

MONTGOMERY

C O U N T Y

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For the Year Ended
December 31, 2012**





Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Montgomery County, prepared by Plattenburg & Associates, Inc., for the audit period January 1, 2012 through December 31, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

July 22, 2013

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MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
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KARL L. KEITH
Montgomery County Auditor

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

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MONTGOMERY
C O U N T Y



Introductory Section

Transmittal Letter
From County Auditor



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

June 28, 2013
To the Citizens and Board of County
Commissioners of Montgomery County:

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

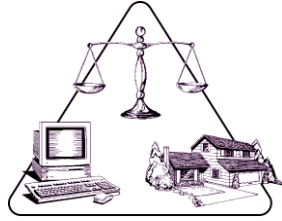
This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2012. It has been prepared in accordance with generally accepted accounting principles for governments, and all disclosures required by GAAP in order to ensure a fair representation of the County's financial condition have been included.

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

Sincerely,

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 28, 2013
Honorable Karl L. Keith
Montgomery County Auditor

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

Honorable Carolyn Rice
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2012. This report, which conforms to generally accepted accounting principles, provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities. Responsibility for the accuracy, completeness, and fairness of this report rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

Included in this report is an unqualified ("clean") opinion, issued by the firm of Plattenburg & Associates, Inc., on the 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, 2012. An annual, independent audit of the County's financial statements is

Transmittal Letter (Cont'd.)

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

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

PROFILE OF THE GOVERNMENT

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 534,000 people reside within the County's 462 square mile area, making Montgomery County the fifth most populous of Ohio's 88 counties.

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

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

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

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for employee workers' compensation claims, employee health care claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Developmental Disabilities Services obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, including

Transmittal Letter (Cont'd.)

those applicable to a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County. Additional information regarding risk management is contained in Note H to the basic financial statements.

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The 2012 annual average unemployment rate for the County was 7.8%, which was a significant improvement from the prior year's average and was below the seasonally adjusted average national rate of 8.1% but was still above the seasonally adjusted average state rate of 7.2%. The Ohio Department of Job & Family Services reports that for the Dayton MSA, the workforce in nonagricultural wage and salary employment increased by a net 2,800 jobs over the year. Growth occurred in educational and health services, government, leisure and hospitality, financial services and other services. Declines occurred in professional and business services, information and trade, transportation and utilities. Goods-producing employment decreased 200 jobs between December 2011 and December 2012 as losses in mining, logging and construction more than offset a gain in manufacturing.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network, the Kroger Company and LexisNexis. Many of the area's largest employers are hospitals or medical centers, which provide specialized medical services to patients from outside the area. Some of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs approximately 27,400. Montgomery County and the Dayton region have been working diligently to diversify its economic base and leverage its technology sectors and the research and development activities at Wright-Patterson Air Force Base. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation, which integrates academic, business, industry and government interests. Currently, 44 organizations, with combined employment of over 4,500 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

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

LONG-TERM FINANCIAL PLANNING

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades in order to identify financial issues for some of the County's major funds. Elements include planning processes and allocation methodology, capital issues, financial projections and general economic trends. For governmental activities, a major focus of long-term financial planning starts with the General Fund financial planning process and the forecasting of revenues and expenditures. 2012 marked the third year of the County's 2010-2014 five-year General Fund financial plan. The plan was prepared by a financial planning committee, comprised of local business leaders, community leaders and elected officials. Their recommendations provided overall direction for implementation

Transmittal Letter (Cont'd.)

beginning with the General Fund budget for 2010 and continuing beyond. The creation of the committee was consistent with the County commission's strategic initiatives as well. These strategic initiatives were created by the County as a road map to focus energy, time and resources. The initiatives of economic development, human services safety net, operational efficiency, regional collaboration and quality of life outline the beliefs, challenges, strategies and goals for each. The operational efficiency initiative speaks directly to the efforts of the planning committee and its resultant five-year financial plan, which includes: a balanced General Fund budget plan which right-sizes expenditures to revenues; continued collaboration with County elected officials, commissions and agencies; prioritization of spending to reflect state and federal mandates and community need; maintaining an adequate fund reserve to support bond ratings and cash flow; and the development of long-term capital planning for infrastructure projects. For the 2013 General Fund budget, the \$134.5 million appropriation is 4% more compared to 2012, which had reflected a 6.6% decline from the previous year. The 2013 budget again functions within the anticipated revenue stream. The budget for total health insurance costs has decreased \$2.5 million, or 15.3%, from 2012. These savings stem primarily from the County's wellness incentive program and the health savings account incentive plan that accompanied the high deductible insurance alternative. For the 2013 budget, sales tax revenue is projected at \$68 million, representing about a 6.3% increase from the prior year's original estimate. Further sales tax projections assume 2% yearly growth rate for 2014-2017. Local Government Fund receipts, which are correlated to state income performance, are projected at \$7.3 million for 2013 but are expected to remain flat through 2017, with other intergovernmental revenues estimated at \$6.7 million for 2013, but anticipated to decrease to \$6.5 million for 2014 and decrease to \$6.4 million by 2015 and remain flat through 2017. These estimates include the County's continued projected share of the state revenues to be derived from newly completed casinos in Cincinnati, Cleveland, Columbus and Toledo, Ohio. Since this is a relatively new source of General Fund revenue, the projected amounts are subject to change and the County anticipates the proceeds will be earmarked for community and economic development.

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

For the major funds of business-type activities, long-term financial planning includes water and sewer rate adjustments, deferred until 2014 and then projected to average 2% annually until 2017, with consumption levels expected to remain flat during the projection period. There were no utility customer rate increases enacted for 2013, except for certain increases in connection and ancillary fees for water and sewer services. Water consumption is projected based on historical billed water consumption levels and wastewater consumption is based on 92% of these historical water consumption levels, while solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees are expected to remain relatively unchanged over the next five years.

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

RELEVANT FINANCIAL POLICIES

The County's General Fund financial plan encompasses operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. This plan guides the annual appropriation for the General Fund and financial projections are updated annually as part of this process. The County's year-end cash reserves for the General Fund approximated 19% of the following year's budget. The fund reserve has been recommended to be at a level to support bond ratings and cash flow. The County's 2013 General Fund budget does not

Transmittal Letter (Cont'd.)

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

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

MAJOR INITIATIVES

Significant Events For 2012

During 2012, the Board of Elections was the recipient of the Bright Idea Award from the Ohio Secretary of State for improving voter processes with its "Any Line, Any Time" innovation to minimize waiting and enhance efficiency for voters. The concept was tested during an August special election and implemented County-wide during the 2012 Presidential Election. Voter feedback was overwhelmingly positive with emphasis on the fact that, while there was still a line to vote as one would expect for a Presidential Election, the single line was easy to understand and moved quickly. An additional benefit, when combined with the use of the electronic signature book, is that only two precinct election officials are needed to process voters at a check-in table. The other two precinct election officials are then able to fill other roles including processing provisional voters, helping organize the voting line and answering voter questions.

The County carried out an ambitious endeavor for 2012, called MCOFuture, which included a series of community public forums, held throughout the year, designed to seek input and set initiatives on how to strengthen our future, energize our economy, create good jobs, balance quality services and taxes and cooperate as citizens and governments. After a year of gathering data and public input, the initiatives that will lead to major long-term differences for the success of Montgomery County were established.

The County placed continued emphasis on economic development during 2012, especially in connection with the County's Austin Boulevard interchange with Interstate 75. This is a key component of the County's economic development strategy since the interchange opens a significant area at the County's south entrance for economic growth and development, some of which was achieved in 2012 when another major retailer (Kroger) opened in the Austin Landing area, following the prior year's opening by Kohl's department store, with further development being planned. During 2012, construction also continued on the Electrical Power Integrated Systems Research and Development Center, a \$51 million General Electric Aviation research center on the campus of the University of Dayton, located within the Ohio Aerospace Hub of Innovation and Opportunity, and further enhancing collaboration among area universities, the United States Air Force and private sector business and providing opportunity for spinoff developments.

Plans For 2013 and Beyond

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

Transmittal Letter (Cont'd.)

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

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

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

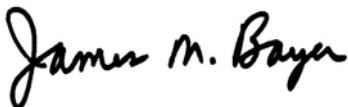
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2011. This was the twenty-eighth consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

Sincerely,



James M. Bayer, CPA
Director of Accounting and Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

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.



Christopher P. Morrell

President

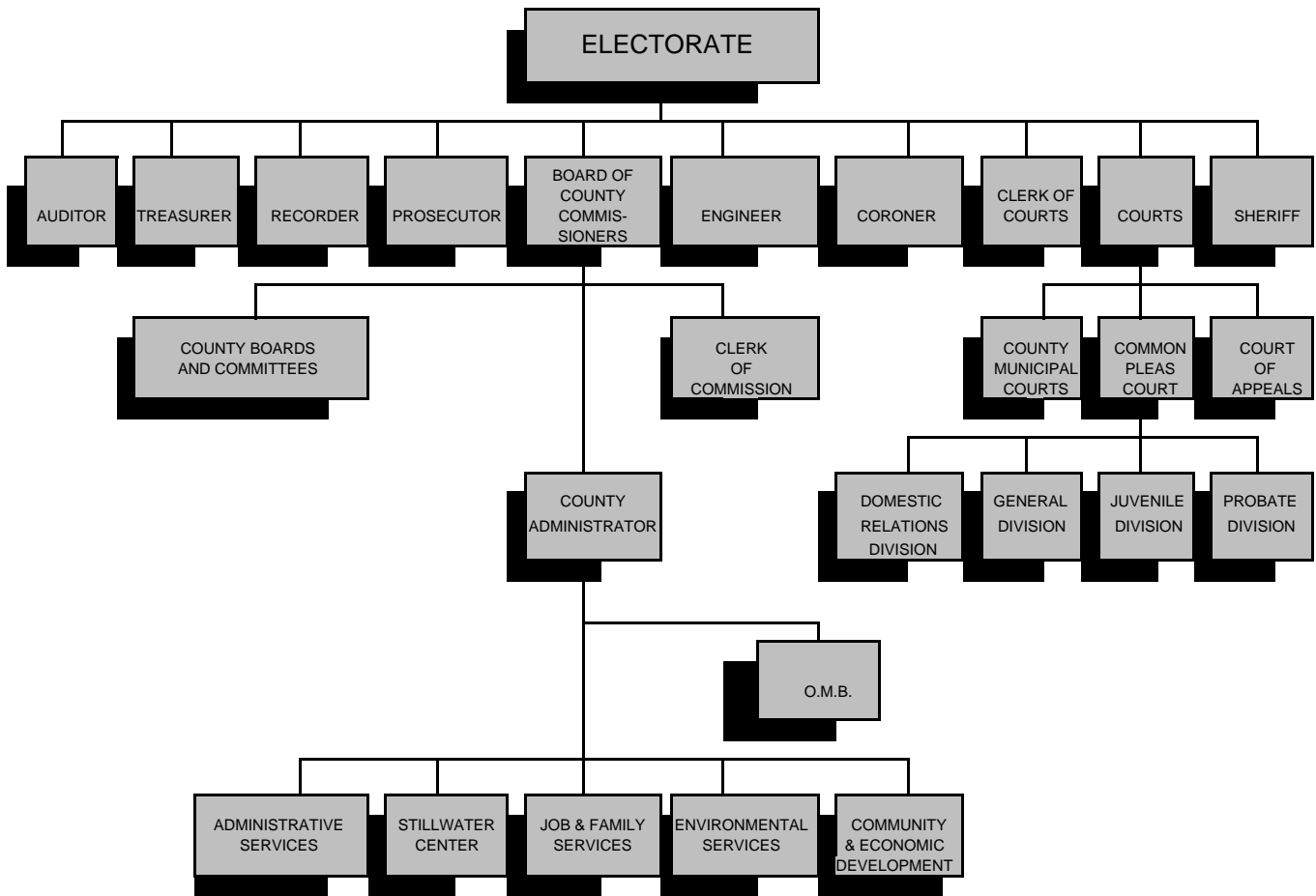
Jeffrey R. Emer

Executive Director

Elected Officials

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

*Montgomery County
Organizational Chart*



County Boards and Committees

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

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MONTGOMERY
C O U N T Y



Financial Section

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INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Montgomery County, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Monco Enterprises, Inc., which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Children Services Fund, Job & Family Services Fund, Human Services Levy Fund and Board of Developmental Disabilities Services Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note P to the financial statements, in 2012, the County adopted new accounting guidance; GASB Statement No. 62 and GASB Statement No. 63. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion & analysis and condition assessments of the County's infrastructure information on pages 17–26 and pages 87–88 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.

Dayton, Ohio

June 28, 2013

Management's Discussion and Analysis (Unaudited)

As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

- The assets of the County exceeded its liabilities at December 31, 2012 by \$1,253,132,911. Of this amount, \$242,997,679 is considered unrestricted. The unrestricted net position of the County's governmental activities are \$143,186,555 and may be used to meet the government's ongoing obligations. The unrestricted net position of the County's business type activities are \$99,811,124 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net position increased \$11,346,723 in 2012. Net position of the governmental activities increased \$7,467,138 which represents a 24.25 percent decrease from 2011. Net position of the business-type activities increased \$3,879,585, compared to a decrease of almost \$2.6 million from the previous year.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$277,418,326, an increase of \$1,593,848 from the prior year. \$53,312,216 of this fund balance is considered unassigned at December 31, 2012.
- At the end of the current year, unassigned fund balance for the general fund was \$56,640,436, which represents 49.81% of general fund expenditures.
- The County's total long-term liabilities decreased by \$4,699,027, or 6.94%, in governmental activities and decreased by \$29,190,088, or 26.58%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, environment and public works, social services, and community and economic development. The

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

business-type activities of the County include five enterprise activities: a water system, a wastewater system, a solid waste management system, parking facilities and an intermediate care facility for persons with profound mental retardation and developmental disabilities.

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

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

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 30 - 40 of this report.

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

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

funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, as well as printing, mailroom, stockroom, service depot, telecommunications, certain benefit administration, employee timekeeping, information technology and other data services. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

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

The basic proprietary fund financial statements can be found on pages 41- 46 of this report.

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

The basic fiduciary fund financial statements can be found on pages 47 – 48 of this report.

