Activities</i> | | <u>\$ 91,108,317</u> |

See accompanying notes to the basic financial statements



DARKE COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005**

| | General | Auto License and Gas Tax | MRDD |
|---|---------------------|-----------------------------|---------------------|
| Revenues: | | | |
| Taxes | \$ 7,328,813 | \$ 0 | \$ 2,602,443 |
| Intergovernmental Revenues | 1,141,120 | 4,506,665 | 1,532,694 |
| Charges for Services | 1,240,129 | 0 | 216,748 |
| Licenses and Permits | 37,734 | 0 | 0 |
| Investment Earnings | 415,826 | 137,084 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Fines and Forfeitures | 389,509 | 0 | 0 |
| All Other Revenue | 260,666 | 50,817 | 184,964 |
| Total Revenue | 10,813,797 | 4,694,566 | 4,536,849 |
| Expenditures: | | | |
| Current: | | | |
| Public Safety | 3,582,591 | 0 | 0 |
| Health | 49,433 | 0 | 0 |
| Human Services | 338,976 | 0 | 4,268,350 |
| Community and Economic Development | 181,160 | 0 | 0 |
| Public Works | 123,018 | 4,617,683 | 0 |
| General Government | 5,403,428 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Debt Service: | | | |
| Principal Retirement | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 |
| Total Expenditures | 9,678,606 | 4,617,683 | 4,268,350 |
| Excess (Deficiency) of Revenues Over Expenditures | 1,135,191 | 76,883 | 268,499 |
| Other Financing Sources (Uses): | | | |
| Sale of Capital Assets | 0 | 0 | 0 |
| Long Term Notes Issued | 0 | 0 | 0 |
| Transfers In | 84,450 | 86,702 | 0 |
| Transfers Out | (1,179,247) | 0 | 0 |
| Total Other Financing Sources (Uses) | (1,094,797) | 86,702 | 0 |
| Net Change in Fund Balance | 40,394 | 163,585 | 268,499 |
| Fund Balance (Deficit) at Beginning of Year - Restated | 2,361,120 | 5,495,477 | 1,308,463 |
| Increase (Decrease) in Inventory Reserve | (17,780) | 9,663 | (1,587) |
| Fund Balance (Deficit) End of Year | \$ 2,383,734 | \$ 5,668,725 | \$ 1,575,375 |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

| Public Assistance | WAGC Permanent Improvement | Other Governmental Funds | Total Governmental Funds |
|-------------------|----------------------------|--------------------------|--------------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 9,931,256 |
| 3,416,289 | 0 | 4,283,029 | 14,879,797 |
| 0 | 0 | 1,923,217 | 3,380,094 |
| 0 | 0 | 112,203 | 149,937 |
| 0 | 0 | 11,982 | 564,892 |
| 0 | 0 | 16,724 | 16,724 |
| 0 | 0 | 76,821 | 466,330 |
| 0 | 0 | 908,163 | 1,404,610 |
| <u>3,416,289</u> | <u>0</u> | <u>7,332,139</u> | <u>30,793,640</u> |
| 0 | 0 | 385,864 | 3,968,455 |
| 0 | 0 | 144,186 | 193,619 |
| 3,251,015 | 0 | 3,722,356 | 11,580,697 |
| 0 | 0 | 810,286 | 991,446 |
| 0 | 0 | 242,624 | 4,983,325 |
| 0 | 0 | 1,145,016 | 6,548,444 |
| 0 | 17,471 | 1,316,003 | 1,333,474 |
| 0 | 0 | 118,200 | 118,200 |
| 0 | 139,530 | 193,856 | 333,386 |
| <u>3,251,015</u> | <u>157,001</u> | <u>8,078,391</u> | <u>30,051,046</u> |
| 165,274 | (157,001) | (746,252) | 742,594 |
| 0 | 0 | 6,800 | 6,800 |
| 0 | 0 | 125,000 | 125,000 |
| 119,068 | 471,826 | 2,200,071 | 2,962,117 |
| 0 | 0 | (1,782,870) | (2,962,117) |
| <u>119,068</u> | <u>471,826</u> | <u>549,001</u> | <u>131,800</u> |
| 284,342 | 314,825 | (197,251) | 874,394 |
| 313,390 | (3,687,049) | 4,892,052 | 10,683,453 |
| (2,263) | 0 | 1,958 | (10,009) |
| <u>\$ 595,469</u> | <u>\$ (3,372,224)</u> | <u>\$ 4,696,759</u> | <u>\$ 11,547,838</u> |

DARKE COUNTY, OHIO

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For The Year Ended December 31, 2005***

Net Change in Fund Balances - Total Governmental Funds \$ 874,394

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

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

| | | |
|----------------------|--------------------|----------|
| Capital Outlay | 3,648,930 | |
| Depreciation Expense | <u>(3,727,159)</u> | (78,229) |

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

| | | |
|--|--|----------|
| This is the amount of the loss on the disposal of capital assets net of proceeds received. | | (94,656) |
|--|--|----------|

| | | |
|--|--|-----------|
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | (580,710) |
|--|--|-----------|

The issuance of long-term debt provides current financial resources to governmental funds, but has no effect on net assets. In addition, the payment of bond principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

| | | |
|---|------------------|-------|
| General Obligation Bond Principal Payment | 105,000 | |
| Special Assessment Bond Principal Payment | 13,200 | |
| Capital Lease Principal Payment | 13,581 | |
| Long Term Note Payable Issued | <u>(125,000)</u> | 6,781 |

| | | |
|--|--|---------|
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | | (1,928) |
|--|--|---------|

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

| | | |
|----------------------|-----------------|----------|
| Compensated Absences | (39,335) | |
| Change in Inventory | <u>(10,009)</u> | (49,344) |

The internal service funds are used by management to charge the costs of services to individual funds and is not reported in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities.

94,088

Change in Net Assets of Governmental Activities \$ 170,396

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2005**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------------|--------------------|-------------------|---|
| Revenues: | | | | |
| Taxes | \$ 6,976,000 | \$ 7,331,000 | \$ 6,852,071 | \$ (478,929) |
| Intergovernmental Revenues | 1,012,488 | 1,012,488 | 1,129,623 | 117,135 |
| Charges for Services | 1,238,080 | 1,238,130 | 1,258,236 | 20,106 |
| Licenses and Permits | 43,230 | 43,230 | 37,734 | (5,496) |
| Investment Earnings | 301,900 | 301,900 | 390,429 | 88,529 |
| Fines and Forfeitures | 390,500 | 390,500 | 389,509 | (991) |
| All Other Revenues | 273,450 | 273,450 | 260,890 | (12,560) |
| Total Revenues | 10,235,648 | 10,590,698 | 10,318,492 | (272,206) |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 3,850,607 | 3,912,008 | 3,611,070 | 300,938 |
| Health | 95,721 | 96,967 | 49,713 | 47,254 |
| Human Services | 459,052 | 459,052 | 338,078 | 120,974 |
| Community and Economic Development | 183,960 | 183,960 | 183,960 | 0 |
| Public Works | 135,282 | 136,639 | 123,568 | 13,071 |
| General Government | 5,947,701 | 6,061,631 | 5,695,614 | 366,017 |
| Total Expenditures | 10,672,323 | 10,850,257 | 10,002,003 | 848,254 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (436,675) | (259,559) | 316,489 | 576,048 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 324,734 | 324,734 | 383,832 | 59,098 |
| Sale of Capital Assets | 2,500 | 2,500 | 0 | (2,500) |
| Transfers In | 87,500 | 87,500 | 84,450 | (3,050) |
| Transfers Out | (1,446,352) | (1,443,040) | (1,179,247) | 263,793 |
| Advances In | 0 | 99,351 | 99,351 | 0 |
| Advances Out | 0 | (279,651) | (279,651) | 0 |
| Total Other Financing Sources (Uses) | (1,031,618) | (1,208,606) | (891,265) | 317,341 |
| Net Change in Fund Balance | (1,468,293) | (1,468,165) | (574,776) | 893,389 |
| Fund Balance at Beginning of Year | 1,400,203 | 1,400,203 | 1,400,203 | 0 |
| Prior Year Encumbrances | 67,967 | 67,967 | 67,967 | 0 |
| Fund Balance at End of Year | \$ (123) | \$ 5 | \$ 893,394 | \$ 893,389 |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Auto License and Gas Tax Fund
For the Year Ended December 31, 2005**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 4,538,000 | \$ 4,538,000 | \$ 4,371,833 | \$ (166,167) |
| Investment Earnings | 88,000 | 88,000 | 130,026 | 42,026 |
| All Other Revenues | 37,000 | 37,000 | 42,094 | 5,094 |
| Total Revenues | <u>4,663,000</u> | <u>4,663,000</u> | <u>4,543,953</u> | <u>(119,047)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public Works | | | | |
| Total Expenditures | <u>5,473,329</u> | <u>5,481,326</u> | <u>4,894,831</u> | <u>586,495</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (810,329) | (818,326) | (350,878) | 467,448 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 220,000 | 220,000 | 271,322 | 51,322 |
| Other Financing Uses | (3,000) | (3,000) | (1,672) | 1,328 |
| Transfers In | 0 | 0 | 86,702 | 86,702 |
| Total Other Financing Sources (Uses) | <u>217,000</u> | <u>217,000</u> | <u>356,352</u> | <u>139,352</u> |
| Net Change in Fund Balance | (593,329) | (601,326) | 5,474 | 606,800 |
| Fund Balance at Beginning of Year | 4,555,704 | 4,555,704 | 4,555,704 | 0 |
| Prior Year Encumbrances | 20,063 | 20,063 | 20,063 | 0 |
| Fund Balance at End of Year | <u>\$ 3,982,438</u> | <u>\$ 3,974,441</u> | <u>\$ 4,581,241</u> | <u>\$ 606,800</u> |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – MRDD Fund
For the Year Ended December 31, 2005**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---------------------|---|
| Revenues: | | | | |
| Taxes | \$ 2,662,295 | \$ 2,662,295 | \$ 2,602,443 | \$ (59,852) |
| Intergovernmental Revenues | 1,356,125 | 1,370,608 | 1,473,805 | 103,197 |
| Charges for Services | 20,000 | 20,000 | 216,748 | 196,748 |
| All Other Revenues | 137,707 | 137,707 | 184,936 | 47,229 |
| Total Revenues | <u>4,176,127</u> | <u>4,190,610</u> | <u>4,477,932</u> | <u>287,322</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Total Expenditures | <u>4,783,678</u> | <u>4,783,679</u> | <u>4,244,776</u> | <u>538,903</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (607,551) | (593,069) | 233,156 | 826,225 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 60,000 | 60,000 | 65,412 | 5,412 |
| Other Financing Uses | <u>(1,032)</u> | <u>(1,032)</u> | <u>(610)</u> | <u>422</u> |
| Total Other Financing Sources (Uses) | <u>58,968</u> | <u>58,968</u> | <u>64,802</u> | <u>5,834</u> |
| Net Change in Fund Balance | (548,583) | (534,101) | 297,958 | 832,059 |
| Fund Balance at Beginning of Year | 751,878 | 751,878 | 751,878 | 0 |
| Prior Year Encumbrances | 88,193 | 88,193 | 88,193 | 0 |
| Fund Balance at End of Year | <u>\$ 291,488</u> | <u>\$ 305,970</u> | <u>\$ 1,138,029</u> | <u>\$ 832,059</u> |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Public Assistance Fund
For the Year Ended December 31, 2005**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|------------------------|---------------------|------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 3,380,640 | \$ 3,103,658 | \$ 3,103,658 | \$ 0 |
| Total Revenues | <u>3,380,640</u> | <u>3,103,658</u> | <u>3,103,658</u> | <u>0</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human Services | | | | |
| Total Expenditures | <u>4,088,781</u> | <u>3,867,245</u> | <u>3,773,551</u> | <u>93,694</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (708,141) | (763,587) | (669,893) | 93,694 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 541,975 | 541,955 | 541,955 | 0 |
| Transfers In | <u>119,068</u> | <u>119,068</u> | <u>119,068</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>661,043</u> | <u>661,023</u> | <u>661,023</u> | <u>0</u> |
| Net Change in Fund Balance | (47,098) | (102,564) | (8,870) | 93,694 |
| Fund Balance at Beginning of Year | 85,491 | 85,491 | 85,491 | 0 |
| Prior Year Encumbrances | <u>15,075</u> | <u>15,075</u> | <u>15,075</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 53,468</u> | <u>\$ (1,998)</u> | <u>\$ 91,696</u> | <u>\$ 93,694</u> |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2005**

| | Business Type Activities- Enterprise Funds | Governmental Activities-Internal Service Fund |
|---|--|---|
| Assets: | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ 807,880 | \$ 2,705 |
| Cash and C/E with Fiscal Agent | 0 | 214,346 |
| Receivables: | | |
| Accounts | 20,951 | 74,959 |
| Special Assessments | 22,989 | 0 |
| Inventory of Supplies at Cost | 342 | 0 |
| Prepaid Items | 21 | 18,902 |
| Total Current Assets | 852,183 | 310,912 |
| Noncurrent Assets: | | |
| Non-Depreciable Capital Assets | 8,000 | 0 |
| Depreciable Capital Assets, Net | 39,345 | 0 |
| Total Noncurrent Assets | 47,345 | 0 |
| Total Assets | 899,528 | 310,912 |
| Liabilities: | | |
| Current Liabilities: | | |
| Accounts Payable | 626 | 0 |
| Accrued Wages and Benefits | 1,519 | 0 |
| Intergovernmental Payable | 1,678 | 0 |
| Claims Payable | 0 | 199,867 |
| Accrued Interest Payable | 213 | 0 |
| Special Assessment Bonds Payable - Current | 11,700 | 0 |
| Total Current Liabilities | 15,736 | 199,867 |
| Noncurrent Liabilities | | |
| Compensated Absences Payable | 7,294 | 0 |
| Special Assessment Bonds Payable | 11,700 | 0 |
| Total Noncurrent Liabilities | 18,994 | 0 |
| Total Liabilities | 34,730 | 199,867 |
| Net Assets: | | |
| Invested in Capital Assets, net of debt | 23,945 | 0 |
| Unrestricted | 840,853 | 111,045 |
| Total Net Assets | 864,798 | \$ 111,045 |
| Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds. | 1,159 | |
| Net Assets of Business-type Activities | \$ 865,957 | |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2005**

| | Business-Type Activities- Enterprise Funds | Governmental Activities - Internal Service Funds |
|---|--|---|
| Operating Revenues: | | |
| Charges for Services | \$ 422,939 | \$ 2,216,589 |
| Other Operating Revenue | 4,215 | 281,130 |
| Total Operating Revenues | <u>427,154</u> | <u>2,497,719</u> |
| Operating Expenses: | | |
| Personal Services | 119,775 | 0 |
| Contractual Services | 132,374 | 2,402,331 |
| Materials and Supplies | 7,349 | 0 |
| Depreciation | 5,151 | 0 |
| Total Operating Expenses | <u>264,649</u> | <u>2,402,331</u> |
| Operating Income | 162,505 | 95,388 |
| Nonoperating Revenue (Expenses): | | |
| Investment Earnings | 1,257 | 0 |
| Interest Expense | (1,174) | 0 |
| Other Nonoperating Revenue | 12,800 | 0 |
| Total Nonoperating Revenues (Expenses) | <u>12,883</u> | <u>0</u> |
| Change in Net Assets | 175,388 | 95,388 |
| Net Assets Beginning of Year | 689,410 | 15,657 |
| Net Assets End of Year | <u>864,798</u> | <u>\$ 111,045</u> |
| Change in Net Assets - Total Enterprise Funds | 175,388 | |
| Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds. | 1,300 | |
| Change in Net Assets - Business-type Activities | <u>\$ 176,688</u> | |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005**

| | Business-Type Activities- Enterprise Funds | Governmental Activities - Internal Service Funds |
|--|--|--|
| <u>Cash Flows from Operating Activities:</u> | | |
| Cash Received from Customers | \$443,056 | \$0 |
| Interfund Services Provided and Used | 0 | 2,404,222 |
| Cash Payments for Goods and Services | (139,462) | (2,570,943) |
| Cash Payments to Employees | (118,529) | 0 |
| Net Cash Provided (Used) by Operating Activities | <u>185,065</u> | <u>(166,721)</u> |
| <u>Cash Flows from Capital and Related Financing Activities:</u> | | |
| Principal Paid on Special Assessment Bond | (11,700) | 0 |
| Interest Paid on All Debt | (1,282) | 0 |
| Net Cash Used for Capital and Related Financing Activities | <u>(12,982)</u> | <u>0</u> |
| <u>Cash Flows from Investing Activities:</u> | | |
| Interest Income | 1,257 | 0 |
| Net Cash Provided by Investing Activities | <u>1,257</u> | <u>0</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 173,340 | (166,721) |
| Cash and Cash Equivalents at Beginning of Year | <u>634,540</u> | <u>383,772</u> |
| Cash and Cash Equivalents at End of Year | <u>\$807,880</u> | <u>\$217,051</u> |
| <u>Reconciliation of Cash and Cash Equivalents per the Statement of Net Assets:</u> | | |
| Cash and Cash Equivalents | \$807,880 | \$2,705 |
| Cash with Fiscal Agent | 0 | 214,346 |
| Cash and Cash Equivalents at End of Year | <u>\$807,880</u> | <u>\$217,051</u> |
| <u>Reconciliation of Operating Income to Net Cash Provided by Operating (Used) Activities:</u> | | |
| Operating Income | \$162,505 | \$95,388 |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation Expense | 5,151 | 0 |
| Non-Operating Revenue | 12,800 | 0 |
| Changes in Assets and Liabilities: | | |
| Increase in Accounts Receivable | (8,216) | (74,595) |
| Decrease in Special Assesment Receivable | 11,318 | 0 |
| Decrease in Inventory | 256 | 0 |
| (Increase) Decrease in Prepaids | 420 | (18,902) |
| Decrease in Accounts Payable | (415) | 0 |
| Decrease in Accrued Wages and Benefits | (24) | 0 |
| Decrease in Health Insurance Claims Payable | 0 | (168,612) |
| Increase in Intergovernmental Payables | 7 | 0 |
| Increase in Compensated Absences Payable | 1,263 | 0 |
| Total Adjustments | <u>22,560</u> | <u>(262,109)</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$185,065</u> | <u>(166,721)</u> |

See accompanying notes to the basic financial statements

DARKE COUNTY, OHIO

***Statement of Net Assets
Fiduciary Funds
December 31, 2005***

| | <u>Agency</u> |
|---|-----------------------------|
| Assets: | |
| Cash and Cash Equivalents | \$ 1,679,772 |
| Cash and Cash Equivalents with Fiscal Agent | 278,660 |
| Investments with Fiscal Agent | 20,000 |
| Receivables: | |
| Taxes | 29,658,894 |
| Intergovernmental | 4,291,036 |
| Special Assessments | 4,640 |
| Total Assets | <u>\$ 35,933,002</u> |
| Liabilities: | |
| Intergovernmental Payable | \$ 29,663,534 |
| Undistributed Monies | 6,269,468 |
| Total Liabilities | <u>\$ 35,933,002</u> |

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Darke County, Ohio (The County), was created in 1809 when it detached from Miami County but was not organized until 1817. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County who manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, a Common Pleas Court Judge, two County Court Judges, and a joint Probate/Juvenile Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrators of public services for the County, including the departments of the elected officials noted above.

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

Discretely Presented Component Units – The component unit columns in the financial statements includes the financial data of the County's two component units. They are reported in separate columns to emphasize that they are legally separate from the County. The component units are being presented as a part of the County's reporting entity because the County is financially accountable for the component units and it would be misleading to exclude them.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Darke County Visitors Bureau, Inc. – The Darke County Visitors Bureau, Inc. is a legally separate not-for-profit corporation served by a board appointed by the Darke County Board of Commissioners. The corporation was established for the purpose of the promotion of business and tourism within Darke County. The Darke County Auditor distributes bed tax funds to The Darke County Visitors Bureau, Inc. Based on the significant resources provided by the County and upon the ability of the County to impose its will upon The Darke County Visitors Bureau, Inc, the entity is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Darke County Visitors Bureau, Inc. at 537 South Broadway Suite 203, Greenville, Ohio 45331.

Wayne Industries – Wayne Industries is a legally separate, not-for-profit corporation served by a board appointed by the Darke County Board of MRDD. The workshop, under contractual agreement with the Darke County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped individuals in Darke County. The Darke County Board of MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the clients, land and buildings for the operation of the center, maintenance and repair of the buildings and professional staff to supervise and train clients of Wayne Industries. Based on the significant services and resources provided by the County to the workshop and the workshop's sole purpose of providing assistance to the retarded and handicapped adults of Darke County, the workshop is a component unit of Darke County. Separately issued financial statements may be obtained from Wayne Industries at 5844 Jaysville-St. Johns Road, Greenville, Ohio 45331.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as the fiscal agent but is not financially accountable. Accordingly, the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

- Darke County General Health District
- Darke County Emergency Management Agency
- Darke County Soil Conservation District
- Darke County Law Library
- Darke County Park District
- Darke County Family & Children First Council

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, and Insurance Purchasing Pools. These organizations are presented in Notes 14, 16 and 17 to the basic financial statements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

The accounting policies of Darke County, Ohio, conform to generally accepted accounting principles as applicable to governmental units. The accounting policies of the discretely presented component units are consistent with those of the County. The following is a summary of the more significant policies:

The accounting system is organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. The following fund types are used by the County:

Governmental Funds - are the funds through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. All governmental funds are accounted for using a current "financial resources" measurement focus. This measurement focus generally provides that only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The following are the County's major governmental funds:

General Fund - represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Auto License and Gas Tax Fund - This fund is used to account for revenues derived from motor vehicle license tax fees and fuel taxes. Expenditures are restricted to road and bridge construction, maintenance and repairs.

MRDD Fund - This fund is used to account for funds obtained from various tax levies, grants and other sources to provide MR/DD services.

Public Assistance Fund - This fund is used to account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance, and for certain public social services.

Wagner Avenue Government Center Permanent Improvement Fund - This fund receives and expends bond proceeds for improvements at the Complex.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

C. Basis of Presentation – Financial Statements

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements – Fund financial statements report detailed information about the County. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses in the accounts and reported in the financial statements, and relates to the timing of the measurements made. The accounting and reporting treatment applied to a fund is determined by its measurement focus. The financial statements of the governmental funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

The term “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable but not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2005 but not available, are recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before the government has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when revenue recognition criteria are met or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized. Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees) and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services and miscellaneous revenues are recorded as revenue when received in cash because generally these revenues are not measurable until received.

The accrual basis of accounting is utilized for reporting purposes by the government-wide financial statements, proprietary funds, and the agency funds. Revenues are recognized when they are earned and expenses are recognized when incurred.

Pursuant to GASB Statement No. 20, “*Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*,” the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year.

All funds other than agency funds are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The primary level of budget control within a fund is at the object level by department by function. Budgetary modifications may only be made through resolution of the County Commissioners. Budgetary information has not been presented for the discretely presented component units because it is not included in the entity for which the appropriated budget is adopted nor does the entity maintain separate budgetary records.

1. Tax Budget

A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2005.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, department and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2005, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. Commissioners appropriations are made at the fund, department and object level (i.e. General Fund-Commissioners-salaries, supplies, equipment, contract repairs, travel expenses, maintenance and other expenses.)

The budgetary figures which appear in the "Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual for the General Fund and Major Special Revenue Funds" are provided on the budgetary basis to provide a comparison of actual results to the final budget, including all amendments and modifications.

4. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

5. Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

5. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for 2005 from the GAAP basis to the budgetary basis is shown below:

| | Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | | | |
|--|---|-------------------------------------|------------------|---------------------------|
| | General Fund | Auto License and Gas Tax Fund | MRDD Fund | Public Assistance Fund |
| GAAP Basis (as reported) | \$40,394 | \$163,585 | \$268,499 | \$284,342 |
| Increase (Decrease): | | | | |
| Accrued Revenues at December 31, 2005 received during 2006 | (1,420,585) | (888,435) | (521,345) | (643,710) |
| Accrued Revenues at December 31, 2004 received during 2005 | 764,980 | 737,822 | 666,685 | 331,079 |
| Accrued Expenditures at December 31, 2005 paid during 2006 | 65,794 | 72,728 | 130,700 | 157,964 |
| Accrued Expenditures at December 31, 2004 paid during 2005 | (4,567) | (71,202) | (207,979) | (130,233) |
| 2004 Prepays for 2005 | 77,347 | 0 | 977 | 675 |
| 2005 Prepays for 2006 | (34,317) | (25) | (8,098) | (749) |
| Outstanding Encumbrances | (63,822) | (8,999) | (31,481) | (8,238) |
| Budget Basis | <u>(\$574,776)</u> | <u>\$5,474</u> | <u>\$297,958</u> | <u>(\$8,870)</u> |

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. Cash and cash equivalents that are held separately within departments of the County and not held with the County Treasurer are recorded on the balance sheet as "Cash and Cash Equivalents with Fiscal Agent." See Note 3, "Cash, Cash Equivalents and Investments."

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 3, "Cash, Cash Equivalents and Investments".

H. Inventory of Supplies

On the government-wide financial statements and in the proprietary funds, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

Inventories of governmental funds are stated at cost. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The cost of inventory items is recorded as an expenditure in the governmental fund types when purchased.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

J. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation

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

1. Property, Plant and Equipment - Governmental Activities

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

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

2. Property, Plant and Equipment – Business Type Activities

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

| <u>Obligation</u> | <u>Fund</u> |
|-------------------------|--|
| General Obligation Bond | General Obligation Bond Retirement Fund |
| Special Assessment Bond | Ditch Bond Retirement Fund, Sewer District |
| Compensated Absences | General Fund |
| | Auto License and Gas Tax Fund |
| | Dog and Kennel Fund |
| | Public Assistance Fund |
| | County Home Fund |
| | Ditch Maintenance Fund |
| | County MR/DD Fund |
| | Child Support Enforcement Fund |
| | Solid Waste Fund |
| | Adult Daycare Fund |
| | Real Estate Assessment Fund |
| | DRETAC Fund |
| | Community Corrections Fund |
| | Economic Development Fund |
| | Visitation House Fund |
| | Michael's Juvenile Center Fund |
| | Certificate of Title Administration Fund |
| | Felony Delinquent Care and Custody Fund |
| | Juvenile Diversion Program Fund |
| | Children's Services Fund |

M. Compensated Absences

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

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

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

N. Net Assets

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

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

O. Pensions

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

P. Interfund Activity

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Reservations of Fund Balance

Reservations of fund balance indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, prepaid items, debt service, endowments, loan receivables, and encumbered amounts not accrued at year end in the governmental funds.

R. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are daycare fees, sewer and water treatment and distribution, and interfund charges for the internal service funds. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items to report during fiscal year 2005.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance

At December 31, 2005 the following funds had a deficit in Fund Balance:

| | <u>Fund Deficit</u> |
|-----------------------------------|---------------------|
| Capital Projects Funds: | |
| Wagner Avenue Government Center | |
| Permanent Improvement Fund | \$3,372,224 |
| County Permanent Improvement Fund | 1,073,441 |

The fund deficits in the County Permanent Improvement Fund and Wagner Avenue Government Center Permanent Improvement Fund (capital projects funds) arise from the recognition of general obligation notes payable within the funds under the modified accrual basis of accounting. Under the budgetary basis of accounting, proceeds from the sale of notes are recognized as revenue and expenditures are recognized when paid, therefore, a deficit does not exist.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

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

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

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

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Protection of County cash and deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end, the carrying amount of the County's (primary government) deposits was \$15,661,696 and the bank balance was \$19,612,799. Federal depository insurance covered \$1,051,520 of the bank balance and \$18,561,279 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

| | |
|--|--------------------------------|
| Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name | <u>Balance</u> \$18,561,279 |
| Total Balance | <u><u>\$18,561,279</u></u> |

Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC. The County had \$192,854 in undeposited cash on hand at December 31, 2005, which is included as Cash and Cash Equivalents on the balance sheet.

At year end, the carrying amount of The Darke County Visitors Bureau, Inc.'s (component unit) deposits was \$62,390 all of which was covered by federal depository insurance. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation. The County is not the fiscal agent for the corporation. At year end, the carrying amount of Wayne Industries (component unit) deposits was \$312,509, which was equal to the bank balance. All of the bank balance was covered by federal depository insurance.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

A. Deposits (Continued)

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the General Fund, the Auto License and Gas Tax Fund, the Microenterprise Business Development Grant Fund, the Community Development Block Grant Fund, the Community Housing Improvement Fund, the Home Repayment Fund, and the Gifts and Bequest Fund (special revenue) amounted to \$415,826, \$137,084, \$371, \$5,627, \$265, \$1,659, and \$4,060 respectively.

B. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9. Certificates of deposit with an original maturity of three months or less are treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments for the primary government on the financial statements and classifications per items A and B of this note are as follows:

| | <u>Cash and Cash Equivalents *</u> | <u>Investments</u> |
|--|--|--------------------|
| Per Balance Sheet | \$15,824,550 | \$30,000 |
| Certificates of Deposit (with maturities of more than 3 months) | <u>30,000</u> | <u>(30,000)</u> |
| Per GASB Statement No. 3 | <u>\$15,854,550</u> | <u>\$0</u> |

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

NOTE 4 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2005 were levied after October 1, 2004 on assessed values as of January 1, 2004, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 1999. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 4 – TAXES (Continued)

A. Property Taxes (Continued)

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

Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 23 percent of its true value. Amounts paid by multi-county taxpayers are due September 20 of the year assessed. Single county taxpayers may pay annually or semi-annually: the first payment is due April 30; the remainder payable by September 20.

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

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

The full tax rate to the County for the year ended December 31, 2005, was \$6.30 per \$1,000 of assessed value. The assessed value upon which 2005 tax levy was based was \$915,986,704. This amount constitutes \$778,745,200 in real property assessed value, \$55,305,600 in public utility assessed value and \$81,935,904 in tangible personal property assessed value.

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

B. Permissive Sales and Use Tax

The County Commissioners, by resolution, imposed a 1.5 percent tax on all retail sales, except sales of motor vehicles made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty five days after the end of the month. The State Auditor then has five days in which to draw the warrant payable to the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 5 - RECEIVABLES

Receivables at December 31, 2005, consisted of taxes, interest, special assessments, accounts receivable, loans, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full. A summary of intergovernmental receivables follows:

| <u>Fund</u> | |
|-------------------------------|---------------------------|
| General Fund | \$152,281 |
| Auto License and Gas Tax Fund | 2,495,843 |
| MRDD Fund | 190,120 |
| Public Assistance Fund | 1,497,811 |
| Other Governmental Funds | <u>1,301,833</u> |
| Total Governmental Funds | 5,637,888 |
| Agency Funds: | |
| Total All Agency Funds | <u>4,291,036</u> |
| Total All Funds | <u><u>\$9,928,924</u></u> |

NOTE 6 - INTERFUND TRANSACTIONS / INTERFUND RECEIVABLES AND PAYABLES

On the Statement of Net Assets, the Business-Type Activities reported an internal balance at December 31, 2005 of \$1,159, which is offset in the Governmental Activities by the same amount. This amount represents the residual balance due from the Governmental Activities as a result of the consolidation of the internal service activity within Governmental Activities. The composition of interfund balances as of December 31, 2005, is as follows:

| <u>Interfund Loans Receivable/Payable</u> | <u>Receivable</u> | <u>Payable</u> |
|---|-------------------------|-------------------------|
| General Fund | \$160,300 | \$0 |
| Other Governmental Funds | <u>38,215</u> | <u>198,515</u> |
| Totals | <u><u>\$198,515</u></u> | <u><u>\$198,515</u></u> |

These interfund receivables and payables are for a reimbursement of expenditures made by the General Fund for other funds.

NOTE 7 - TRANSFERS

The following balances at December 31, 2005 represent transfers in and transfers out:

| <u>Fund</u> | <u>Transfer In</u> | <u>Transfer Out</u> |
|---------------------------------|---------------------------|---------------------------|
| General Fund | \$84,450 | \$1,179,247 |
| Auto License and Gas Tax Fund | 86,702 | 0 |
| Public Assistance Fund | 119,068 | 0 |
| WAGC Permanent Improvement Fund | 471,826 | 0 |
| Other Governmental Funds | <u>2,200,071</u> | <u>1,782,870</u> |
| Total All Funds | <u><u>\$2,962,117</u></u> | <u><u>\$2,962,117</u></u> |

Transfers are used to move revenues from the funds that statute or budget requires to collect them to the funds that statute or budget requires to expend them; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; to return money to the fund from which it was originally provided once a project is completed; and to transfer capital assets.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 8 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2005:

| <i>Historical Cost:</i> | | | | |
|--|----------------------|-----------------|-------------|----------------------|
| Class | December 31, 2004 | Additions | Deletions | December 31, 2005 |
| <i>Capital assets not being depreciated:</i> | | | | |
| Land | \$8,822,379 | \$0 | \$0 | \$8,822,379 |
| Subtotal | 8,822,379 | 0 | 0 | 8,822,379 |
| <i>Capital assets being depreciated:</i> | | | | |
| Buildings and Improvements | 15,704,303 | 0 | 0 | 15,704,303 |
| Machinery and Equipment | 8,311,872 | 1,426,615 | (462,334) | 9,276,153 |
| Infrastructure | 83,595,411 | 2,222,315 | (93,556) | 85,724,170 |
| Subtotal | 107,611,586 | 3,648,930 | (555,890) | 110,704,626 |
| Total Cost | \$116,433,965 | \$3,648,930 | (\$555,890) | \$119,527,005 |
| <i>Accumulated Depreciation:</i> | | | | |
| Class | December 31, 2004 | Additions | Deletions | December 31, 2005 |
| Buildings and Improvements | (\$5,816,196) | (\$451,995) | \$0 | (\$6,268,191) |
| Machinery and Equipment | (6,266,231) | (599,452) | 411,748 | (6,453,935) |
| Infrastructure | (23,520,102) | (2,675,712) | 49,486 | (26,146,328) |
| Total Depreciation | (\$35,602,529) | (\$3,727,159) * | \$461,234 | (\$38,868,454) |
| <i>Net Value:</i> | \$80,831,436 | | | \$80,658,551 |

* Depreciation expenses were charged to governmental functions as follows:

| | |
|----------------------------|--------------------|
| General Government | \$574,322 |
| Community Development | 1,926 |
| Public Safety | 140,144 |
| Public Works | 2,893,667 |
| Health | 85,490 |
| Human Services | 31,610 |
| Total Depreciation Expense | <u>\$3,727,159</u> |

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 8 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2005:

Historical Cost:

| Class | December 31, 2004 | Additions | Deletions | December 31, 2005 |
|--|----------------------|-----------|-----------|----------------------|
| <i>Capital assets not being depreciated:</i> | | | | |
| Land | \$8,000 | \$0 | \$0 | \$8,000 |
| Subtotal | 8,000 | 0 | 0 | 8,000 |
| <i>Capital assets being depreciated:</i> | | | | |
| Sewer Lines | 45,865 | 0 | 0 | 45,865 |
| Machinery and Equipment | 59,891 | 0 | 0 | 59,891 |
| Subtotal | 105,756 | 0 | 0 | 105,756 |
| Total Cost | \$113,756 | \$0 | \$0 | \$113,756 |

Accumulated Depreciation:

| Class | December 31, 2004 | Additions | Deletions | December 31, 2005 |
|-------------------------|----------------------|-----------|-----------|----------------------|
| Sewer Lines | (\$12,384) | (\$1,651) | \$0 | (\$14,035) |
| Machinery and Equipment | (48,876) | (3,500) | 0 | (52,376) |
| Total Depreciation | (\$61,260) | (\$5,151) | \$0 | (\$66,411) |
| <i>Net Value:</i> | \$52,496 | | | \$47,345 |

NOTE 9 – DEFINED BENEFIT PENSION PLANS

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits, including postemployment health care benefits. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6701 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2005, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate is 8.5%. The 2005 employer contribution rate for local government employer units was 13.55%, of covered payroll, 9.55% to fund the pension and 4.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the Ohio PERS for the years ending December 31, 2005, 2004, and 2003 were \$1,774,995, \$1,828,995 and \$2,078,032, respectively, which were equal to the required contributions for each year.

The Ohio PERS provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit under the TP and CO plans and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the Ohio PERS. The portion of the 2005 employer contribution rate (identified above) that was used to fund health care for the year 2005 was 4.0% of covered payroll which amounted to \$523,984.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System’s latest actuarial review performed as of December 31, 2004. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2004 was 8.0%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually 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 4% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants for the TP and CO Plans was 376,109. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2004 is \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, Ohio PERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan

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

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio, a cost-sharing, multiple-employer public employee retirement system.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 9 - DEFINED BENEFIT PENSION PLANS (Continued)

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor.

The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 10%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. At June 30, 2005, 13% was allocated to fund the pension benefit and 1% to fund health care. The County's contributions to the STRS of Ohio for the years ending June 30, 2005, 2004, and 2003 were \$15,502, \$23,356, and \$24,981, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees who participated in the DB or Combined Plans and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, health care benefits are not guaranteed.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 9 - DEFINED BENEFIT PENSION PLANS (Continued)

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

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Stabilization Fund. For the fiscal year ended June 30, 2005, the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Stabilization Fund, which amounted to \$1,107 for the County. The balance of the Health Care Stabilization Fund was \$3.3 billion at June 30, 2005. For the fiscal year ended June 30, 2005, the net health care costs paid by STRS were \$254,780,000. There were 115,395 eligible benefit recipients.

NOTE 10 – COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has acquired at least one year of service within the County. The County records a liability for accumulated unused sick leave for all employees, except employees of the MRDD Department, after five years of current service with the County. For employees of the MRDD Department, the County records a liability for accumulated unused sick leave after ten years of current service with the County.

At December 31, 2005, the County's accumulated, unpaid compensated absences amounted to \$1,416,352. The compensated absences amount is paid from numerous funds. See Note 1 M for further disclosure.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 11 - NOTES PAYABLE

The Ohio Revised Code provides that notes, including renewal notes, issued in anticipation of the issuance of general obligation bonds, may be issued and outstanding from time to time up to a maximum period of twenty years from the date of issuance of the original notes (the maximum maturity for notes anticipating general obligation bonds payable from special assessments is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of notes outstanding for more than five years must be retired in amounts at least equal to, and payable no later than those principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period. Bond anticipation notes may be retired at maturity from the proceeds of a sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources.

| | Balance January 1, 2005 | Issued | (Retired) | Balance December 31, 2005 |
|--|-------------------------------|--------------------|----------------------|---------------------------------|
| Capital Projects General Obligation Notes: | | | | |
| 2.27% Wagner Avenue Government Center | \$2,200,000 | \$0 | (\$2,200,000) | \$0 |
| 1.80% Wagner Avenue Government Center | 0 | 2,200,000 | (2,200,000) | 0 |
| 3.99% Wagner Avenue Government Center | 0 | 2,200,000 | 0 | 2,200,000 |
| 3.39% Wagner Avenue Government Center | 1,482,000 | 0 | (1,482,000) | 0 |
| 4.99% Wagner Avenue Government Center | 0 | 1,150,000 | 0 | 1,150,000 |
| 2.27% County Building Renovation | 1,000,000 | 0 | (1,000,000) | 0 |
| 3.65% County Building Renovation | 0 | 1,000,000 | 0 | 1,000,000 |
| 2.27% Garst Avenue | 228,000 | 0 | (228,000) | 0 |
| 3.65% Garst Avenue | 0 | 128,000 | 0 | 128,000 |
| Total Capital Projects Notes Payable | <u>\$4,910,000</u> | <u>\$6,678,000</u> | <u>(\$7,110,000)</u> | <u>\$4,478,000</u> |

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DARKE COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

Details of the changes in the bonds and other long-term obligations of the County for the year ended December 31, 2005 are indicated below:

| | | | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 | Amount Due Within One Year |
|----------------------------------|----------------------------------|------|---------------------------------|------------------|--------------------|---------------------------------|----------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bond: | | | | | | | |
| Various | WAGC Improvement | 2002 | \$3,975,000 | \$0 | (\$105,000) | \$3,870,000 | \$110,000 |
| Special Assessment Bond: | | | | | | | |
| (with governmental commitment) | | | | | | | |
| 5.00% | Coble Ditch | 2000 | 13,200 | 0 | (13,200) | 0 | 0 |
| Long Term Notes Payable: | | | | | | | |
| 5.10% | Ross Medford Road Improvement | 2005 | 0 | 125,000 | 0 | 125,000 | 0 |
| Compensated Absences Payable | | | 1,362,689 | 1,409,058 | (1,362,689) | 1,409,058 | 763,236 |
| Capital Lease Payable | | | 53,743 | 0 | (13,581) | 40,162 | 14,115 |
| Total Governmental Activities | | | <u>5,404,632</u> | <u>1,534,058</u> | <u>(1,494,470)</u> | <u>5,444,220</u> | <u>887,351</u> |
| Business-Type Activities: | | | | | | | |
| Special Assessment Bond: | | | 35,100 | 0 | (11,700) | 23,400 | 11,700 |
| 3.65% | Rolin Acres | | | | | | |
| Compensated Absences | | | 6,031 | 7,294 | (6,031) | 7,294 | 7,294 |
| Total Business-Type Activities | | | <u>41,131</u> | <u>7,294</u> | <u>(17,731)</u> | <u>30,694</u> | <u>18,994</u> |
| Total Other | | | | | | | |
| Long-Term Obligations | | | <u>5,445,763</u> | <u>1,541,352</u> | <u>(1,512,201)</u> | <u>5,474,914</u> | <u>906,345</u> |

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The effects of the debt limitations at December 31, 2005 are an overall debt margin of \$13,864,690, and an unvoted legal debt margin of \$815,641.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2005 follows:

| Years | General Obligation Bond | | Special Assessment Bond | | Capital Lease | | Long Term Note | |
|-----------|----------------------------|--------------------|----------------------------|----------------|-----------------|----------------|------------------|-----------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2006 | \$110,000 | \$176,100 | \$11,700 | \$853 | \$14,115 | \$1,302 | \$0 | \$6,405 |
| 2007 | 115,000 | 173,020 | 11,700 | 428 | 14,669 | 748 | 18,540 | 5,542 |
| 2008 | 120,000 | 169,512 | 0 | 0 | 11,378 | 184 | 19,389 | 4,693 |
| 2009 | 120,000 | 165,432 | 0 | 0 | 0 | 0 | 20,306 | 3,776 |
| 2010 | 125,000 | 161,112 | 0 | 0 | 0 | 0 | 66,765 | 1,533 |
| 2011-2015 | 710,000 | 727,260 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2016-2020 | 890,000 | 556,530 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2021-2025 | 1,135,000 | 318,844 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2026-2027 | 545,000 | 42,282 | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | <u>\$3,870,000</u> | <u>\$2,490,092</u> | <u>\$23,400</u> | <u>\$1,281</u> | <u>\$40,162</u> | <u>\$2,234</u> | <u>\$125,000</u> | <u>\$21,949</u> |

NOTE 13 - CAPITALIZED LEASE

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

The following is a schedule of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2005:

| Year Ending December 31, | Capital Leases |
|--|-----------------|
| 2006 | \$15,417 |
| 2007 | 15,417 |
| 2008 | 11,562 |
| Minimum Lease Payments | 42,396 |
| Less: Amount representing interest at the County's incremental borrowing rate of interest | (2,234) |
| Present value of minimum lease payments | <u>\$40,162</u> |

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 14 - RISK MANAGEMENT

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

A. Shared Risk Pools

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

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

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

The continued existence of CORSA is dependant upon the County's continued participation; however the County does not have an equity interest in CORSA. In 2005, the County contributed \$194,370. Complete financial statements can be obtained from the County Risk Sharing Authority, Inc. at 175 South Third Street, Suite 500, Columbus, Ohio 43215.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 14 - RISK MANAGEMENT (Continued)

A. Shared Risk Pools (Continued)

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

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

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

B. Self-Insurance

The County provides accidental death and dismemberment life insurance benefits for all employees with insurance and employees of the Sheriff's Department in the amount of \$15,000. The County has elected to provide employee medical benefits through a self insured program. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a medical plan with a \$500 deductible for single and \$1,000 deductible for families. A third party administrator, United Medical Resources Inc. reviews all claims which are then paid by the County. The County purchases stop-loss coverage of \$75,000 - \$150,000 per employee. The County pays the self-insurance internal service fund \$454 per month for single employees and \$812 per employee per month for family plans which represents the entire premium required. This premium is paid by the fund that pays the employee's salary and is based on historic cost information.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2005**

NOTE 14 - RISK MANAGEMENT (Continued)

B. Self-Insurance (Continued)

The liability for unpaid claims of \$199,867 reported in the Internal Service fund at December 31, 2005, as estimated by an analysis of claim payments, is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for unpaid claims cost be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the fund's claims liability amount in 2004 and 2005 were:

| Fiscal Year | Beginning of Fiscal Year Liability | Current Year Claims and Changes in Estimates | Claims Payments | Balance at Fiscal Year End |
|-------------|--|---|--------------------|----------------------------------|
| 2004 | \$392,751 | \$2,291,197 | (\$2,315,469) | \$368,479 |
| 2005 | 368,479 | 2,402,331 | (2,570,943) | 199,867 |

NOTE 15 - SEGMENT INFORMATION

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

| Condensed Statement of Net Assets | <u>District #1</u> |
|---|------------------------|
| Assets | |
| Current Assets | \$48,025 |
| Capital Assets | 39,827 |
| Total Assets | <u>87,852</u> |
| Liabilities | |
| Current Liabilities | 12,539 |
| Noncurrent Liabilities | 11,700 |
| Total Liabilities | <u>24,239</u> |
| Net Assets | |
| Invested in Capital Assets, net of related debt | 16,427 |
| Unrestricted | 47,186 |
| Total Net Assets | <u><u>\$63,613</u></u> |

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 15 - SEGMENT INFORMATION (Continued)

| Condensed Statement of Revenues, Expenses, and Changes in Net Assets | District #1 |
|---|------------------------|
| Operating Revenues | \$19,698 |
| Depreciation Expense | 1,651 |
| Other Operating Expenses | <u>13,835</u> |
| Operating Income | 4,212 |
| Nonoperating Revenues (Expenses): | |
| Investment Income | 1,257 |
| Interest Expense | <u>(1,174)</u> |
| Total Nonoperating Revenues (Expenses) | 83 |
| Changes in Net Assets | 4,295 |
| Beginning Net Assets | <u>59,318</u> |
| Ending Net Assets | <u><u>\$63,613</u></u> |
| | |
| Condensed Statement of Cash Flows | District #1 |
| Net Cash Provided (Used) By: | |
| Operating Activities | \$17,080 |
| Capital and Related Financing Activities | (12,982) |
| Investing Activities | <u>1,257</u> |
| Net Increase | 5,355 |
| Beginning Cash and Cash Equivalents | <u>19,681</u> |
| Ending Cash and Cash Equivalents | <u><u>\$25,036</u></u> |

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 16 – JOINT VENTURES

Darke County Emergency Management Agency (EMA) – The Darke County Emergency Management Agency (EMA) is a joint venture among Darke County, the City of Greenville, townships, and villages within the County. The degree of control exercised by any participating government is limited to its representation on the Board. The Board is composed of the following seven members: one County Commissioner representing the board of county commissioners entering into the agreement; four chief executives representing the municipal corporations and townships entering into the agreement; and two non-elected representatives. The County contributed \$65,004 for the operation of the agency. The EMA is a joint venture since it cannot continue to exist without the financial support of the County.

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

NOTE 17 - JOINTLY GOVERNED ORGANIZATIONS

A. Tri County Board of Recovery and Mental Health Services

The Tri County Board of Recovery and Mental Health Services (Tri County Mental Health Board) is a jointly governed organization among Darke, Miami, and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Darke, Miami and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2005, the County contributed \$525,653 by voted levy for the operations of the organization.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 17 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

B. Miami Valley Regional Planning Commission

The Miami Valley Regional Planning Commission (the Commission) is a jointly governed organization between Preble, Clark, Clinton, Darke, Greene, Miami, and Montgomery Counties, the City of Dayton, and the City of Huber Heights. The Commission prepares plans, including studies, maps, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the region. These reports show recommendations for systems of transportation, highways, parks and recreational facilities, water supply, sewage disposal, garbage disposal, civic centers, and other public improvements and land uses which affect the development of the region. The degree of control exercised by any participating government is limited to its representation on the Board. Members of the Board are as follows: the officers of the Commission (elected by member representatives), the immediate past Chair of the Commission, the Commission member representing the City of Dayton, the Commission member representing each of the respective member counties, the representatives selected by each county caucus, a nongovernmental member, and two at-large representatives. Payments to the Commission are made from the General Fund. The County contributed \$3,332 for the operation of the Commission during 2005.

C. West Central Ohio Network

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Boards of Mental Retardation and Development Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. Payments to West Con are limited to the Supported Living funds of each participating county. During 2005, the County contributed \$3,068 to West Con. Financial information can be obtained from Saul Bauer, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

NOTE 18 - RELATED PARTY TRANSACTIONS

Wayne Industries has entered into a contractual agreement with the Darke County Board of Mental Retardation/Developmental Disabilities (MRDD), whereby the MRDD provides sheltered employment for mentally retarded or handicapped individuals in Darke County. The MRDD provides the workshop with personnel necessary for the operation of the habilitation services to the client, land and buildings for the operation of the center, maintenance and repair of the buildings and professional staff to supervise and train clients of Wayne Industries. During 2005, the fair value of this support was \$141,221.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2005***

NOTE 19 - CONTINGENT LIABILITIES

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

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

NOTE 20 – RESTATEMENT OF FUND BALANCE/NET ASSETS

Certain adjustments were necessary to the beginning balance of the MRDD Fund to account for monies at the West Central Ohio Network, a jointly governed organization of the County. The adjustment had the following effect on fund balance and net assets:

| | MRDD Fund | Governmental Activities |
|---|--------------------|----------------------------|
| Fund Balance/Net Assets December 31, 2004 as reported | \$803,618 | \$90,433,076 |
| Adjustment: | | |
| Cash and Cash Equivalents with Fiscal Agent | 504,845 | 504,845 |
| Fund Balance/Net Assets December 31, 2004 as restated | <u>\$1,308,463</u> | <u>\$90,937,921</u> |



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Real Estate Assessment Fund

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

Delinquent Real Estate and Tax Collection (DRETAC) Fund

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

Wagner Avenue Government Center (WAGC) Facility Maintenance Fund

Accounts for rental receipts and expenditures for maintaining the Complex.

Recorder Supplement Equipment Fund

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

Common Pleas Court and Clerk Computerization Fund

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

Sex Offender Counseling Fund

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

Electrically Monitored House Arrest and Detention Fund

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

Community Corrections Program Fund

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

ODNR Grant Common Pleas Court Fund

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

Ohio Supreme Court Security Grant Fund

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

(Continued)

Special Revenue Funds

Juvenile Indigent Drug and Alcohol Treatment Fund

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

Visitation House Fund

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

Michael's Juvenile Center Fund

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

Juvenile Court Computerization Fund

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

Felony Delinquent Care and Custody Fund

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

Probate Court Computerization Fund

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

Probate Court Indigent Guardianship Fund

Receives fees generated by the guardianship of indigents.

Conduct of Business Fund

Receives state fees supporting the general operations of the Court.

Certificate of Title Administration Fund

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

Indigent Drivers Alcohol Treatment Fund

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

County Court Computerization Fund

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

Domestic Violence Fund

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

(Continued)

Special Revenue Funds

Ditch Maintenance Labor and Equipment Fund

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

Ditch Assessment Fund

Accounts for monies collected for ditch assessments.

Road and Bridge Fund

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

TB Control Fund

Accounts for funds received and expended for tuberculosis control measures.

Dog and Kennel Fund

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

County Home Fund

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

MRDD Fund Balance Reserve Fund

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

Children's Services Fund

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

Child Support Enforcement Administration Fund

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

Economic Development Fund

Accounts for money from permissive conveyance fees to help cover economic development expenses in the County.

Workforce Development Fund

Accounts for money from Montgomery County to be used for clients that are attending school to further their education.

Concealed Weapons License Fund

Accounts for fees collected to offset the costs associated with the issuances of concealed carry licenses.

(Continued)

Special Revenue Funds

Microenterprise Business Development Grant Fund

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

Community Development Block Grant Fund

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

Community Housing Improvement Program Fund

Accounts for revenues and expenditures for home rehabilitation projects.

Home Repayment Fund

Accounts for loans and resulting repayments for home rehabilitation projects.

County Court Special Projects Fund

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

County Home Resident Fund

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

Juvenile Court Special Projects Fund

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

Juvenile Child Support Program Fund

To account for court ordered child support for juveniles placed on a temporary basis outside the home. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Juvenile Diversion Program Fund

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

Mediation and Diversion Grant Fund

To account for state money received by the juvenile court to handle any mediation or diversion training. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Gifts and Bequest Fund

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

Voter Registration Equipment Grant Fund

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

Tire Amnesty Fund

To account for state grant money received to subsidize the Darke County Solid Waste District tire collection. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

(Continued)

Special Revenue Funds

Market Development Solid Waste Fund

Accounts for State grant money received by the County to be disbursed to area businesses developing products derived from recycled materials.

Federal Aviation Administration (FAA) Grant Fund

Accounts for Federal grant money to be used by the County to bring the Darke County Airport up to Federal guidelines.

Fingerprinting Sheriff Grant Fund

To account for grant monies for upgrades to the County's fingerprinting system.

Federal Emergency Management Agency (FEMA) Snow Reimbursement Fund

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

Juvenile Diversion Program 2004 Fund

Accounts for Federal grant money received and expended to cover costs incurred in the treatment of status juvenile offenders and first-time non-violent juvenile offenders to prevent them from re-entering the court system at a later date. (The Balance Sheet and Income Statement is not presented because there are no assets, liabilities or GAAP basis revenues and expenditures at year end.)

Debt Service Funds

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

General Obligation Bond Retirement Fund

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

Wagner Avenue Government Center (WAGC) Bond Retirement Fund

Receives and expends bond proceeds for improvements at the Complex.

Ditch Bond Retirement Fund

Provides for the repayment of outstanding ditch construction bonds.

Capital Projects Funds

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

County Permanent Improvement Fund

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

Common Pleas Court Special Projects Fund

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

Ditch Fund

To account for special assessment revenue that is used to retire special assessment long-term bond principal, interest, and related costs for various special assessments.

MRDD Capital Improvement Fund

Accounts for transfers from MRDD's general fund made for various capital improvements.

Courthouse Security Grant Fund

Accounts for revenues collected from various sources for county courthouse security purposes.

Probate Court Special Projects Fund

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

Issue II Fund

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

Ross-Medford Road Improvement Fund

To account for note proceeds and grant monies to be used for road improvements to Ross-Medford Road.