Notes to the basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 49 – 86 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, on pages 87 – 88, relating to infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 93 - 294 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's net position exceeded \$1 billion as of December 31, 2012 and 2011, as follows:

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

Montgomery County, Ohio *Net Position*

(In Thousands of Dollars)

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$ 550,346	\$ 540,697	\$ 129,239	\$ 145,666	\$ 679,585	\$ 686,363
Capital assets	<u>525,539</u>	<u>526,617</u>	<u>370,098</u>	<u>380,806</u>	<u>895,637</u>	<u>907,423</u>
<i>Total Assets</i>	<u>1,075,885</u>	<u>1,067,314</u>	<u>499,337</u>	<u>526,472</u>	<u>1,575,222</u>	<u>1,593,786</u>
Long-term liabilities outstanding	62,988	67,687	80,628	109,818	143,616	177,505
Other liabilities	<u>166,086</u>	<u>160,283</u>	<u>12,386</u>	<u>14,211</u>	<u>178,472</u>	<u>174,494</u>
<i>Total Liabilities</i>	<u>229,074</u>	<u>227,970</u>	<u>93,014</u>	<u>124,029</u>	<u>322,088</u>	<u>351,999</u>
Net Position:						
Net investment in capital assets	493,348	491,259	294,563	277,875	787,911	769,134
Restricted	210,276	219,262	11,948	20,560	222,224	239,822
Unrestricted	<u>143,187</u>	<u>128,822</u>	<u>99,811</u>	<u>104,008</u>	<u>242,998</u>	<u>232,830</u>
<i>Total Net Position</i>	<u>\$ 846,811</u>	<u>\$ 839,343</u>	<u>\$ 406,322</u>	<u>\$ 402,443</u>	<u>\$ 1,253,133</u>	<u>\$ 1,241,786</u>

The largest portion of the County's total net position, 62.88 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position, 17.73 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, approximating \$243 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2012, the County is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a net decrease, of almost \$33.9 million in long-term liabilities for the County as a whole, as debt principal reductions during the year exceeded new long-term liabilities, while total combined net position restrictions decreased about 7% from the prior year.

The following provides a summary of the County's changes in net position for 2012, along with comparative data for the prior year.

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

Montgomery County, Ohio <i>Changes in Net Position</i> (In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2012	2011	2012	2011	2012	2011
Revenues:						
Program revenues:						
Charges for services	\$ 63,352	\$ 65,801	\$ 111,768	\$ 106,852	\$ 175,120	\$ 172,653
Operating grants and contributions	182,570	197,760			182,570	197,760
Capital grants and contributions	9,959	11,905	573	959	10,532	12,864
General revenues:						
Property taxes	118,089	134,079			118,089	134,079
Sales taxes	68,878	66,998			68,878	66,998
Other taxes	9,137	8,526			9,137	8,526
Unrestricted grants	14,068	19,526			14,068	19,526
Gain from disposal of capital assets	1,309	205	390	121	1,699	326
Unrestricted investment earnings	3,989	13,199	38	262	4,027	13,461
Miscellaneous	1,792	1,835	818	865	2,610	2,700
<i>Total Revenues</i>	<u>473,143</u>	<u>519,834</u>	<u>113,587</u>	<u>109,059</u>	<u>586,730</u>	<u>628,893</u>
Expenses:						
General government	42,969	45,556			42,969	45,556
Judicial and law enforcement	150,289	160,924			150,289	160,924
Environment and public works	18,199	29,725			18,199	29,725
Social services	235,291	250,462			235,291	250,462
Community and economic development	14,771	17,188			14,771	17,188
Interest and fiscal charges	1,365	1,368			1,365	1,368
Water			36,827	34,110	36,827	34,110
Wastewater			40,056	44,646	40,056	44,646
Solid Waste Management			18,590	20,452	18,590	20,452
Parking Facilities			1,133	1,266	1,133	1,266
Stillwater Center			15,893	15,915	15,893	15,915
<i>Total Expenses</i>	<u>462,884</u>	<u>505,223</u>	<u>112,499</u>	<u>116,389</u>	<u>575,383</u>	<u>621,612</u>
Increase (decrease) in net position before transfers	10,259	14,611	1,088	(7,330)	11,347	7,281
Transfers	(2,791)	(4,754)	2,791	4,754	0	0
Increase (decrease) in net position	7,468	9,857	3,879	(2,576)	11,347	7,281
Net Position - Beginning	839,343	829,486	402,443	405,019	1,241,786	1,234,505
Net Position - Ending	<u>\$ 846,811</u>	<u>\$ 839,343</u>	<u>\$ 406,322</u>	<u>\$ 402,443</u>	<u>\$ 1,253,133</u>	<u>\$ 1,241,786</u>

Governmental Activities:

Operating grants and contributions, of approximately \$183 million, represent the largest program revenue, and approximately 39% of total governmental revenue. The major recipients of intergovernmental revenue were the Job & Family Services Fund, receiving approximately \$26 million, along with the Alcohol, Drug Addiction and Mental Health Services Board Fund, the Human Services Levy Fund, the Children Services Fund, the General Fund and the Board of Developmental Disabilities Services Fund, receiving approximately \$22.4 million, \$21.5 million, \$21.3 million, \$17.9 million and \$17 million, respectively. The decrease in this revenue source, by almost \$15.2 million compared to the previous year, is primarily attributable to the Alcohol, Drug Addiction and Mental Health Services Board Fund, which saw a decline in intergovernmental revenues by more than \$11.4 million compared to the prior year, reflecting a drop in federal Title 19 Medicaid resources into this fund during the year, as well as reductions in state Medicaid matching funds and other resources for certain mental health programs provided through the Ohio Department of Mental Health. Capital grants and contributions decreased by more than \$1.9 million from the prior year level, a result of fewer state-provided resources directed to the County Engineer's Road A&G Projects capital fund during the year, for various County Engineer road and bridge projects as well as a decline in the County Engineer's Federal Aid Projects.

Tax revenue accounts for more than \$196 million of the \$473.1 million total revenue for governmental activities, approximating 41% of total revenue. Sales tax accounted for approximately \$68.9 million, approximately 35% of total tax revenue. Total tax revenues decreased by more than \$13 million compared to the prior year. Property tax revenues experienced an almost \$16 million decrease during 2012, a first year result of the County's 2011 triennial sales update, which resulted in a drop in real property values by more

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

than \$2 billion (market value) and by more than \$700 million (taxable value), a more than 7% reduction in the County's tax base. Since the tax rates for many levies, including the County's Human Services Levies, were already at the maximum amounts approved by voters, they could not be raised any higher to compensate for the lost real property value, resulting in large declines in the tax revenues generated from these levies. During the year, sales tax revenues saw a nearly \$1.9 million increase over the prior year, representing a 2.8% growth in this revenue source and a cautious sign of still-improving economic conditions as well as the continued growth of sales tax resulting from managed care premiums received by Medicaid health-insuring corporations, a service that has been subjected to sales tax only since a statutory change was enacted in 2009. Other taxes increased overall by about 7%, primarily a result of increased revenues from the property transfer tax, which grew by almost 20%, while revenues from the hotel/motel lodging tax grew by about 8% and revenues from the motor vehicle license tax did not change by a significant amount, compared to the prior year.

Investment earnings for the County decreased by about \$9.2 million during the year, primarily resulting from a reduction in the recognition of an unrealized gain, based on a decline in the market value of the County's year-end investment portfolio, compared to gain recognized in the prior year. The General Fund is the major beneficiary of these investment earnings, where this market value loss is also reflected, resulting in a decrease in this revenue source by approximately 69% from the prior year.

The County's direct charges to users of governmental services made up about \$63.4 million, approximately 13.4% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. The stability of this revenue source, which experienced about a 3.7% decline compared to the prior year, is attributable to the general government function, resulting from the impact of the 2012 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for almost \$235.3 million of the \$462.9 million total expenses for governmental activities, representing more than 50% of total expenses. Compared to the prior year, the almost \$15.2 million decrease in this category of expense was attributable primarily to the Alcohol, Drug Addiction and Mental Health Services Board Fund which saw a decline in expenditures of nearly \$11.3 million compared to the prior year, mostly due to reductions in contractual service activity with affiliated agencies who deliver direct services to clients, a result of the decreased funding the County received for these programs during 2012 from federal and state sources. An expenditure decline, compared to the prior year, of about 14% also occurred in the Human Services Levy Fund where expenditure reductions were most significant in indigent care payments to area hospitals, reflecting the decline in property taxes generated by the Human Services Levies, as impacted by the County's recent triennial update for real property and the resultant reduction in the County's taxable real estate value.

Business-type Activities:

The net position for business-type activities increased by almost \$3.9 million during 2012. Major revenue sources were charges for services of almost \$111.8 million. While charges for services remained relatively stable for the nonmajor enterprise funds, it increased for the major enterprise funds primarily due to higher consumption levels. Only the Water fund reported an operating loss during the year of approximately \$.5 million, while the Wastewater and Solid Waste Management Funds, reported operating incomes of approximately \$2.5 million and \$2.9 million, respectively. After nonoperating revenues and expenses, capital contributions and transfers, the Solid Waste Management fund and Wastewater fund reported increases in net position of approximately \$3.4 million and \$.8 million, respectively, while the Water fund reported a decrease in net position by approximately \$1.7 million. Except for certain increases in connection fees and ancillary fees for water and wastewater services, there were no other rate changes imposed for 2012 for any of the County's utility customers. Business-type activities received approximately \$2.8 million in net transfers from governmental activities during the year. Total expenses for business-type activities decreased overall by approximately \$3.9 million, which resulted from decreased costs primarily in Wastewater and Solid Waste Management activities, where operating expenses dropped in nearly all categories totaling about \$3.8 million and \$1.7 million, respectively, compared to the prior year. Only the Water fund experienced an increase in operating costs, compared to the prior year, by about \$2.9 million, most notably in the utilities category as a result of water purchases from other governments in order to service County customer demands. As a measure of cost containment, relative to the level of revenues for enterprise activities, the proportion of total expenses to total revenues for 2012 was 99 percent, compared to 107 percent for the previous year.

Financial Analysis of County Funds

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

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

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balance information and classifications may serve as useful measures of the County's net resources available at the end of the year along with the nature and extent of constraints placed on those resources.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of more than \$277.4 million, an increase of approximately \$1.6 million in comparison with the prior year. Except for an almost \$6.2 million decrease reported by the Alcohol, Drug Addiction and Mental Health Services Board Fund and a more than \$1.4 million decrease reported by the Board of Developmental Disabilities Fund, the remaining major governmental funds each reported increases, ranging from an increase of more than \$4.4 million in the General Fund, to increases of approximately \$3.5 million, \$1.9 million and \$1.3 million, in the Human Services Levy Fund, the Children Services Fund, and the Job & Family Services Fund, respectively, while the Other Governmental Funds reported an overall net decrease in fund balance by approximately \$1.9 million. Of the combined governmental fund balance: approximately 19.2% of this total (\$53.3 million) constitutes unassigned fund balance, comprised of the unassigned portion of the General Fund, offset by deficit balances in other governmental funds; 61.1% of this total (\$169.4 million) is restricted to specific purposes due to constraints imposed externally or by law; 16.5% of this total (\$45.8 million) is committed to specific purposes pursuant to constraints formally imposed by the Board of County Commissioners; .4% of this total (\$1.1 million) is assigned to be used for specific purposes pursuant to the County's intent; and 2.8% of the total (\$7.8 million) is in a nonspendable form, including amounts to offset noncurrent loans receivable.

The General Fund is the primary operating fund of the County. At the end of the year, the committed fund balance of the General Fund was \$17,083,949 and the assigned fund balance was \$1,108,565. The unassigned fund balance was \$56,640,436, representing approximately 68.6% of the total fund balance of \$82,588,936. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 49.81 percent of total General Fund expenditures, while total fund balance represents 72.62 percent of that same amount.

The fund balance of the County's General Fund increased by approximately \$4.4 million during 2012, which compares unfavorably to the prior year's \$9.1 million increase. Key factors contributing to this year's smaller increase include a reduction of more than \$11.4 million increase in overall revenues. This primarily resulted from a more than \$9.2 million decrease in investment earnings, due to a reduction in the recognition of an unrealized gain in the market value of the County's year-end investment portfolio, compared to the prior year. While sales tax revenue was up by more than \$2.1 million, compared to the prior year, it was offset by a more than \$2.6 million decline in intergovernmental revenue and a more than \$1.2 million decline in property tax revenue. Compared to the prior year, overall expenditure reductions occurred in all functional areas and amounted to almost \$8.8 million. Other financing sources reflect an increase, of approximately \$3.1 million, in net transfers out during the year for additional resources the General Fund provided primarily to nonmajor governmental funds as well as to nonmajor enterprise funds.

Other major governmental funds all reported positive fund balances at the end of the year which were restricted for their specific purpose. These included the Human Services Levy and the Board of Developmental Disabilities Services Funds, which reported fund balances of \$62,349,914 and \$18,686,754, respectively. The fund balance in the Human Services Levy Fund is approximately 51.2 percent of the combined 2012 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the fund balance in the Board of Developmental Disabilities Services Fund represents approximately 36.2 percent of its 2012 expenditures. The Children Services Fund reported a total end-of-year fund balance in the amount of \$13,769,875, or approximately 29.5 percent of its 2012 expenditures. The Job & Family Services and Alcohol, Drug Addiction and Mental Health Services Board Funds reported total fund balances of approximately \$11.6 million and \$9.7 million, respectively.

Although the Human Services Levy Fund grew by \$3.5 million during the year, since it experienced a sharp drop in revenues, expenditures decreased by approximately \$4.4 million for contracted social services and transfers out to recipient funds also declined by approximately \$13.3 million during the year, reflecting actual levy allocations processed, as authorized by the Human Services Levy Council, for various social service programs. The Children Services Fund grew by approximately \$1.9 million, resulting from an increase in transfers-in during the year, while the Job & Family Services Fund grew by approximately \$1.3 million, also where an increase in transfers-in helped to offset a decrease in revenues from federal reimbursements to sustain normal expenditures for contracted social services. In the Alcohol, Drug Addiction and Mental Health Services Board Fund, the decrease of nearly \$6.2 million during 2012 compared unfavorably to the prior year's increase of nearly \$1.7 million and in the Board of Developmental Disabilities Services Fund the decrease of more than \$1.4 million compared unfavorably to the prior year's increase of nearly \$3.3

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

million. This year's decreases in these funds were primarily attributable to decreases in transfers-in from the Human Services Levy Fund, resulting in the need for fund balance spend downs.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the Water Fund at the end of the year approximated \$29.1 million, and for the Wastewater and Solid Waste Management Funds, it approximated \$36.3 million, and \$35.4 million, respectively. Total net position in the Solid Waste Management Funds, increased by about \$3.4 million, while total net position increased by approximately \$.8 million in the Wastewater Fund decreased by about \$1.7 million in the Water Fund. Compared to the prior year, all of the major enterprise funds reported increases in operating revenues, reflecting higher consumption levels by utility customers. Operating expenses grew by about 9% in the Water Fund but declined in the Wastewater and Solid Waste Management Funds, by approximately 9% and 8%, respectively. Expense reductions in these funds were notable in several categories, including personal services, where cost reductions resulted from savings from prior year employee retirements, as well as contractual services and other expenses. In the Water Fund, the most significant expense growth was in the utilities category, which was 12% higher than the prior year. Only the Water Fund reported an operating loss, of about \$.5 million, for the year while the Wastewater fund had operating income exceeding \$2.5 million and the Solid Waste Management Fund reported operating income of more than \$2.9 million. The Water and Wastewater funds each reported significant capital contributions during the year. All bonds of the enterprise funds are paid from enterprise revenues. For enterprise fund revenue bonds, revenues are formally pledged to secure this debt and are subjected to bond coverage ratios. During 2012 the County carried out a defeasance and redemption of the Water Fund revenue bond which reduced this fund's future debt service requirements by more than \$3 million. As of year-end, only the Solid Waste Fund had outstanding revenue bonds. A ten-year comparison of bond coverage for these bonds is included in the statistical section of this report.

General Fund Budgetary Highlights

The original revenue estimate for the General Fund was increased during the year by approximately \$6.7 million, most of which resulted from a \$4 million December increase in the sales tax estimate. In addition, estimates for fees and charges for services were increased by more than \$1million during the year, primarily corresponding to the Prosecutor's child protection unit in addition to Auditor conveyance fees and Recorder fees. A similar increase, approximating \$1.1 million, in the miscellaneous revenue estimate resulted from proceeds from the sale of County-owned land in connection with the I-75 reconstruction and improvement highway project. The original revenue estimates for most other revenue categories were either unchanged during the year, or were adjusted by less significant amounts.

The original appropriation for total expenditures was decreased by approximately \$.1 million during the year. Net appropriation decreases in the general government, social services and community and economic development functions were mostly offset by additional appropriations in the other two functional areas, most of which were for the judicial and law enforcement function. The largest decrease, of approximately\$.7 million, came from overall reductions in the general government function, primarily from contingency appropriation transfers from this function to the judicial and law enforcement function, some of which helped to cover increases to appropriations for employee termination leave payouts. The largest increase, of approximately \$.6 million, occurred in the judicial and law enforcement function and included increased appropriations for the Common Pleas, Juvenile and Domestic Relations Courts as well as the Public Defender's Office, where transitional dollars from the General Fund budget stabilization funds were provided in connection with the implementation of changes to assigned counsel and other court systems in order to meet long-term targeted budget reductions.

The County maintains a level of fund reserves pursuant to the General Fund cash reserve policy in the five-year plan. This reserve is intended to help assure financial stability in light of unanticipated operational demands or downward revenue fluctuations. The reserve level, as a percent of budget, was 19% at the end of 2012, and remained consistent with the average reserve levels during the preceding years. In addition, during 2012, the County reduced its level of General Fund budget stabilization reserves from \$7.1 million to approximately \$6.9 million.

General Fund actual revenues exceeded expectations by almost \$2.4 million in all. The positive variance was due to several revenue sources, including the revenue from sales tax, which exceeded the current year estimate by more than \$.7 million. Two other revenues which exceeded expectations almost as significantly included fees and charges for service and investment income, which exceeded the current year estimates, by approximately \$.7 million and \$.6 million, respectively. The only revenue source with a significant negative variance was intergovernmental, which failed to meet expectations by more than \$.5 million due to

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

further declines in those amounts the County received from various state reimbursements. The fact that actual sales tax revenue exceeded the budgeted estimate for the second year in a row is a sign of improving economic conditions as well as the continued growth of sales tax resulting from managed care premiums received by Medicaid health-insuring corporations, a service that has been subjected to sales tax only since a statutory change was enacted in 2009.

General Fund actual expenditures and encumbrances were below expectations by more than \$4.6 million. The most significant variance, of almost \$2.7 million, occurred in the judicial and law enforcement function and includes more than \$1.2 million in combined cost savings in the areas of salaries and fringe benefits, primarily in the organizational units of the Juvenile Court, Sheriff and Prosecutor. In addition, over \$.2 million of the variance resulted from less-than-expected costs for contractual professional services, primarily in Juvenile Court. Similar circumstances account for the almost \$.9 million variance in the general government function where combined cost savings in the areas of salaries and fringe benefits accounts for over \$.5 million of the variance and occurred primarily in the organizational units of Data Processing, Treasurer and Recorder, where over \$.3 million in salaries and fringe benefit savings occurred by leaving some budgeted positions unfilled and diverting certain staffing costs to nongeneral funds where possible. The almost \$.9 million variance in the social services function is primarily due to the Veteran Services department, where actual emergency assistance and relief payments to veterans fell short of estimates, based on claims filed and processed. The County closed the year with a fund balance that was higher than what was budgeted by more than \$7 million.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2012, approximated \$896 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; utility plant in service; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, decreased by approximately \$11.8 million, or approximately 1.3 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net decrease during the year of about \$1.1 million. Major events for governmental activity capital assets include the County Engineer's completion of work on the Overbrooke Road Bridge, the Dayton Farmersville Road Bridge and the Juror Parking Lot Project. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$10.7 million. This decrease is primarily due to an increase in accumulated depreciation. Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. System-wide re-inspections during 2012 of the County's roadways have resulted in ratings better than the prior year but still lower than previous years since they found that 85% of the County roads have a rating of fair or better. The County Engineer's Office is directing funding in the near term to target these poorly rated roads in order to return to a 95% rating of fair or better. For 2012, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$9,824,617 and actual expenditures were \$8,061,168, which represents approximately 82% of the amount budgeted. The \$1,763,449 difference was mostly attributed to the salaries and construction and improvements categories of expenditures, which includes road maintenance and repair crew activity throughout the year as well as contractor costs for asphalt resurfacing. The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. System-wide re-inspections during 2012 of the County's bridges have resulted in ratings lower than previous years since they found that 94% of the County bridges have a rating of fair or better. The County Engineer's Office is directing funding in the near term to target these poorly rated bridges in order to return to a 95% rating of fair or better. For 2012, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,713,276 and actual expenditures were \$1,608,377, which represents approximately 94% of the amount budgeted. The \$104,899 difference was mostly attributed to the salaries category of expenditures, which is comprised of County Engineer staff assigned to bridges. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

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

Debt: At December 31, 2012, the County had total bonded debt externally outstanding of \$56,329,001. Of this amount, \$31,017,203 represents general obligation bonds applicable for governmental activities and \$809,000 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The remaining portion consists of \$20,512,798 of self-supporting general obligation bonds and \$3,990,000 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$52,962,365 in long-term notes, representing Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, payable from business-type activities. The County's total bonded debt decreased by \$28,068,000 during 2012, a result primarily of the defeasance and redemption of the outstanding Water Fund's revenue bonds which took place in November. The County did not issue any new bonds externally during the year. The County's remaining revenue bonds are rated Aa2 by Moody's and AA+ by Standard and Poor's for the Solid Waste Management Fund. The County's general obligation and special assessment bonds are presently rated Aa1 by Moody's and AA by Standard & Poor's. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$93,432,907, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note H.

Economic Factors and Next Year's General Fund Budget

Although 2012 brought some economic recovery, the local economic picture remains complicated with some factors trending up while others continue to show decline. The County General Fund saw a more than \$3.1 million increase in sales tax receipts in 2012, compared to the prior year. The unemployment rate began to improve and collections from sales tax have continued to increase. Sales tax revenue for 2013 is expected to be \$4 million over 2012 amounts as the local economy continues to improve. However, the County's most recent triennial property tax valuation brought a significant decline, of more than 7%, in assessed values which have negatively impacted property tax receipts in 2012 and will continue to do so going forward. The State of Ohio has also faced a difficult budget environment in setting its 2012-2013 biennium budget and, as a result, Montgomery County's General Fund experienced a more than \$4 million reduction in state local government funds for 2012 and will experience another reduction, exceeding \$2 million, in 2013. Since local government funds are based on the actual receipts that come into the State's General Fund and are subject to the state budget, it is anticipated that future growth for this County revenue source will be negligible. 2012 also marked the third year of the County's General Fund Five Year Financial Plan, as set forth by the General Fund Financial Planning Committee, for 2010 through 2014. The committee was comprised of local business leaders, community leaders and elected officials. The final report of the committee laid out financial recommendations and strategies to maintain stability of services to the public. The categories include: revenue generation; funding alternatives for County services; efficiency and effectiveness of programs and services; mandated versus non-mandated services; operational efficiencies; economic development and public policy strategies.

As part of the 2013 General Fund budget process, the County was guided by the proposed budget balancing framework and the recommendations of the committee. Priorities were based on the mission of Montgomery County and the mandates established by Ohio law to establish a balanced operating budget. However, it is also recognized that long-term financial stability will not be achieved through cost cutting alone and a focused and strategic economic development effort is critical to growing County revenues without raising taxes. It is, therefore, critical that the County continues to play an important role in economic development and that this priority be reflected in the General Fund budget. The development of the 2013 budget reflects the County's continued commitment to financial stability and integrity and has again been adjusted to function within the anticipated revenue stream. The 2013 General Fund budget reflects an increase of \$5.1 million from 2012. The largest increases were \$2 million for economic development, \$.9 million for building depreciation and \$.5 million for arts and cultural programs. Support to the Sheriff's Office is \$.8 million more than in 2012 due to increases in jail operations and radio repair. The outlook for the future anticipates a continued path of slow revenue growth for the General Fund, primarily from locally generated sources; however, these may be offset by yet to be announced decreases in federal and state funds.

Request for Information

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

MONTGOMERY COUNTY, OHIO

Statement of Net Position

December 31, 2012

	Primary Government			Component Unit
	Governmental	Business-type	Total	Monco
	Activities	Activities		Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 319,700,560	\$ 95,536,812	\$ 415,237,372	\$ 1,006,947
Net receivables:				
Taxes.....	157,316,605		157,316,605	
Accounts.....	2,835,468	21,943,218	24,778,686	195,987
Special assessments.....	2,334,538		2,334,538	
Accrued interest.....	1,891,725	25,233	1,916,958	
Due from other governments.....	59,963,547	554,192	60,517,739	
Internal balances.....	5,301,413	(5,301,413)	0	
Prepaid expenses.....	635,469		635,469	8,444
Inventory of supplies.....	202,893	1,452,407	1,655,300	15,043
<i>Restricted Assets:</i>				
Cash and cash equivalents--segregated accounts.....		6,958,471	6,958,471	
Investments--segregated accounts.....		5,058,000	5,058,000	
Unamortized bond issuance costs.....	163,522	230,278	393,800	
Other assets.....		2,781,759	2,781,759	5,888
Capital assets not being depreciated.....	381,704,429	14,824,117	396,528,546	
Capital assets being depreciated.....	143,834,391	355,273,426	499,107,817	391,866
<i>Total Assets.....</i>	<u>1,075,884,560</u>	<u>499,336,500</u>	<u>1,575,221,060</u>	<u>1,624,175</u>
<i>Liabilities:</i>				
Accounts payable.....	17,690,961	3,305,243	20,996,204	19,890
Accrued wages and benefits.....	6,196,389	1,322,793	7,519,182	69,865
Due to other governments.....	2,283,720	4,900,463	7,184,183	
Accrued interest payable.....	110,439	57,718	168,157	
Other.....			0	9,795
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		18,337	18,337	
Unearned revenue.....	139,804,860	2,781,759	142,586,619	
<i>Long-term liabilities</i>				
Due within one year.....	17,413,406	9,802,593	27,215,999	
Due in more than one year.....	45,574,295	70,825,173	116,399,468	
<i>Total Liabilities.....</i>	<u>229,074,070</u>	<u>93,014,079</u>	<u>322,088,149</u>	<u>99,550</u>
<i>Net Position:</i>				
Net investment in capital assets.....	493,347,997	294,563,350	787,911,347	391,866
Restricted for:				
Capital projects.....	5,776,454	11,548,587	17,325,041	
Debt service.....	4,816,519	399,360	5,215,879	
Human services levy-supported services.....	92,048,991		92,048,991	
Developmental disabilities services.....	23,010,038		23,010,038	
Statutory road-related maintenance and repair.....	9,308,884		9,308,884	
Grant-specific purposes.....	2,741,800		2,741,800	
General government purposes.....	7,539,291		7,539,291	
Judicial and law enforcement purposes.....	23,817,982		23,817,982	
Environment and public works purposes.....	9,721,871		9,721,871	
Social services purposes.....	30,327,484		30,327,484	
Community and economic development purposes.....	1,166,624		1,166,624	
Unrestricted.....	143,186,555	99,811,124	242,997,679	1,132,759
<i>Total Net Position.....</i>	<u>\$ 846,810,490</u>	<u>\$ 406,322,421</u>	<u>\$ 1,253,132,911</u>	<u>\$ 1,524,625</u>

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

MONTGOMERY COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2012

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 42,969,445	\$ 29,537,120	\$ 7,053,148	\$
Judicial and law enforcement.....	150,288,713	23,240,571	41,230,069	356,000
Environment and public works.....	18,198,601	2,671,787	8,813,855	9,118,911
Social services.....	235,291,034	6,601,723	118,431,254	483,927
Community and economic development.....	14,770,941	1,300,639	7,041,762	
Interest and fiscal charges on long-term debt.....	1,365,046			
Total Governmental Activities.....	462,883,780	63,351,840	182,570,088	9,958,838
Business-type Activities:				
Water.....	36,826,698	34,416,184		196,107
Wastewater.....	40,056,205	40,666,004		377,283
Solid Waste Management.....	18,589,675	21,712,157		
Parking Facilities.....	1,132,534	1,521,978		
Stillwater Center.....	15,892,645	13,451,639		
Total Business-type Activities.....	112,497,757	111,767,962	0	573,390
Total Primary Government.....	\$ 575,381,537	\$ 175,119,802	\$ 182,570,088	\$ 10,532,228
Component Unit:				
Monco Enterprises, Inc.....	\$ 2,353,338	\$ 1,847,166	\$ 485,085	

General Revenues:

Property taxes levied for:

General operating.....

Developmental disabilities.....

Human services.....

Sales tax.....

Other taxes:

Property transfer tax.....

Hotel/motel lodging tax.....

Motor vehicle license tax.....

Grants and contributions not restricted to specific programs.....

Gain from disposal of capital assets.....

Unrestricted investment earnings.....

Miscellaneous.....

Transfers.....

Total general revenues and transfers.....

Change in Net Position.....

Net Position - Beginning.....

Net Position - Ending.....