Help America Vote Act Capital Grant Fund

To account for Federal awards for voting equipment. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

DARKE COUNTY, OHIO**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005**

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|--------------------------------------|--------------------------------|---------------------------------------|---|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 4,578,797 | \$ 22,775 | \$ 691,180 | \$ 5,292,752 |
| Cash and Cash Equivalents with Fiscal Agent | 37,410 | 0 | 0 | 37,410 |
| Investments with Fiscal Agent | 10,000 | 0 | 0 | 10,000 |
| Receivables: | | | | |
| Accounts | 58,554 | 0 | 0 | 58,554 |
| Intergovernmental | 1,301,833 | 0 | 0 | 1,301,833 |
| Interest | 4,766 | 0 | 0 | 4,766 |
| Special Assessments | 2,925 | 0 | 0 | 2,925 |
| Loans | 745,395 | 0 | 0 | 745,395 |
| Interfund Loans Receivable | 38,215 | 0 | 0 | 38,215 |
| Inventory of Supplies, at Cost | 7,605 | 0 | 0 | 7,605 |
| Prepaid Items | 15,239 | 0 | 2,139 | 17,378 |
| Total Assets | <u>\$ 6,800,739</u> | <u>\$ 22,775</u> | <u>\$ 693,319</u> | <u>\$ 7,516,833</u> |
| Liabilities: | | | | |
| Accounts Payable | \$ 323,582 | \$ 0 | \$ 1,636 | \$ 325,218 |
| Accrued Wages and Benefits Payable | 34,587 | 0 | 0 | 34,587 |
| Intergovernmental Payable | 36,229 | 0 | 0 | 36,229 |
| Contracts Payable | 64,635 | 0 | 4,479 | 69,114 |
| Interfund Loans Payable | 38,215 | 0 | 160,300 | 198,515 |
| Deferred Revenue | 1,009,078 | 0 | 0 | 1,009,078 |
| Accrued Interest Payable | 0 | 0 | 19,333 | 19,333 |
| General Obligation Notes Payable | 0 | 0 | 1,128,000 | 1,128,000 |
| Total Liabilities | <u>1,506,326</u> | <u>0</u> | <u>1,313,748</u> | <u>2,820,074</u> |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 148,746 | 0 | 15,846 | 164,592 |
| Reserved for Prepaid Items | 15,239 | 0 | 2,139 | 17,378 |
| Reserved for Supplies Inventory | 7,605 | 0 | 0 | 7,605 |
| Reserved for Debt Service | 0 | 22,775 | 0 | 22,775 |
| Reserved for Loans Receivable | 745,395 | 0 | 0 | 745,395 |
| Reserved for Endowments | 116,221 | 0 | 0 | 116,221 |
| Undesignated/Unreserved | 4,261,207 | 0 | (638,414) | 3,622,793 |
| Total Fund Balance | <u>5,294,413</u> | <u>22,775</u> | <u>(620,429)</u> | <u>4,696,759</u> |
| Total Liabilities and Fund Balance | <u>\$ 6,800,739</u> | <u>\$ 22,775</u> | <u>\$ 693,319</u> | <u>\$ 7,516,833</u> |

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2005**

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|--------------------------------------|--------------------------------|---------------------------------------|---|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 3,368,783 | \$ 0 | \$ 914,246 | \$ 4,283,029 |
| Charges for Services | 1,885,607 | 0 | 37,610 | 1,923,217 |
| Licenses and Permits | 112,203 | 0 | 0 | 112,203 |
| Investment Earnings | 11,982 | 0 | 0 | 11,982 |
| Special Assessments | 0 | 0 | 16,724 | 16,724 |
| Fines and Forfeitures | 76,821 | 0 | 0 | 76,821 |
| All Other Revenue | 907,482 | 681 | 0 | 908,163 |
| Total Revenue | 6,362,878 | 681 | 968,580 | 7,332,139 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 385,864 | 0 | 0 | 385,864 |
| Health | 144,186 | 0 | 0 | 144,186 |
| Human Services | 3,722,356 | 0 | 0 | 3,722,356 |
| Community and Economic Development | 810,286 | 0 | 0 | 810,286 |
| Public Works | 242,624 | 0 | 0 | 242,624 |
| General Government | 1,145,016 | 0 | 0 | 1,145,016 |
| Capital Outlay | 0 | 0 | 1,316,003 | 1,316,003 |
| Debt Service: | | | | |
| Principal Retirement | 0 | 118,200 | 0 | 118,200 |
| Interest and Fiscal Charges | 0 | 163,352 | 30,504 | 193,856 |
| Total Expenditures | 6,450,332 | 281,552 | 1,346,507 | 8,078,391 |
| Excess (Deficiency) of Revenues Over Expenditures | (87,454) | (280,871) | (377,927) | (746,252) |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 6,800 | 0 | 0 | 6,800 |
| Long Term Notes Issued | 0 | 0 | 125,000 | 125,000 |
| Transfers In | 1,163,168 | 899,574 | 137,329 | 2,200,071 |
| Transfers Out | (1,173,742) | (595,928) | (13,200) | (1,782,870) |
| Total Other Financing Sources (Uses) | (3,774) | 303,646 | 249,129 | 549,001 |
| Net Change in Fund Balance | (91,228) | 22,775 | (128,798) | (197,251) |
| Fund Balance (Deficit) at Beginning of Year | 5,383,683 | 0 | (491,631) | 4,892,052 |
| Increase in Inventory Reserve | 1,958 | 0 | 0 | 1,958 |
| Fund Balance (Deficit) End of Year | \$ 5,294,413 | \$ 22,775 | \$ (620,429) | \$ 4,696,759 |

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

| | Real Estate Assessment | DRETAC | WAGC Facility Maintenance | Recorder Supplement Equipment |
|---|---------------------------|-------------------|------------------------------|-------------------------------------|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 534,406 | \$ 170,957 | \$ 247,158 | \$ 10,153 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 |
| Investments with Fiscal Agent | 0 | 0 | 0 | 0 |
| Receivables: | | | | |
| Accounts | 0 | 0 | 27,729 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 | 0 |
| Interfund Loans Receivable | 0 | 0 | 38,215 | 0 |
| Inventory of Supplies, at Cost | 0 | 0 | 0 | 0 |
| Prepaid Items | 4,601 | 0 | 11 | 0 |
| Total Assets | \$ 539,007 | \$ 170,957 | \$ 313,113 | \$ 10,153 |
| Liabilities: | | | | |
| Accounts Payable | \$ 0 | \$ 768 | \$ 594 | \$ 0 |
| Accrued Wages and Benefits Payable | 2,418 | 671 | 657 | 0 |
| Intergovernmental Payable | 2,708 | 735 | 1,160 | 0 |
| Contracts Payable | 9,840 | 0 | 0 | 4,080 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| Total Liabilities | 14,966 | 2,174 | 2,411 | 4,080 |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 76,771 | 0 | 1,565 | 5,877 |
| Reserved for Prepaid Items | 4,601 | 0 | 11 | 0 |
| Reserved for Supplies Inventory | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 | 0 |
| Undesignated/Unreserved | 442,669 | 168,783 | 309,126 | 196 |
| Total Fund Balance | 524,041 | 168,783 | 310,702 | 6,073 |
| Total Liabilities and Fund Balance | \$ 539,007 | \$ 170,957 | \$ 313,113 | \$ 10,153 |

DARKE COUNTY, OHIO

| Common Pleas Court and Clerk Computerization | Sex Offender Counseling | Electrically Monitored House Arrest and Detention | Community Corrections Program | ODNR Grant Common Pleas Court | Ohio Supreme Court Security Grant | Juvenile Indigent Drug and Alcohol Treatment |
|--|----------------------------|--|-------------------------------------|-------------------------------------|---|---|
| \$ 29,749 | \$ 5,986 | \$ 94,102 | \$ 4,072 | \$ 3,658 | \$ 466 | \$ 200 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 25,970 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 29,749</u> | <u>\$ 5,986</u> | <u>\$ 94,102</u> | <u>\$ 30,042</u> | <u>\$ 3,658</u> | <u>\$ 466</u> | <u>\$ 200</u> |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 0 | 0 | 686 | 0 | 0 | 0 |
| 0 | 0 | 0 | 758 | 499 | 0 | 0 |
| 0 | 0 | 836 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 12,985 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>836</u> | <u>14,429</u> | <u>499</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 950 | 0 | 3,107 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29,749 | 5,986 | 92,316 | 15,613 | 52 | 466 | 200 |
| <u>29,749</u> | <u>5,986</u> | <u>93,266</u> | <u>15,613</u> | <u>3,159</u> | <u>466</u> | <u>200</u> |
| <u>\$ 29,749</u> | <u>\$ 5,986</u> | <u>\$ 94,102</u> | <u>\$ 30,042</u> | <u>\$ 3,658</u> | <u>\$ 466</u> | <u>\$ 200</u> |

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

| | Visitation House | Michael's Juvenile Center | Juvenile Court Computerization | Felony Delinquent Care and Custody |
|---|------------------|------------------------------|-----------------------------------|--|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 5,570 | \$ 50,420 | \$ 3,532 | \$ 268,886 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 |
| Investments with Fiscal Agent | 0 | 0 | 0 | 0 |
| Receivables: | | | | |
| Accounts | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 57,036 |
| Interest | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 | 0 |
| Interfund Loans Receivable | 0 | 0 | 0 | 0 |
| Inventory of Supplies, at Cost | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 106 | 0 | 0 |
| Total Assets | \$ 5,570 | \$ 50,526 | \$ 3,532 | \$ 325,922 |
| Liabilities: | | | | |
| Accounts Payable | \$ 0 | \$ 352 | \$ 0 | \$ 4,393 |
| Accrued Wages and Benefits Payable | 0 | 5,302 | 0 | 1,389 |
| Intergovernmental Payable | 0 | 4,856 | 0 | 1,874 |
| Contracts Payable | 0 | 0 | 0 | 8,330 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 0 | 0 |
| Total Liabilities | 0 | 10,510 | 0 | 15,986 |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 0 | 7,430 | 0 | 351 |
| Reserved for Prepaid Items | 0 | 106 | 0 | 0 |
| Reserved for Supplies Inventory | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 | 0 |
| Undesignated/Unreserved | 5,570 | 32,480 | 3,532 | 309,585 |
| Total Fund Balance | 5,570 | 40,016 | 3,532 | 309,936 |
| Total Liabilities and Fund Balance | \$ 5,570 | \$ 50,526 | \$ 3,532 | \$ 325,922 |

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

| | Ditch Maintenance Labor and Equipment | Ditch Assessment | Road and Bridge | TB Control |
|---|--|---------------------|-------------------|-----------------|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 90,961 | \$ 68,193 | \$ 256,821 | \$ 2,400 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 |
| Investments with Fiscal Agent | 0 | 0 | 0 | 0 |
| Receivables: | | | | |
| Accounts | 50 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Special Assessments | 2,925 | 0 | 0 | 0 |
| Loans | 0 | 0 | 0 | 0 |
| Interfund Loans Receivable | 0 | 0 | 0 | 0 |
| Inventory of Supplies, at Cost | 2,578 | 0 | 0 | 0 |
| Prepaid Items | 138 | 0 | 0 | 0 |
| Total Assets | <u>\$ 96,652</u> | <u>\$ 68,193</u> | <u>\$ 256,821</u> | <u>\$ 2,400</u> |
| Liabilities: | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accrued Wages and Benefits Payable | 1,894 | 0 | 0 | 0 |
| Intergovernmental Payable | 1,928 | 0 | 0 | 0 |
| Contracts Payable | 0 | 0 | 0 | 0 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 2,925 | 0 | 0 | 0 |
| Total Liabilities | <u>6,747</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 160 | 0 | 0 | 0 |
| Reserved for Prepaid Items | 138 | 0 | 0 | 0 |
| Reserved for Supplies Inventory | 2,578 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 | 0 |
| Undesignated/Unreserved | 87,029 | 68,193 | 256,821 | 2,400 |
| Total Fund Balance | <u>89,905</u> | <u>68,193</u> | <u>256,821</u> | <u>2,400</u> |
| Total Liabilities and Fund Balance | <u>\$ 96,652</u> | <u>\$ 68,193</u> | <u>\$ 256,821</u> | <u>\$ 2,400</u> |

DARKE COUNTY, OHIO

| Dog and Kennel | County Home | MRDD Fund Balance Reserve | Children's Services | Child Support Enforcement Administration | Economic Development | Workforce Development |
|-------------------|------------------|------------------------------|------------------------|--|-------------------------|--------------------------|
| \$ 64,013 | \$ 35,494 | \$ 475,000 | \$ 183,889 | \$ 357,473 | \$ 117,827 | \$ 57,595 |
| 0 | 23,073 | 0 | 14,337 | 0 | 0 | 0 |
| 0 | 0 | 0 | 10,000 | 0 | 0 | 0 |
| 0 | 3,238 | 0 | 0 | 11,732 | 0 | 0 |
| 0 | 0 | 0 | 286,589 | 93,983 | 0 | 103,546 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 5,027 | 0 | 0 | 0 | 0 | 0 |
| 182 | 519 | 0 | 1,240 | 2,301 | 559 | 59 |
| <u>\$ 64,195</u> | <u>\$ 67,351</u> | <u>\$ 475,000</u> | <u>\$ 496,055</u> | <u>\$ 465,489</u> | <u>\$ 118,386</u> | <u>\$ 161,200</u> |
| \$ 0 | \$ 19,702 | \$ 0 | \$ 140,996 | \$ 105,403 | \$ 0 | \$ 42,252 |
| 2,163 | 8,988 | 0 | 0 | 6,478 | 1,348 | 0 |
| 1,595 | 9,243 | 0 | 0 | 6,808 | 1,590 | 0 |
| 0 | 0 | 0 | 0 | 11,472 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 209,838 | 0 | 0 | 103,056 |
| <u>3,758</u> | <u>37,933</u> | <u>0</u> | <u>350,834</u> | <u>130,161</u> | <u>2,938</u> | <u>145,308</u> |
| 108 | 667 | 0 | 1,354 | 1,217 | 4,447 | 300 |
| 182 | 519 | 0 | 1,240 | 2,301 | 559 | 59 |
| 0 | 5,027 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60,147 | 23,205 | 475,000 | 142,627 | 331,810 | 110,442 | 15,533 |
| <u>60,437</u> | <u>29,418</u> | <u>475,000</u> | <u>145,221</u> | <u>335,328</u> | <u>115,448</u> | <u>15,892</u> |
| <u>\$ 64,195</u> | <u>\$ 67,351</u> | <u>\$ 475,000</u> | <u>\$ 496,055</u> | <u>\$ 465,489</u> | <u>\$ 118,386</u> | <u>\$ 161,200</u> |

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

| | Concealed Weapons License | Microenterprise Business Development Grant | Community Development Block Grant | Community Housing Improvement Program |
|---|---------------------------------|---|---|--|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 4,910 | \$ 17,043 | \$ 418,168 | \$ 47,055 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 0 |
| Investments with Fiscal Agent | 0 | 0 | 0 | 0 |
| Receivables: | | | | |
| Accounts | 0 | 65 | 0 | 0 |
| Intergovernmental | 0 | 0 | 146,000 | 477,000 |
| Interest | 0 | 176 | 2,427 | 56 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Loans | 0 | 21,872 | 145,112 | 578,411 |
| Interfund Loans Receivable | 0 | 0 | 0 | 0 |
| Inventory of Supplies, at Cost | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 500 | 3,535 | 1,236 |
| Total Assets | \$ 4,910 | \$ 39,656 | \$ 715,242 | \$ 1,103,758 |
| Liabilities: | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Accrued Wages and Benefits Payable | 0 | 0 | 0 | 0 |
| Intergovernmental Payable | 0 | 0 | 0 | 0 |
| Contracts Payable | 0 | 0 | 19,695 | 1,980 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 |
| Deferred Revenue | 0 | 0 | 138,000 | 477,000 |
| Total Liabilities | 0 | 0 | 157,695 | 478,980 |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 20 | 0 | 42,900 | 0 |
| Reserved for Prepaid Items | 0 | 500 | 3,535 | 1,236 |
| Reserved for Supplies Inventory | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 21,872 | 145,112 | 578,411 |
| Reserved for Endowments | 0 | 0 | 0 | 0 |
| Undesignated/Unreserved | 4,890 | 17,284 | 366,000 | 45,131 |
| Total Fund Balance | 4,910 | 39,656 | 557,547 | 624,778 |
| Total Liabilities and Fund Balance | \$ 4,910 | \$ 39,656 | \$ 715,242 | \$ 1,103,758 |

DARKE COUNTY, OHIO

| Home Repayment | County Court Special Projects | County Home Resident | Juvenile Court Special Projects | Juvenile Diversion Program | Gifts and Bequest | Voter Registration Equipment Grant |
|-------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|----------------------|---|
| \$ 41,498 | \$ 258,226 | \$ 13,049 | \$ 11,151 | \$ 30,195 | \$ 115,087 | \$ 4,770 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 | 0 | 0 | 0 | 0 | 1,552 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 42,053</u> | <u>\$ 258,226</u> | <u>\$ 13,049</u> | <u>\$ 11,151</u> | <u>\$ 30,195</u> | <u>\$ 116,639</u> | <u>\$ 4,770</u> |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 360 | \$ 0 |
| 0 | 604 | 0 | 0 | 272 | 0 | 0 |
| 0 | 317 | 0 | 0 | 268 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>921</u> | <u>0</u> | <u>0</u> | <u>540</u> | <u>360</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 58 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 116,221 | 0 |
| 42,053 | 257,305 | 13,049 | 11,151 | 29,655 | 0 | 4,770 |
| <u>42,053</u> | <u>257,305</u> | <u>13,049</u> | <u>11,151</u> | <u>29,655</u> | <u>116,279</u> | <u>4,770</u> |
| <u>\$ 42,053</u> | <u>\$ 258,226</u> | <u>\$ 13,049</u> | <u>\$ 11,151</u> | <u>\$ 30,195</u> | <u>\$ 116,639</u> | <u>\$ 4,770</u> |

(Continued)

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005**

| | Market Development Solid Waste | FAA Grant | Fingerprinting Sheriff Grant | Total Nonmajor Special Revenue Funds |
|---|--------------------------------------|------------------|---------------------------------|--|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 120,000 | \$ 2,332 | \$ 0 | \$ 4,578,797 |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 | 37,410 |
| Investments with Fiscal Agent | 0 | 0 | 0 | 10,000 |
| Receivables: | | | | |
| Accounts | 0 | 0 | 0 | 58,554 |
| Intergovernmental | 30,000 | 43,406 | 38,303 | 1,301,833 |
| Interest | 0 | 0 | 0 | 4,766 |
| Special Assessments | 0 | 0 | 0 | 2,925 |
| Loans | 0 | 0 | 0 | 745,395 |
| Interfund Loans Receivable | 0 | 0 | 0 | 38,215 |
| Inventory of Supplies, at Cost | 0 | 0 | 0 | 7,605 |
| Prepaid Items | 0 | 0 | 0 | 15,239 |
| Total Assets | <u>\$ 150,000</u> | <u>\$ 45,738</u> | <u>\$ 38,303</u> | <u>\$ 6,800,739</u> |
| Liabilities: | | | | |
| Accounts Payable | \$ 0 | \$ 0 | \$ 0 | \$ 323,582 |
| Accrued Wages and Benefits Payable | 0 | 0 | 0 | 34,587 |
| Intergovernmental Payable | 0 | 0 | 0 | 36,229 |
| Contracts Payable | 0 | 8,402 | 0 | 64,635 |
| Interfund Loans Payable | 0 | 0 | 38,215 | 38,215 |
| Deferred Revenue | 30,000 | 35,274 | 0 | 1,009,078 |
| Total Liabilities | <u>30,000</u> | <u>43,676</u> | <u>38,215</u> | <u>1,506,326</u> |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 0 | 0 | 0 | 148,746 |
| Reserved for Prepaid Items | 0 | 0 | 0 | 15,239 |
| Reserved for Supplies Inventory | 0 | 0 | 0 | 7,605 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 745,395 |
| Reserved for Endowments | 0 | 0 | 0 | 116,221 |
| Undesignated/Unreserved | 120,000 | 2,062 | 88 | 4,261,207 |
| Total Fund Balance | <u>120,000</u> | <u>2,062</u> | <u>88</u> | <u>5,294,413</u> |
| Total Liabilities and Fund Balance | <u>\$ 150,000</u> | <u>\$ 45,738</u> | <u>\$ 38,303</u> | <u>\$ 6,800,739</u> |



DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Real Estate Assessment | DRETAC | WAGC Facility Maintenance | Recorder Supplement Equipment |
|--|---------------------------|-------------------|------------------------------|-------------------------------------|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Charges for Services | 375,978 | 43,930 | 0 | 47,945 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Investment Earnings | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| All Other Revenue | 40 | 0 | 658,014 | 0 |
| Total Revenue | 376,018 | 43,930 | 658,014 | 47,945 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Community and Economic Development | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| General Government | 413,464 | 65,401 | 159,776 | 48,253 |
| Total Expenditures | 413,464 | 65,401 | 159,776 | 48,253 |
| Excess (Deficiency) of Revenues Over Expenditures | (37,446) | (21,471) | 498,238 | (308) |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 1,604 | 0 |
| Transfers Out | 0 | 0 | (758,498) | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | (756,894) | 0 |
| Net Change in Fund Balance | (37,446) | (21,471) | (258,656) | (308) |
| Fund Balance at Beginning of Year | 561,487 | 190,254 | 569,358 | 6,381 |
| Increase (Decrease) in Inventory Reserve | 0 | 0 | 0 | 0 |
| Fund Balance End of Year | \$ 524,041 | \$ 168,783 | \$ 310,702 | \$ 6,073 |

DARKE COUNTY, OHIO

| Common Pleas Court and Clerk Computerization | Sex Offender Counseling | Electrically Monitored House Arrest and Detention | Community Corrections Program | ODNR Grant Common Pleas Court | Ohio Supreme Court Security Grant | Juvenile Indigent Drug and Alcohol Treatment |
|--|----------------------------|--|-------------------------------------|-------------------------------------|---|---|
| \$ 0 | \$ 0 | \$ 0 | \$ 51,940 | \$ 55,977 | \$ 0 | \$ 0 |
| 0 | 0 | 12,921 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 37 |
| 14,519 | 0 | 5,713 | 0 | 0 | 0 | 0 |
| <u>14,519</u> | <u>0</u> | <u>18,634</u> | <u>51,940</u> | <u>55,977</u> | <u>0</u> | <u>37</u> |
| 0 | 0 | 6,826 | 82,288 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 460 | 0 | 0 | 0 | 65,763 | 0 | 0 |
| <u>460</u> | <u>0</u> | <u>6,826</u> | <u>82,288</u> | <u>65,763</u> | <u>0</u> | <u>0</u> |
| 14,059 | 0 | 11,808 | (30,348) | (9,786) | 0 | 37 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 11,410 | 0 | 0 |
| 0 | 0 | (32,500) | 0 | 0 | 0 | 0 |
| 0 | 0 | (32,500) | 0 | 11,410 | 0 | 0 |
| 14,059 | 0 | (20,692) | (30,348) | 1,624 | 0 | 37 |
| 15,690 | 5,986 | 113,958 | 45,961 | 1,535 | 466 | 163 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 29,749</u> | <u>\$ 5,986</u> | <u>\$ 93,266</u> | <u>\$ 15,613</u> | <u>\$ 3,159</u> | <u>\$ 466</u> | <u>\$ 200</u> |

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Visitation House | Michael's Juvenile Center | Juvenile Court Computerization | Felony Delinquent Care and Custody |
|--|------------------|------------------------------|-----------------------------------|--|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 43,337 | \$ 105,189 | \$ 0 | \$ 319,820 |
| Charges for Services | 0 | 0 | 0 | 263 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Investment Earnings | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| All Other Revenue | 11,692 | 1,294 | 6,494 | 3,589 |
| Total Revenue | 55,029 | 106,483 | 6,494 | 323,672 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 0 | 0 | 0 | 258,535 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 63,778 | 330,833 | 0 | 0 |
| Community and Economic Development | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| General Government | 0 | 0 | 11,248 | 0 |
| Total Expenditures | 63,778 | 330,833 | 11,248 | 258,535 |
| Excess (Deficiency) of Revenues Over Expenditures | (8,749) | (224,350) | (4,754) | 65,137 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 233,333 | 5,000 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 233,333 | 5,000 | 0 |
| Net Change in Fund Balance | (8,749) | 8,983 | 246 | 65,137 |
| Fund Balance at Beginning of Year | 14,319 | 31,103 | 3,286 | 244,799 |
| Increase (Decrease) in Inventory Reserve | 0 | (70) | 0 | 0 |
| Fund Balance End of Year | \$ 5,570 | \$ 40,016 | \$ 3,532 | \$ 309,936 |

DARKE COUNTY, OHIO

| Probate Court Computerization | Probate Court Indigent Guardianship | Conduct of Business | Certificate of Title Administration | Indigent Drivers Alcohol Treatment | County Court Computerization | Domestic Violence |
|----------------------------------|---|------------------------|---|--|---------------------------------|----------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 0 | 12,051 | 0 | 209,078 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 9,983 | 0 | 0 |
| 11,377 | 0 | 117 | 0 | 0 | 17,523 | 13,506 |
| <u>11,377</u> | <u>12,051</u> | <u>117</u> | <u>209,078</u> | <u>9,983</u> | <u>17,523</u> | <u>13,506</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11,100 | 6,555 | 205 | 155,463 | 22,482 | 6,355 | 13,506 |
| <u>11,100</u> | <u>6,555</u> | <u>205</u> | <u>155,463</u> | <u>22,482</u> | <u>6,355</u> | <u>13,506</u> |
| 277 | 5,496 | (88) | 53,615 | (12,499) | 11,168 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | (5,000) | 0 | (50,000) | 0 | 0 | 0 |
| 0 | (5,000) | 0 | (50,000) | 0 | 0 | 0 |
| 277 | 496 | (88) | 3,615 | (12,499) | 11,168 | 0 |
| 18,685 | 86,486 | 530 | 167,960 | 21,815 | 61,510 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 18,962</u> | <u>\$ 86,982</u> | <u>\$ 442</u> | <u>\$ 171,575</u> | <u>\$ 9,316</u> | <u>\$ 72,678</u> | <u>\$ 0</u> |

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Ditch Maintenance Labor and Equipment | Ditch Assessment | Road and Bridge | TB Control |
|--|--|---------------------|-------------------|-----------------|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 1,017 | \$ 0 | \$ 0 | \$ 0 |
| Charges for Services | 170 | 195,077 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Investment Earnings | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 61,765 | 0 |
| All Other Revenue | 117 | 0 | 0 | 0 |
| Total Revenue | 1,304 | 195,077 | 61,765 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 126 |
| Human Services | 0 | 0 | 0 | 0 |
| Community and Economic Development | 0 | 0 | 0 | 0 |
| Public Works | 214,549 | 0 | 28,075 | 0 |
| General Government | 0 | 0 | 0 | 0 |
| Total Expenditures | 214,549 | 0 | 28,075 | 126 |
| Excess (Deficiency) of Revenues Over Expenditures | (213,245) | 195,077 | 33,690 | (126) |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 6,800 | 0 | 0 | 0 |
| Transfers In | 236,109 | 0 | 0 | 0 |
| Transfers Out | 0 | (229,761) | 0 | 0 |
| Total Other Financing Sources (Uses) | 242,909 | (229,761) | 0 | 0 |
| Net Change in Fund Balance | 29,664 | (34,684) | 33,690 | (126) |
| Fund Balance at Beginning of Year | 60,863 | 102,877 | 223,131 | 2,526 |
| Increase (Decrease) in Inventory Reserve | (622) | 0 | 0 | 0 |
| Fund Balance End of Year | \$ 89,905 | \$ 68,193 | \$ 256,821 | \$ 2,400 |

DARKE COUNTY, OHIO

| Dog and Kennel | County Home | MRDD Fund Balance Reserve | Children's Services | Child Support Enforcement Administration | Economic Development | Workforce Development |
|-------------------|------------------|------------------------------|------------------------|--|-------------------------|--------------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 694,193 | \$ 563,103 | \$ 17,451 | \$ 441,344 |
| 31,154 | 565,190 | 0 | 0 | 144,980 | 148,531 | 0 |
| 109,983 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5,036 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,349 | 1,460 | 0 | 60,847 | 21,311 | 5,000 | 0 |
| <u>147,522</u> | <u>566,650</u> | <u>0</u> | <u>755,040</u> | <u>729,394</u> | <u>170,982</u> | <u>441,344</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 144,060 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 846,081 | 0 | 1,220,119 | 774,175 | 0 | 472,039 |
| 0 | 0 | 0 | 0 | 0 | 125,157 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>144,060</u> | <u>846,081</u> | <u>0</u> | <u>1,220,119</u> | <u>774,175</u> | <u>125,157</u> | <u>472,039</u> |
| 3,462 | (279,431) | 0 | (465,079) | (44,781) | 45,825 | (30,695) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 274,910 | 0 | 399,375 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>274,910</u> | <u>0</u> | <u>399,375</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 3,462 | (4,521) | 0 | (65,704) | (44,781) | 45,825 | (30,695) |
| 56,975 | 31,289 | 475,000 | 210,925 | 380,109 | 69,623 | 46,587 |
| 0 | 2,650 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 60,437</u> | <u>\$ 29,418</u> | <u>\$ 475,000</u> | <u>\$ 145,221</u> | <u>\$ 335,328</u> | <u>\$ 115,448</u> | <u>\$ 15,892</u> |

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Concealed Weapons License | Microenterprise Business Development Grant | Community Development Block Grant | Community Housing Improvement Program |
|--|---------------------------------|---|---|--|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 0 | \$ 221,400 | \$ 529,744 | \$ 124,657 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses and Permits | 2,220 | 0 | 0 | 0 |
| Investment Earnings | 0 | 371 | 5,627 | 265 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| All Other Revenue | 0 | 10,861 | 61,283 | 0 |
| Total Revenue | 2,220 | 232,632 | 596,654 | 124,922 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 |
| Community and Economic Development | 0 | 230,719 | 438,931 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| General Government | 2,000 | 0 | 0 | 0 |
| Total Expenditures | 2,000 | 230,719 | 438,931 | 0 |
| Excess (Deficiency) of Revenues Over Expenditures | 220 | 1,913 | 157,723 | 124,922 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 1,379 | 0 |
| Transfers Out | 0 | (1,379) | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | (1,379) | 1,379 | 0 |
| Net Change in Fund Balance | 220 | 534 | 159,102 | 124,922 |
| Fund Balance at Beginning of Year | 4,690 | 39,122 | 398,445 | 499,856 |
| Increase (Decrease) in Inventory Reserve | 0 | 0 | 0 | 0 |
| Fund Balance End of Year | \$ 4,910 | \$ 39,656 | \$ 557,547 | \$ 624,778 |

DARKE COUNTY, OHIO

| Home Repayment | County Court Special Projects | County Home Resident | Juvenile Court Special Projects | Juvenile Child Support Program | Juvenile Diversion Program | Mediation and Diversion Grant |
|-------------------|-------------------------------------|-------------------------|------------------------------------|-----------------------------------|----------------------------------|----------------------------------|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 5,616 | \$ 0 |
| 0 | 56,420 | 0 | 16,635 | 5,732 | 19,552 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,659 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 1,376 | 0 | 0 | 0 | 0 |
| <u>1,659</u> | <u>56,420</u> | <u>1,376</u> | <u>16,635</u> | <u>5,732</u> | <u>25,168</u> | <u>0</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 139 | 0 | 5,893 | 0 | 0 |
| 15,479 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 57,031 | 0 | 16,512 | 0 | 23,517 | 114 |
| <u>15,479</u> | <u>57,031</u> | <u>139</u> | <u>16,512</u> | <u>5,893</u> | <u>23,517</u> | <u>114</u> |
| (13,820) | (611) | 1,237 | 123 | (161) | 1,651 | (114) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| (13,820) | (611) | 1,237 | 123 | (161) | 1,651 | (114) |
| 55,873 | 257,916 | 11,812 | 11,028 | 161 | 28,004 | 114 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$ 42,053</u> | <u>\$ 257,305</u> | <u>\$ 13,049</u> | <u>\$ 11,151</u> | <u>\$ 0</u> | <u>\$ 29,655</u> | <u>\$ 0</u> |

(Continued)

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Gifts and Bequest | Voter Registration Equipment Grant | Tire Amnesty Grant | Market Development Solid Waste |
|--|----------------------|---|-----------------------|--------------------------------------|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 0 | \$ 14,673 | \$ 2,000 | \$ 0 |
| Charges for Services | 0 | 0 | 0 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Investment Earnings | 4,060 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| All Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,060 | 14,673 | 2,000 | 0 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 9,299 | 0 | 0 | 0 |
| Community and Economic Development | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| General Government | 0 | 9,903 | 10,000 | 0 |
| Total Expenditures | 9,299 | 9,903 | 10,000 | 0 |
| Excess (Deficiency) of Revenues Over Expenditures | (5,239) | 4,770 | (8,000) | 0 |
| Other Financing Sources (Uses): | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Net Change in Fund Balance | (5,239) | 4,770 | (8,000) | 0 |
| Fund Balance at Beginning of Year | 121,518 | 0 | 8,000 | 120,000 |
| Increase (Decrease) in Inventory Reserve | 0 | 0 | 0 | 0 |
| Fund Balance End of Year | \$ 116,279 | \$ 4,770 | \$ 0 | \$ 120,000 |

DARKE COUNTY, OHIO

| <u>FAA Grant</u> | <u>Fingerprinting Sheriff Grant</u> | <u>FEMA Snow Reimbursement</u> | <u>Total Nonmajor Special Revenue Funds</u> |
|------------------|---|------------------------------------|---|
| \$ 42,415 | \$ 38,303 | \$ 96,604 | \$ 3,368,783 |
| 0 | 0 | 0 | 1,885,607 |
| 0 | 0 | 0 | 112,203 |
| 0 | 0 | 0 | 11,982 |
| 0 | 0 | 0 | 76,821 |
| 0 | 0 | 0 | 907,482 |
| <u>42,415</u> | <u>38,303</u> | <u>96,604</u> | <u>6,362,878</u> |
| 0 | 38,215 | 0 | 385,864 |
| 0 | 0 | 0 | 144,186 |
| 0 | 0 | 0 | 3,722,356 |
| 0 | 0 | 0 | 810,286 |
| 0 | 0 | 0 | 242,624 |
| 45,908 | 0 | 0 | 1,145,016 |
| <u>45,908</u> | <u>38,215</u> | <u>0</u> | <u>6,450,332</u> |
| (3,493) | 88 | 96,604 | (87,454) |
| 0 | 0 | 0 | 6,800 |
| 48 | 0 | 0 | 1,163,168 |
| 0 | 0 | (96,604) | (1,173,742) |
| <u>48</u> | <u>0</u> | <u>(96,604)</u> | <u>(3,774)</u> |
| (3,445) | 88 | 0 | (91,228) |
| 5,507 | 0 | 0 | 5,383,683 |
| 0 | 0 | 0 | 1,958 |
| <u>\$ 2,062</u> | <u>\$ 88</u> | <u>\$ 0</u> | <u>\$ 5,294,413</u> |

DARKE COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2005***

| | General Obligation Bond Retirement | WAGC Bond Retirement | Ditch Bond Retirement | Total Nonmajor Debt Service Funds |
|---|--|-------------------------|--------------------------|---|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 3,774 | \$ 18,980 | \$ 21 | \$ 22,775 |
| Total Assets | <u>\$ 3,774</u> | <u>\$ 18,980</u> | <u>\$ 21</u> | <u>\$ 22,775</u> |
| Liabilities: | | | | |
| Total Liabilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Fund Balance: | | | | |
| Reserved for Debt Service | 3,774 | 18,980 | 21 | 22,775 |
| Total Fund Balance | <u>3,774</u> | <u>18,980</u> | <u>21</u> | <u>22,775</u> |
| Total Liabilities and Fund Balance | <u>\$ 3,774</u> | <u>\$ 18,980</u> | <u>\$ 21</u> | <u>\$ 22,775</u> |

DARKE COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005***

| | General Obligation Bond Retirement | WAGC Bond Retirement | Ditch Bond Retirement | Total Nonmajor Debt Service Funds |
|--|--|-------------------------|--------------------------|---|
| Revenues: | | | | |
| All Other Revenue | \$ 0 | \$ 0 | \$ 681 | \$ 681 |
| Total Revenue | <u>0</u> | <u>0</u> | <u>681</u> | <u>681</u> |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement | 0 | 105,000 | 13,200 | 118,200 |
| Interest and Fiscal Charges | 0 | 162,692 | 660 | 163,352 |
| Total Expenditures | <u>0</u> | <u>267,692</u> | <u>13,860</u> | <u>281,552</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 0 | (267,692) | (13,179) | (280,871) |
| Other Financing Sources (Uses): | | | | |
| Transfers In | 127,876 | 758,498 | 13,200 | 899,574 |
| Transfers Out | (124,102) | (471,826) | 0 | (595,928) |
| Total Other Financing Sources (Uses) | <u>3,774</u> | <u>286,672</u> | <u>13,200</u> | <u>303,646</u> |
| Net Change in Fund Balance | 3,774 | 18,980 | 21 | 22,775 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance End of Year | <u>\$ 3,774</u> | <u>\$ 18,980</u> | <u>\$ 21</u> | <u>\$ 22,775</u> |

DARKE COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005**

| | County Permanent Improvement | Common Pleas Court Special Projects | Ditch | MRDD Capital Improvement |
|---|------------------------------------|---|------------------|-----------------------------|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 236,532 | \$ 80,517 | \$ 24,658 | \$ 323,568 |
| Prepaid Items | 2,139 | 0 | 0 | 0 |
| Total Assets | \$ 238,671 | \$ 80,517 | \$ 24,658 | \$ 323,568 |
| Liabilities: | | | | |
| Accounts Payable | \$ 0 | \$ 1,636 | \$ 0 | \$ 0 |
| Contracts Payable | 4,479 | 0 | 0 | 0 |
| Interfund Loans Payable | 160,300 | 0 | 0 | 0 |
| Accrued Interest Payable | 19,333 | 0 | 0 | 0 |
| General Obligation Notes Payable | 1,128,000 | 0 | 0 | 0 |
| Total Liabilities | 1,312,112 | 1,636 | 0 | 0 |
| Fund Balance: | | | | |
| Reserved for Encumbrances | 10,636 | 3,210 | 0 | 2,000 |
| Reserved for Prepaid Items | 2,139 | 0 | 0 | 0 |
| Undesignated/Unreserved | (1,086,216) | 75,671 | 24,658 | 321,568 |
| Total Fund Balance | (1,073,441) | 78,881 | 24,658 | 323,568 |
| Total Liabilities and Fund Balance | \$ 238,671 | \$ 80,517 | \$ 24,658 | \$ 323,568 |

DARKE COUNTY, OHIO

| <u>Courthouse Security Grant</u> | <u>Probate Court Special Projects</u> | <u>Ross-Medford Road Improvement</u> | <u>Total Nonmajor Capital Projects Funds</u> |
|--------------------------------------|---|--|--|
| \$ 740 | \$ 24,257 | \$ 908 | \$ 691,180 |
| 0 | 0 | 0 | 2,139 |
| <u>\$ 740</u> | <u>\$ 24,257</u> | <u>\$ 908</u> | <u>\$ 693,319</u> |
| \$ 0 | \$ 0 | \$ 0 | \$ 1,636 |
| 0 | 0 | 0 | 4,479 |
| 0 | 0 | 0 | 160,300 |
| 0 | 0 | 0 | 19,333 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>1,128,000</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>1,313,748</u> |
| 0 | 0 | 0 | 15,846 |
| 0 | 0 | 0 | 2,139 |
| <u>740</u> | <u>24,257</u> | <u>908</u> | <u>(638,414)</u> |
| <u>740</u> | <u>24,257</u> | <u>908</u> | <u>(620,429)</u> |
| <u>\$ 740</u> | <u>\$ 24,257</u> | <u>\$ 908</u> | <u>\$ 693,319</u> |

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

| | County Permanent Improvement | Common Pleas Court Special Projects | Ditch | MRDD Capital Improvement |
|--|------------------------------------|---|------------------|-----------------------------|
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Charges for Services | 0 | 26,250 | 0 | 0 |
| Special Assessments | 0 | 0 | 16,724 | 0 |
| Total Revenue | 0 | 26,250 | 16,724 | 0 |
| Expenditures: | | | | |
| Capital Outlay | 231,882 | 16,743 | 0 | 19,507 |
| Debt Service: | | | | |
| Interest and Fiscal Charges | 30,504 | 0 | 0 | 0 |
| Total Expenditures | 262,386 | 16,743 | 0 | 19,507 |
| Excess (Deficiency) of Revenues Over Expenditures | (262,386) | 9,507 | 16,724 | (19,507) |
| Other Financing Sources (Uses): | | | | |
| Long Term Notes Issued | 0 | 0 | 0 | 0 |
| Transfers In | 137,329 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | (13,200) | 0 |
| Total Other Financing Sources (Uses) | 137,329 | 0 | (13,200) | 0 |
| Net Change in Fund Balance | (125,057) | 9,507 | 3,524 | (19,507) |
| Fund Balance (Deficit) at Beginning of Year | (948,384) | 69,374 | 21,134 | 343,075 |
| Fund Balance (Deficit) End of Year | \$ (1,073,441) | \$ 78,881 | \$ 24,658 | \$ 323,568 |

DARKE COUNTY, OHIO

| <u>Courthouse Security Grant</u> | <u>Probate Court Special Projects</u> | <u>Issue II</u> | <u>Ross-Medford Road Improvement</u> | <u>Help America Vote Act Capital Grant</u> | <u>Total Nonmajor Capital Project Funds</u> |
|--------------------------------------|---|-----------------|--|--|---|
| \$ 0 | \$ 0 | \$ 208,046 | \$ 150,000 | \$ 556,200 | \$ 914,246 |
| 0 | 11,360 | 0 | 0 | 0 | 37,610 |
| 0 | 0 | 0 | 0 | 0 | 16,724 |
| <u>0</u> | <u>11,360</u> | <u>208,046</u> | <u>150,000</u> | <u>556,200</u> | <u>968,580</u> |
| 0 | 5,237 | 212,342 | 274,092 | 556,200 | 1,316,003 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>30,504</u> |
| <u>0</u> | <u>5,237</u> | <u>212,342</u> | <u>274,092</u> | <u>556,200</u> | <u>1,346,507</u> |
| 0 | 6,123 | (4,296) | (124,092) | 0 | (377,927) |
| 0 | 0 | 0 | 125,000 | 0 | 125,000 |
| 0 | 0 | 0 | 0 | 0 | 137,329 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(13,200)</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>125,000</u> | <u>0</u> | <u>249,129</u> |
| 0 | 6,123 | (4,296) | 908 | 0 | (128,798) |
| <u>740</u> | <u>18,134</u> | <u>4,296</u> | <u>0</u> | <u>0</u> | <u>(491,631)</u> |
| <u>\$ 740</u> | <u>\$ 24,257</u> | <u>\$ 0</u> | <u>\$ 908</u> | <u>\$ 0</u> | <u>\$ (620,429)</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2005**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|----------------------------|-----------------|--------------|--------------|---|
| Revenues: | | | | |
| Taxes | \$ 6,976,000 | \$ 7,331,000 | \$ 6,852,071 | \$ (478,929) |
| Intergovernmental Revenues | 1,012,488 | 1,012,488 | 1,129,623 | 117,135 |
| Charges for Services | 1,238,080 | 1,238,130 | 1,258,236 | 20,106 |
| Licenses and Permits | 43,230 | 43,230 | 37,734 | (5,496) |
| Investment Earnings | 301,900 | 301,900 | 390,429 | 88,529 |
| Fines and Forfeitures | 390,500 | 390,500 | 389,509 | (991) |
| All Other Revenues | 273,450 | 273,450 | 260,890 | (12,560) |
| Total Revenues | 10,235,648 | 10,590,698 | 10,318,492 | (272,206) |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Coroner: | | | | |
| Personal Services | 54,389 | 54,389 | 53,328 | 1,061 |
| Materials and Supplies | 750 | 1,514 | 1,065 | 449 |
| Contractual Services | 83,150 | 80,950 | 61,459 | 19,491 |
| Capital Outlay | 0 | 1,436 | 1,436 | 0 |
| Total Coroner | 138,289 | 138,289 | 117,288 | 21,001 |
| Sheriff: | | | | |
| Personal Services | 2,662,716 | 2,662,716 | 2,560,359 | 102,357 |
| Materials and Supplies | 185,119 | 205,305 | 186,041 | 19,264 |
| Contractual Services | 463,326 | 463,728 | 389,508 | 74,220 |
| Capital Outlay | 90,000 | 124,412 | 50,256 | 74,156 |
| Total Sheriff | 3,401,161 | 3,456,161 | 3,186,164 | 269,997 |
| Adult Probation: | | | | |
| Personal Services | 168,826 | 168,826 | 168,373 | 453 |
| Materials and Supplies | 10,850 | 3,850 | 3,670 | 180 |
| Contractual Services | 9,700 | 16,700 | 11,517 | 5,183 |
| Total Adult Probation | 189,376 | 189,376 | 183,560 | 5,816 |
| Juvenile Probation: | | | | |
| Personal Services | 110,500 | 115,200 | 113,625 | 1,575 |
| Materials and Supplies | 1,831 | 2,732 | 1,962 | 770 |
| Contractual Services | 9,450 | 10,250 | 8,471 | 1,779 |
| Total Juvenile Probation | 121,781 | 128,182 | 124,058 | 4,124 |
| Total Public Safety | 3,850,607 | 3,912,008 | 3,611,070 | 300,938 |

(Continued)

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2005**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|------------------------|---------------------|---------------|---|
| Health: | | | | |
| Health and Welfare: | | | | |
| Contractual Services | 95,721 | 96,967 | 49,713 | 47,254 |
| Total Health and Welfare | 95,721 | 96,967 | 49,713 | 47,254 |
| Total Health | 95,721 | 96,967 | 49,713 | 47,254 |
| Human Services: | | | | |
| Veterans' Services: | | | | |
| Personal Services | 130,798 | 130,798 | 102,651 | 28,147 |
| Materials and Supplies | 22,170 | 23,170 | 12,034 | 11,136 |
| Contractual Services | 248,709 | 233,734 | 155,095 | 78,639 |
| Capital Outlay | 57,375 | 71,350 | 68,298 | 3,052 |
| Total Veterans' Services | 459,052 | 459,052 | 338,078 | 120,974 |
| Total Human Services | 459,052 | 459,052 | 338,078 | 120,974 |
| Community and Economic Development: | | | | |
| Agriculture: | | | | |
| Contractual Services | 183,960 | 183,960 | 183,960 | 0 |
| Total Agriculture | 183,960 | 183,960 | 183,960 | 0 |
| Total Community and Economic Development | 183,960 | 183,960 | 183,960 | 0 |
| Public Works: | | | | |
| County Farm: | | | | |
| Personal Services | 21,804 | 21,804 | 21,684 | 120 |
| Materials and Supplies | 57,700 | 55,170 | 47,254 | 7,916 |
| Contractual Services | 5,500 | 8,000 | 7,557 | 443 |
| Total County Farm | 85,004 | 84,974 | 76,495 | 8,479 |
| Sanitation and Drainage: | | | | |
| Contractual Services | 2,750 | 4,136 | 2,775 | 1,361 |
| Total Sanitation and Drainage | 2,750 | 4,136 | 2,775 | 1,361 |
| Engineer: | | | | |
| Personal Services | 39,655 | 39,655 | 39,379 | 276 |
| Materials and Supplies | 5,273 | 6,274 | 4,919 | 1,355 |
| Capital Outlay | 2,600 | 1,600 | 0 | 1,600 |
| Total Engineer | 47,528 | 47,529 | 44,298 | 3,231 |
| Total Public Works | 135,282 | 136,639 | 123,568 | 13,071 |

(Continued)

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2005**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|----------------------------------|------------------------|---------------------|---------------|---|
| General Government: | | | | |
| Commissioners: | | | | |
| Personal Services | 216,264 | 220,905 | 220,805 | 100 |
| Contractual Services | 11,675 | 28,780 | 16,834 | 11,946 |
| Capital Outlay | <u>52,500</u> | <u>37,500</u> | <u>32,500</u> | <u>5,000</u> |
| Total Commissioners | 280,439 | 287,185 | 270,139 | 17,046 |
| Auditor: | | | | |
| Personal Services | 355,274 | 355,274 | 338,161 | 17,113 |
| Materials and Supplies | 22,302 | 22,057 | 16,058 | 5,999 |
| Contractual Services | 22,830 | 28,690 | 19,122 | 9,568 |
| Capital Outlay | <u>14,250</u> | <u>14,250</u> | <u>3,000</u> | <u>11,250</u> |
| Total Auditor | 414,656 | 420,271 | 376,341 | 43,930 |
| Treasurer: | | | | |
| Personal Services | 101,390 | 101,390 | 99,702 | 1,688 |
| Materials and Supplies | 3,150 | 3,150 | 2,221 | 929 |
| Contractual Services | <u>15,604</u> | <u>15,604</u> | <u>9,939</u> | <u>5,665</u> |
| Total Treasurer | 120,144 | 120,144 | 111,862 | 8,282 |
| Prosecuting Attorney: | | | | |
| Personal Services | 393,521 | 393,521 | 392,803 | 718 |
| Materials and Supplies | 6,430 | 5,870 | 4,554 | 1,316 |
| Contractual Services | <u>40,920</u> | <u>41,480</u> | <u>39,153</u> | <u>2,327</u> |
| Total Prosecuting Attorney | 440,871 | 440,871 | 436,510 | 4,361 |
| Budget Commission: | | | | |
| Personal Services | 1,000 | 1,000 | 0 | 1,000 |
| Materials and Supplies | 200 | 200 | 0 | 200 |
| Contractual Services | <u>800</u> | <u>800</u> | <u>65</u> | <u>735</u> |
| Total Budget Commission | 2,000 | 2,000 | 65 | 1,935 |
| County Planning Commission: | | | | |
| Contractual Services | <u>5,000</u> | <u>5,000</u> | <u>3,332</u> | <u>1,668</u> |
| Total County Planning Commission | 5,000 | 5,000 | 3,332 | 1,668 |

(Continued)

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2005**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------------|---------------------|----------------|---|
| Board of Elections: | | | | |
| Personal Services | 129,015 | 140,851 | 140,785 | 66 |
| Materials and Supplies | 9,000 | 11,355 | 11,355 | 0 |
| Contractual Services | 75,200 | 76,277 | 76,256 | 21 |
| Capital Outlay | 3,500 | 1,368 | 1,368 | 0 |
| Total Board of Elections | <u>216,715</u> | <u>229,851</u> | <u>229,764</u> | <u>87</u> |
| Recorder: | | | | |
| Personal Services | 101,130 | 101,130 | 93,372 | 7,758 |
| Materials and Supplies | 5,000 | 5,800 | 3,581 | 2,219 |
| Contractual Services | 5,250 | 4,450 | 3,642 | 808 |
| Total Recorder | <u>111,380</u> | <u>111,380</u> | <u>100,595</u> | <u>10,785</u> |
| Bureau of Inspection: | | | | |
| Contractual Services | 65,000 | 55,477 | 55,476 | 1 |
| Total Bureau of Inspection | <u>65,000</u> | <u>55,477</u> | <u>55,476</u> | <u>1</u> |
| Building Regulations and Zoning: | | | | |
| Personal Services | 42,651 | 47,846 | 47,565 | 281 |
| Materials and Supplies | 1,800 | 3,000 | 2,463 | 537 |
| Contractual Services | 2,900 | 2,900 | 1,813 | 1,087 |
| Total Building Regulations and Zoning | <u>47,351</u> | <u>53,746</u> | <u>51,841</u> | <u>1,905</u> |
| Buildings and Grounds: | | | | |
| Personal Services | 146,330 | 146,330 | 141,618 | 4,712 |
| Materials and Supplies | 67,455 | 59,205 | 41,206 | 17,999 |
| Contractual Services | 413,184 | 464,137 | 413,108 | 51,029 |
| Capital Outlay | 60,000 | 67,947 | 5,697 | 62,250 |
| Total Buildings and Grounds | <u>686,969</u> | <u>737,619</u> | <u>601,629</u> | <u>135,990</u> |
| Clerk of Courts: | | | | |
| Personal Services | 135,394 | 135,394 | 120,441 | 14,953 |
| Materials and Supplies | 7,000 | 7,000 | 2,498 | 4,502 |
| Contractual Services | 650 | 650 | 581 | 69 |
| Total Clerk of Courts | <u>143,044</u> | <u>143,044</u> | <u>123,520</u> | <u>19,524</u> |

(Continued)

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2005**

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|------------------------|---------------------|----------------|---|
| Common Pleas Court: | | | | |
| Personal Services | 239,040 | 239,040 | 234,044 | 4,996 |
| Materials and Supplies | 6,000 | 7,000 | 3,934 | 3,066 |
| Contractual Services | <u>55,707</u> | <u>54,707</u> | <u>37,038</u> | <u>17,669</u> |
| Total Common Pleas Court | <u>300,747</u> | <u>300,747</u> | <u>275,016</u> | <u>25,731</u> |
| Court of Appeals: | | | | |
| Contractual Services | <u>16,300</u> | <u>18,803</u> | <u>16,651</u> | <u>2,152</u> |
| Total Court of Appeals | <u>16,300</u> | <u>18,803</u> | <u>16,651</u> | <u>2,152</u> |
| County Court: | | | | |
| Personal Services | 230,342 | 239,342 | 236,900 | 2,442 |
| Materials and Supplies | 9,000 | 10,062 | 10,053 | 9 |
| Contractual Services | <u>24,722</u> | <u>14,660</u> | <u>13,597</u> | <u>1,063</u> |
| Total County Court | <u>264,064</u> | <u>264,064</u> | <u>260,550</u> | <u>3,514</u> |
| Juvenile and Domestic Relations Court: | | | | |
| Personal Services | 43,850 | 43,850 | 40,703 | 3,147 |
| Materials and Supplies | 5,103 | 5,703 | 5,199 | 504 |
| Contractual Services | <u>165,048</u> | <u>185,654</u> | <u>174,675</u> | <u>10,979</u> |
| Total Juvenile and Domestic Relations Court | <u>214,001</u> | <u>235,207</u> | <u>220,577</u> | <u>14,630</u> |
| Probate Court: | | | | |
| Personal Services | 69,916 | 69,916 | 67,637 | 2,279 |
| Materials and Supplies | 5,000 | 5,000 | 2,991 | 2,009 |
| Contractual Services | <u>4,600</u> | <u>4,600</u> | <u>843</u> | <u>3,757</u> |
| Total Probate Court | <u>79,516</u> | <u>79,516</u> | <u>71,471</u> | <u>8,045</u> |
| Law Library: | | | | |
| Personal Services | 8,769 | 8,769 | 7,987 | 782 |
| Contractual Services | <u>100</u> | <u>100</u> | <u>0</u> | <u>100</u> |
| Total Law Library | <u>8,869</u> | <u>8,869</u> | <u>7,987</u> | <u>882</u> |
| Microfilming: | | | | |
| Personal Services | 21,609 | 21,609 | 21,591 | 18 |
| Materials and Supplies | 3,800 | 3,800 | 1,286 | 2,514 |
| Contractual Services | 3,300 | 3,300 | 2,782 | 518 |
| Capital Outlay | <u>1,000</u> | <u>1,000</u> | <u>0</u> | <u>1,000</u> |
| Total Microfilming | <u>29,709</u> | <u>29,709</u> | <u>25,659</u> | <u>4,050</u> |

(Continued)