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
\$ (6,379,177)	\$	\$ (6,379,177)	\$
(85,462,073)		(85,462,073)	
2,405,952		2,405,952	
(109,774,130)		(109,774,130)	
(6,428,540)		(6,428,540)	
(1,365,046)		(1,365,046)	
(207,003,014)	0	(207,003,014)	0
	(2,214,407)	(2,214,407)	
	987,082	987,082	
	3,122,482	3,122,482	
	389,444	389,444	
	(2,441,006)	(2,441,006)	
0	(156,405)	(156,405)	0
(207,003,014)	(156,405)	(207,159,419)	
			\$ (21,087)
14,547,041		14,547,041	
2,804,577		2,804,577	
100,737,060		100,737,060	
68,877,849		68,877,849	
2,372,068		2,372,068	
2,597,260		2,597,260	
4,167,827		4,167,827	
14,067,609		14,067,609	
1,308,867	389,615	1,698,482	
3,989,088	37,672	4,026,760	46,339
1,791,862	817,747	2,609,609	999
(2,790,956)	2,790,956	0	
214,470,152	4,035,990	218,506,142	47,338
7,467,138	3,879,585	11,346,723	26,251
839,343,352	402,442,836	1,241,786,188	1,498,374
\$ 846,810,490	\$ 406,322,421	\$ 1,253,132,911	\$ 1,524,625

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2012

	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 60,984,477	\$ 9,339,489	\$ 9,537,523	\$ 10,037,393
Net receivables:				
Taxes.....	17,497,695			
Accounts.....	1,306,011	51,084	5,666	1,612
Special assessments.....				
Accrued interest.....	1,813,539			
Due from other funds.....	1,257,297	89,262		1,494,927
Interfund receivables.....	10,440,611			
Due from other governments.....	25,161,694	4,290,040	151,185	62,856
<i>Total Assets</i>	<u>\$ 118,461,324</u>	<u>\$ 13,769,875</u>	<u>\$ 9,694,374</u>	<u>\$ 11,596,788</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,509,200	\$ 2,842,548	\$ 947,891	\$ 793,203
Deferred revenue.....	30,253,017	2,409,464	15,198	598
Due to other funds.....	446,435	462,503	10,405	95,934
Due to other governments.....	640,549	23,603	99,189	231,317
Accrued wages and benefits.....	2,023,187	3,127	73,616	1,483,466
Interfund payables.....				
<i>Total Liabilities</i>	<u>35,872,388</u>	<u>5,741,245</u>	<u>1,146,299</u>	<u>2,604,518</u>
<i>Fund Balances</i>				
Nonspendable.....	7,755,986			
Restricted.....		8,028,630	8,548,075	8,992,270
Committed.....	17,083,949			
Assigned.....	1,108,565			
Unassigned.....	56,640,436			
<i>Total Fund Balances</i>	<u>82,588,936</u>	<u>8,028,630</u>	<u>8,548,075</u>	<u>8,992,270</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 118,461,324</u>	<u>\$ 13,769,875</u>	<u>\$ 9,694,374</u>	<u>\$ 11,596,788</u>

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

<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 65,073,351	\$ 17,958,986	\$ 95,240,243	\$ 268,171,462
136,276,170	3,542,740		157,316,605
	129,541	1,102,714	2,596,628
		2,334,538	2,334,538
		78,186	1,891,725
	194,550	266,458	3,302,494
			10,440,611
14,694,661	6,107,670	9,495,441	59,963,547
<u>\$ 216,044,182</u>	<u>\$ 27,933,487</u>	<u>\$ 108,517,580</u>	<u>\$ 506,017,610</u>
\$ 4,702,268	\$ 731,271	\$ 4,631,661	\$ 17,158,042
148,839,935	7,389,738	6,992,199	195,900,149
1,547	40,763	2,358,647	3,416,234
134,515	277,540	877,007	2,283,720
16,003	807,421	1,711,134	6,117,954
		3,723,185	3,723,185
153,694,268	9,246,733	20,293,833	228,599,284
			7,755,986
62,349,914	18,686,754	62,840,013	169,445,656
		28,711,954	45,795,903
		(3,328,220)	1,108,565
			53,312,216
62,349,914	18,686,754	88,223,747	277,418,326
<u>\$ 216,044,182</u>	<u>\$ 27,933,487</u>	<u>\$ 108,517,580</u>	<u>\$ 506,017,610</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Position of Governmental Activities
December 31, 2012**

Total governmental fund balances \$ 277,418,326

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

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

Land	11,918,214	
Construction-in-progress	6,246,474	
Infrastructure	363,539,741	
Land improvements, net of \$1,370,372 accumulated depreciation	2,009,371	
Buildings, structures and improvements, net of \$94,790,879 accumulated depreciation	121,882,575	
Furniture, fixtures and equipment, net of \$45,929,092 accumulated depreciation	<u>19,097,998</u>	
Total capital assets		524,694,373

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

Internal service fund assets	53,654,905	
Internal service fund liabilities	(12,278,992)	
Internal service fund consolidation adjustment	<u>(944,864)</u>	
Net adjustment for internal service funds		40,431,049

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

Property taxes	17,361,317	
Sales tax	7,107,255	
Fees and charges for services	191,530	
Special assessments	37,553	
Intergovernmental	30,217,625	
Investment earnings	753,686	
Miscellaneous	<u>426,323</u>	
Total		56,095,289

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid. 136,901

Unamortized bond issuance costs are not recognized as assets in the funds, where they are recorded as expenditures when paid. 163,522

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due. (110,439)

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

Special assessment bonds	(809,000)	
General obligation bonds, net carrying value	(31,767,109)	
Capital leases	(124,246)	
Compensated absences	<u>(19,318,176)</u>	
Total		<u>(52,018,531)</u>

Net position of governmental activities \$ 846,810,490

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

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2012

(Cont'd.)

	General	Children Services	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
<i>Revenues:</i>				
Property taxes.....	\$ 13,314,448	\$	\$	\$
Sales tax.....	68,802,117			
Other taxes.....	2,372,068			
Licenses and permits.....	30,834			
Fees and charges for services.....	24,912,397	285,130	377,107	8,755
Fines and forfeitures.....	1,108,341			
Special assessments.....				
Intergovernmental.....	17,919,779	21,296,220	22,402,850	26,032,363
Investment earnings.....	4,176,420			
Miscellaneous.....	1,136,149	109,100		
Total Revenues.....	133,772,553	21,690,450	22,779,957	26,041,118
<i>Expenditures:</i>				
Current:				
General government.....	19,669,076			
Judicial and law enforcement.....	87,390,853			
Environment and public works.....	421,474			
Social services.....	1,657,463	46,599,556	49,384,621	30,140,984
Community and economic development.....	1,515,219			
Capital outlay.....				
Intergovernmental:				
General government.....	45,497			
Judicial and law enforcement.....	1,010,110			
Environment and public works.....	197,054			
Social services.....				
Community and economic development.....	1,727,051			
Debt service:				
Principal retirement.....	83,044			
Interest and fiscal charges.....	3,069			
Total Expenditures.....	113,719,910	46,599,556	49,384,621	30,140,984
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>20,052,643</i>	<i>(24,909,106)</i>	<i>(26,604,664)</i>	<i>(4,099,866)</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	1,194,333			3,080
Inception of capital leases.....				
Transfers in.....	3,402,441	26,823,885	20,422,585	6,406,557
Transfers out.....	(20,206,595)			(1,049,412)
Total Other Financing Sources And Uses.....	(15,609,821)	26,823,885	20,422,585	5,360,225
<i>Net Change in Fund Balances.....</i>	<i>4,442,822</i>	<i>1,914,779</i>	<i>(6,182,079)</i>	<i>1,260,359</i>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>				
	<u>78,146,114</u>	<u>6,113,851</u>	<u>14,730,154</u>	<u>7,731,911</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	<u>\$ 82,588,936</u>	<u>\$ 8,028,630</u>	<u>\$ 8,548,075</u>	<u>\$ 8,992,270</u>

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2012

	Human Services Levy	Board of Developmental Disabilities Services	Other Governmental Funds	Total Governmental Funds
<i>Revenues:</i>				
Property taxes.....	\$ 103,695,909	\$ 2,875,126	\$ 1,612,505	\$ 121,497,988
Sales tax.....				68,802,117
Other taxes.....			6,765,087	9,137,155
Licenses and permits.....			2,973,353	3,004,187
Fees and charges for services.....		3,266,788	18,556,006	47,406,183
Fines and forfeitures.....			1,091,633	2,199,974
Special assessments.....			275,066	275,066
Intergovernmental.....	21,460,572	17,010,983	80,692,687	206,815,454
Investment earnings.....			296,111	4,472,531
Miscellaneous.....			120,290	1,365,539
Total Revenues.....	125,156,481	23,152,897	112,382,738	464,976,194
<i>Expenditures:</i>				
Current:				
General government.....			9,843,232	29,512,308
Judicial and law enforcement.....			58,039,045	145,429,898
Environment and public works.....			15,071,066	15,492,540
Social services.....	11,159,828	42,532,474	26,082,344	207,557,270
Community and economic development.....			11,361,689	12,876,908
Capital outlay.....			17,781,785	17,781,785
Intergovernmental:				
General government.....				45,497
Judicial and law enforcement.....				1,010,110
Environment and public works.....				197,054
Social services.....	16,347,587	9,109,445		25,457,032
Community and economic development.....				1,727,051
Debt service:				
Principal retirement.....			3,235,771	3,318,815
Interest and fiscal charges.....			1,430,298	1,433,367
Total Expenditures.....	27,507,415	51,641,919	142,845,230	461,839,635
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>97,649,066</i>	<i>(28,489,022)</i>	<i>(30,462,492)</i>	<i>3,136,559</i>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....		34,200	5,776	1,237,389
Inception of capital leases.....			27,445	27,445
Transfers in.....		27,827,035	29,234,906	114,117,409
Transfers out.....	(94,176,479)	(815,943)	(676,525)	(116,924,954)
Total Other Financing Sources And Uses.....	(94,176,479)	27,045,292	28,591,602	(1,542,711)
<i>Net Change in Fund Balances.....</i>	<i>3,472,587</i>	<i>(1,443,730)</i>	<i>(1,870,890)</i>	<i>1,593,848</i>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<i>58,877,327</i>	<i>20,130,484</i>	<i>90,094,637</i>	<i>275,824,478</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<i>\$ 62,349,914</i>	<i>\$ 18,686,754</i>	<i>\$ 88,223,747</i>	<i>\$ 277,418,326</i>

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

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2012**

Net Change in Fund Balances - Total Governmental Funds \$ 1,593,848

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

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

Capital outlay	11,433,555	
Depreciation expense	<u>(11,961,301)</u>	
Total		(527,746)

Governmental funds report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a gain or (loss) is reported for capital asset disposals. (492,779)

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

Property taxes	(3,409,310)	
Sales tax	75,732	
Fees and charges for services	(162,109)	
Special assessments	21,273	
Intergovernmental	(515,258)	
Investment earnings	(483,443)	
Miscellaneous	<u>426,324</u>	
Total		(4,046,791)

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

Inception of capital leases	(27,445)	
Issuance of bonds		
Premium and deferred amounts on bonds		
Bond issuance costs		
Principal repayment for capital leases	99,074	
Principal repayment for bonds	<u>3,219,741</u>	
Total		3,291,370

Interest is reported as an expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities. 8,719

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

These items include expenses related to the changes in:

Prepaid expenses	(101,575)	
Amortized amounts on general obligation bonds	65,240	
Compensated absences	<u>(132,753)</u>	
Total		(169,088)

The net revenue of certain activities of internal service funds is reported with governmental activities. 7,809,605

Change in net position of governmental activities \$ 7,467,138

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 13,095,724	\$ 13,095,724	\$ 13,466,236	\$ 370,512
Sales tax.....	64,000,000	68,000,000	68,717,750	717,750
Other taxes.....	1,800,000	2,200,000	2,334,443	134,443
Licenses and permits.....	28,000	28,000	30,784	2,784
Fees and charges for services.....	20,400,652	21,429,044	22,080,505	651,461
Fines and forfeitures.....	1,184,955	1,184,955	1,114,958	(69,997)
Intergovernmental.....	16,770,416	16,939,066	16,419,334	(519,732)
Investment earnings.....	7,172,000	7,172,000	7,803,561	631,561
Miscellaneous.....	795,350	1,885,681	2,345,697	460,016
<i>Total Revenues.....</i>	<u>125,247,097</u>	<u>131,934,470</u>	<u>134,313,268</u>	<u>2,378,798</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	21,515,577	20,774,027	19,897,186	876,841
Judicial and law enforcement.....	89,505,681	90,175,659	87,514,004	2,661,655
Environment and public works.....	488,582	476,048	446,632	29,416
Social services.....	2,531,405	2,523,653	1,669,924	853,729
Community and economic development.....	1,872,135	1,843,613	1,662,752	180,861
<i>Intergovernmental:</i>				
General government.....	45,497	45,497	45,497	0
Judicial and law enforcement.....	1,185,675	1,150,535	1,138,357	12,178
Environment and public works.....	182,054	197,054	197,054	0
<i>Total Expenditures.....</i>	<u>117,326,606</u>	<u>117,186,086</u>	<u>112,571,406</u>	<u>4,614,680</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>7,920,491</u>	<u>14,748,384</u>	<u>21,741,862</u>	<u>6,993,478</u>
<i>Other Financing Sources And Uses</i>				
Advances in.....	409,649	409,649	730,915	321,266
Advances out.....		(1,607,543)	(2,023,043)	(415,500)
Transfers in.....	3,665,108	4,145,887	4,147,720	1,833
Transfers out.....	(15,118,167)	(27,174,563)	(26,709,890)	464,673
<i>Total Other Financing Sources And Uses.....</i>	<u>(11,043,410)</u>	<u>(24,226,570)</u>	<u>(23,854,298)</u>	<u>372,272</u>
<i>Net Change in Fund Balance.....</i>	<u>(3,122,919)</u>	<u>(9,478,186)</u>	<u>(2,112,436)</u>	<u>7,365,750</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>31,864,570</u>	<u>31,864,570</u>	<u>31,864,570</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>3,122,915</u>	<u>3,122,915</u>	<u>3,122,915</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 31,864,566</u>	<u>\$ 25,509,299</u>	<u>\$ 32,875,049</u>	<u>\$ 7,365,750</u>

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 211,096	\$ 244,049	\$ 246,719	\$ 2,670
Intergovernmental.....	20,737,474	20,834,619	20,736,501	(98,118)
Miscellaneous.....	474,251	566,901	327,523	(239,378)
<i>Total Revenues.....</i>	<u>21,422,821</u>	<u>21,645,569</u>	<u>21,310,743</u>	<u>(334,826)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	<u>53,543,785</u>	<u>53,671,737</u>	<u>50,111,291</u>	<u>3,560,446</u>
<i>Total Expenditures.....</i>	<u>53,543,785</u>	<u>53,671,737</u>	<u>50,111,291</u>	<u>3,560,446</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(32,120,964)</u>	<u>(32,026,168)</u>	<u>(28,800,548)</u>	<u>3,225,620</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>27,801,285</u>	<u>27,801,285</u>	<u>26,823,885</u>	<u>(977,400)</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>27,801,285</u>	<u>27,801,285</u>	<u>26,823,885</u>	<u>(977,400)</u>
<i>Net Change in Fund Balance.....</i>	<u>(4,319,679)</u>	<u>(4,224,883)</u>	<u>(1,976,663)</u>	<u>2,248,220</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,506,150	3,506,150	3,506,150	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>3,108,907</u>	<u>3,108,907</u>	<u>3,108,907</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,295,378</u>	<u>\$ 2,390,174</u>	<u>\$ 4,638,394</u>	<u>\$ 2,248,220</u>