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2005**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|--------------|-------------|---|
| Insurance/Pension/Taxes: | | | | |
| Personal Services | 1,700,000 | 1,771,671 | 1,729,089 | 42,582 |
| Contractual Services | 220,581 | 200,581 | 198,643 | 1,938 |
| Total Insurance/Pension/Taxes | 1,920,581 | 1,972,252 | 1,927,732 | 44,520 |
| General Administration: | | | | |
| Personal Services | 17,302 | 17,302 | 16,884 | 418 |
| Materials and Supplies | 1,790 | 3,663 | 2,487 | 1,176 |
| Contractual Services | 558,753 | 524,911 | 509,526 | 15,385 |
| Capital Outlay | 2,500 | 0 | 0 | 0 |
| Total General Administration | 580,345 | 545,876 | 528,897 | 16,979 |
| Total General Government | 5,947,701 | 6,061,631 | 5,695,614 | 366,017 |
| Total Expenditures | 10,672,323 | 10,850,257 | 10,002,003 | 848,254 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (436,675) | (259,559) | 316,489 | 576,048 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 324,734 | 324,734 | 383,832 | 59,098 |
| Sale of Capital Assets | 2,500 | 2,500 | 0 | (2,500) |
| Transfers In | 87,500 | 87,500 | 84,450 | (3,050) |
| Transfers Out | (1,446,352) | (1,443,040) | (1,179,247) | 263,793 |
| Advances In | 0 | 99,351 | 99,351 | 0 |
| Advances Out | 0 | (279,651) | (279,651) | 0 |
| Total Other Financing Sources (Uses) | (1,031,618) | (1,208,606) | (891,265) | 317,341 |
| Net Change in Fund Balance | (1,468,293) | (1,468,165) | (574,776) | 893,389 |
| Fund Balance at Beginning of Year | 1,400,203 | 1,400,203 | 1,400,203 | 0 |
| Prior Year Encumbrances | 67,967 | 67,967 | 67,967 | 0 |
| Fund Balance at End of Year | \$ (123) | \$ 5 | \$ 893,394 | \$ 893,389 |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2005**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| AUTO LICENSE AND GAS TAX FUND | | | | |
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 4,538,000 | \$ 4,538,000 | \$ 4,371,833 | \$ (166,167) |
| Investment Earnings | 88,000 | 88,000 | 130,026 | 42,026 |
| All Other Revenues | 37,000 | 37,000 | 42,094 | 5,094 |
| Total Revenues | <u>4,663,000</u> | <u>4,663,000</u> | <u>4,543,953</u> | <u>(119,047)</u> |
| Expenditures: | | | | |
| Public Works: | | | | |
| Personal Services | 1,955,463 | 1,955,463 | 1,605,271 | 350,192 |
| Materials and Supplies | 1,120,568 | 1,293,195 | 1,199,870 | 93,325 |
| Contractual Services | 2,080,298 | 1,733,825 | 1,634,351 | 99,474 |
| Capital Outlay | 317,000 | 498,843 | 455,339 | 43,504 |
| Total Expenditures | <u>5,473,329</u> | <u>5,481,326</u> | <u>4,894,831</u> | <u>586,495</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (810,329) | (818,326) | (350,878) | 467,448 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 220,000 | 220,000 | 271,322 | 51,322 |
| Other Financing Uses | (3,000) | (3,000) | (1,672) | 1,328 |
| Transfers In | 0 | 0 | 86,702 | 86,702 |
| Total Other Financing Sources (Uses) | <u>217,000</u> | <u>217,000</u> | <u>356,352</u> | <u>139,352</u> |
| Net Change in Fund Balance | (593,329) | (601,326) | 5,474 | 606,800 |
| Fund Balance at Beginning of Year | 4,555,704 | 4,555,704 | 4,555,704 | 0 |
| Prior Year Encumbrances | 20,063 | 20,063 | 20,063 | 0 |
| Fund Balance at End of Year | <u>\$ 3,982,438</u> | <u>\$ 3,974,441</u> | <u>\$ 4,581,241</u> | <u>\$ 606,800</u> |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2005**

| | MRDD FUND | | | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---------------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| Taxes | \$ 2,662,295 | \$ 2,662,295 | \$ 2,602,443 | \$ (59,852) |
| Intergovernmental Revenues | 1,356,125 | 1,370,608 | 1,473,805 | 103,197 |
| Charges for Services | 20,000 | 20,000 | 216,748 | 196,748 |
| All Other Revenues | 137,707 | 137,707 | 184,936 | 47,229 |
| Total Revenues | <u>4,176,127</u> | <u>4,190,610</u> | <u>4,477,932</u> | <u>287,322</u> |
| Expenditures: | | | | |
| Human Services: | | | | |
| Personal Services | 3,197,000 | 3,207,000 | 2,831,509 | 375,491 |
| Materials and Supplies | 121,323 | 131,416 | 121,741 | 9,675 |
| Contractual Services | 1,385,355 | 1,368,263 | 1,273,218 | 95,045 |
| Capital Outlay | 80,000 | 77,000 | 18,308 | 58,692 |
| Total Expenditures | <u>4,783,678</u> | <u>4,783,679</u> | <u>4,244,776</u> | <u>538,903</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (607,551) | (593,069) | 233,156 | 826,225 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 60,000 | 60,000 | 65,412 | 5,412 |
| Other Financing Uses | (1,032) | (1,032) | (610) | 422 |
| Total Other Financing Sources (Uses) | <u>58,968</u> | <u>58,968</u> | <u>64,802</u> | <u>5,834</u> |
| Net Change in Fund Balance | (548,583) | (534,101) | 297,958 | 832,059 |
| Fund Balance at Beginning of Year | 751,878 | 751,878 | 751,878 | 0 |
| Prior Year Encumbrances | 88,193 | 88,193 | 88,193 | 0 |
| Fund Balance at End of Year | <u>\$ 291,488</u> | <u>\$ 305,970</u> | <u>\$ 1,138,029</u> | <u>\$ 832,059</u> |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2005**

| | PUBLIC ASSISTANCE FUND | | | Variance with Final Budget Positive (Negative) |
|--|------------------------|-------------------|------------------|---|
| | Original Budget | Final Budget | Actual | |
| Revenues: | | | | |
| Intergovernmental Revenues | \$ 3,380,640 | \$ 3,103,658 | \$ 3,103,658 | \$ 0 |
| Total Revenues | <u>3,380,640</u> | <u>3,103,658</u> | <u>3,103,658</u> | <u>0</u> |
| Expenditures: | | | | |
| Human Services: | | | | |
| Personal Services | 2,543,525 | 2,500,915 | 2,486,727 | 14,188 |
| Materials and Supplies | 30,700 | 44,700 | 38,383 | 6,317 |
| Contractual Services | 1,492,056 | 1,285,856 | 1,216,969 | 68,887 |
| Capital Outlay | 22,500 | 35,774 | 31,472 | 4,302 |
| Total Expenditures | <u>4,088,781</u> | <u>3,867,245</u> | <u>3,773,551</u> | <u>93,694</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (708,141) | (763,587) | (669,893) | 93,694 |
| Other Financing Sources (Uses): | | | | |
| Other Financing Sources | 541,975 | 541,955 | 541,955 | 0 |
| Transfers In | 119,068 | 119,068 | 119,068 | 0 |
| Total Other Financing Sources (Uses) | <u>661,043</u> | <u>661,023</u> | <u>661,023</u> | <u>0</u> |
| Net Change in Fund Balance | (47,098) | (102,564) | (8,870) | 93,694 |
| Fund Balance at Beginning of Year | 85,491 | 85,491 | 85,491 | 0 |
| Prior Year Encumbrances | 15,075 | 15,075 | 15,075 | 0 |
| Fund Balance at End of Year | <u>\$ 53,468</u> | <u>\$ (1,998)</u> | <u>\$ 91,696</u> | <u>\$ 93,694</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2005***

| | WAGC PERMANENT IMPROVEMENT FUND | | | Variance with Final Budget Positive (Negative) |
|--|---------------------------------|-----------------------------|-----------------------------|---|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Total Revenues | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Expenditures: | | | | |
| Capital Outlay | <u> 41,423</u> | <u> 41,423</u> | <u> 41,423</u> | <u> 0</u> |
| Total Expenditures | <u> 41,423</u> | <u> 41,423</u> | <u> 41,423</u> | <u> 0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (41,423) | (41,423) | (41,423) | 0 |
| Fund Balance at Beginning of Year | <u> 41,423</u> | <u> 41,423</u> | <u> 41,423</u> | <u> 0</u> |
| Fund Balance at End of Year | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 0</u></u> |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | REAL ESTATE ASSESSMENT FUND | | |
|--|-----------------------------|-------------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues: | | | |
| Charges for Services | \$ 375,700 | \$ 375,978 | \$ 278 |
| All Other Revenues | 0 | 40 | 40 |
| Total Revenues | <u>375,700</u> | <u>376,018</u> | <u>318</u> |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 187,300 | 169,041 | 18,259 |
| Materials and Supplies | 10,100 | 4,621 | 5,479 |
| Contractual Services | 373,610 | 319,557 | 54,053 |
| Capital Outlay | 28,000 | 16,383 | 11,617 |
| Total Expenditures | <u>599,010</u> | <u>509,602</u> | <u>89,408</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (223,310) | (133,584) | 89,726 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 0 | 30 | 30 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>30</u> | <u>30</u> |
| Net Change in Fund Balance | (223,310) | (133,554) | 89,756 |
| Fund Balance at Beginning of Year | 378,039 | 378,039 | 0 |
| Prior Year Encumbrances | 203,310 | 203,310 | 0 |
| Fund Balance at End of Year | <u>\$ 358,039</u> | <u>\$ 447,795</u> | <u>\$ 89,756</u> |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | DRETAC FUND | | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| | Final Budget | Actual | |
| Revenues: | | | |
| Charges for Services | \$ 36,000 | \$ 43,930 | \$ 7,930 |
| Total Revenues | <u>36,000</u> | <u>43,930</u> | <u>7,930</u> |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 75,300 | 46,823 | 28,477 |
| Materials and Supplies | 9,000 | 724 | 8,276 |
| Contractual Services | 41,005 | 10,486 | 30,519 |
| Capital Outlay | 9,500 | 6,366 | 3,134 |
| Total Expenditures | <u>134,805</u> | <u>64,399</u> | <u>70,406</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (98,805) | (20,469) | 78,336 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | <u>0</u> | <u>659</u> | <u>659</u> |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>659</u> | <u>659</u> |
| Net Change in Fund Balance | (98,805) | (19,810) | 78,995 |
| Fund Balance at Beginning of Year | <u>190,767</u> | <u>190,767</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 91,962</u> | <u>\$ 170,957</u> | <u>\$ 78,995</u> |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| Revenues: | | | |
| All Other Revenues | \$ 652,760 | \$ 635,800 | \$ (16,960) |
| Total Revenues | <u>652,760</u> | <u>635,800</u> | <u>(16,960)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 49,144 | 48,356 | 788 |
| Materials and Supplies | 25,000 | 10,005 | 14,995 |
| Contractual Services | 127,546 | 69,106 | 58,440 |
| Capital Outlay | 222,442 | 37,729 | 184,713 |
| Total Expenditures | <u>424,132</u> | <u>165,196</u> | <u>258,936</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 228,628 | 470,604 | 241,976 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 0 | 1,763 | 1,763 |
| Transfers In | 0 | 1,604 | 1,604 |
| Transfers Out | (758,498) | (758,498) | 0 |
| Advances Out | (38,215) | (38,215) | 0 |
| Total Other Financing Sources (Uses) | <u>(796,713)</u> | <u>(793,346)</u> | <u>3,367</u> |
| Net Change in Fund Balance | (568,085) | (322,742) | 245,343 |
| Fund Balance at Beginning of Year | 562,515 | 562,515 | 0 |
| Prior Year Encumbrances | 5,570 | 5,570 | 0 |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 245,343</u> | <u>\$ 245,343</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

RECORDER SUPPLEMENT EQUIPMENT FUND

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------|---|
| Revenues: | | | |
| Charges for Services | \$ 47,944 | \$ 47,945 | \$ 1 |
| Total Revenues | <u>47,944</u> | <u>47,945</u> | <u>1</u> |
| Expenditures: | | | |
| General Government: | | | |
| Materials and Supplies | 2,576 | 0 | 2,576 |
| Contractual Services | 68,000 | 58,325 | 9,675 |
| Total Expenditures | <u>70,576</u> | <u>58,325</u> | <u>12,251</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (22,632) | (10,380) | 12,252 |
| Fund Balance at Beginning of Year | 10,576 | 10,576 | 0 |
| Fund Balance at End of Year | <u>\$ (12,056)</u> | <u>\$ 196</u> | <u>\$ 12,252</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| All Other Revenues | \$ 15,000 | \$ 14,519 | \$ (481) |
| Total Revenues | <u>15,000</u> | <u>14,519</u> | <u>(481)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Materials and Supplies | 1,000 | 460 | 540 |
| Contractual Services | 13,000 | 11,499 | 1,501 |
| Capital Outlay | 6,000 | 0 | 6,000 |
| Total Expenditures | <u>20,000</u> | <u>11,959</u> | <u>8,041</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,000) | 2,560 | 7,560 |
| Fund Balance at Beginning of Year | <u>27,189</u> | <u>27,189</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 22,189</u> | <u>\$ 29,749</u> | <u>\$ 7,560</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|----------|---|
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Public Safety: | | | |
| Contractual Services | 5,986 | 0 | 5,986 |
| Total Expenditures | 5,986 | 0 | 5,986 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,986) | 0 | 5,986 |
| Fund Balance at Beginning of Year | 5,986 | 5,986 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 5,986 | \$ 5,986 |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

ELECTRICALLY MONITORED HOUSE ARREST AND DETENTION FUND

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|------------------|---|
| Revenues: | | | |
| Charges for Services | \$ 18,000 | \$ 12,921 | \$ (5,079) |
| All Other Revenues | 0 | 5,713 | 5,713 |
| Total Revenues | <u>18,000</u> | <u>18,634</u> | <u>634</u> |
| Expenditures: | | | |
| Public Safety: | | | |
| Contractual Services | <u>70,500</u> | <u>6,940</u> | <u>63,560</u> |
| Total Expenditures | <u>70,500</u> | <u>6,940</u> | <u>63,560</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (52,500) | 11,694 | 64,194 |
| Other Financing Sources (Uses): | | | |
| Transfers Out | <u>(37,500)</u> | <u>(32,500)</u> | <u>5,000</u> |
| Total Other Financing Sources (Uses) | <u>(37,500)</u> | <u>(32,500)</u> | <u>5,000</u> |
| Net Change in Fund Balance | (90,000) | (20,806) | 69,194 |
| Fund Balance at Beginning of Year | <u>113,958</u> | <u>113,958</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 23,958</u> | <u>\$ 93,152</u> | <u>\$ 69,194</u> |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|-----------|---|
| COMMUNITY CORRECTIONS PROGRAM FUND | | | |
| Revenues: | | | |
| Intergovernmental Revenues | \$ 51,942 | \$ 51,941 | \$ (1) |
| Total Revenues | 51,942 | 51,941 | (1) |
| Expenditures: | | | |
| Public Safety: | | | |
| Personal Services | 49,008 | 46,654 | 2,354 |
| Materials and Supplies | 1,840 | 1,150 | 690 |
| Contractual Services | 36,126 | 35,097 | 1,029 |
| Capital Outlay | 1,350 | 1,350 | 0 |
| Total Expenditures | 88,324 | 84,251 | 4,073 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (36,382) | (32,310) | 4,072 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 2,032 | 2,032 | 0 |
| Total Other Financing Sources (Uses) | 2,032 | 2,032 | 0 |
| Net Change in Fund Balance | (34,350) | (30,278) | 4,072 |
| Fund Balance at Beginning of Year | 34,310 | 34,310 | 0 |
| Prior Year Encumbrances | 40 | 40 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 4,072 | \$ 4,072 |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------|---------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 56,075 | \$ 55,977 | \$ (98) |
| Total Revenues | <u>56,075</u> | <u>55,977</u> | <u>(98)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 36,473 | 36,209 | 264 |
| Materials and Supplies | 4,253 | 4,240 | 13 |
| Contractual Services | 29,081 | 28,804 | 277 |
| Total Expenditures | <u>69,807</u> | <u>69,253</u> | <u>554</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (13,732) | (13,276) | 456 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 0 | 5 | 5 |
| Transfers In | 11,320 | 11,410 | 90 |
| Total Other Financing Sources (Uses) | <u>11,320</u> | <u>11,415</u> | <u>95</u> |
| Net Change in Fund Balance | (2,412) | (1,861) | 551 |
| Fund Balance at Beginning of Year | 2,262 | 2,262 | 0 |
| Prior Year Encumbrances | 150 | 150 | 0 |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 551</u> | <u>\$ 551</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------|---|
| Revenues: | | | |
| Total Revenues | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Expenditures: | | | |
| Public Safety: | | | |
| Contractual Services | <u>466</u> | <u>0</u> | <u>466</u> |
| Total Expenditures | <u>466</u> | <u>0</u> | <u>466</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (466) | 0 | 466 |
| Fund Balance at Beginning of Year | <u>466</u> | <u>466</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 466</u> | <u>\$ 466</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------|---|
| Revenues: | | | |
| Fines and Forfeitures | \$ 38 | \$ 37 | \$ (1) |
| Total Revenues | <u>38</u> | <u>37</u> | <u>(1)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | <u>100</u> | <u>0</u> | <u>100</u> |
| Total Expenditures | <u>100</u> | <u>0</u> | <u>100</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (62) | 37 | 99 |
| Fund Balance at Beginning of Year | <u>163</u> | <u>163</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 101</u> | <u>\$ 200</u> | <u>\$ 99</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 51,200 | \$ 53,355 | \$ 2,155 |
| All Other Revenues | 10,000 | 11,692 | 1,692 |
| Total Revenues | <u>61,200</u> | <u>65,047</u> | <u>3,847</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Personal Services | 1,000 | 196 | 804 |
| Contractual Services | 75,548 | 75,386 | 162 |
| Total Expenditures | <u>76,548</u> | <u>75,582</u> | <u>966</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (15,348) | (10,535) | 4,813 |
| Fund Balance at Beginning of Year | 16,105 | 16,105 | 0 |
| Fund Balance at End of Year | <u>\$ 757</u> | <u>\$ 5,570</u> | <u>\$ 4,813</u> |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| MICHAEL'S JUVENILE CENTER FUND | | | |
| Revenues: | | | |
| Intergovernmental Revenues | \$ 40,000 | \$ 105,189 | \$ 65,189 |
| Charges for Services | 5,000 | 0 | (5,000) |
| All Other Revenues | 3,500 | 1,294 | (2,206) |
| Total Revenues | <u>48,500</u> | <u>106,483</u> | <u>57,983</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Personal Services | 290,982 | 289,054 | 1,928 |
| Materials and Supplies | 36,835 | 33,570 | 3,265 |
| Contractual Services | 17,849 | 15,081 | 2,768 |
| Capital Outlay | 2,500 | 2,365 | 135 |
| Total Expenditures | <u>348,166</u> | <u>340,070</u> | <u>8,096</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (299,666) | (233,587) | 66,079 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 0 | 46 | 46 |
| Transfers In | 280,000 | 233,333 | (46,667) |
| Total Other Financing Sources (Uses) | <u>280,000</u> | <u>233,379</u> | <u>(46,621)</u> |
| Net Change in Fund Balance | (19,666) | (208) | 19,458 |
| Fund Balance at Beginning of Year | 41,605 | 41,605 | 0 |
| Prior Year Encumbrances | 1,593 | 1,593 | 0 |
| Fund Balance at End of Year | <u>\$ 23,532</u> | <u>\$ 42,990</u> | <u>\$ 19,458</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues: | | | |
| All Other Revenues | \$ 7,000 | \$ 6,494 | \$ (506) |
| Total Revenues | <u>7,000</u> | <u>6,494</u> | <u>(506)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Materials and Supplies | 2,395 | 2,103 | 292 |
| Contractual Services | 9,255 | 9,145 | 110 |
| Capital Outlay | 350 | 0 | 350 |
| Total Expenditures | <u>12,000</u> | <u>11,248</u> | <u>752</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,000) | (4,754) | 246 |
| Other Financing Sources (Uses): | | | |
| Transfers In | <u>5,000</u> | <u>5,000</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>5,000</u> | <u>5,000</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | 246 | 246 |
| Fund Balance at Beginning of Year | <u>3,286</u> | <u>3,286</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 3,286</u> | <u>\$ 3,532</u> | <u>\$ 246</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 309,282 | \$ 309,282 | \$ 0 |
| Charges for Services | 263 | 263 | 0 |
| All Other Revenues | 3,589 | 3,589 | 0 |
| Total Revenues | <u>313,134</u> | <u>313,134</u> | <u>0</u> |
| Expenditures: | | | |
| Public Safety: | | | |
| Personal Services | 126,286 | 111,471 | 14,815 |
| Materials and Supplies | 9,142 | 5,855 | 3,287 |
| Contractual Services | 205,058 | 137,251 | 67,807 |
| Capital Outlay | 17,886 | 15,366 | 2,520 |
| Total Expenditures | <u>358,372</u> | <u>269,943</u> | <u>88,429</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (45,238) | 43,191 | 88,429 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | <u>12</u> | <u>12</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>12</u> | <u>12</u> | <u>0</u> |
| Net Change in Fund Balance | (45,226) | 43,203 | 88,429 |
| Fund Balance at Beginning of Year | 206,246 | 206,246 | 0 |
| Prior Year Encumbrances | 7,100 | 7,100 | 0 |
| Fund Balance at End of Year | <u>\$ 168,120</u> | <u>\$ 256,549</u> | <u>\$ 88,429</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| All Other Revenues | \$ 12,000 | \$ 11,377 | \$ (623) |
| Total Revenues | <u>12,000</u> | <u>11,377</u> | <u>(623)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Materials and Supplies | 7,000 | 4,300 | 2,700 |
| Contractual Services | 8,500 | 6,800 | 1,700 |
| Capital Outlay | 1,500 | 0 | 1,500 |
| Total Expenditures | <u>17,000</u> | <u>11,100</u> | <u>5,900</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,000) | 277 | 5,277 |
| Fund Balance at Beginning of Year | <u>18,685</u> | <u>18,685</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 13,685</u> | <u>\$ 18,962</u> | <u>\$ 5,277</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Charges for Services | \$ 12,051 | \$ 12,051 | \$ 0 |
| Total Revenues | <u>12,051</u> | <u>12,051</u> | <u>0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | 22,000 | 6,555 | 15,445 |
| Capital Outlay | <u>10,000</u> | <u>0</u> | <u>10,000</u> |
| Total Expenditures | <u>32,000</u> | <u>6,555</u> | <u>25,445</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (19,949) | 5,496 | 25,445 |
| Other Financing Sources (Uses): | | | |
| Transfers Out | <u>(5,000)</u> | <u>(5,000)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(5,000)</u> | <u>(5,000)</u> | <u>0</u> |
| Net Change in Fund Balance | (24,949) | 496 | 25,445 |
| Fund Balance at Beginning of Year | <u>86,486</u> | <u>86,486</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 61,537</u> | <u>\$ 86,982</u> | <u>\$ 25,445</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | CONDUCT OF BUSINESS FUND | | Variance with Final Budget Positive (Negative) |
|--|--------------------------|---------------|---|
| | <u>Final Budget</u> | <u>Actual</u> | |
| Revenues: | | | |
| All Other Revenues | \$ 117 | \$ 117 | \$ 0 |
| Total Revenues | <u>117</u> | <u>117</u> | <u>0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | <u>647</u> | <u>410</u> | <u>237</u> |
| Total Expenditures | <u>647</u> | <u>410</u> | <u>237</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (530) | (293) | 237 |
| Fund Balance at Beginning of Year | 325 | 325 | 0 |
| Prior Year Encumbrances | <u>205</u> | <u>205</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 237</u> | <u>\$ 237</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

CERTIFICATE OF TITLE ADMINISTRATION FUND

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|-------------------|---|
| Revenues: | | | |
| Charges for Services | \$ 200,000 | \$ 193,338 | \$ (6,662) |
| Total Revenues | <u>200,000</u> | <u>193,338</u> | <u>(6,662)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 132,551 | 129,096 | 3,455 |
| Materials and Supplies | 5,500 | 2,285 | 3,215 |
| Contractual Services | 129,009 | 24,308 | 104,701 |
| Capital Outlay | 5,000 | 0 | 5,000 |
| Total Expenditures | <u>272,060</u> | <u>155,689</u> | <u>116,371</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (72,060) | 37,649 | 109,709 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 0 | 19 | 19 |
| Transfers Out | <u>(50,000)</u> | <u>(50,000)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(50,000)</u> | <u>(49,981)</u> | <u>19</u> |
| Net Change in Fund Balance | (122,060) | (12,332) | 109,728 |
| Fund Balance at Beginning of Year | 171,242 | 171,242 | 0 |
| Prior Year Encumbrances | 180 | 180 | 0 |
| Fund Balance at End of Year | <u>\$ 49,362</u> | <u>\$ 159,090</u> | <u>\$ 109,728</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues: | | | |
| Fines and Forfeitures | \$ 7,000 | \$ 9,983 | \$ 2,983 |
| Total Revenues | <u>7,000</u> | <u>9,983</u> | <u>2,983</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | <u>30,000</u> | <u>26,312</u> | <u>3,688</u> |
| Total Expenditures | <u>30,000</u> | <u>26,312</u> | <u>3,688</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (23,000) | (16,329) | 6,671 |
| Fund Balance at Beginning of Year | <u>24,486</u> | <u>24,486</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 1,486</u> | <u>\$ 8,157</u> | <u>\$ 6,671</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

COUNTY COURT COMPUTERIZATION FUND

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|------------------|---|
| Revenues: | | | |
| All Other Revenues | \$ 18,000 | \$ 17,523 | \$ (477) |
| Total Revenues | <u>18,000</u> | <u>17,523</u> | <u>(477)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Materials and Supplies | 12,000 | 3,006 | 8,994 |
| Contractual Services | 69,000 | 11,544 | 57,456 |
| Capital Outlay | 10,000 | 3,304 | 6,696 |
| Total Expenditures | <u>91,000</u> | <u>17,854</u> | <u>73,146</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (73,000) | (331) | 72,669 |
| Fund Balance at Beginning of Year | <u>73,009</u> | <u>73,009</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 9</u> | <u>\$ 72,678</u> | <u>\$ 72,669</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------|-----------------|---|
| Revenues: | | | |
| All Other Revenues | \$ 13,506 | \$ 13,506 | \$ 0 |
| Total Revenues | <u>13,506</u> | <u>13,506</u> | <u>0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | <u>20,000</u> | <u>12,154</u> | <u>7,846</u> |
| Total Expenditures | <u>20,000</u> | <u>12,154</u> | <u>7,846</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (6,494) | 1,352 | 7,846 |
| Fund Balance at Beginning of Year | <u>6,569</u> | <u>6,569</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 75</u> | <u>\$ 7,921</u> | <u>\$ 7,846</u> |

DARKE COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|-----------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 0 | \$ 1,017 | \$ 1,017 |
| Charges for Services | 0 | 170 | 170 |
| All Other Revenues | 0 | 67 | 67 |
| Total Revenues | 0 | 1,254 | 1,254 |
| Expenditures: | | | |
| Public Works: | | | |
| Personal Services | 140,198 | 136,329 | 3,869 |
| Materials and Supplies | 44,465 | 26,869 | 17,596 |
| Contractual Services | 10,010 | 5,133 | 4,877 |
| Capital Outlay | 46,000 | 46,000 | 0 |
| Total Expenditures | 240,673 | 214,331 | 26,342 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (240,673) | (213,077) | 27,596 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 0 | 21 | 21 |
| Sale of Capital Assets | 0 | 6,800 | 6,800 |
| Transfers In | 197,273 | 236,109 | 38,836 |
| Total Other Financing Sources (Uses) | 197,273 | 242,930 | 45,657 |
| Net Change in Fund Balance | (43,400) | 29,853 | 73,253 |
| Fund Balance at Beginning of Year | 60,548 | 60,548 | 0 |
| Prior Year Encumbrances | 400 | 400 | 0 |
| Fund Balance at End of Year | \$ 17,548 | \$ 90,801 | \$ 73,253 |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Charges for Services | \$ 181,530 | \$ 195,077 | \$ 13,547 |
| Total Revenues | <u>181,530</u> | <u>195,077</u> | <u>13,547</u> |
| Expenditures: | | | |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 181,530 | 195,077 | 13,547 |
| Other Financing Sources (Uses): | | | |
| Transfers Out | <u>(229,761)</u> | <u>(229,761)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(229,761)</u> | <u>(229,761)</u> | <u>0</u> |
| Net Change in Fund Balance | (48,231) | (34,684) | 13,547 |
| Fund Balance at Beginning of Year | <u>102,877</u> | <u>102,877</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 54,646</u> | <u>\$ 68,193</u> | <u>\$ 13,547</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues: | | | |
| Fines and Forfeitures | \$ 45,500 | \$ 61,765 | \$ 16,265 |
| Total Revenues | <u>45,500</u> | <u>61,765</u> | <u>16,265</u> |
| Expenditures: | | | |
| Public Works: | | | |
| Materials and Supplies | 1,833 | 1,542 | 291 |
| Contractual Services | <u>133,950</u> | <u>26,533</u> | <u>107,417</u> |
| Total Expenditures | <u>135,783</u> | <u>28,075</u> | <u>107,708</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (90,283) | 33,690 | 123,973 |
| Fund Balance at Beginning of Year | 221,298 | 221,298 | 0 |
| Prior Year Encumbrances | <u>1,833</u> | <u>1,833</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 132,848</u> | <u>\$ 256,821</u> | <u>\$ 123,973</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | TB CONTROL FUND | | |
|--|-----------------|----------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Health: | | | |
| Materials and Supplies | 2,301 | 126 | 2,175 |
| Contractual Services | 225 | 0 | 225 |
| Total Expenditures | 2,526 | 126 | 2,400 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,526) | (126) | 2,400 |
| Fund Balance at Beginning of Year | 2,526 | 2,526 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 2,400 | \$ 2,400 |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|-----------|---|
| DOG AND KENNEL FUND | | | |
| Revenues: | | | |
| Charges for Services | \$ 28,750 | \$ 31,154 | \$ 2,404 |
| Licenses and Permits | 98,000 | 109,983 | 11,983 |
| Fines and Forfeitures | 5,000 | 5,036 | 36 |
| All Other Revenues | 1,260 | 1,349 | 89 |
| Total Revenues | 133,010 | 147,522 | 14,512 |
| Expenditures: | | | |
| Health: | | | |
| Personal Services | 110,702 | 107,884 | 2,818 |
| Materials and Supplies | 17,378 | 12,010 | 5,368 |
| Contractual Services | 32,829 | 20,275 | 12,554 |
| Capital Outlay | 30,500 | 4,273 | 26,227 |
| Total Expenditures | 191,409 | 144,442 | 46,967 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (58,399) | 3,080 | 61,479 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 0 | 14 | 14 |
| Total Other Financing Sources (Uses) | 0 | 14 | 14 |
| Net Change in Fund Balance | (58,399) | 3,094 | 61,493 |
| Fund Balance at Beginning of Year | 59,964 | 59,964 | 0 |
| Prior Year Encumbrances | 847 | 847 | 0 |
| Fund Balance at End of Year | \$ 2,412 | \$ 63,905 | \$ 61,493 |

DARKE COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | COUNTY HOME FUND | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| | Final Budget | Actual | |
| Revenues: | | | |
| Charges for Services | \$ 561,952 | \$ 561,952 | \$ 0 |
| All Other Revenues | 1,460 | 1,460 | 0 |
| Total Revenues | <u>563,412</u> | <u>563,412</u> | <u>0</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Personal Services | 615,958 | 611,004 | 4,954 |
| Materials and Supplies | 154,227 | 147,156 | 7,071 |
| Contractual Services | 105,693 | 89,818 | 15,875 |
| Capital Outlay | 4,475 | 3,965 | 510 |
| Total Expenditures | <u>880,353</u> | <u>851,943</u> | <u>28,410</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (316,941) | (288,531) | 28,410 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 90 | 90 | 0 |
| Other Financing Uses | (500) | (500) | 0 |
| Transfers In | 274,910 | 274,910 | 0 |
| Total Other Financing Sources (Uses) | <u>274,500</u> | <u>274,500</u> | <u>0</u> |
| Net Change in Fund Balance | (42,441) | (14,031) | 28,410 |
| Fund Balance at Beginning of Year | 34,927 | 34,927 | 0 |
| Prior Year Encumbrances | 7,513 | 7,513 | 0 |
| Fund Balance at End of Year | <u>\$ (1)</u> | <u>\$ 28,409</u> | <u>\$ 28,410</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|-------------------|---|
| Revenues: | | | |
| Total Revenues | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Expenditures: | | | |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 |
| Other Financing Sources (Uses): | | | |
| Advances Out | <u>(475,000)</u> | <u>0</u> | <u>475,000</u> |
| Total Other Financing Sources (Uses) | <u>(475,000)</u> | <u>0</u> | <u>475,000</u> |
| Net Change in Fund Balance | (475,000) | 0 | 475,000 |
| Fund Balance at Beginning of Year | <u>475,000</u> | <u>475,000</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 475,000</u> | <u>\$ 475,000</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| CHILDRENS' SERVICES FUND | | | |
| Revenues: | | | |
| Intergovernmental Revenues | \$ 690,497 | \$ 690,497 | \$ 0 |
| All Other Revenues | 60,849 | 60,847 | (2) |
| Total Revenues | <u>751,346</u> | <u>751,344</u> | <u>(2)</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Contractual Services | <u>1,332,226</u> | <u>1,203,411</u> | <u>128,815</u> |
| Total Expenditures | <u>1,332,226</u> | <u>1,203,411</u> | <u>128,815</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (580,880) | (452,067) | 128,813 |
| Other Financing Sources (Uses): | | | |
| Transfers In | <u>399,375</u> | <u>399,375</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>399,375</u> | <u>399,375</u> | <u>0</u> |
| Net Change in Fund Balance | (181,505) | (52,692) | 128,813 |
| Fund Balance at Beginning of Year | 134,956 | 134,956 | 0 |
| Prior Year Encumbrances | <u>46,550</u> | <u>46,550</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 1</u> | <u>\$ 128,814</u> | <u>\$ 128,813</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| CHILD SUPPORT ENFORCEMENT ADMINISTRATION FUND | | | |
| Revenues: | | | |
| Intergovernmental Revenues | \$ 508,827 | \$ 508,827 | \$ 0 |
| Charges for Services | 133,248 | 133,248 | 0 |
| All Other Revenues | 21,311 | 21,311 | 0 |
| Total Revenues | <u>663,386</u> | <u>663,386</u> | <u>0</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Personal Services | 399,007 | 387,317 | 11,690 |
| Materials and Supplies | 1,000 | 190 | 810 |
| Contractual Services | 416,728 | 347,018 | 69,710 |
| Capital Outlay | 1,000 | 0 | 1,000 |
| Total Expenditures | <u>817,735</u> | <u>734,525</u> | <u>83,210</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (154,349) | (71,139) | 83,210 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | 51 | 51 | 0 |
| Total Other Financing Sources (Uses) | <u>51</u> | <u>51</u> | <u>0</u> |
| Net Change in Fund Balance | (154,298) | (71,088) | 83,210 |
| Fund Balance at Beginning of Year | 361,755 | 361,755 | 0 |
| Prior Year Encumbrances | 54,228 | 54,228 | 0 |
| Fund Balance at End of Year | <u>\$ 261,685</u> | <u>\$ 344,895</u> | <u>\$ 83,210</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | ECONOMIC DEVELOPMENT FUND | | |
|--|----------------------------------|-------------------|---|
| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
| Revenues: | | | |
| Intergovernmental Revenues | \$ 40,000 | \$ 28,157 | \$ (11,843) |
| Charges for Services | 125,000 | 148,531 | 23,531 |
| All Other Revenues | 0 | 5,000 | 5,000 |
| Total Revenues | <u>165,000</u> | <u>181,688</u> | <u>16,688</u> |
| Expenditures: | | | |
| Community and Economic Development: | | | |
| Personal Services | 91,445 | 86,278 | 5,167 |
| Materials and Supplies | 2,000 | 810 | 1,190 |
| Contractual Services | 111,555 | 42,714 | 68,841 |
| Total Expenditures | <u>205,000</u> | <u>129,802</u> | <u>75,198</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (40,000) | 51,886 | 91,886 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | <u>0</u> | <u>17</u> | <u>17</u> |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>17</u> | <u>17</u> |
| Net Change in Fund Balance | (40,000) | 51,903 | 91,903 |
| Fund Balance at Beginning of Year | <u>61,477</u> | <u>61,477</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 21,477</u> | <u>\$ 113,380</u> | <u>\$ 91,903</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 544,289 | \$ 544,290 | \$ 1 |
| Total Revenues | <u>544,289</u> | <u>544,290</u> | <u>1</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Materials and Supplies | 52,000 | 49,903 | 2,097 |
| Contractual Services | 441,876 | 437,755 | 4,121 |
| Capital Outlay | 21,117 | 21,117 | 0 |
| Total Expenditures | <u>514,993</u> | <u>508,775</u> | <u>6,218</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 29,296 | 35,515 | 6,219 |
| Fund Balance at Beginning of Year | <u>15,453</u> | <u>15,453</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 44,749</u> | <u>\$ 50,968</u> | <u>\$ 6,219</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|-----------------|---|
| Revenues: | | | |
| Licenses and Permits | \$ 2,640 | \$ 2,640 | \$ 0 |
| Total Revenues | <u>2,640</u> | <u>2,640</u> | <u>0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | 1,910 | 1,100 | 810 |
| Capital Outlay | <u>5,000</u> | <u>920</u> | <u>4,080</u> |
| Total Expenditures | <u>6,910</u> | <u>2,020</u> | <u>4,890</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (4,270) | 620 | 4,890 |
| Fund Balance at Beginning of Year | <u>4,270</u> | <u>4,270</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 4,890</u> | <u>\$ 4,890</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 221,400 | \$ 221,400 | \$ 0 |
| Investment Earnings | 226 | 226 | 0 |
| All Other Revenues | 11,196 | 11,196 | 0 |
| Total Revenues | <u>232,822</u> | <u>232,822</u> | <u>0</u> |
| Expenditures: | | | |
| Community and Economic Development: | | | |
| Contractual Services | 19,523 | 5,864 | 13,659 |
| Capital Outlay | 215,000 | 215,000 | 0 |
| Total Expenditures | <u>234,523</u> | <u>220,864</u> | <u>13,659</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,701) | 11,958 | 13,659 |
| Other Financing Sources (Uses): | | | |
| Transfers Out | <u>(1,379)</u> | <u>(1,379)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(1,379)</u> | <u>(1,379)</u> | <u>0</u> |
| Net Change in Fund Balance | (3,080) | 10,579 | 13,659 |
| Fund Balance at Beginning of Year | 6,464 | 6,464 | 0 |
| Fund Balance at End of Year | <u>\$ 3,384</u> | <u>\$ 17,043</u> | <u>\$ 13,659</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 521,744 | \$ 521,744 | \$ 0 |
| Investment Earnings | 3,853 | 3,853 | 0 |
| All Other Revenues | 61,283 | 61,283 | 0 |
| Total Revenues | <u>586,880</u> | <u>586,880</u> | <u>0</u> |
| Expenditures: | | | |
| Community and Economic Development: | | | |
| Contractual Services | 234,428 | 42,809 | 191,619 |
| Capital Outlay | 551,842 | 399,620 | 152,222 |
| Total Expenditures | <u>786,270</u> | <u>442,429</u> | <u>343,841</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (199,390) | 144,451 | 343,841 |
| Other Financing Sources (Uses): | | | |
| Transfers In | <u>1,379</u> | <u>1,379</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>1,379</u> | <u>1,379</u> | <u>0</u> |
| Net Change in Fund Balance | (198,011) | 145,830 | 343,841 |
| Fund Balance at Beginning of Year | 192,743 | 192,743 | 0 |
| Prior Year Encumbrances | 17,000 | 17,000 | 0 |
| Fund Balance at End of Year | <u>\$ 11,732</u> | <u>\$ 355,573</u> | <u>\$ 343,841</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 117,400 | \$ 117,400 | \$ 0 |
| Investment Earnings | 245 | 245 | 0 |
| Total Revenues | <u>117,645</u> | <u>117,645</u> | <u>0</u> |
| Expenditures: | | | |
| Community and Economic Development: | | | |
| Contractual Services | <u>244,947</u> | <u>240,893</u> | <u>4,054</u> |
| Total Expenditures | <u>244,947</u> | <u>240,893</u> | <u>4,054</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (127,302) | (123,248) | 4,054 |
| Fund Balance at Beginning of Year | 99,697 | 99,697 | 0 |
| Prior Year Encumbrances | <u>70,606</u> | <u>70,606</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 43,001</u> | <u>\$ 47,055</u> | <u>\$ 4,054</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | HOME REPAYMENT FUND | | Variance with Final Budget Positive (Negative) |
|--|---------------------|------------------|---|
| | Final Budget | Actual | |
| Revenues: | | | |
| Investment Earnings | \$ 1,390 | \$ 1,390 | \$ 0 |
| Total Revenues | <u>1,390</u> | <u>1,390</u> | <u>0</u> |
| Expenditures: | | | |
| Community and Economic Development: | | | |
| Contractual Services | <u>56,976</u> | <u>15,479</u> | <u>41,497</u> |
| Total Expenditures | <u>56,976</u> | <u>15,479</u> | <u>41,497</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (55,586) | (14,089) | 41,497 |
| Fund Balance at Beginning of Year | 54,677 | 54,677 | 0 |
| Prior Year Encumbrances | <u>910</u> | <u>910</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 1</u> | <u>\$ 41,498</u> | <u>\$ 41,497</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|----------------|-------------------|---|
| Revenues: | | | |
| Charges for Services | \$ 56,200 | \$ 56,420 | \$ 220 |
| Total Revenues | <u>56,200</u> | <u>56,420</u> | <u>220</u> |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 83,184 | 55,234 | 27,950 |
| Materials and Supplies | 10,000 | 849 | 9,151 |
| Contractual Services | 10,350 | 862 | 9,488 |
| Capital Outlay | 210,426 | 0 | 210,426 |
| Total Expenditures | <u>313,960</u> | <u>56,945</u> | <u>257,015</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (257,760) | (525) | 257,235 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | <u>0</u> | <u>6</u> | <u>6</u> |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>6</u> | <u>6</u> |
| Net Change in Fund Balance | (257,760) | (519) | 257,241 |
| Fund Balance at Beginning of Year | 258,395 | 258,395 | 0 |
| Prior Year Encumbrances | <u>350</u> | <u>350</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 985</u> | <u>\$ 258,226</u> | <u>\$ 257,241</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | COUNTY HOME RESIDENT FUND | | Variance with Final Budget Positive (Negative) |
|--|---------------------------|-----------|---|
| | Final Budget | Actual | |
| Revenues: | | | |
| All Other Revenues | \$ 0 | \$ 1,376 | \$ 1,376 |
| Total Revenues | 0 | 1,376 | 1,376 |
| Expenditures: | | | |
| Human Services: | | | |
| Contractual Services | 11,812 | 139 | 11,673 |
| Total Expenditures | 11,812 | 139 | 11,673 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (11,812) | 1,237 | 13,049 |
| Fund Balance at Beginning of Year | 11,812 | 11,812 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 13,049 | \$ 13,049 |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| JUVENILE COURT SPECIAL PROJECTS FUND | | | |
| Revenues: | | | |
| Charges for Services | \$ 16,634 | \$ 16,635 | \$ 1 |
| Total Revenues | <u>16,634</u> | <u>16,635</u> | <u>1</u> |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 100 | 25 | 75 |
| Materials and Supplies | 13,425 | 13,249 | 176 |
| Contractual Services | 2,620 | 2,335 | 285 |
| Capital Outlay | 1,000 | 928 | 72 |
| Total Expenditures | <u>17,145</u> | <u>16,537</u> | <u>608</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (511) | 98 | 609 |
| Other Financing Sources (Uses): | | | |
| Other Financing Sources | <u>1</u> | <u>1</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>1</u> | <u>1</u> | <u>0</u> |
| Net Change in Fund Balance | (510) | 99 | 609 |
| Fund Balance at Beginning of Year | 11,007 | 11,007 | 0 |
| Prior Year Encumbrances | 45 | 45 | 0 |
| Fund Balance at End of Year | <u>\$ 10,542</u> | <u>\$ 11,151</u> | <u>\$ 609</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|--------------|---|
| Revenues: | | | |
| Charges for Services | \$ 5,732 | \$ 5,732 | \$ 0 |
| Total Revenues | <u>5,732</u> | <u>5,732</u> | <u>0</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Contractual Services | <u>5,893</u> | <u>5,893</u> | <u>0</u> |
| Total Expenditures | <u>5,893</u> | <u>5,893</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (161) | (161) | 0 |
| Fund Balance at Beginning of Year | <u>161</u> | <u>161</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 5,616 | \$ 5,616 | \$ 0 |
| Charges for Services | 19,553 | 19,552 | (1) |
| Total Revenues | <u>25,169</u> | <u>25,168</u> | <u>(1)</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Personal Services | 18,100 | 12,970 | 5,130 |
| Materials and Supplies | 500 | 268 | 232 |
| Contractual Services | 3,489 | 813 | 2,676 |
| Capital Outlay | 9,355 | 9,355 | 0 |
| Total Expenditures | <u>31,444</u> | <u>23,406</u> | <u>8,038</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (6,275) | 1,762 | 8,037 |
| Fund Balance at Beginning of Year | 28,343 | 28,343 | 0 |
| Prior Year Encumbrances | 89 | 89 | 0 |
| Fund Balance at End of Year | <u>\$ 22,157</u> | <u>\$ 30,194</u> | <u>\$ 8,037</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------|---|
| Revenues: | | | |
| Total Revenues | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Contractual Services | <u>114</u> | <u>114</u> | <u>0</u> |
| Total Expenditures | <u>114</u> | <u>114</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (114) | (114) | 0 |
| Fund Balance at Beginning of Year | 1 | 1 | 0 |
| Prior Year Encumbrances | <u>113</u> | <u>113</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | GIFTS AND BEQUEST FUND | | Variance with Final Budget Positive (Negative) |
|--|------------------------|------------|---|
| | Final Budget | Actual | |
| Revenues: | | | |
| Investment Earnings | \$ 1,000 | \$ 3,134 | \$ 2,134 |
| Total Revenues | 1,000 | 3,134 | 2,134 |
| Expenditures: | | | |
| Human Services: | | | |
| Contractual Services | 120,000 | 8,997 | 111,003 |
| Total Expenditures | 120,000 | 8,997 | 111,003 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (119,000) | (5,863) | 113,137 |
| Fund Balance at Beginning of Year | 120,892 | 120,892 | 0 |
| Fund Balance at End of Year | \$ 1,892 | \$ 115,029 | \$ 113,137 |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 14,673 | \$ 14,673 | \$ 0 |
| Total Revenues | <u>14,673</u> | <u>14,673</u> | <u>0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | <u>14,672</u> | <u>9,903</u> | <u>4,769</u> |
| Total Expenditures | <u>14,672</u> | <u>9,903</u> | <u>4,769</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1 | 4,770 | 4,769 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 1</u> | <u>\$ 4,770</u> | <u>\$ 4,769</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------|---------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 2,000 | \$ 2,000 | \$ 0 |
| Total Revenues | <u>2,000</u> | <u>2,000</u> | <u>0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | <u>10,000</u> | <u>10,000</u> | <u>0</u> |
| Total Expenditures | <u>10,000</u> | <u>10,000</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (8,000) | (8,000) | 0 |
| Fund Balance at Beginning of Year | <u>8,000</u> | <u>8,000</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------------|---|
| Revenues: | | | |
| Total Revenues | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Capital Outlay | <u> 120,000</u> | <u> 0</u> | <u> 120,000</u> |
| Total Expenditures | <u> 120,000</u> | <u> 0</u> | <u> 120,000</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (120,000) | 0 | 120,000 |
| Fund Balance at Beginning of Year | <u> 120,000</u> | <u> 120,000</u> | <u> 0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 120,000</u> | <u>\$ 120,000</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 51,894 | \$ 51,846 | \$ (48) |
| Total Revenues | <u>51,894</u> | <u>51,846</u> | <u>(48)</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | 52,758 | 50,427 | 2,331 |
| Capital Outlay | <u>4,150</u> | <u>4,150</u> | <u>0</u> |
| Total Expenditures | <u>56,908</u> | <u>54,577</u> | <u>2,331</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (5,014) | (2,731) | 2,283 |
| Other Financing Sources (Uses): | | | |
| Transfers In | <u>0</u> | <u>48</u> | <u>48</u> |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>48</u> | <u>48</u> |
| Net Change in Fund Balance | (5,014) | (2,683) | 2,331 |
| Fund Balance at Beginning of Year | <u>5,014</u> | <u>5,014</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 2,331</u> | <u>\$ 2,331</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------|---|
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Public Safety: | | | |
| Capital Outlay | 38,215 | 38,215 | 0 |
| Total Expenditures | 38,215 | 38,215 | 0 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (38,215) | (38,215) | 0 |
| Other Financing Sources (Uses): | | | |
| Advances In | 38,215 | 38,215 | 0 |
| Total Other Financing Sources (Uses) | 38,215 | 38,215 | 0 |
| Net Change in Fund Balance | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 96,604 | \$ 96,604 | \$ 0 |
| Total Revenues | <u>96,604</u> | <u>96,604</u> | <u>0</u> |
| Expenditures: | | | |
| Total Expenditures | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 96,604 | 96,604 | 0 |
| Other Financing Sources (Uses): | | | |
| Transfers Out | <u>(96,604)</u> | <u>(96,604)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(96,604)</u> | <u>(96,604)</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005**

JUVENILE DIVERSION PROGRAM 2004 FUND

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|------------------------|----------------------|---|
| Revenues: | | | |
| Total Revenues | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Expenditures: | | | |
| General Government: | | | |
| Contractual Services | <u> 314</u> | <u> 313</u> | <u> 1</u> |
| Total Expenditures | <u> 314</u> | <u> 313</u> | <u> 1</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (314) | (313) | 1 |
| Fund Balance at Beginning of Year | (1) | (1) | 0 |
| Prior Year Encumbrances | <u> 314</u> | <u> 314</u> | <u> 0</u> |
| Fund Balance at End of Year | <u>\$ (1)</u> | <u>\$ 0</u> | <u>\$ 1</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|-------------|---|
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Debt Service: | | | |
| Principal Retirement | 1,228,000 | 1,228,000 | 0 |
| Interest and Fiscal Charges | 30,376 | 29,939 | 437 |
| Total Expenditures | 1,258,376 | 1,257,939 | 437 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,258,376) | (1,257,939) | 437 |
| Other Financing Sources (Uses): | | | |
| General Obligation Notes Issued | 1,128,000 | 1,133,837 | 5,837 |
| Transfers In | 130,376 | 127,876 | (2,500) |
| Total Other Financing Sources (Uses) | 1,258,376 | 1,261,713 | 3,337 |
| Net Change in Fund Balance | 0 | 3,774 | 3,774 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 3,774 | \$ 3,774 |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|-------------|---|
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Debt Service: | | | |
| Principal Retirement | 5,987,000 | 5,987,000 | 0 |
| Interest and Fiscal Charges | 327,998 | 318,498 | 9,500 |
| Total Expenditures | 6,314,998 | 6,305,498 | 9,500 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (6,314,998) | (6,305,498) | 9,500 |
| Other Financing Sources (Uses): | | | |
| General Obligation Notes Issued | 5,400,000 | 5,565,980 | 165,980 |
| Transfers In | 914,998 | 758,498 | (156,500) |
| Total Other Financing Sources (Uses) | 6,314,998 | 6,324,478 | 9,480 |
| Net Change in Fund Balance | 0 | 18,980 | 18,980 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 18,980 | \$ 18,980 |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------|---------------|---|
| Revenues: | | | |
| All Other Revenues | \$ 0 | \$ 681 | \$ 681 |
| Total Revenues | <u>0</u> | <u>681</u> | <u>681</u> |
| Expenditures: | | | |
| Debt Service: | | | |
| Principal Retirement | 13,200 | 13,200 | 0 |
| Interest and Fiscal Charges | <u>660</u> | <u>660</u> | <u>0</u> |
| Total Expenditures | <u>13,860</u> | <u>13,860</u> | <u>0</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (13,860) | (13,179) | 681 |
| Other Financing Sources (Uses): | | | |
| Transfers In | <u>13,860</u> | <u>13,200</u> | <u>(660)</u> |
| Total Other Financing Sources (Uses) | <u>13,860</u> | <u>13,200</u> | <u>(660)</u> |
| Net Change in Fund Balance | 0 | 21 | 21 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 21</u> | <u>\$ 21</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|------------|---|
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Capital Outlay | 467,692 | 246,275 | 221,417 |
| Total Expenditures | 467,692 | 246,275 | 221,417 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (467,692) | (246,275) | 221,417 |
| Other Financing Sources (Uses): | | | |
| Transfers In | 13,227 | 13,227 | 0 |
| Advances In | 160,300 | 160,300 | 0 |
| Total Other Financing Sources (Uses) | 173,527 | 173,527 | 0 |
| Net Change in Fund Balance | (294,165) | (72,748) | 221,417 |
| Fund Balance at Beginning of Year | 261,773 | 261,773 | 0 |
| Prior Year Encumbrances | 32,392 | 32,392 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 221,417 | \$ 221,417 |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues: | | | |
| Charges for Services | \$ 11,000 | \$ 26,250 | \$ 15,250 |
| Total Revenues | <u>11,000</u> | <u>26,250</u> | <u>15,250</u> |
| Expenditures: | | | |
| Capital Outlay | <u>34,198</u> | <u>18,317</u> | <u>15,881</u> |
| Total Expenditures | <u>34,198</u> | <u>18,317</u> | <u>15,881</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (23,198) | 7,933 | 31,131 |
| Fund Balance at Beginning of Year | 69,176 | 69,176 | 0 |
| Prior Year Encumbrances | <u>198</u> | <u>198</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 46,176</u> | <u>\$ 77,307</u> | <u>\$ 31,131</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005***

| | DITCH FUND | | Variance with Final Budget Positive (Negative) |
|--|---------------------|------------------|---|
| | <u>Final Budget</u> | <u>Actual</u> | <u>(Negative)</u> |
| Revenues: | | | |
| Special Assessments | \$ 16,724 | \$ 16,724 | \$ 0 |
| Total Revenues | <u>16,724</u> | <u>16,724</u> | <u>0</u> |
| Expenditures: | | | |
| Capital Outlay | <u>7,934</u> | <u>0</u> | <u>7,934</u> |
| Total Expenditures | <u>7,934</u> | <u>0</u> | <u>7,934</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 8,790 | 16,724 | 7,934 |
| Other Financing Sources (Uses): | | | |
| Transfers Out | <u>(13,200)</u> | <u>(13,200)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(13,200)</u> | <u>(13,200)</u> | <u>0</u> |
| Net Change in Fund Balance | (4,410) | 3,524 | 7,934 |
| Fund Balance at Beginning of Year | <u>21,134</u> | <u>21,134</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 16,724</u> | <u>\$ 24,658</u> | <u>\$ 7,934</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|------------|---|
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Capital Outlay | 338,075 | 16,507 | 321,568 |
| Total Expenditures | 338,075 | 16,507 | 321,568 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (338,075) | (16,507) | 321,568 |
| Fund Balance at Beginning of Year | 333,897 | 333,897 | 0 |
| Prior Year Encumbrances | 4,178 | 4,178 | 0 |
| Fund Balance at End of Year | \$ 0 | \$ 321,568 | \$ 321,568 |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005***

COURTHOUSE SECURITY GRANT FUND

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------|---|
| Revenues: | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 |
| Expenditures: | | | |
| Capital Outlay | 740 | 0 | 740 |
| Total Expenditures | <u>740</u> | <u>0</u> | <u>740</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (740) | 0 | 740 |
| Fund Balance at Beginning of Year | 740 | 740 | 0 |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 740</u> | <u>\$ 740</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Revenues: | | | |
| Charges for Services | \$ 11,360 | \$ 11,360 | \$ 0 |
| Total Revenues | <u>11,360</u> | <u>11,360</u> | <u>0</u> |
| Expenditures: | | | |
| Capital Outlay | <u>20,015</u> | <u>5,237</u> | <u>14,778</u> |
| Total Expenditures | <u>20,015</u> | <u>5,237</u> | <u>14,778</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (8,655) | 6,123 | 14,778 |
| Fund Balance at Beginning of Year | 18,119 | 18,119 | 0 |
| Prior Year Encumbrances | <u>15</u> | <u>15</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 9,479</u> | <u>\$ 24,257</u> | <u>\$ 14,778</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

| | ISSUE II FUND | | Variance with Final Budget Positive (Negative) |
|--|---------------------|----------------|---|
| | <u>Final Budget</u> | <u>Actual</u> | |
| Revenues: | | | |
| Intergovernmental Revenues | \$ 0 | \$ 212,342 | \$ 212,342 |
| Total Revenues | <u>0</u> | <u>212,342</u> | <u>212,342</u> |
| Expenditures: | | | |
| Capital Outlay | 0 | 212,342 | (212,342) |
| Total Expenditures | <u>0</u> | <u>212,342</u> | <u>(212,342)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

DARKE COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005***

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|----------------|----------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 150,000 | \$ 150,000 | \$ 0 |
| Total Revenues | <u>150,000</u> | <u>150,000</u> | <u>0</u> |
| Expenditures: | | | |
| Capital Outlay | <u>275,000</u> | <u>274,092</u> | <u>908</u> |
| Total Expenditures | <u>275,000</u> | <u>274,092</u> | <u>908</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (125,000) | (124,092) | 908 |
| Other Financing Sources (Uses): | | | |
| General Obligation Notes Issued | <u>125,000</u> | <u>125,000</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>125,000</u> | <u>125,000</u> | <u>0</u> |
| Net Change in Fund Balance | 0 | 908 | 908 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 908</u> | <u>\$ 908</u> |

DARKE COUNTY, OHIO

**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005**

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|--------------|----------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$ 0 | \$ 556,200 | \$ 556,200 |
| Total Revenues | <u>0</u> | <u>556,200</u> | <u>556,200</u> |
| Expenditures: | | | |
| Capital Outlay | 0 | 556,200 | (556,200) |
| Total Expenditures | <u>0</u> | <u>556,200</u> | <u>(556,200)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Nonmajor Proprietary Funds

Enterprise Funds

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

Sewer District #1 Fund

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

Stillwater Estates Fund

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

Solid Waste Fund

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

Adult Daycare Fund

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

DARKE COUNTY, OHIO

**Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2005**

| | Sewer District #1 | Stillwater Estates | Solid Waste | Adult Daycare | Totals |
|--|----------------------|-----------------------|-------------------|------------------|-------------------|
| Assets: | | | | | |
| Current Assets: | | | | | |
| Cash and Cash Equivalents | \$ 25,036 | \$ 2,855 | \$ 731,731 | \$ 48,258 | \$ 807,880 |
| Receivables: | | | | | |
| Accounts | 0 | 250 | 19,281 | 1,420 | 20,951 |
| Special Assessments | 22,989 | 0 | 0 | 0 | 22,989 |
| Inventory of Supplies at Cost | 0 | 0 | 342 | 0 | 342 |
| Prepaid Items | 0 | 0 | 0 | 21 | 21 |
| Total Current Assets | 48,025 | 3,105 | 751,354 | 49,699 | 852,183 |
| Noncurrent Assets: | | | | | |
| Non-Depreciable Capital Assets | 8,000 | 0 | 0 | 0 | 8,000 |
| Depreciable Capital Assets, Net | 31,827 | 0 | 7,352 | 166 | 39,345 |
| Total Noncurrent Assets | 39,827 | 0 | 7,352 | 166 | 47,345 |
| Total Assets | 87,852 | 3,105 | 758,706 | 49,865 | 899,528 |
| Liabilities: | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | 626 | 0 | 0 | 0 | 626 |
| Accrued Wages and Benefits | 0 | 0 | 1,166 | 353 | 1,519 |
| Intergovernmental Payable | 0 | 0 | 1,270 | 408 | 1,678 |
| Accrued Interest Payable | 213 | 0 | 0 | 0 | 213 |
| Special Assessment Bonds Payable - Current | 11,700 | 0 | 0 | 0 | 11,700 |
| Total Current Liabilities | 12,539 | 0 | 2,436 | 761 | 15,736 |
| Noncurrent Liabilities | | | | | |
| Compensated Absences Payable | 0 | 0 | 6,924 | 370 | 7,294 |
| Special Assessment Bonds Payable | 11,700 | 0 | 0 | 0 | 11,700 |
| Total Noncurrent Liabilities | 11,700 | 0 | 6,924 | 370 | 18,994 |
| Total Liabilities | 24,239 | 0 | 9,360 | 1,131 | 34,730 |
| Net Assets: | | | | | |
| Invested in Capital Assets, net of debt | 16,427 | 0 | 7,352 | 166 | 23,945 |
| Unrestricted | 47,186 | 3,105 | 741,994 | 48,568 | 840,853 |
| Total Net Assets | \$ 63,613 | \$ 3,105 | \$ 749,346 | \$ 48,734 | 864,798 |
| Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds. | | | | | 1,159 |
| Net Assets of Business-type Activities | | | | | \$ 865,957 |