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

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,000	\$ 5,000	\$ 8,755	\$ 3,755
Intergovernmental.....	26,430,992	27,818,584	27,528,137	(290,447)
Miscellaneous.....	32,970,912	36,605,382	29,831,240	(6,774,142)
<i>Total Revenues</i>	<u>59,406,904</u>	<u>64,428,966</u>	<u>57,368,132</u>	<u>(7,060,834)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	63,791,024	65,461,402	60,701,362	4,760,040
<i>Total Expenditures</i>	<u>63,791,024</u>	<u>65,461,402</u>	<u>60,701,362</u>	<u>4,760,040</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,384,120)	(1,032,436)	(3,333,230)	(2,300,794)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,853,061	2,853,061	6,406,557	3,553,496
Transfers out.....	(1,315,000)	(4,227,685)	(1,049,412)	3,178,273
<i>Total Other Financing Sources And Uses</i>	<u>1,538,061</u>	<u>(1,374,624)</u>	<u>5,357,145</u>	<u>6,731,769</u>
<i>Net Change in Fund Balance</i>	(2,846,059)	(2,407,060)	2,023,915	4,430,975
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	4,743,040	4,743,040	4,743,040	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,171,531</u>	<u>1,171,531</u>	<u>1,171,531</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,068,512</u>	<u>\$ 3,507,511</u>	<u>\$ 7,938,486</u>	<u>\$ 4,430,975</u>

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

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 106,260,636	\$ 106,260,636	\$ 104,878,060	\$ (1,382,576)
Intergovernmental.....	18,090,348	18,090,348	21,460,572	3,370,224
Miscellaneous.....			2,861	2,861
<i>Total Revenues.....</i>	<u>124,350,984</u>	<u>124,350,984</u>	<u>126,341,493</u>	<u>1,990,509</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	13,983,271	14,286,770	12,202,859	2,083,911
<i>Intergovernmental:</i>				
Social services.....	<u>16,624,314</u>	<u>16,624,314</u>	<u>16,347,587</u>	<u>276,727</u>
<i>Total Expenditures.....</i>	<u>30,607,585</u>	<u>30,911,084</u>	<u>28,550,446</u>	<u>2,360,638</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	93,743,399	93,439,900	97,791,047	4,351,147
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,525,000	4,893,624	4,893,624	0
Transfers out.....	<u>(104,359,723)</u>	<u>(102,493,082)</u>	<u>(99,070,104)</u>	<u>3,422,978</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(98,834,723)</u>	<u>(97,599,458)</u>	<u>(94,176,480)</u>	<u>3,422,978</u>
<i>Net Change in Fund Balance.....</i>	(5,091,324)	(4,159,558)	3,614,567	7,774,125
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	54,477,363	54,477,363	54,477,363	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,583,989</u>	<u>1,583,989</u>	<u>1,583,989</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 50,970,028</u>	<u>\$ 51,901,794</u>	<u>\$ 59,675,919</u>	<u>\$ 7,774,125</u>

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

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 3,001,586	\$ 3,001,586	\$ 2,918,415	\$ (83,171)
Fees and charges for services.....	4,133,221	4,133,221	3,928,608	(204,613)
Intergovernmental revenues.....	16,948,006	16,948,006	17,653,171	705,165
Miscellaneous revenues.....	26,800	26,800	276,766	249,966
<i>Total Revenues</i>	<u>24,109,613</u>	<u>24,109,613</u>	<u>24,776,960</u>	<u>667,347</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	48,476,672	47,793,672	43,955,347	3,838,325
<i>Intergovernmental:</i>				
Social services.....	10,988,510	11,001,510	9,254,109	1,747,401
<i>Total Expenditures</i>	<u>59,465,182</u>	<u>58,795,182</u>	<u>53,209,456</u>	<u>5,585,726</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(35,355,569)	(34,685,569)	(28,432,496)	6,253,073
<i>Other Financing Sources And Uses</i>				
Transfers in.....	28,347,035	28,347,035	27,827,487	(519,548)
Transfers out.....	(666,000)	(1,336,000)	(835,943)	500,057
<i>Total Other Financing Sources And Uses</i>	<u>27,681,035</u>	<u>27,011,035</u>	<u>26,991,544</u>	<u>(19,491)</u>
<i>Net Change in Fund Balance</i>	(7,674,534)	(7,674,534)	(1,440,952)	6,233,582
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	11,925,507	11,925,507	11,925,507	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,584,998</u>	<u>3,584,998</u>	<u>3,584,998</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 7,835,971</u>	<u>\$ 7,835,971</u>	<u>\$ 14,069,553</u>	<u>\$ 6,233,582</u>

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

*Statement of Net Position
Proprietary Funds*

December 31, 2012

(Cont'd.)

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 25,916,077	\$ 30,958,083	\$ 34,834,736	\$ 3,827,916	\$ 95,536,812	\$ 51,529,098
Net receivables:						
Accounts.....	6,630,764	9,527,819	4,689,844	1,094,791	21,943,218	238,840
Accrued interest.....	1,441		23,792		25,233	
<i>Total receivables.....</i>	<u>6,632,205</u>	<u>9,527,819</u>	<u>4,713,636</u>	<u>1,094,791</u>	<u>21,968,451</u>	<u>238,840</u>
Due from other funds.....	8,671	9,897	14,157	12,200	44,925	341,059
Due from other governments.....		105,815	448,377		554,192	
Inventory of supplies.....	151,425	1,091,268	153,552	56,162	1,452,407	202,893
Prepaid expenses.....						498,568
<i>Current restricted assets:</i>						
Cash and cash equivalents--segregated accounts....			6,958,471		6,958,471	
<i>Total current assets.....</i>	<u>32,708,378</u>	<u>41,692,882</u>	<u>47,122,929</u>	<u>4,991,069</u>	<u>126,515,258</u>	<u>52,810,458</u>
<i>Noncurrent assets:</i>						
Investments--segregated accounts.....			5,058,000		5,058,000	
Unamortized bond issuance costs.....	7,095	33,786	106,491	82,906	230,278	
Other assets.....	1,624,374	1,157,385			2,781,759	
<i>Capital assets in service:</i>						
Land.....	1,272,801	3,282,015	2,668,256	1,300,000	8,523,072	
Land improvements.....	7,350	424,882	4,622,717		5,054,949	
Utility plant in service.....	192,908,638	300,844,611			493,753,249	
Buildings, structures and improvements.....	13,396,084	106,128,557	58,003,585	36,142,734	213,670,960	
Furniture, fixtures and equipment.....	4,558,035	6,511,785	7,706,682	520,147	19,296,649	2,308,950
Less:Accumulated depreciation.....	(106,833,030)	(226,740,360)	(31,362,676)	(11,566,315)	(376,502,381)	(1,464,503)
Construction-in-progress.....	2,114,232	2,822,374	1,364,439		6,301,045	
<i>Total net capital assets.....</i>	<u>107,424,110</u>	<u>193,273,864</u>	<u>43,003,003</u>	<u>26,396,566</u>	<u>370,097,543</u>	<u>844,447</u>
<i>Total noncurrent assets.....</i>	<u>109,055,579</u>	<u>194,465,035</u>	<u>48,167,494</u>	<u>26,479,472</u>	<u>378,167,580</u>	<u>844,447</u>
<i>Total Assets.....</i>	<u>\$ 141,763,957</u>	<u>\$ 236,157,917</u>	<u>\$ 95,290,423</u>	<u>\$ 31,470,541</u>	<u>\$ 504,682,838</u>	<u>\$ 53,654,905</u>

*Statement of Net Position
Proprietary Funds (Cont'd.)*

December 31, 2012

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 583,092	\$ 946,062	\$ 1,401,613	\$ 374,476	\$ 3,305,243	\$ 532,919
Current portion of insurance claims payable.....					0	6,323,775
Due to other funds.....	9,423	18,211	12,877	189,265	229,776	42,468
Due to other governments.....	2,404,696	2,489,321		6,446	4,900,463	
Accrued wages and benefits.....	271,806	359,477	158,283	533,227	1,322,793	78,435
Current portion of long-term notes.....	471,573	4,847,977			5,319,550	
Current portion of general obligation bonds.....	152,327	2,046,975		960,355	3,159,657	
Accrued interest on general obligation bonds.....	2,216	31,869		23,633	57,718	
Current portion of revenue bonds.....			265,000		265,000	
Current portion of capitalized leases.....					0	79,906
Current portion of compensated absences.....	128,740	301,014	220,045	284,187	933,986	68,594
Current portion of landfill post-closure costs			124,400		124,400	
<i>Current liabilities payable from restricted assets:</i>						
Accrued revenue bond interest.....			18,337		18,337	
Total current liabilities.....	4,023,873	11,040,906	2,200,555	2,371,589	19,636,923	7,126,097
<i>Long-term liabilities:</i>						
Unearned revenue.....	1,624,374	1,157,385			2,781,759	
Interfund payables.....		827,021		5,234,405	6,061,426	656,000
Long-term notes, net.....	6,369,153	41,273,662			47,642,815	
Insurance claims payable, net.....					0	4,207,952
Revenue bonds, net.....			3,755,031		3,755,031	
General obligation bonds, net.....	858,728	7,016,772		9,659,048	17,534,548	
Capitalized leases, net.....					0	219,562
Compensated absences, net.....	229,788	458,790	234,818	251,181	1,174,577	69,381
Estimated liability for landfill post-closure costs, net			718,202		718,202	
Total long-term liabilities.....	9,082,043	50,733,630	4,708,051	15,144,634	79,668,358	5,152,895
Total Liabilities.....	13,105,916	61,774,536	6,908,606	17,516,223	99,305,281	12,278,992
<i>Net Position</i>						
Net investment in capital assets.....	99,572,329	138,088,478	41,014,385	15,888,158	294,563,350	544,979
Restricted for capital purposes.....			11,548,587		11,548,587	
Restricted for debt service.....			399,360		399,360	
Unrestricted.....	29,085,712	36,294,903	35,419,485	(1,933,840)	98,866,260	40,830,934
Total Net Position.....	\$ 128,658,041	\$ 174,383,381	\$ 88,381,817	\$ 13,954,318	405,377,557	\$ 41,375,913
					944,864	
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....						
Total Net Position of Business-type Activities.....					\$ 406,322,421	

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

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Business-type Activities - Enterprise Funds</i>		
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 34,416,184	\$ 40,666,004	\$ 21,712,157
Other revenue.....	530,174	264,963	3,123
<i>Total Operating Revenues</i>	<u>34,946,358</u>	<u>40,930,967</u>	<u>21,715,280</u>
<i>Operating Expenses:</i>			
Personal services.....	6,140,023	9,421,773	4,619,483
Materials and supplies.....	1,142,201	1,164,382	711,529
Contractual services.....	2,178,274	1,346,707	5,990,487
Utilities.....	18,921,530	15,740,015	4,594,834
Depreciation.....	4,555,930	8,326,516	2,760,183
Insurance claims.....			
Dividends expense.....			
Other expenses.....	2,481,484	2,429,332	124,824
<i>Total Operating Expenses</i>	<u>35,419,442</u>	<u>38,428,725</u>	<u>18,801,340</u>
<i>Operating Income (Loss)</i>	(473,084)	2,502,242	2,913,940
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	14,449		23,223
Interest expense and fiscal charges.....	(1,678,067)	(2,023,490)	(11,967)
Gain (loss) from disposal of capital assets.....	273,405	8,191	107,045
Other nonoperating revenue (expense).....	2,876		
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(1,387,337)</u>	<u>(2,015,299)</u>	<u>118,301</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>			
	(1,860,421)	486,943	3,032,241
Capital contributions.....	196,107	377,283	
Transfers in.....			378,641
Transfers out.....	(1,197)	(41,539)	
<i>Change in Net Position</i>	<u>(1,665,511)</u>	<u>822,687</u>	<u>3,410,882</u>
<i>Total Net Position At</i>			
<i>Beginning Of Year</i>	<u>130,323,552</u>	<u>173,560,694</u>	<u>84,970,935</u>
<i>Total Net Position At</i>			
<i>End Of Year</i>	<u>\$ 128,658,041</u>	<u>\$ 174,383,381</u>	<u>\$ 88,381,817</u>

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

For the Year Ended December 31, 2012

	<i>Business-type Activities - Enterprise Funds</i>		<i>Governmental Activities- Internal Service Funds</i>
	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Operating Revenues:</i>			
Charges for services.....	\$ 14,973,617	\$ 111,767,962	\$ 64,915,308
Other revenue.....	16,613	814,873	498,294
<i>Total Operating Revenues.....</i>	<u>14,990,230</u>	<u>112,582,835</u>	<u>65,413,602</u>
<i>Operating Expenses:</i>			
Personal services.....	10,686,145	30,867,424	6,363,147
Materials and supplies.....	892,185	3,910,297	4,181,177
Contractual services.....	2,939,890	12,455,358	7,111,476
Utilities.....	375,479	39,631,858	1,153,397
Depreciation.....	921,713	16,564,342	237,292
Insurance claims.....		0	35,914,714
Dividends expense.....		0	795,163
Other expenses.....	874,551	5,910,191	1,006,250
<i>Total Operating Expenses.....</i>	<u>16,689,963</u>	<u>109,339,470</u>	<u>56,762,616</u>
<i>Operating Income (Loss).....</i>	<u>(1,699,733)</u>	<u>3,243,365</u>	<u>8,650,986</u>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....		37,672	
Interest expense and fiscal charges.....	(296,405)	(4,009,929)	(5,638)
Gain (loss) from disposal of capital assets.....	974	389,615	5,135
Other nonoperating revenue (expense).....		2,876	(5,828)
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(295,431)</u>	<u>(3,579,766)</u>	<u>(6,331)</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>			
	(1,995,164)	(336,401)	8,644,655
Capital contributions.....		573,390	
Transfers in.....	2,455,051	2,833,692	16,589
Transfers out.....		(42,736)	
<i>Change in Net Position.....</i>	<u>459,887</u>	<u>3,027,945</u>	<u>8,661,244</u>
<i>Total Net Position At</i>			
<i>Beginning Of Year.....</i>	<u>13,494,431</u>		<u>32,714,669</u>
<i>Total Net Position At</i>			
<i>End Of Year.....</i>	<u>\$ 13,954,318</u>		<u>\$ 41,375,913</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....			
		851,640	
Change in Net Position of Business-type Activities.....		<u>\$ 3,879,585</u>	