DARKE COUNTY, OHIO**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2005**

| | Sewer District #1 | Stillwater Estates | Solid Waste | Adult Daycare | Totals |
|---|----------------------|-----------------------|-------------------|------------------|-------------------|
| Operating Revenues: | | | | | |
| Charges for Services | \$ 16,401 | \$ 8,994 | \$ 358,518 | \$ 39,026 | \$ 422,939 |
| Other Operating Revenues | 3,297 | 0 | 862 | 56 | 4,215 |
| Total Operating Revenues | 19,698 | 8,994 | 359,380 | 39,082 | 427,154 |
| Operating Expenses: | | | | | |
| Personal Services | 0 | 0 | 83,851 | 35,924 | 119,775 |
| Contractual Services | 12,827 | 7,918 | 103,752 | 7,877 | 132,374 |
| Materials and Supplies | 1,008 | 400 | 3,800 | 2,141 | 7,349 |
| Depreciation | 1,651 | 0 | 3,354 | 146 | 5,151 |
| Total Operating Expenses | 15,486 | 8,318 | 194,757 | 46,088 | 264,649 |
| Operating Income (Loss) | 4,212 | 676 | 164,623 | (7,006) | 162,505 |
| Non-Operating Revenues (Expenses): | | | | | |
| Interest Income | 1,257 | 0 | 0 | 0 | 1,257 |
| Interest and Fiscal Charges | (1,174) | 0 | 0 | 0 | (1,174) |
| Other Nonoperating Revenue | 0 | 0 | 0 | 12,800 | 12,800 |
| Total Non-Operating Revenues (Expenses) | 83 | 0 | 0 | 12,800 | 12,883 |
| Change in Net Assets | 4,295 | 676 | 164,623 | 5,794 | 175,388 |
| Net Assets Beginning of Year | 59,318 | 2,429 | 584,723 | 42,940 | 689,410 |
| Net Assets End of Year | <u>\$ 63,613</u> | <u>\$ 3,105</u> | <u>\$ 749,346</u> | <u>\$ 48,734</u> | <u>864,798</u> |
| Change in Net Assets - Total Enterprise Funds | | | | | 175,388 |
| Adjustment to reflect the consolidation of internal fund activities related to the enterprise funds. | | | | | 1,300 |
| Change in Net Assets - Business-type Activities | | | | | <u>\$ 176,688</u> |

DARKE COUNTY, OHIO

**Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2005**

| | Sewer District #1 | Stillwater Estates | Solid Waste | Adult Day Care | Totals |
|--|----------------------|-----------------------|----------------|-------------------|-----------|
| <u>Cash Flows from Operating Activities:</u> | | | | | |
| Cash Received from Customers | \$31,016 | \$8,744 | \$350,057 | \$53,239 | \$443,056 |
| Cash Payments for Goods and Services | (13,936) | (8,318) | (106,855) | (10,353) | (139,462) |
| Cash Payments to Employees | 0 | 0 | (82,364) | (36,165) | (118,529) |
| Net Cash Provided by Operating Activities | 17,080 | 426 | 160,838 | 6,721 | 185,065 |
| <u>Cash Flows from Capital and Related Financing Activities:</u> | | | | | |
| Principal Paid on Special Assessment Bond | (11,700) | 0 | 0 | 0 | (11,700) |
| Interest Paid on All Debt | (1,282) | 0 | 0 | 0 | (1,282) |
| Net Cash Used for Capital and Related Financing Activities | (12,982) | 0 | 0 | 0 | (12,982) |
| <u>Cash Flows from Investing Activities:</u> | | | | | |
| Interest Income | 1,257 | 0 | 0 | 0 | 1,257 |
| Net Cash Provided by Investing Activities | 1,257 | 0 | 0 | 0 | 1,257 |
| Net Increase in Cash and Cash Equivalents | 5,355 | 426 | 160,838 | 6,721 | 173,340 |
| Cash and Cash Equivalents at Beginning of Year | 19,681 | 2,429 | 570,893 | 41,537 | 634,540 |
| Cash and Cash Equivalents at End of Year | \$25,036 | \$2,855 | \$731,731 | \$48,258 | \$807,880 |
| <u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</u> | | | | | |
| Operating Income (Loss) | \$4,212 | \$676 | \$164,623 | (\$7,006) | \$162,505 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities: | | | | | |
| Depreciation Expense | 1,651 | 0 | 3,354 | 146 | 5,151 |
| Non-Operating Revenue | 0 | 0 | 0 | 12,800 | 12,800 |
| Changes in Assets and Liabilities: | | | | | |
| (Increase) Decrease in Accounts Receivable | 0 | (250) | (9,323) | 1,357 | (8,216) |
| Decrease in Special Assessment Receivable | 11,318 | 0 | 0 | 0 | 11,318 |
| Decrease in Inventory | 0 | 0 | 256 | 0 | 256 |
| (Increase) Decrease in Prepays | 0 | 0 | 441 | (21) | 420 |
| Decrease in Accounts Payable | (101) | 0 | 0 | (314) | (415) |
| Increase (Decrease) in Accrued Wages and Benefits | 0 | 0 | 51 | (75) | (24) |
| Increase (Decrease) in Intergovernmental Payables | 0 | 0 | 80 | (73) | 7 |
| Increase (Decrease) in Compensated Absences Payable | 0 | 0 | 1,356 | (93) | 1,263 |
| Total Adjustments | 12,868 | (250) | (3,785) | 13,727 | 22,560 |
| Net Cash Provided by Operating Activities | \$17,080 | \$426 | \$160,838 | \$6,721 | \$185,065 |

Fiduciary Funds

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

Agency Funds

Local Funds Family and Children First Fund

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

Park District Fund

To account for revenue and grants received for the operation of the Darke County Parks Department.

Park Special Projects Fund

To account for revenue and grants received for Darke County Parks special projects.

Local Government Revenue Fund

To account for revenue received monthly from the State and then distributed to all County subdivisions.

Soil Conservation District Fund

To account for the revenues and expenditures of the Soil Conservation District.

Food Service Fund

To account for revenues generated from permits and inspections of food service establishments.

Health Fund

To account for the activity of the Board of Health, for which the County Auditor is fiscal agent.

Trailer Court Camps Fund

To account for revenue generated from permits on trailer courts and camping sites.

Private Water Systems Fund

To account for revenue generated from permits for wells and well water sample tests.

Solid Waste Fund

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

Health/Help Me Grow Fund

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

(Continued)

Agency Funds

Public Health Infrastructure Fund

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

Immunization Action Grant Fund

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

Swimming Pools Fund

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

Family and Children First Initiative Fund

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

Emergency Management Agency Fund

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

Special Emergency Planning Fund

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

Undivided General Tax Fund

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

Tangible Tax Fund

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

Undivided Mobile Home Tax Fund

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

Estimated Estate Tax Fund

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

Cigarette License Fund

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

(Continued)

Agency Funds

Library and Local Government Support Fund

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

Township Gas Tax Fund

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

Motor Vehicle License Fund

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

Darke County Visitors Bureau Fund

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

Law Library Fund

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

Juvenile Incentive Block Grant Fund

To account for federal money received to be disbursed to Michaels Resource Treatment Center.

Alimony and Child Support Fund

To account for the activity of the Child Support Enforcement Agency.

Sheriff Fund

To account for the activity of the county sheriff's civil account.

County Court Fund

To account for clerk of courts auto title fees, probate court receipts, and juvenile court receipts.

Homeland Security Grant Fund

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

Fair Housing Trust Fund

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

DARKE COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|--|---------------------------------|-------------|---------------|---------------------------------|
| Local Funds Family and Children First | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$61,719 | \$62,669 | (\$45,131) | \$79,257 |
| Total Assets | \$61,719 | \$62,669 | (\$45,131) | \$79,257 |
| Liabilities: | | | | |
| Undistributed Monies | \$61,719 | \$62,669 | (\$45,131) | \$79,257 |
| Total Liabilities | \$61,719 | \$62,669 | (\$45,131) | \$79,257 |
| Park District | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$22,184 | \$504,590 | (\$494,490) | \$32,284 |
| Receivables: | | | | |
| Taxes | 811,126 | 331,898 | (811,126) | 331,898 |
| Total Assets | \$833,310 | \$836,488 | (\$1,305,616) | \$364,182 |
| Liabilities: | | | | |
| Intergovernmental Payables | \$811,126 | \$331,898 | (\$811,126) | \$331,898 |
| Undistributed Monies | 22,184 | 504,590 | (494,490) | 32,284 |
| Total Liabilities | \$833,310 | \$836,488 | (\$1,305,616) | \$364,182 |
| Park Special Projects | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$3,754 | \$17,480 | (\$16,451) | \$4,783 |
| Total Assets | \$3,754 | \$17,480 | (\$16,451) | \$4,783 |
| Liabilities: | | | | |
| Undistributed Monies | \$3,754 | \$17,480 | (\$16,451) | \$4,783 |
| Total Liabilities | \$3,754 | \$17,480 | (\$16,451) | \$4,783 |
| Local Government Revenue | | | | |
| Assets: | | | | |
| Intergovernmental Receivable | \$1,662,084 | \$2,781,716 | (\$2,781,716) | \$1,662,084 |
| Total Assets | \$1,662,084 | \$2,781,716 | (\$2,781,716) | \$1,662,084 |
| Liabilities: | | | | |
| Undistributed Monies | \$1,662,084 | \$2,781,716 | (\$2,781,716) | \$1,662,084 |
| Total Liabilities | \$1,662,084 | \$2,781,716 | (\$2,781,716) | \$1,662,084 |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|-----------------------------------|---------------------------------|-----------|-------------|---------------------------------|
| <u>Soil Conservation District</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$28,670 | \$386,386 | (\$368,518) | \$46,538 |
| Total Assets | \$28,670 | \$386,386 | (\$368,518) | \$46,538 |
| Liabilities: | | | | |
| Undistributed Monies | \$28,670 | \$386,386 | (\$368,518) | \$46,538 |
| Total Liabilities | \$28,670 | \$386,386 | (\$368,518) | \$46,538 |
| <u>Food Service</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$44,532 | \$85,551 | (\$78,628) | \$51,455 |
| Total Assets | \$44,532 | \$85,551 | (\$78,628) | \$51,455 |
| Liabilities: | | | | |
| Undistributed Monies | \$44,532 | \$85,551 | (\$78,628) | \$51,455 |
| Total Liabilities | \$44,532 | \$85,551 | (\$78,628) | \$51,455 |
| <u>Health</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$150,727 | \$826,287 | (\$890,090) | \$86,924 |
| Total Assets | \$150,727 | \$826,287 | (\$890,090) | \$86,924 |
| Liabilities: | | | | |
| Undistributed Monies | \$150,727 | \$826,287 | (\$890,090) | \$86,924 |
| Total Liabilities | \$150,727 | \$826,287 | (\$890,090) | \$86,924 |
| <u>Trailer Court Camps</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$6,674 | \$9,251 | (\$5,786) | \$10,139 |
| Total Assets | 6,674 | 9,251 | (5,786) | 10,139 |
| Liabilities: | | | | |
| Undistributed Monies | \$6,674 | \$9,251 | (\$5,786) | \$10,139 |
| Total Liabilities | \$6,674 | \$9,251 | (\$5,786) | \$10,139 |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|---|---------------------------------|-----------|-------------|---------------------------------|
| <u>Private Water Systems</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$14,432 | \$42,651 | (\$43,223) | \$13,860 |
| Total Assets | \$14,432 | \$42,651 | (\$43,223) | \$13,860 |
| Liabilities: | | | | |
| Undistributed Monies | \$14,432 | \$42,651 | (\$43,223) | \$13,860 |
| Total Liabilities | \$14,432 | \$42,651 | (\$43,223) | \$13,860 |
| <u>Solid Waste</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$17,067 | \$33,552 | (\$35,665) | \$14,954 |
| Total Assets | \$17,067 | \$33,552 | (\$35,665) | \$14,954 |
| Liabilities: | | | | |
| Undistributed Monies | \$17,067 | \$33,552 | (\$35,665) | \$14,954 |
| Total Liabilities | \$17,067 | \$33,552 | (\$35,665) | \$14,954 |
| <u>Health/Help Me Grow</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$79,825 | \$352,651 | (\$314,598) | \$117,878 |
| Total Assets | \$79,825 | \$352,651 | (\$314,598) | \$117,878 |
| Liabilities: | | | | |
| Undistributed Monies | \$79,825 | \$352,651 | (\$314,598) | \$117,878 |
| Total Liabilities | \$79,825 | \$352,651 | (\$314,598) | \$117,878 |
| <u>Public Health Infrastructure</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$71,288 | \$124,374 | (\$127,013) | \$68,649 |
| Total Assets | \$71,288 | \$124,374 | (\$127,013) | \$68,649 |
| Liabilities: | | | | |
| Undistributed Monies | \$71,288 | \$124,374 | (\$127,013) | \$68,649 |
| Total Liabilities | \$71,288 | \$124,374 | (\$127,013) | \$68,649 |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|---|---------------------------------|-----------|-------------|---------------------------------|
| <u>Immunization Action Grant</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$5,988 | \$22,309 | (\$23,276) | \$5,021 |
| Total Assets | \$5,988 | \$22,309 | (\$23,276) | \$5,021 |
| Liabilities: | | | | |
| Undistributed Monies | \$5,988 | \$22,309 | (\$23,276) | \$5,021 |
| Total Liabilities | \$5,988 | \$22,309 | (\$23,276) | \$5,021 |
| <u>Swimming Pools</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$5,636 | \$5,327 | (\$4,333) | \$6,630 |
| Total Assets | \$5,636 | \$5,327 | (\$4,333) | \$6,630 |
| Liabilities: | | | | |
| Undistributed Monies | \$5,636 | \$5,327 | (\$4,333) | \$6,630 |
| Total Liabilities | \$5,636 | \$5,327 | (\$4,333) | \$6,630 |
| <u>Family and Children First Initiative</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$10,283 | \$0 | (\$10,000) | \$283 |
| Total Assets | \$10,283 | \$0 | (\$10,000) | \$283 |
| Liabilities: | | | | |
| Undistributed Monies | \$10,283 | \$0 | (\$10,000) | \$283 |
| Total Liabilities | \$10,283 | \$0 | (\$10,000) | \$283 |
| <u>Emergency Management Agency</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$19,034 | \$112,039 | (\$117,266) | \$13,807 |
| Total Assets | \$19,034 | \$112,039 | (\$117,266) | \$13,807 |
| Liabilities: | | | | |
| Undistributed Monies | \$19,034 | \$112,039 | (\$117,266) | \$13,807 |
| Total Liabilities | \$19,034 | \$112,039 | (\$117,266) | \$13,807 |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|-----------------------------------|---------------------------------|--------------|----------------|---------------------------------|
| Special Emergency Planning | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$40,536 | \$28,167 | (\$16,913) | \$51,790 |
| Total Assets | \$40,536 | \$28,167 | (\$16,913) | \$51,790 |
| Liabilities: | | | | |
| Undistributed Monies | \$40,536 | \$28,167 | (\$16,913) | \$51,790 |
| Total Liabilities | \$40,536 | \$28,167 | (\$16,913) | \$51,790 |
| Undivided General Tax | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$568,683 | \$28,694,086 | (\$28,707,892) | \$554,877 |
| Receivables: | | | | |
| Taxes | 27,552,215 | 29,326,996 | (27,552,215) | 29,326,996 |
| Special Assessments | 4,178 | 4,640 | (4,178) | 4,640 |
| Total Assets | \$28,125,076 | \$58,025,722 | (\$56,264,285) | \$29,886,513 |
| Liabilities: | | | | |
| Intergovernmental Payable | \$27,555,915 | \$29,331,636 | (\$27,555,915) | \$29,331,636 |
| Undistributed Monies | 569,161 | 28,694,086 | (28,708,370) | 554,877 |
| Total Liabilities | \$28,125,076 | \$58,025,722 | (\$56,264,285) | \$29,886,513 |
| Tangible Tax | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$30,783 | \$4,216,921 | (\$4,215,356) | \$32,348 |
| Total Assets | \$30,783 | \$4,216,921 | (\$4,215,356) | \$32,348 |
| Liabilities: | | | | |
| Undistributed Monies | \$30,783 | \$4,216,921 | (\$4,215,356) | \$32,348 |
| Total Liabilities | \$30,783 | \$4,216,921 | (\$4,215,356) | \$32,348 |
| Undivided Mobile Home Tax | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$9,091 | \$91,030 | (\$92,604) | \$7,517 |
| Total Assets | \$9,091 | \$91,030 | (\$92,604) | \$7,517 |
| Liabilities: | | | | |
| Undistributed Monies | \$9,091 | \$91,030 | (\$92,604) | \$7,517 |
| Total Liabilities | \$9,091 | \$91,030 | (\$92,604) | \$7,517 |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|---|---------------------------------|--------------------|----------------------|---------------------------------|
| <u>Estimated Estate Tax</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$269,828 | \$1,418,452 | (\$1,305,340) | \$382,940 |
| Total Assets | <u>\$269,828</u> | <u>\$1,418,452</u> | <u>(\$1,305,340)</u> | <u>\$382,940</u> |
| Liabilities: | | | | |
| Undistributed Monies | \$269,828 | \$1,418,452 | (\$1,305,340) | \$382,940 |
| Total Liabilities | <u>\$269,828</u> | <u>\$1,418,452</u> | <u>(\$1,305,340)</u> | <u>\$382,940</u> |
| <u>Cigarette License</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$182 | \$2,458 | (\$2,520) | \$120 |
| Total Assets | <u>\$182</u> | <u>\$2,458</u> | <u>(\$2,520)</u> | <u>\$120</u> |
| Liabilities: | | | | |
| Undistributed Monies | \$182 | \$2,458 | (\$2,520) | \$120 |
| Total Liabilities | <u>\$182</u> | <u>\$2,458</u> | <u>(\$2,520)</u> | <u>\$120</u> |
| <u>Library and Local Government Support</u> | | | | |
| Assets: | | | | |
| Intergovernmental Receivable | \$1,376,836 | \$2,781,716 | (\$2,781,716) | \$1,376,836 |
| Total Assets | <u>\$1,376,836</u> | <u>\$2,781,716</u> | <u>(\$2,781,716)</u> | <u>\$1,376,836</u> |
| Liabilities: | | | | |
| Undistributed Monies | \$1,376,836 | \$2,781,716 | (\$2,781,716) | \$1,376,836 |
| Total Liabilities | <u>\$1,376,836</u> | <u>\$2,781,716</u> | <u>(\$2,781,716)</u> | <u>\$1,376,836</u> |
| <u>Township Gas Tax</u> | | | | |
| Assets: | | | | |
| Intergovernmental Receivable | \$734,654 | \$2,431,856 | (\$2,286,668) | \$879,842 |
| Total Assets | <u>\$734,654</u> | <u>\$2,431,856</u> | <u>(\$2,286,668)</u> | <u>\$879,842</u> |
| Liabilities: | | | | |
| Undistributed Monies | \$734,654 | \$2,431,856 | (\$2,286,668) | \$879,842 |
| Total Liabilities | <u>\$734,654</u> | <u>\$2,431,856</u> | <u>(\$2,286,668)</u> | <u>\$879,842</u> |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|---------------------------------------|---------------------------------|-------------|---------------|---------------------------------|
| <u>Motor Vehicle License</u> | | | | |
| Assets: | | | | |
| Intergovernmental Receivable | \$345,100 | \$1,076,957 | (\$1,049,783) | \$372,274 |
| Total Assets | \$345,100 | \$1,076,957 | (\$1,049,783) | \$372,274 |
| Liabilities: | | | | |
| Undistributed Monies | \$345,100 | \$1,076,957 | (\$1,049,783) | \$372,274 |
| Total Liabilities | \$345,100 | \$1,076,957 | (\$1,049,783) | \$372,274 |
| <u>Darke County Visitors Bureau</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$3,870 | \$68,682 | (\$67,178) | \$5,374 |
| Total Assets | \$3,870 | \$68,682 | (\$67,178) | \$5,374 |
| Liabilities: | | | | |
| Undistributed Monies | \$3,870 | \$68,682 | (\$67,178) | \$5,374 |
| Total Liabilities | \$3,870 | \$68,682 | (\$67,178) | \$5,374 |
| <u>Law Library</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$6,363 | \$86,586 | (\$87,213) | \$5,736 |
| Total Assets | \$6,363 | \$86,586 | (\$87,213) | \$5,736 |
| Liabilities: | | | | |
| Undistributed Monies | \$6,363 | \$86,586 | (\$87,213) | \$5,736 |
| Total Liabilities | \$6,363 | \$86,586 | (\$87,213) | \$5,736 |
| <u>Juvenile Incentive Block Grant</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$1,374 | \$0 | (\$1,374) | \$0 |
| Total Assets | \$1,374 | \$0 | (\$1,374) | \$0 |
| Liabilities: | | | | |
| Undistributed Monies | \$1,374 | \$0 | (\$1,374) | \$0 |
| Total Liabilities | \$1,374 | \$0 | (\$1,374) | \$0 |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|----------------------------------|---------------------------------|-----------|-------------|---------------------------------|
| <u>Alimony and Child Support</u> | | | | |
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash with Fiscal Agent | \$404 | \$520 | (\$404) | \$520 |
| Total Assets | \$404 | \$520 | (\$404) | \$520 |
| Liabilities: | | | | |
| Undistributed Monies | \$404 | \$520 | (\$404) | \$520 |
| Total Liabilities | \$404 | \$520 | (\$404) | \$520 |
| <u>Sheriff</u> | | | | |
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash with Fiscal Agent | \$20,011 | \$19,055 | (\$20,011) | \$19,055 |
| Total Assets | \$20,011 | \$19,055 | (\$20,011) | \$19,055 |
| Liabilities: | | | | |
| Undistributed Monies | \$20,011 | \$19,055 | (\$20,011) | \$19,055 |
| Total Liabilities | \$20,011 | \$19,055 | (\$20,011) | \$19,055 |
| <u>County Court</u> | | | | |
| Assets: | | | | |
| Restricted Assets: | | | | |
| Cash with Fiscal Agent | \$357,647 | \$259,085 | (\$357,647) | \$259,085 |
| Investments with Fiscal Agent | 20,000 | 20,000 | (20,000) | 20,000 |
| Total Assets | \$377,647 | \$279,085 | (\$377,647) | \$279,085 |
| Liabilities: | | | | |
| Undistributed Monies | \$377,647 | \$279,085 | (\$377,647) | \$279,085 |
| Total Liabilities | \$377,647 | \$279,085 | (\$377,647) | \$279,085 |
| <u>Homeland Security Grant</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$15,684 | \$61,382 | (\$60,798) | \$16,268 |
| Total Assets | \$15,684 | \$61,382 | (\$60,798) | \$16,268 |
| Liabilities: | | | | |
| Undistributed Monies | \$15,684 | \$61,382 | (\$60,798) | \$16,268 |
| Total Liabilities | \$15,684 | \$61,382 | (\$60,798) | \$16,268 |

(Continued)

DARKE COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2005**

| | Balance December 31, 2004 | Additions | Deductions | Balance December 31, 2005 |
|-------------------------------------|---------------------------------|---------------------|-----------------------|---------------------------------|
| <u>Fair Housing Trust</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$70,368 | \$289,487 | (\$289,515) | \$70,340 |
| Total Assets | <u>\$70,368</u> | <u>\$289,487</u> | <u>(\$289,515)</u> | <u>\$70,340</u> |
| Liabilities: | | | | |
| Undistributed Monies | \$70,368 | \$289,487 | (\$289,515) | \$70,340 |
| Total Liabilities | <u>\$70,368</u> | <u>\$289,487</u> | <u>(\$289,515)</u> | <u>\$70,340</u> |
| <u>Total - All Agency Funds</u> | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$1,558,575 | \$37,542,368 | (\$37,421,171) | \$1,679,772 |
| Cash with Fiscal Agent | 378,062 | 278,660 | (378,062) | 278,660 |
| Investments with Fiscal Agent | 20,000 | 20,000 | (20,000) | 20,000 |
| Receivables (net of allowance | | | | |
| Receivables: | | | | |
| Taxes | 28,363,341 | 29,658,894 | (28,363,341) | 29,658,894 |
| Intergovernmental | 4,118,674 | 9,072,245 | (8,899,883) | 4,291,036 |
| Special Assessments | 4,178 | 4,640 | (4,178) | 4,640 |
| Total Assets | <u>\$34,442,830</u> | <u>\$76,576,807</u> | <u>(\$75,086,635)</u> | <u>\$35,933,002</u> |
| Liabilities: | | | | |
| Intergovernmental Payables | \$28,367,041 | \$29,663,534 | (\$28,367,041) | \$29,663,534 |
| Undistributed Monies | 6,075,789 | 46,913,273 | (46,719,594) | 6,269,468 |
| Total Liabilities | <u>\$34,442,830</u> | <u>\$76,576,807</u> | <u>(\$75,086,635)</u> | <u>\$35,933,002</u> |

*CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS*

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2005***

| | |
|----------------------------|-----------------------------|
| <u>Capital Assets</u> | |
| Land | \$8,822,379 |
| Buildings and Improvements | 15,704,303 |
| Machinery and Equipment | 9,276,153 |
| Infrastructure | <u>85,724,170</u> |
| Total Capital Assets | <u><u>\$119,527,005</u></u> |

| | |
|---|-----------------------------|
| <u>Investment in Capital Assets by Source</u> | |
| General Fund | \$18,215,753 |
| Special Revenue Funds | <u>101,311,252</u> |
| Total Investment in Capital Assets | <u><u>\$119,527,005</u></u> |

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity
December 31, 2005***

| <u>Function and Category</u> | <u>Land</u> | <u>Buildings</u> | <u>Machinery and Equipment</u> | <u>Infrastructure</u> | <u>Total</u> |
|------------------------------|--------------------|---------------------|--|-----------------------|----------------------|
| General Government | \$1,354,989 | \$15,199,874 | \$1,765,683 | \$0 | \$18,320,546 |
| Community Development | 0 | 10,000 | 74,669 | 0 | 84,669 |
| Public Safety | 0 | 17,650 | 1,871,329 | 0 | 1,888,979 |
| Public Works | 7,467,390 | 0 | 4,269,994 | 85,724,170 | 97,461,554 |
| Health | 0 | 362,804 | 635,571 | 0 | 998,375 |
| Human Services | 0 | 113,975 | 658,907 | 0 | 772,882 |
| Total Capital Assets | <u>\$8,822,379</u> | <u>\$15,704,303</u> | <u>\$9,276,153</u> | <u>\$85,724,170</u> | <u>\$119,527,005</u> |

DARKE COUNTY, OHIO

***Capital Assets Used in the Operation of Governmental Funds
Schedule Changes by Function and Activity
For Year Ended December 31, 2005***

| <u>Function</u> | <u>December 31, 2004</u> | <u>Transfers</u> | <u>Additions</u> | <u>Deletions</u> | <u>December 31, 2005</u> |
|-----------------------|------------------------------|------------------|--------------------|--------------------|------------------------------|
| General Government | \$17,647,992 | (\$1,078) | \$775,646 | (\$102,014) | \$18,320,546 |
| Community Development | 84,669 | 0 | 0 | 0 | 84,669 |
| Public Safety | 1,886,419 | (1,500) | 185,985 | (181,925) | 1,888,979 |
| Public Works | 95,035,313 | 0 | 2,611,597 | (185,356) | 97,461,554 |
| Health | 989,533 | (13,901) | 31,842 | (9,099) | 998,375 |
| Human Services | <u>790,039</u> | <u>16,479</u> | <u>43,860</u> | <u>(77,496)</u> | <u>772,882</u> |
| Total Capital Assets | <u>\$116,433,965</u> | <u>\$0</u> | <u>\$3,648,930</u> | <u>(\$555,890)</u> | <u>\$119,527,005</u> |