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

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2012

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 34,273,943	\$ 40,249,093	\$ 20,753,259	\$ 14,075,203	\$ 109,351,498	\$ 10,131,583
Cash receipts from interfund services provided.....	134,870	153,584	188,504	857,716	1,334,674	54,717,862
Cash payments to employees for services.....	(5,101,789)	(7,790,650)	(3,836,225)	(8,937,432)	(25,666,097)	(4,072,510)
Cash payments to suppliers for goods and services.....	(23,625,121)	(21,588,508)	(10,371,739)	(3,543,560)	(59,128,929)	(12,872,372)
Cash payments for insurance claims.....					0	(37,421,386)
Cash payments for interfund services used.....	(1,683,961)	(2,467,714)	(1,985,876)	(3,346,371)	(9,483,922)	(3,601,228)
Other operating cash receipts.....	530,334	264,306	3,123	16,663	814,426	496,636
Cash from other sources.....	276,279	25,189	107,045	974	409,487	21,611
Other cash payments.....					0	(21,978)
<i>Net cash provided by (used for) operating activities.....</i>	<u>4,804,554</u>	<u>8,845,300</u>	<u>4,858,091</u>	<u>(876,807)</u>	<u>17,631,138</u>	<u>7,378,218</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....			378,641	2,455,051	2,833,692	16,589
Transfers out to other funds.....	(1,197)	(41,539)			(42,736)	
Amounts borrowed on interfund loans				1,251,245	1,251,245	456,000
Amounts repaid on interfund loans		(38,000)		(185,622)	(223,622)	(492,727)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(1,197)</u>	<u>(79,539)</u>	<u>378,641</u>	<u>3,520,674</u>	<u>3,818,579</u>	<u>(20,138)</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....					0	(78,914)
Interest paid on capital leases.....					0	(5,638)
Proceeds from long-term notes.....	707,863	110,037			817,900	
Principal paid on long-term notes.....	(445,385)	(4,767,885)			(5,213,270)	
Interest paid on long-term notes.....	(160,087)	(1,531,166)			(1,691,253)	
Principal paid on revenue bonds.....	(21,470,000)		(260,000)		(21,730,000)	
Interest paid on revenue bonds.....	(1,109,853)		(115,219)		(1,225,072)	
Principal paid on general obligation bonds.....	(216,419)	(1,977,300)		(924,540)	(3,118,259)	
Interest paid on general obligation bonds.....	(34,383)	(476,603)		(305,326)	(816,312)	
Capital contributions.....					0	
Capital debt fiscal charges paid.....	(40,870)		(6,085)		(46,955)	
Acquisition and construction of capital assets.....	(1,621,463)	(1,531,221)	(2,434,890)		(5,587,574)	(14,864)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(24,390,597)</u>	<u>(10,174,138)</u>	<u>(2,816,194)</u>	<u>(1,229,866)</u>	<u>(38,610,795)</u>	<u>(99,416)</u>
<i>Cash flows from investing activities:</i>						
Interest received on investments.....	17,948		68,347		86,295	
<i>Net cash provided by (used for) investing activities.....</i>	<u>17,948</u>	<u>0</u>	<u>68,347</u>	<u>0</u>	<u>86,295</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(19,569,292)	(1,408,377)	2,488,885	1,414,001	(17,074,783)	7,258,664
Cash and cash equivalents at beginning of year.....	45,485,369	32,366,460	39,304,322	2,413,915	119,570,066	44,270,434
Cash and cash equivalents at end of year.....	<u>\$ 25,916,077</u>	<u>\$ 30,958,083</u>	<u>\$ 41,793,207</u>	<u>\$ 3,827,916</u>	<u>\$ 102,495,283</u>	<u>\$ 51,529,098</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ (473,084)	\$ 2,502,242	\$ 2,913,940	\$ (1,699,733)	\$ 3,243,365	\$ 8,650,986
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>						
Depreciation.....	4,555,930	8,326,516	2,760,183	921,713	16,564,342	237,292
Miscellaneous nonoperating income (expense).....	276,279	25,189	107,045	974	409,487	(367)
(Increase) decrease in accounts receivable.....	(28,210)	(308,598)	(670,068)	(41,732)	(1,048,608)	(77,558)
(Increase) decrease in due from other funds.....	7,377	10,601	18,157	987	37,122	15,928
(Increase) decrease in due from other governments.....		30,985	(118,483)		(87,498)	
(Increase) decrease in inventory of supplies.....	(18,781)	(194,478)	32,011	4,371	(176,877)	(22,094)
(Increase) decrease in prepaid expenses.....						(21,100)
Increase (decrease) in accounts payable.....	226,393	(354,242)	(166,767)	70,271	(224,345)	73,435
Increase (decrease) in due to other funds.....	318	(3,224)	5,121	(22,171)	(19,956)	16,928
Increase (decrease) in due to other governments.....	245,086	(1,228,555)		2,606	(980,863)	
Increase (decrease) in accrued wages and benefits.....	87,977	68,515	7,268	(57,579)	106,181	37,526
Increase (decrease) in insurance claims payable.....					0	(1,506,672)
Increase (decrease) in compensated absences.....	(74,731)	(29,651)	7,382	(56,514)	(153,514)	(26,086)
Increase (decrease) in liability for landfill post-closure costs			(37,698)		(37,698)	
<i>Total adjustments</i>	<u>5,277,638</u>	<u>6,343,058</u>	<u>1,944,151</u>	<u>822,926</u>	<u>14,387,773</u>	<u>(1,272,768)</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 4,804,554</u>	<u>\$ 8,845,300</u>	<u>\$ 4,858,091</u>	<u>\$ (876,807)</u>	<u>\$ 17,631,138</u>	<u>\$ 7,378,218</u>

Noncash investing, capital and financing activities:

During 2012, The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$196,107 and \$377,283, respectively. The Internal Service Funds entered into new borrowings under capital lease agreements in the amount of \$160,609.

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

*Statement of Net Position
Fiduciary Funds*

December 31, 2012

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>	
	<u><i>Unclaimed Funds</i></u>	<u><i>Five Rivers Metroparks</i></u>	<i>Agency Funds</i>
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 2,032,213	\$ 11,713,774	\$ 116,128,387
Cash and cash equivalents-- segregated accounts.....			17,693,940
Accrued interest receivable.....		42,180	
Taxes levied for other governments.....			678,683,858
<i>Total Assets</i>	<u>\$ 2,032,213</u>	<u>\$ 11,755,954</u>	<u>\$ 812,506,185</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	\$ 776,515,672
Other liabilities.....			35,990,513
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 812,506,185</u>
<i>Net Position</i>			
Held in trust.....	<u>\$ 2,032,213</u>		
Held in trust for pool participants.....		<u>\$ 11,755,954</u>	

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

*Statement of Changes in Net Position
Fiduciary Funds*

For the Year Ended December 31, 2012

	<i>Private Purpose Trust</i>	<i>Investment Trust</i>
	<u><i>Unclaimed Funds</i></u>	<u><i>Five Rivers Metroparks</i></u>
<i>Additions:</i>		
Additional unclaimed funds.....	\$ 4,671,100	\$
Investment income.....		177,586
Other income received by fiscal agent.....		19,967,425
<i>Total Additions</i>	<u>4,671,100</u>	<u>20,145,011</u>
<i>Deductions:</i>		
Funds claimed.....	4,516,710	
Other payments made by fiscal agent.....		21,497,307
<i>Total Deductions</i>	<u>4,516,710</u>	<u>21,497,307</u>
<i>Changes in Net Position</i>	<u>154,390</u>	<u>(1,352,296)</u>
<i>Net Position Beginning of Year</i>	<u>1,877,823</u>	<u>13,108,250</u>
<i>Net Position End of Year</i>	<u>\$ 2,032,213</u>	<u>\$ 11,755,954</u>

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

*Notes to the Basic
Financial Statements
December 31, 2012*

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

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

Montgomery County provides a multitude of services to its approximately 534,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

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

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

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

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

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

There are three classifications of funds: governmental, proprietary and fiduciary.

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

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

Children Services: This fund accounts for the operation of the Children Services function within the Job and Family Services Department, including the investigation of all reports of child abuse, neglect or dependency, as well as services which include family counseling, foster care, adoption and clinical care. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Alcohol, Drug Addiction and Mental Health Services Board: This fund accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Job & Family Services: This fund, which the County chose to report as a major fund for 2012, accounts for the administration of public assistance programs under state and federal regulations. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

Human Services Levy: This fund accounts for levy proceeds that support various human service organizations which agree to provide services that accommodate unmet needs in the community. The foundation of this fund is derived from property tax revenues for special-purpose levies as restricted by state statute.

Board of Developmental Disabilities Services: This fund manages and operates programs for the developmentally disabled who reside in Montgomery County. The foundation of this fund is derived from intergovernmental revenues restricted by federal and state grantors.

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

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

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

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

Budgetary Accounting and Control

The County is required by state law to adopt annual budgets for the General Fund, certain Special Revenue Funds, Debt Service Funds and certain Proprietary Funds. For these funds, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of

*Notes to the Basic
Financial Statements*

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

a permanent budget by April 1st. Budgets are adopted for each organizational unit by major expenditure/expense category (i.e. personal services, professional services, capital outlays, etc.) which constitutes the legal level of budgetary control.

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

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Alcohol, Drug Addiction and Mental Health Services Board; Community Development Block Grant; Youth Services; Community Corrections; ADAMHS Board Federal Grants; Workforce Investment Act; Other Federal Grants; and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Fund. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, no 2012 budget was adopted for the Information Technology Internal Service Fund, which had no disbursements during the year.

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

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

Cash and Cash Equivalents and Investments

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

For purposes of the Statement of Cash Flows, proprietary fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents; any separate investments

*Notes to the Basic
Financial Statements*

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

are reported as investments on the statement of net position and are recorded at fair value, in accordance with GASB Statement No. 31.

Inventory of Supplies and Prepaid Expenses

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

Restricted Assets

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

Other Assets

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

Capital Assets

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

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

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

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

Long-term Liabilities

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

*Notes to the Basic
Financial Statements*

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

long-term liabilities pertaining to enterprise funds.

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

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

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2012, net interest cost of \$111,307 was capitalized to construction-in-progress, in connection with these projects.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$37,553 of delinquent amounts outstanding.

Deferred Revenue

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

Sales Tax

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

Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Transfers represent

*Notes to the Basic
Financial Statements*

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

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

Compensated Absences

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

Insurance

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in a spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

*Notes to the Basic
Financial Statements*

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

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board of County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but that do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, any reported assigned fund balance represents the remaining amount that is not restricted or committed, as intended by the Board of County Commissioners. In the General Fund, assigned amounts represent outstanding encumbrances for specific purposes as of year-end. Most purchase order assignments occur in the normal course of operations and are authorized by the County’s purchasing director for departments under the Board of County Commissioners or designated purchasing authority for other elected officials or appointing authorities. Unlike commitments, assignments generally only exist temporarily and are removed when the underlying purpose has been fulfilled.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

*Notes to the Basic
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2012 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>					
<i>Description</i>	<i>General</i>	<i>Children Services</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Board of Developmental Disabilities Services</i>
GAAP Basis.....	\$ 4,442,822	\$ 1,914,779	\$ 1,260,359	\$ 3,472,587	\$ (1,443,730)
Increase (decrease)					
Due to funds combined with General Fund for GAAP Basis reporting but separately presented for Non-GAAP Budgetary Basis.....	(3,000,539)				
Due to revenues:					
Property taxes.....	151,788			1,182,151	43,289
Sales tax.....	(84,367)				
Other taxes.....	(37,625)				
Licenses and permits.....	(50)				
Fees and charges for services.....	325,615	(38,411)			661,820
Fines and forfeitures.....	6,617				
Intergovernmental.....	(1,500,445)	(559,719)	1,495,774		642,188
Investment earnings.....	3,627,141				
Miscellaneous.....	1,284,273	218,423	29,831,240	2,861	276,766
Due to expenditures:					
Current:					
General government.....	(384,928)				
Judicial and law enforcement.....	(2,193,453)				
Environment and public works.....	(25,158)				
Social services.....	(12,461)	(3,511,735)	(30,560,378)	(1,043,031)	(1,422,873)
Community and economic development.....	(167,155)				
Intergovernmental:					
Judicial and law enforcement.....	(128,247)				
Social services.....					(144,664)
Community and economic development.....	1,727,051				
Debt Service:					
Principal retirement.....	83,044				
Interest and fiscal charges.....	3,069				
Due to other financing sources and (uses):					
Sale of capital assets/sundries.....	(1,194,333)		(3,080)		(34,200)
Advances in.....	730,915				
Advances out.....	(2,023,043)				
Transfers in.....	3,093,899			4,893,624	452
Transfers out.....	(6,836,866)			(4,893,625)	(20,000)
Budgetary basis.....	<u>\$ (2,112,436)</u>	<u>\$ (1,976,663)</u>	<u>\$ 2,023,915</u>	<u>\$ 3,614,567</u>	<u>\$ (1,440,952)</u>

*Notes to the Basic
Financial Statements*

NOTE D – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

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

Amounts available for deposit or investment are as follows:

Primary Government:	
(Carrying Amounts)	
Pooled cash and cash equivalents (including the County Treasurer's investment pool):	
Governmental Activities.....	\$319,700,560
Business-type Activities.....	95,536,812
Private Purpose Trust.....	2,032,213
Investment Trust.....	11,713,774
Agency Funds.....	116,128,387
Segregated cash and cash equivalents:	
Business-type Activities.....	6,958,471
Agency Funds.....	17,693,940
Segregated investments:	
Business-type Activities.....	5,058,000
Reconciling items (net) to arrive at bank balance of deposits.....	11,326,994
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	\$586,149,151

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

*Notes to the Basic
Financial Statements*

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

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

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net position. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2012, the fair value of investments was \$5,781,208 above the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$85,001,022 and the bank balance was \$96,328,016. Of the bank balance, \$3,658,274 was covered by federal depository insurance, \$718,122 was comprised of collateralized certificates of deposit and \$91,951,620 was uninsured with collateral held by the pledging depository's agent not in the County's name, based on the criteria described in GASB Statement No. 40.

The County's investments at December 31, 2012 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 25,341,950	5.17%	Aaa	.86 years
Federal Home Loan Bank	102,423,300	20.91%	Aaa	2.09 years
Federal Home Loan Mortgage Corp.	170,973,900	34.91%	Aaa	3.77 years
Federal National Mortgage Assoc.	171,806,650	35.08%	Aaa	3.76 years
US Treasury Notes	5,058,000	1.03%	Aaa	1.11 years
Municipal Bonds	3,835,000	0.78%	Not Rated	10.08 years
Repurchase Agreement	7,945,767	1.62%	Not Rated	n/a
STAR Ohio	244,475	0.05%	AAAm	n/a
Federated Government Obligations Fund	294,958	0.06%	Aaa-mf	n/a
PNC Government Money Market Fund	1,897,115	0.39%	AAAm	n/a
<i>Total Investments</i>	<u>\$ 489,821,115</u>	<u>100.00%</u>		

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

*Notes to the Basic
Financial Statements*

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

of the investment pool as an investment trust fund (a fiduciary fund). At year end, the external portion approximated only 2% of the pool. The County does not allocate specific investments between the external and internal portions of the pool. The County's investment pool is not registered with the SEC as an investment company. The fair value of investments is determined at least monthly and reported in the custodial account statements. The pool does not issue shares and Five Rivers Metroparks is allocated a pro rata share of the investment income that it earns monthly by the County Treasurer. For 2012, the pool experienced average weighted monthly yields which ranged from 1.32% to 1.77%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$1,006,947 available for deposit. At times, deposits may exceed federally insured limits, but Monco manages credit risk by using high credit quality financial institutions. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

*Notes to the Basic
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NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2012, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,257,297	\$ 446,435
Children Services.....	89,262	462,503
Alcohol, Drug Addiction and Mental Health Services Board.....		10,405
Job & Family Services.....	1,494,927	95,934
Human Services Levy.....		1,547
Board of Developmental Disabilities Services.....	194,550	40,763
Other Governmental Funds.....	266,458	2,358,647
	<u>3,302,494</u>	<u>3,416,234</u>
Proprietary Funds:		
Enterprise Funds -		
Water.....	8,671	9,423
Wastewater.....	9,897	18,211
Solid Waste Management.....	14,157	12,877
Nonmajor Enterprise Funds.....	12,200	189,265
	<u>44,925</u>	<u>229,776</u>
Internal Service Funds.....	341,059	42,468
Total.....	<u>\$ 3,688,478</u>	<u>\$ 3,688,478</u>

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

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

	Interfund Receivables	Interfund Payables
General Fund.....	\$ 10,440,611	\$
Other Governmental Funds.....		3,723,185
Wastewater.....		827,021
Nonmajor Enterprise Funds.....		5,234,405
Internal Service Funds.....		656,000
	<u>\$ 10,440,611</u>	<u>\$ 10,440,611</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2012 was as follows:

Governmental Activities:

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2012</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 11,792,498	\$ 125,716	\$	\$ 11,918,214
Construction-in-progress.....	2,325,866	4,926,506	(1,005,898)	6,246,474
Infrastructure.....	359,776,890	4,928,407	(1,165,556)	363,539,741
<i>Total capital assets, not being depreciated.....</i>	<u>373,895,254</u>	<u>9,980,629</u>	<u>(2,171,454)</u>	<u>381,704,429</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,134,610	245,133		3,379,743
Buildings, structures and improvements.....	216,673,454			216,673,454
Furniture, fixtures and equipment.....	66,378,297	3,558,871	(2,601,128)	67,336,040
<i>Total capital assets, being depreciated.....</i>	<u>286,186,361</u>	<u>3,804,004</u>	<u>(2,601,128)</u>	<u>287,389,237</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,238,245	132,127		1,370,372
Buildings, structures and improvements.....	88,272,056	6,518,823		94,790,879
Furniture, fixtures and equipment.....	43,954,301	5,547,643	(2,108,349)	47,393,595
<i>Total accumulated depreciation.....</i>	<u>133,464,602</u>	<u>12,198,593</u>	<u>(2,108,349)</u>	<u>143,554,846</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>152,721,759</u>	<u>(8,394,589)</u>	<u>(492,779)</u>	<u>143,834,391</u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u>\$ 526,617,013</u>	<u>\$ 1,586,040</u>	<u>\$ (2,664,233)</u>	<u>\$ 525,538,820</u>

Business-type Activities:

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2012</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,523,072	\$	\$	\$ 8,523,072
Construction-in-progress.....	9,711,475	3,028,531	(6,438,961)	6,301,045
<i>Total capital assets, not being depreciated.....</i>	<u>18,234,547</u>	<u>3,028,531</u>	<u>(6,438,961)</u>	<u>14,824,117</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2012</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 5,054,949	\$	\$	\$ 5,054,949
Utility plant in service.....	487,514,138	6,239,111		493,753,249
Buildings, structures and improvements.....	212,967,536	703,424		213,670,960
Furniture, fixtures and equipment.....	17,356,364	2,340,723	(400,438)	19,296,649
<i>Total capital assets, being depreciated.....</i>	<u>722,892,987</u>	<u>9,283,258</u>	<u>(400,438)</u>	<u>731,775,807</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	2,131,566	241,274		2,372,840
Utility plant in service.....	219,683,582	9,749,272		229,432,854
Buildings, structures and improvements.....	124,835,213	5,095,861		129,931,074
Furniture, fixtures and equipment.....	13,671,119	1,477,935	(383,441)	14,765,613
<i>Total accumulated depreciation.....</i>	<u>360,321,480</u>	<u>16,564,342</u>	<u>(383,441)</u>	<u>376,502,381</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>362,571,507</u>	<u>(7,281,084)</u>	<u>(16,997)</u>	<u>355,273,426</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$ 380,806,054</u>	<u>\$ (4,252,553)</u>	<u>\$ (6,455,958)</u>	<u>\$ 370,097,543</u>

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

Governmental Activities:

General Government	\$ 2,309,951
Judicial and Law Enforcement	6,944,074
Environment and Public Works	576,496
Social Services	2,077,143
Community and Economic Development	290,929
Total Depreciation Expense - Governmental Activities	<u>\$ 12,198,593</u>

Business-type Activities:

Water	\$ 4,555,930
Wastewater	8,326,516
Solid Waste Management	2,760,183
Other Non-major Enterprise	921,713
Total Depreciation Expense - Business-type Activities	<u>\$ 16,564,342</u>

*Notes to the Basic
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NOTE G - Capital Assets (Cont'd.)**Construction Commitments**

The County's outstanding construction commitments as of December 31, 2012, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Miscellaneous Software Projects	\$ 251,613
Road and Bridge Projects	1,167,122
Total	<u>\$ 1,418,735</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 360,066
Wastewater Projects	214,999
Solid Waste Management Projects	1,235,834
Total	<u>\$ 1,810,899</u>

Discretely Presented Component Unit:Monco Enterprises, Inc.:

	<i>Balance January 1, 2012</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2012</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 102,139	\$ 18,990	\$ (83,149)	\$ 37,980
Furniture, fixtures and equipment.....	987,088	16,319		1,003,407
<i>Total capital assets, being depreciated.....</i>	<u>1,089,227</u>	<u>35,309</u>	<u>(83,149)</u>	<u>1,041,387</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	53,460	13,080	(64,651)	1,889
Furniture, fixtures and equipment.....	590,374	57,258		647,632
<i>Total accumulated depreciation.....</i>	<u>643,834</u>	<u>70,338</u>	<u>(64,651)</u>	<u>649,521</u>
<i>Total Capital Assets.....</i>	<u>\$ 445,393</u>	<u>\$ (35,029)</u>	<u>\$ (18,498)</u>	<u>\$ 391,866</u>

*Notes to the Basic
Financial Statements*

NOTE H - Long-term Debt and Other Obligations

Primary Government:

The following is a summary of bond and long-term note obligations of the County as of December 31, 2012:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2012</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2012</i>	<i>Amount Due in 2013</i>
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
1992	Yankee St/Sp Valley Wtr Main Ext	5.700%	2012	\$ 52,997	\$	\$ (52,997)	\$ 0	\$ 0
1992	Byers Rd Wtr Main Ext	5.700%	2012	13,500		(13,500)	0	0
2005	North High Water Main 2005 Refunding	4.000%- 5.000%	2016	273,770		(49,922)	223,848	52,327
2010	St Rt 49/I-70 Corr Wtr Impr 2010 Refunding	1.500%- 3.000%	2019	865,000		(100,000)	765,000	100,000
	total payable from Water			\$ 1,205,267	\$ 0	\$ (216,419)	\$ 988,848	\$ 152,327
<i>Payable from Wastewater:</i>								
1992	Chatauqua Sewer Dist	5.700%	2012	\$ 30,000	\$	\$ (30,000)	\$ 0	\$ 0
2005	Sewer Improve Bonds- 2005 Refunding	4.000%- 5.000%	2016	2,809,425		(512,300)	2,297,125	536,975
2005	Clyo/Spring Valley Swr Project -2005 Refunding	4.000%- 5.000%	2014	265,000		(85,000)	180,000	90,000
2005	Big Three Trunk Swr Project-2005 Refunding	4.000%- 5.000%	2016	2,211,921		(398,574)	1,813,347	419,985
2005	Water Pollution Control Master Plan-2005 Refunding	4.000%- 5.000%	2016	4,503,079		(811,426)	3,691,653	855,015
2010	St Rt 49/I-70 Corr Swr Impr 2010 Refunding	1.500%- 3.000%	2019	1,220,000		(140,000)	1,080,000	145,000
	total payable from Wastewater			\$ 11,039,425	\$ 0	\$ (1,977,300)	\$ 9,062,125	\$ 2,046,975
<i>Payable from Nonmajor Enterprise funds:</i>								
2005	Parking Facilities- 2005 Refunding	4.000%- 5.000%	2016	\$ 1,231,365	\$	\$ (224,540)	\$ 1,006,825	\$ 235,355
2010	Parking Garage Facility 2010 Refunding	1.500%- 3.000%	2020	2,360,000		(235,000)	2,125,000	245,000
2010	Stillwater Center Repl Facility 2010 Refunding	1.500%- 3.000%	2025	7,795,000		(465,000)	7,330,000	480,000
	total payable from Nonmajor Enterprise Funds			\$ 11,386,365	\$ 0	\$ (924,540)	\$ 10,461,825	\$ 960,355
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 23,631,057	\$ 0	\$ (3,118,259)	\$ 20,512,798	\$ 3,159,657

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2012</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2012</i>	<i>Amount Due in 2013</i>
Revenue Bonds Payable From Enterprise Fund Revenues:								
<i>Payable from Water revenues:</i>								
2002	Water Rev Refunding Bonds	3.850%- 5.500%	2017	\$ 21,470,000	\$	\$ (21,470,000)	\$ 0	\$ 0
total payable from Water				\$ 21,470,000	\$ 0	\$ (21,470,000)	\$ 0	\$ 0
<i>Payable from Solid Waste Management revenues:</i>								
2010	Solid Waste Rev Bonds	2.000%- 3.375%	2025	\$ 4,250,000	\$	\$ (260,000)	\$ 3,990,000	\$ 265,000
total payable from Solid Waste Management				\$ 4,250,000	\$ 0	\$ (260,000)	\$ 3,990,000	\$ 265,000
Total Revenue Bonds Payable From Enterprise Fund Revenues:				\$ 25,720,000	\$ 0	\$ (21,730,000)	\$ 3,990,000	\$ 265,000

Pledged Revenues: In connection with the revenue bonds listed above, the County has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these bonds provided original financing or, in the case of refunding bonds, refinancing of prior bonds, for the construction of water capital assets for the utility system or for capital assets of the solid waste management system. The Water revenue bonds were defeased and fully redeemed during 2012, as further noted below. The Solid Waste revenue bonds are payable, through their final maturities as listed above, solely from net revenues applicable to this fund; total interest and principal remaining to be paid on these bonds is: \$4,870,369. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: Water Fund - \$8,150,587, \$4,274,853, 1.91 (excluding defeasance of remaining bonds); Solid Waste Management Fund - \$33,157,694, \$375,219, 88.37.

Defeasance of Water Revenue Refunding Bonds Series 2002: In 2012, The County authorized the defeasance of the outstanding 2002 Water Refund Refunding Bonds in the amount of \$21,470,000. The County contributed funds from the Water Fund's cash reserves which were used to purchase U.S. Treasury securities and placed in an escrow account. On November 15, 2012, the escrow account provided the funds to fully pay the debt service requirements on both those bonds maturing in 2012, and the redemption of the remaining bonds, maturing on November 15, 2013 and thereafter, at a redemption price equal to 100% of par. November 15, 2012 was the first optional redemption date for the bonds. The cost to complete this defeasance was \$34,283. The defeasance and redemption of the bonds reduced the future debt service requirements by \$3,056,256 for the Water Fund as a result of interest savings.

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2012</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2012</i>	<i>Amount Due in 2013</i>
Long-term Notes Payable From Enterprise Funds:								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 109,500	\$	\$ (27,375)	\$ 82,125	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,020,000		(85,000)	935,000	85,000
2003	David Rd Wtr Tank	0%	2021	824,578		(63,429)	761,149	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	165,881		(11,441)	154,440	11,440
2009	Needmore Wtr Main Replacement	0%	2030	540,000		(30,000)	510,000	30,000
2011	Main Street Waterline	0%	2031	537,060	10,440	(27,375)	520,125	27,375
2011	Woodman Drive Water Main	0%	2031	292,500		(15,000)	277,500	15,000
2012	Nordic/Ashcraft/Longines Water Main	0%	2032		697,423	(17,436)	679,987	34,871
2006	Munger Rd Wtr Main Rehab	1.000%	2011	282,042		(16,340)	265,702	16,503
<i>Ohio Water Development Authority Loans:</i>								
2008	Crain's Run Water Line	5.560%	2024	890,258		(48,258)	842,000	50,978
2008	Crain's Run Water System	5.660%	2024	1,916,429		(103,731)	1,812,698	109,602
total payable from Water				\$ 6,578,248	\$ 707,863	\$ (445,385)	\$ 6,840,726	\$ 471,573
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 55,373	\$	\$ (36,915)	\$ 18,458	\$ 18,458
1993	Sewer Rehab	0%	2015	148,923		(42,549)	106,374	42,550
1994	Sewer Rehab	0%	2014	138,474		(46,158)	92,316	46,158
1997	Brumbaugh Relief Sewer	0%	2017	263,294		(47,872)	215,422	47,872
2001	Western Regional Screening	0%	2021	708,938		(74,625)	634,313	74,625
2003	Environmental Lab Roof	0%	2024	218,741		(17,500)	201,241	17,499
2005	Manhole Rehab	0%	2021	238,899		(17,064)	221,835	17,064
2006	Uplands Camp Sewer Rehab	0%	2027	421,512		(28,101)	393,411	28,101
2006	Manhole Rehab	0%	2021	313,053		(18,415)	294,638	18,415
2007	Uplands Camp Sewer	0%	2028	243,300		(14,745)	228,555	14,745
2007	Western Regional Roof Repl	0%	2027	335,813		(21,666)	314,147	21,665
2007	Sugarcreek Manhole Rehab	0%	2027	462,977		(25,026)	437,951	25,026
2007	Manhole Rehab	0%	2012	54,169		(54,169)	0	0
2007	Sanitary Sewer Main Rehab	0%	2027	270,264		(17,437)	252,827	17,436
2008	Sugarcreek Manhole Rehab	0%	2028	422,649		(23,481)	399,168	23,480
2010	Ome Gardens Sanitary Sewer Rehab	0%	2030	260,622		(14,087)	246,535	14,088
2011	Sludge Storage Facilities	0%	2031	1,350,889	110,037	(73,046)	1,387,880	73,046
2000	Uplands Camp Sewer	3.000%	2020	198,687		(19,539)	179,148	20,130
2001	Manhole Rehab	3.000%	2021	166,568		(15,398)	151,170	15,864
2001	Bayside-Orinoco Sewer	3.000%	2022	99,218		(8,170)	91,048	8,417
2003	Eastown Lift Station	3.000%	2024	111,827		(7,150)	104,677	7,366
2003	Uplands Camp Sewer	3.000%	2024	241,619		(16,195)	225,424	16,684
2003	Manhole Rehab	3.000%	2024	257,506		(16,465)	241,041	16,963
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	195,479		(12,142)	183,337	12,263
2006	Sugarcreek Manhole Rehab	1.000%	2026	426,221		(26,474)	399,747	26,739
2006	Salem Bend Sewer Replacemnt	1.000%	2026	528,308		(31,675)	496,633	31,993