STATISTICAL TABLES

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

DARKE COUNTY, OHIO

GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1) LAST TEN YEARS

| Year | Public Safety | Health | Human Services | Conservation and Recreation | Public Works | General Government | Capital Outlay | Debt Service | Total |
|------|------------------|-----------|-------------------|-----------------------------------|-----------------|-----------------------|-------------------|-----------------|--------------|
| 1996 | \$2,403,341 | \$145,527 | \$8,448,042 | \$64,584 | \$4,099,554 | \$5,448,335 | \$827,261 | \$213,272 | \$21,649,916 |
| 1997 | 2,407,763 | 166,449 | 8,907,731 | 100 | 3,848,395 | 4,839,160 | 974,238 | 208,499 | 21,352,335 |
| 1998 | 2,832,139 | 158,093 | 8,853,016 | 1,000 | 3,734,592 | 4,934,127 | 394,012 | 811,525 | 21,718,504 |
| 1999 | 3,112,654 | 3,421,043 | 7,587,931 | 140,249 | 4,345,653 | 5,566,634 | 603,506 | 70,365 | 24,848,035 |
| 2000 | 3,379,209 | 4,399,659 | 6,898,902 | 183,729 | 4,276,359 | 5,557,558 | 4,057,826 | 62,985 | 28,816,227 |
| 2001 | 3,824,978 | 244,658 | 12,664,497 | 422,840 | 4,143,494 | 6,067,450 | 3,685,049 | 461,471 | 31,514,437 |
| 2002 | 4,101,559 | 165,019 | 11,592,729 | 705,625 | 3,864,389 | 6,554,947 | 1,605,144 | 672,300 | 29,261,712 |
| 2003 | 3,455,059 | 228,698 | 9,871,547 | 626,129 | 4,034,679 | 6,644,245 | 242,208 | 576,573 | 25,679,138 |
| 2004 | 3,681,685 | 214,371 | 10,431,935 | 1,107,659 | 4,497,088 | 6,243,274 | 101,025 | 400,714 | 26,677,751 |
| 2005 | 3,968,455 | 193,619 | 11,580,697 | 991,446 | 4,983,325 | 6,548,444 | 1,333,474 | 451,586 | 30,051,046 |

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

DARKE COUNTY, OHIO

GENERAL GOVERNMENT REVENUES BY SOURCE (1) LAST TEN YEARS

| <u>Year</u> | <u>Taxes</u> | <u>Inter-Governmental Revenues</u> | <u>Charges for Services</u> | <u>Licenses and Permits</u> | <u>Investment Earnings</u> | <u>Special Assessments</u> | <u>Fines and Forfeitures</u> | <u>All Other</u> | <u>Total</u> |
|-------------|--------------|------------------------------------|-----------------------------|-----------------------------|----------------------------|----------------------------|------------------------------|------------------|--------------|
| 1996 | \$6,934,700 | \$8,351,655 | \$2,932,430 | \$69,922 | \$853,333 | \$121,354 | \$464,306 | \$910,437 | \$20,638,137 |
| 1997 | 7,266,911 | 8,802,516 | 2,579,409 | 73,623 | 845,528 | 134,327 | 476,561 | 1,602,739 | 21,781,614 |
| 1998 | 7,587,091 | 9,675,154 | 2,778,501 | 72,472 | 846,963 | 160,252 | 237,568 | 1,147,668 | 22,505,669 |
| 1999 | 7,652,591 | 10,617,731 | 2,741,035 | 79,992 | 868,798 | 147,941 | 167,996 | 1,156,511 | 23,432,595 |
| 2000 | 9,184,980 | 11,985,417 | 3,108,077 | 93,715 | 1,028,307 | 136,073 | 263,336 | 1,111,482 | 26,911,387 |
| 2001 | 8,886,222 | 12,799,410 | 2,843,189 | 97,501 | 1,141,063 | 152,544 | 479,491 | 1,101,915 | 27,501,335 |
| 2002 | 8,669,252 | 12,088,193 | 2,763,369 | 150,071 | 696,552 | 167,255 | 458,806 | 1,136,813 | 26,130,311 |
| 2003 | 9,403,681 | 11,696,001 | 3,143,276 | 151,445 | 443,229 | 185,093 | 460,787 | 1,330,878 | 26,814,390 |
| 2004 | 9,496,489 | 12,266,388 | 3,393,062 | 153,881 | 412,893 | 16,723 | 438,882 | 1,358,697 | 27,537,015 |
| 2005 | 9,931,256 | 14,879,797 | 3,380,094 | 149,937 | 564,892 | 16,724 | 466,330 | 1,404,610 | 30,793,640 |

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

DARKE COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS (1) LAST TEN YEARS

| Collection Year | Total Tax Levy | Current Tax Collections | Delinquent Tax Collections | Total Tax Collections | Percent of Total Tax Collections to Tax Levy | Accumulated Outstanding Delinquent Taxes | Percentage of Accumulated Delinquent Taxes to Total Tax Levy |
|----------------------------|---------------------------|--|---|----------------------------------|---|---|---|
| 1996 | \$1,440,591 | \$1,406,591 | \$39,055 | \$1,445,646 | 100.35% | \$58,814 | 4.08% |
| 1997 | 1,883,724 | 1,764,665 | 64,193 | 1,828,858 | 97.09% | 56,512 | 3.00% |
| 1998 | 1,919,814 | 1,808,680 | 65,794 | 1,874,474 | 97.64% | 45,340 | 2.36% |
| 1999 | 1,946,418 | 1,832,064 | 66,645 | 1,898,709 | 97.55% | 47,709 | 2.45% |
| 2000 | 2,269,625 | 2,216,650 | 80,635 | 2,297,285 | 101.22% | 52,975 | 2.33% |
| 2001 | 2,308,170 | 2,253,130 | 81,962 | 2,335,092 | 101.17% | 55,050 | 2.39% |
| 2002 | 2,341,949 | 2,281,418 | 55,257 | 2,336,675 | 99.77% | 49,585 | 2.12% |
| 2003 | 2,438,278 | 2,372,629 | 54,220 | 2,426,849 | 99.53% | 94,971 | 3.90% |
| 2004 | 2,502,856 | 2,408,871 | 64,483 | 2,473,354 | 98.82% | 97,137 | 3.88% |
| 2005 | 2,648,931 | 2,443,075 | 63,451 | 2,506,526 | 94.62% | 100,383 | 3.79% |

(1) Includes General Fund and Special Revenue Funds

Source: Darke County Auditor

DARKE COUNTY, OHIO

**ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES
OF TAXABLE PROPERTY
LAST TEN YEARS
(in Thousands)**

| Tax Year | Real Property | | Public Utility Personal | | Tangible Personal Property | | Total | | Assessed Value as a Percent of Actual Value |
|-------------|---------------|-------------|-------------------------|-----------|----------------------------|-----------|-----------|-------------|--|
| | Assessed | Actual | Assessed | Actual | Assessed | Actual | Assessed | Actual | |
| 1996 | \$490,338 | \$1,400,967 | \$62,382 | \$178,233 | \$99,593 | \$284,551 | \$652,313 | \$1,863,751 | 35.00% |
| 1997 | 545,561 | 1,558,747 | 62,744 | 179,267 | 96,941 | 276,973 | 705,246 | 2,014,987 | 35.00% |
| 1998 | 560,053 | 1,600,153 | 61,038 | 174,394 | 103,726 | 296,360 | 724,817 | 2,070,907 | 35.00% |
| 1999 | 572,381 | 1,635,376 | 61,305 | 175,156 | 110,145 | 314,701 | 743,831 | 2,125,233 | 35.00% |
| 2000 | 703,097 | 2,008,849 | 64,417 | 184,049 | 113,158 | 323,310 | 880,673 | 2,516,208 | 35.00% |
| 2001 | 715,759 | 2,045,025 | 52,356 | 149,590 | 102,369 | 292,484 | 870,485 | 2,487,099 | 35.00% |
| 2002 | 727,232 | 2,077,805 | 53,412 | 152,606 | 104,616 | 298,902 | 885,260 | 2,529,313 | 35.00% |
| 2003 | 758,594 | 2,167,412 | 54,165 | 154,757 | 97,223 | 277,781 | 909,982 | 2,599,950 | 35.00% |
| 2004 | 769,832 | 2,199,520 | 54,972 | 157,063 | 81,253 | 232,151 | 906,057 | 2,588,734 | 35.00% |
| 2005 | 778,745 | 2,224,986 | 55,306 | 158,017 | 81,936 | 234,103 | 915,987 | 2,617,106 | 35.00% |

Source: Darke County Auditor

DARKE COUNTY, OHIO

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

| | <u>1996</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| COUNTY ENTITY | | | | | | | | | | |
| General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| MR/DD | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 | 3.30 |
| Total County Entity | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| OTHER ENTITIES | | | | | | | | | | |
| Park Levy | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Tri-County Mental Health | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Total Other Entites | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 | 1.10 |
| Total County Rate | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> | <u>7.40</u> |
| SCHOOL DISTRICTS | | | | | | | | | | |
| Ansonia L.S.D. | 34.30 | 34.30 | 34.30 | 39.40 | 38.02 | 38.09 | 38.02 | 39.05 | 38.01 | 38.01 |
| Arcanum-Butler L.S.D. | 23.60 | 23.60 | 23.60 | 23.60 | 23.60 | 23.60 | 23.60 | 23.60 | 23.60 | 23.60 |
| Franklin Monroe L.S.D. | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 | 32.15 |
| Greenville C.S.D. | 33.40 | 33.40 | 33.40 | 33.40 | 33.40 | 33.40 | 33.40 | 33.40 | 33.40 | 33.40 |
| Mississinawa Valley L.S.D. | 28.40 | 28.40 | 28.40 | 32.40 | 33.01 | 32.00 | 32.06 | 32.96 | 32.02 | 32.02 |
| Tri-Village L.S.D. | 29.25 | 29.25 | 29.25 | 29.17 | 32.57 | 32.54 | 32.51 | 32.45 | 32.33 | 32.57 |
| Versailles E.V.S.D. | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 | 41.50 | 37.60 | 37.60 |
| Bradford E.V.S.D. | 25.30 | 25.30 | 30.50 | 29.51 | 29.60 | 29.49 | 29.42 | 29.42 | 29.27 | 29.27 |
| National Trails L.S.D. | 34.80 | 34.30 | 34.10 | 33.70 | 32.80 | 32.80 | 32.80 | 32.40 | 32.40 | 32.40 |
| Fort Loramie L.S.D. | 39.20 | 38.20 | 45.80 | 45.60 | 45.10 | 44.10 | 44.10 | 44.10 | 43.10 | 43.10 |
| Marion L.S.D. | 42.69 | 38.19 | 38.21 | 37.96 | 36.71 | 36.71 | 37.65 | 40.52 | 40.52 | 37.45 |
| Minster L.S.D. | 38.77 | 36.77 | 39.17 | 39.17 | 47.07 | 47.07 | 46.87 | 53.47 | 53.47 | 52.17 |
| Newton Township L.S.D. | 35.00 | 37.56 | 37.00 | 37.00 | 37.00 | 37.00 | 38.80 | 38.80 | 38.80 | 38.80 |
| Northmont C.S.D. | 57.92 | 57.83 | 57.73 | 57.65 | 57.63 | 57.60 | 57.15 | 62.95 | 62.95 | 62.95 |
| Russia L.S.D. | 32.40 | 32.40 | 32.40 | 32.40 | 38.65 | 38.65 | 38.65 | 38.65 | 41.65 | 41.65 |
| Fort Recovery L.S.D. | 30.30 | 35.55 | 35.55 | 35.55 | 33.60 | 33.10 | 33.20 | 33.20 | 33.20 | 30.60 |
| St. Henry L.S.D. | 38.70 | 38.10 | 38.55 | 38.80 | 37.90 | 37.35 | 37.35 | 29.51 | 39.63 | 38.61 |
| Tri-County North L.S.D. | 41.95 | 41.17 | 40.85 | 40.55 | 40.05 | 39.75 | 38.95 | 37.95 | 42.85 | 42.85 |

(Continued)

DARKE COUNTY, OHIO

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

| | <u>1996</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| JOINT VOCATIONAL SCHOOL DISTRICTS | | | | | | | | | | |
| Miami Valley Career Tech Center | 2.58 | 2.58 | 2.58 | 2.58 | 2.58 | 2.58 | 2.58 | 2.58 | 2.58 | 2.58 |
| Upper Valley Joint Vocational School | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 5.46 | 5.45 | 5.45 |
| CORPORATIONS | | | | | | | | | | |
| Bradford | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 |
| Gettysburg | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 |
| Burkettsville | 7.65 | 7.65 | 2.75 | 2.75 | 0.00 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 |
| New Weston | 7.10 | 7.10 | 7.10 | 7.70 | 7.70 | 7.70 | 7.10 | 7.10 | 7.10 | 7.10 |
| Rosburg | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 | 8.80 |
| Ansonia | 8.00 | 8.00 | 8.00 | 7.60 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 |
| Castine | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 | 0.90 |
| New Madison | 16.08 | 16.87 | 17.60 | 17.40 | 19.63 | 14.36 | 11.50 | 13.96 | 14.99 | 14.99 |
| Greenville | 8.15 | 8.15 | 8.15 | 8.15 | 8.15 | 8.15 | 8.15 | 8.15 | 8.15 | 8.15 |
| Hollansburg | 22.10 | 22.10 | 22.10 | 22.10 | 22.10 | 21.30 | 19.30 | 19.30 | 19.30 | 19.30 |
| Union City | 18.10 | 18.10 | 18.10 | 18.10 | 18.10 | 18.10 | 18.10 | 18.10 | 18.10 | 18.10 |
| Palestine | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| Pitsburg | 12.90 | 12.90 | 12.90 | 12.90 | 12.90 | 12.90 | 12.90 | 12.90 | 12.90 | 12.90 |
| Wayne Lakes | 15.30 | 15.30 | 15.30 | 14.69 | 14.58 | 14.91 | 14.19 | 14.00 | 8.80 | 8.80 |
| Osgood | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| Yorkshire | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| Arcanum | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| Gordon | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 |
| Ithaca | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| North Star | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 |
| Versailles | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |

(Continued)

DARKE COUNTY, OHIO

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

| TOWNSHIPS | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Adams | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Allen | 2.20 | 2.20 | 2.20 | 2.20 | 4.95 | 4.95 | 4.95 | 2.20 | 2.20 | 4.95 |
| Brown | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.00 | 3.00 | 3.00 | 3.00 |
| Butler | 3.80 | 3.80 | 3.80 | 3.80 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Franklin | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 |
| Greenville | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 |
| Harrison | 3.70 | 3.70 | 3.70 | 3.70 | 4.40 | 4.40 | 6.38 | 6.38 | 6.38 | 6.38 |
| Jackson | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| Liberty | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 |
| Mississinawa | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 4.20 | 4.20 |
| Monroe | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| Neave | 4.40 | 4.40 | 4.40 | 4.40 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 | 5.10 |
| Patterson | 4.70 | 4.70 | 5.85 | 5.85 | 5.85 | 5.85 | 5.85 | 5.85 | 5.85 | 5.85 |
| Richland | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| Twin | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| Van Buren | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 | 3.90 |
| Wabash | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Washington | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 |
| Wayne | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| York | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| AMBULANCE DISTRICTS | | | | | | | | | | |
| Arcanum Joint Ambulance Dist | 1.50 | 1.50 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Tri-Village Joint Ambulance Dist | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| Ansonia Area Jt Ambulance District | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 |

Source: Darke County Auditor

DARKE COUNTY, OHIO

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS LAST TEN YEARS

| <u>Collection Year</u> | <u>Amount Billed</u> | <u>Amount Collected</u> | <u>Percent Collected</u> |
|----------------------------|--------------------------|-----------------------------|------------------------------|
| 1996 | \$124,333 | \$121,354 | 97.60% |
| 1997 | 135,412 | 134,327 | 99.20% |
| 1998 | 168,704 | 160,252 | 94.99% |
| 1999 | 155,847 | 147,941 | 94.93% |
| 2000 | 135,820 | 136,073 | 100.19% |
| 2001 | 145,392 | 152,544 | 104.92% |
| 2002 | 171,783 | 167,255 | 97.36% |
| 2003 | 181,425 | 184,659 | 101.78% |
| 2004 | 190,476 | 183,253 | 96.21% |
| 2005 | 214,666 | 222,799 | 103.79% |

Source: Darke County Auditor

DARKE COUNTY, OHIO

**COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2005**

| | <u>Total Debt</u> | <u>Unvoted Debt</u> |
|--|----------------------------|----------------------------|
| Net Assessed Valuation | \$915,986,704 | \$915,986,704 |
| Legal Debt Limitation (%) (1) | 2.42% | 1.00% |
| Legal Debt Limitation (\$) (1) | 22,208,916 | 9,159,867 |
| Applicable County Debt Outstanding (2) | 8,348,000 | 8,348,000 |
| Less Applicable Debt Service Fund Amounts | <u>(3,774)</u> | <u>(3,774)</u> |
| Net Indebtedness Subject To Limitation | <u>8,344,226</u> | <u>8,344,226</u> |
| Legal Debt Margin | <u><u>\$13,864,690</u></u> | <u><u>\$815,641</u></u> |

(1) Direct Debt Limitation Based Upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(2) County Debt Outstanding Does Not Include Self-Supporting General Obligation Bonds.

DARKE COUNTY, OHIO

**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN YEARS**

| Year | Population (1) | Assessed Value (2) | Gross Bonded Debt (3) | Debt Service Funds Available | Net Bonded Debt | Ratio of Net Bonded Debt to Assessed Valuation | Net Bonded Debt Per Capita |
|-------------|-----------------------|---------------------------|------------------------------|-------------------------------------|------------------------|---|-----------------------------------|
| 1996 | 53,619 | \$652,312,890 | \$575,000 | \$0 | \$575,000 | 0.09% | \$10.72 |
| 1997 | 53,619 | 705,245,660 | 540,000 | 0 | 540,000 | 0.08% | 10.07 |
| 1998 | 53,600 | 724,817,320 | 500,000 | 21,014 | 478,986 | 0.07% | 8.94 |
| 1999 | 53,600 | 743,831,440 | 460,000 | 4,774 | 455,226 | 0.06% | 8.49 |
| 2000 | 53,309 | 884,650,300 | 425,000 | 1,631 | 423,369 | 0.05% | 7.94 |
| 2001 | 53,309 | 881,404,120 | 385,000 | (31,252) | 416,252 | 0.05% | 7.81 |
| 2002 | 53,309 | 885,259,510 | 4,115,000 | 0 | 4,115,000 | 0.46% | 77.19 |
| 2003 | 53,309 | 909,982,428 | 4,080,000 | 786 | 4,079,214 | 0.45% | 76.52 |
| 2004 | 53,309 | 906,056,830 | 3,975,000 | 0 | 3,975,000 | 0.44% | 74.57 |
| 2005 | 53,309 | 915,986,704 | 3,870,000 | 3,774 | 3,866,226 | 0.42% | 72.52 |

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

(2) Source: Darke County Auditor

(3) Does not include Self-Supporting General Obligation Debt, or \$4,478,000 of General Obligation Notes

DARKE COUNTY, OHIO

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION
BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES
LAST TEN YEARS**

| <u>Year</u> | <u>Debt Principal</u> | <u>Debt Interest</u> | <u>Total Debt Service</u> | <u>Total General Government Expenditures (1)</u> | <u>Ratio of Total Debt Service To Total General Government Expenditures</u> |
|-------------|---------------------------|--------------------------|-------------------------------|--|---|
| 1996 | \$35,000 | \$37,208 | \$72,208 | \$21,649,916 | 0.33% |
| 1997 | 40,000 | 35,126 | 75,126 | 21,352,335 | 0.35% |
| 1998 | 40,000 | 32,746 | 72,746 | 21,718,504 | 0.33% |
| 1999 | 40,000 | 30,365 | 70,365 | 24,848,035 | 0.28% |
| 2000 | 35,000 | 27,985 | 62,985 | 28,816,227 | 0.22% |
| 2001 | 40,000 | 25,885 | 65,885 | 31,514,437 | 0.21% |
| 2002 | 385,000 | 14,743 | 399,743 | 29,261,712 | 1.37% |
| 2003 | 35,000 | 257,086 | 292,086 | 25,679,138 | 1.14% |
| 2004 | 105,000 | 180,772 | 285,772 | 26,677,751 | 1.07% |
| 2005 | 105,000 | 178,672 | 283,672 | 30,051,046 | 0.94% |

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

DARKE COUNTY, OHIO

**COMPUTATION OF ALL DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 2005**

| | Debt Outstanding (1) | Percent Applicable to County | Amount Applicable to County |
|--|---------------------------------|---|--|
| Direct Debt: County | \$8,348,000 | 100.00% | \$8,348,000 |
| Cities wholly within County | 2,575,000 | 100.00% | 2,575,000 |
| Villages wholly within County | 10,094,859 | 100.00% | 10,094,859 |
| School Districts wholly within County | 10,528,998 | 100.00% | 10,528,998 |
| Overlapping Subdivisions: | | | |
| <i>School Districts:</i> | | | |
| Bradford Exempted Village School Distr | 1,181,912 | 47.72% | 564,008 |
| St Henry Local School District | 3,770,786 | 3.91% | 147,438 |
| Ft Recovery Local School District | 2,368,244 | 6.33% | 149,910 |
| Newton Township Local School District | 1,530,000 | 0.81% | 12,393 |
| National Trail Local School District | 3,084,226 | 0.33% | 10,178 |
| Tri County North Local School District | 1,345,000 | 0.78% | 10,491 |
| Minster Local School District | 12,159,655 | 1.25% | 151,996 |
| Ft Loramie Local School District | 5,019,946 | 0.20% | 10,040 |
| Marion Local School District | 3,110,061 | 13.93% | 433,231 |
| Russia Local School District | 4,080,000 | 1.82% | 74,256 |
| Upper Valley JVS | 5,111,650 | 1.53% | 78,208 |
| Total Direct and Overlapping General Obligation Debt | | | \$33,189,006 |

DARKE COUNTY, OHIO

DEMOGRAPHIC STATISTICS LAST TEN YEARS

| <u>Year</u> | <u>Population (1)</u> | <u>School Enrollment (2)</u> | <u>Unemployment Rate Metropolitan Area (3)</u> |
|--------------------|------------------------------|-------------------------------------|---|
| 1996 | 53,619 | 10,216 | 5.0% |
| 1997 | 53,600 | 9,124 | 5.4% |
| 1998 | 53,600 | 9,063 | 4.7% |
| 1999 | 53,600 | 9,425 | 4.9% |
| 2000 | 53,309 | 9,303 | 4.1% |
| 2001 | 53,309 | 9,148 | 4.2% |
| 2002 | 53,309 | 9,069 | 6.2% |
| 2003 | 53,309 | 8,961 | 6.5% |
| 2004 | 53,309 | 8,882 | 5.6% |
| 2005 | 53,309 | 8,721 | 5.9% |

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

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

(3) Source: Ohio Bureau of Employment Services

DARKE COUNTY, OHIO

PROPERTY VALUE AND CONSTRUCTION PERMITS LAST TEN YEARS

| <u>Year</u> | <u>Residential (1)</u> | | <u>Commercial (1)</u> | |
|-------------|--------------------------|-----------------------|--------------------------|-----------------------|
| | <u>Number of Permits</u> | <u>Property Value</u> | <u>Number of Permits</u> | <u>Property Value</u> |
| 1996 | 627 | \$5,854,880 | 77 | \$2,563,610 |
| 1997 | 609 | 10,183,610 | 63 | 3,214,310 |
| 1998 | 868 | 10,617,350 | 95 | 3,451,330 |
| 1999 | 808 | 10,067,410 | 94 | 3,803,890 |
| 2000 | 720 | 10,026,710 | 103 | 3,597,230 |
| 2001 | 773 | 8,282,090 | 69 | 3,469,850 |
| 2002 | 779 | 9,648,530 | 78 | 2,095,290 |
| 2003 | 551 | 11,097,120 | 62 | 1,449,720 |
| 2004 | 662 | 8,369,030 | 67 | 1,224,010 |
| 2005 | 694 | 10,443,210 | 94 | 2,209,450 |

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

DARKE COUNTY, OHIO

PRINCIPAL TAXPAYERS (PROPERTY TAX) DECEMBER 31, 2005

| | <u>Taxpayer</u> | <u>Type of Business</u> | <u>2005 Assessed Valuation (Tax Duplicate)</u> | <u>Total Assessed Valuation</u> |
|-----|------------------------------|-------------------------|--|---|
| 1. | D P & L | Utilities | 17,092,340 | 1.87% |
| 2. | BASF | Factory | 13,357,530 | 1.46% |
| 3. | Whirlpool Corporation | Factory | 12,951,060 | 1.41% |
| 4. | Greenville Technology | Factory | 10,359,640 | 1.13% |
| 5. | Texas Eastern | Utilities | 10,096,920 | 1.10% |
| 6. | Midmark | Factory | 7,972,580 | 0.87% |
| 7. | Panhandle Eastern | Utilities | 6,479,770 | 0.71% |
| 8. | United Telephone | Utilities | 5,972,110 | 0.65% |
| 9. | Honeywell International Inc. | Factory | 5,922,920 | 0.65% |
| 10. | Wal-Mart | Retail Sales | 5,357,100 | 0.58% |
| | Sub-Total | | <u>95,561,970</u> | 10.43% |
| | All Others | | <u>820,424,734</u> | 89.57% |
| | Total | | <u><u>\$915,986,704</u></u> | <u><u>100.00%</u></u> |

Source: Darke County Auditor

DARKE COUNTY, OHIO

PRINCIPAL EMPLOYERS DECEMBER 31, 2005

| | <u>Employer</u> | <u>Number of Employees</u> |
|-----|----------------------------|-----------------------------------|
| 1. | KitchenAid/Whirlpool | 702 |
| 2. | Midmark Corporation | 700 |
| 3. | Greenville Technology Inc. | 680 |
| 4. | Wayne Hospital | 539 |
| 5. | Honeywell | 321 |
| 6. | Brethen Home | 311 |
| 7. | Dick Lavy Trucking, Inc. | 244 |
| 8. | Beauty Systems Group | 229 |
| 9. | Norcold | 170 |
| 10. | Neff Motivation Inc. | 165 |

Source: Darke County Auditor

DARKE COUNTY, OHIO

MISCELLANEOUS STATISTICS DECEMBER 31, 2005

| | | | |
|--|---|--------------------------|--------------------------|
| Form of Government: | | Population: | 53,309 |
| Board of County Commissioners | | Area (square miles): | 600 |
| | County Seat: | Greenville, Ohio | |
| Higher Education Facilities: | | Recreational Facilities: | |
| Colleges within 25 mile radius of County Seat: | Transportation: | <u>Number</u> | County Parks: |
| Edison State Community College | Highways: | | County Parks: |
| | U.S. Routes | 2 | Municipal Park Systems: |
| | State Routes | 16 | Water Recreation Areas: |
| | Railroad Lines | 2 | Nature Center: |
| | Airport: | 1 | Fairgrounds: |
| | Darke County Airport | | |
| | | | |
| | Industry: | <u>Employees</u> | |
| | Construction: | 1,979 | Income: |
| Public Libraries: | Manufacturing: | 7,680 | Number of Households: |
| <u>Number</u> | Transportation/Utilities: | 1,321 | Median Household Income: |
| 5 | Wholesale: | 992 | \$34,368 |
| Medical Facilities: | Retail: | 2,750 | |
| Hospitals: | Financial/Insurance: | 887 | Communications: |
| Beds: | Public Administration: | 712 | Radio Stations: |
| 93 | Agricultural/Mining: | 1,177 | 2 |
| Nursing Homes: | Information: | 358 | Daily Newspapers: |
| Beds: | Professional Management/Administration: | 1,167 | 1 |
| 574 | Education, Health, Social Service: | 3,864 | Television Reception: |
| Physicians: | Arts/Recreation: | 1,592 | 6 Stations |
| 38 | Other Services: | 1,329 | Cable Television: |
| | | | 76 Stations |
| Source: Darke County Auditor | | | |
| Darke County Chamber of Commerce | | | |



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

DARKE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 20, 2006**