*Notes to the Basic
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2012</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2012</i>	<i>Amount Due in 2013</i>
<i>Payable from Wastewater: (Cont'd.)</i>								
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	\$ 1,212,778	\$	(195,593)	\$ 1,017,185	\$ 205,861
1995	Relief Sewer Financing	4.180%	2014	298,101		(115,546)	182,555	120,427
1996	Eagle Creek Relief Sewer	4.160%	2016	51,816		(10,700)	41,116	11,149
1996	Lower Moraine Relief Sewer	4.160%	2016	126,540		(23,267)	103,273	24,246
1996	Stillwater Relief Sewer	4.160%	2016	161,843		(33,419)	128,424	34,824
1996	Riverside Relief Sewer	4.160%	2016	1,281,296		(235,603)	1,045,693	245,506
1996	Opposum Creek Sewers	4.350%	2015	212,506		(49,748)	162,758	51,936
1996	Sewer Replacement	4.350%	2016	133,892		(24,525)	109,367	25,603
1997	Lower Holes Creek Relief Swr	4.040%	2016	428,876		(79,055)	349,821	82,280
1997	North System Pump Station	4.120%	2017	399,839		(66,190)	333,649	68,945
1997	Upper Moraine Relief Sewer	4.120%	2016	834,593		(153,590)	681,003	159,982
1997	Lower Holes Creek Relief Swr	4.120%	2017	1,168,463		(175,442)	993,021	182,744
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,068,937		(125,238)	943,699	130,183
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	1,804,615		(211,432)	1,593,183	219,779
1999	Equalization Basins	3.790%	2020	6,689,369		(680,775)	6,008,594	706,821
2000	Northwest EQ Basin	4.640%	2021	3,642,937		(313,091)	3,329,846	327,787
2000	Northridge Relief Sewers	4.640%	2021	4,296,330		(369,246)	3,927,084	386,579
2001	WRRSP Projects	0.200%	2022	697,975		(73,495)	624,480	73,642
2001	Central/South Holes Creek	0.200%	2022	3,574,356		(340,029)	3,234,327	340,709
2003	East Holes Creek Relief Sewer	3.500%	2023	1,944,158		(132,910)	1,811,248	137,604
2004	Fort McKinley Relief Sewer	3.760%	2024	1,778,456		(113,820)	1,664,636	118,140
2005	East Holes Creek Swr-Supplement	3.350%	2023	767,846		(52,953)	714,893	54,741
2006	Southeast Holes Creek Sewer	3.150%	2023	3,512,873		(186,076)	3,326,797	191,984
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023	2,047,804		(98,224)	1,949,580	102,113
2008	Eastern Regional Trickling Filter	3.250%	2028	840,545		(42,586)	797,959	43,981
2010	Western Regional Tertiary Filters	3.250%	2031	2,029,968		(76,003)	1,953,965	78,494
2010	Western Regional Sludge Thk Improv	3.250%	2031	1,404,990		(52,692)	1,352,298	54,419
2011	Western Regional Sludge Thk Improv	2.620%	2031	69,029		(3,884)	65,145	3,986
2011	Western Regional Tertiary Filters	2.620%	2031	165,433		(6,689)	158,744	6,865
	total payable from Wastewater			\$ 50,779,487	\$ 110,037	\$ (4,767,885)	\$ 46,121,639	\$ 4,847,977
	Total Long-term Notes Payable From Enterprise Funds:			\$ 57,357,735	\$ 817,900	\$ (5,213,270)	\$ 52,962,365	\$ 5,319,550

Pledged Revenues: In connection with the Ohio Water Development Authority Loans included in the preceding table, the County has also pledged future customer revenues of the Water and Wastewater Funds, net of specified operating expenses, to repay these loans. Proceeds of these loans provided for various construction or upgrades of water and wastewater capital assets for the utility system, as indicated in the purpose/description of the loan. The loans are payable, through their final maturities, as listed in the preceding table, from net revenues applicable to the Water and Wastewater Funds. Total interest and principal remaining to be paid on these loans is as follows for the Water and Wastewater Funds, respectively: \$3,711,546 and \$45,986,137. For the current year, net revenue available for these loans and principal and interest paid is as follows: Water Fund - \$3,875,734, \$309,296; Wastewater Fund - \$10,828,758, \$5,530,017.

Notes to the Basic Financial Statements

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

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

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary funds. These concepts also apply, on a government-wide basis, to both governmental activities, as well as business-type activities. As such, bond premiums and discounts, as well as issuance costs and deferred amounts on refundings are capitalized and amortized as a component of interest expense, using the straight-line method, over the life of the applicable debt. Unamortized bond issuance costs are reported as an asset on the government-wide and proprietary statements of net position, while bond premiums, discounts and deferred amounts are reported as a direct adjustment to the face amount of the debt. Following is a detailed summary of unamortized amounts and the net carrying value of bonds, which comprise the sum of current and long-term portions of the applicable debt, at December 31, 2012:

	Unamortized Issuance Costs	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized (Discount) Premium	Unamortized Deferred Amounts on Refundings	Net Carrying Value of Bonds
Governmental Activities:					
General Obligation Bonds:					
2005 Reibold Renovation Refunding Bonds	\$	\$ 831,853	\$	\$	\$ 831,853
2005 Facility Improvement Refunding Bonds		5,415,350			5,415,350
2005 Juvenile Detention Center Bonds	(105,714)	18,220,000	601,790		18,821,790
2010 Children Services Bldg Refunding Bonds	(21,516)	2,315,000	55,146		2,370,146
2010 Reibold Renovation Refunding Bonds	(36,292)	4,235,000	130,316	(37,346)	4,327,970
total	<u>\$ (163,522)</u>	<u>\$ 31,017,203</u>	<u>\$ 787,252</u>	<u>\$ (37,346)</u>	<u>\$ 31,767,109</u>
Business-type Activities:					
Enterprise Funds-					
Revenue Bonds:					
<i>Solid Waste Management fund:</i>					
2010 Solid Waste Revenue Bonds	\$ (106,491)	\$ 3,990,000	\$ 30,031	\$	\$ 4,020,031
total	<u>\$ (106,491)</u>	<u>\$ 3,990,000</u>	<u>\$ 30,031</u>	<u>\$ 0</u>	<u>\$ 4,020,031</u>
Total Enterprise Funds:	<u>\$ (106,491)</u>	<u>\$ 3,990,000</u>	<u>\$ 30,031</u>	<u>\$ 0</u>	<u>\$ 4,020,031</u>
Self-Supporting General Obligation Bonds:					
<i>Water fund:</i>					
2005 Water Refunding Bonds	\$	\$ 223,848	\$	\$	\$ 223,848
2010 St Rt 49/I-70 Corr Wtr Impr Refunding Bonds	(7,095)	765,000	22,207		787,207
total	<u>\$ (7,095)</u>	<u>\$ 988,848</u>	<u>\$ 22,207</u>	<u>\$ 0</u>	<u>\$ 1,011,055</u>
<i>Wastewater fund:</i>					
2005 Wastewater Refunding Bonds	\$ (23,766)	\$ 7,982,125	\$ 135,404	\$ (165,159)	\$ 7,952,370
2010 St Rt 49/I-70 Corr Swr Impr Refunding Bonds	(10,020)	1,080,000	31,377		1,111,377
total	<u>\$ (33,786)</u>	<u>\$ 9,062,125</u>	<u>\$ 166,781</u>	<u>\$ (165,159)</u>	<u>\$ 9,063,747</u>
<i>Nonmajor Enterprise Funds:</i>					
2005 Parking Fac. Refunding Bonds	\$	\$ 1,006,825	\$	\$	\$ 1,006,825
2010 Parking Garage Fac. Refunding Bonds	(18,165)	2,125,000	65,237	(18,654)	2,171,583
2010 Stillwater Center Repl Fac. Refunding Bonds	(64,741)	7,330,000	177,052	(66,057)	7,440,995
total Nonmajor Enterprise Funds	<u>\$ (82,906)</u>	<u>\$ 10,461,825</u>	<u>\$ 242,289</u>	<u>\$ (84,711)</u>	<u>\$ 10,619,403</u>
Total Enterprise Funds:	<u>\$ (123,787)</u>	<u>\$ 20,512,798</u>	<u>\$ 431,277</u>	<u>\$ (249,870)</u>	<u>\$ 20,694,205</u>

*Notes to the Basic
Financial Statements*

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

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

Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2012</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2012</i>	<i>Amount Due in 2013</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from water/sewer assessments:</i>								
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	\$ 26,103	\$	\$ (26,103)	\$ 0	\$ 0
1992	Byers Road Water Main Ext	5.700%	2012	31,500		(31,500)	0	0
1992	Sheehan Rd Water Main Ext	5.700%	2012	900		(900)	0	0
1994	Wilmington Pike Swr Project	6.150%- 6.200%	2014	17,000		(5,000)	12,000	6,000
1996	Wolf Creek Pike Water Main	5.600%	2016	15,000		(3,000)	12,000	3,000
1999	Post Town Road Water Main	5.500%- 5.750%	2019	95,000		(10,000)	85,000	10,000
2002	Blackburn Lane Trunk Sewer	4.000%- 4.500%	2022	755,000		(55,000)	700,000	55,000
	total payable from water/sewer assessments			\$ 940,503	\$ 0	\$ (131,503)	\$ 809,000	\$ 74,000
	Total Special Assessment Bonds:			\$ 940,503	\$ 0	\$ (131,503)	\$ 809,000	\$ 74,000

*Notes to the Basic
Financial Statements*

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

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2012</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2012</i>	<i>Amount Due in 2013</i>
Governmental Activities:								
2005	Reibold Renovation	4.000%-						
	2005 Refunding	5.000%	2016	\$ 1,017,371	\$	\$ (185,518)	\$ 831,853	\$ 194,454
2005	Facility Improvements-	4.000%-						
	2005 Refunding	5.000%	2016	6,623,070		(1,207,720)	5,415,350	1,265,890
2005	Juvenile Detention	4.000%-						
	Center	5.000%	2024	18,305,000		(85,000)	18,220,000	90,000
2010	Children Services Bldg	1.500%-						
	2010 Refunding	2.000%	2014	3,450,000		(1,135,000)	2,315,000	1,155,000
2010	Reibold Bldg Renovation	1.500%-						
	2010 Refunding	3.000%	2020	4,710,000		(475,000)	4,235,000	480,000
	Total General Obligation Bonds:			\$ 34,105,441	\$ 0	\$ (3,088,238)	\$ 31,017,203	\$ 3,185,344

*Notes to the Basic
Financial Statements*

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

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2012 are as follows:

Business-type Activities Enterprise Funds									
Self-Supporting General Obligation Bonds									
Year Ending December 31	Water		Wastewater		Nonmajor Enterprise Funds		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2013	\$ 152,327	\$ 26,596	\$ 2,046,975	\$ 382,428	\$ 960,355	\$ 283,599	\$ 3,159,657	\$ 692,623	
2014	164,960	22,480	2,154,000	285,154	977,200	260,957	3,296,160	568,591	
2015	162,136	18,082	2,146,325	201,994	1,006,985	236,469	3,315,446	456,545	
2016	164,425	13,696	2,229,825	119,141	1,037,285	211,189	3,431,535	344,026	
2017	115,000	8,625	160,000	12,150	795,000	182,425	1,070,000	203,200	
2018-2022	230,000	9,775	325,000	13,901	3,715,000	606,925	4,270,000	630,601	
2023-2025					1,970,000	119,700	1,970,000	119,700	
Total	\$ 988,848	\$ 99,254	\$ 9,062,125	\$ 1,014,768	\$ 10,461,825	\$ 1,901,264	\$ 20,512,798	\$ 3,015,286	

Revenue Bonds				
Year Ending December 31	Solid Waste Management		Total Enterprise Funds	
	Principal	Interest	Principal	Interest
2013	\$ 265,000	\$ 110,019	\$ 265,000	\$ 110,019
2014	270,000	104,719	270,000	104,719
2015	275,000	99,319	275,000	99,319
2016	280,000	93,819	280,000	93,819
2017	285,000	87,519	285,000	87,519
2018-2022	1,555,000	314,319	1,555,000	314,319
2023-2025	1,060,000	70,655	1,060,000	70,655
Total	\$ 3,990,000	\$ 880,369	\$ 3,990,000	\$ 880,369

Long-term Note Obligations						
Year Ending December 31	Water		Wastewater		Total Enterprise Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 471,573	\$ 151,331	\$ 4,847,977	\$ 1,378,447	\$ 5,319,550	\$ 1,529,778
2014	480,817	142,088	4,925,127	1,219,434	5,405,944	1,361,522
2015	490,574	132,331	4,955,792	1,057,930	5,446,366	1,190,261
2016	473,501	122,029	5,015,963	891,751	5,489,464	1,013,780
2017	484,376	111,154	4,334,821	725,198	4,819,197	836,352
2018-2022	2,607,498	370,152	15,412,670	1,837,681	18,020,168	2,207,833
2023-2027	1,453,466	48,851	5,321,346	467,605	6,774,812	516,456
2028-2032	378,921		1,307,943	55,559	1,686,864	55,559
Total	\$ 6,840,726	\$ 1,077,936	\$ 46,121,639	\$ 7,633,605	\$ 52,962,365	\$ 8,711,541

*Notes to the Basic
Financial Statements*

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

Annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2012 (Cont'd.)

Year Ending December 31	Governmental Activities			
	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2013	\$ 74,000	\$ 37,114	\$ 3,185,344	\$ 1,288,151
2014	79,000	33,824	3,273,840	1,186,109
2015	73,000	30,334	2,274,555	1,088,256
2016	83,000	26,916	2,363,464	1,007,373
2017	80,000	22,983	2,410,000	904,950
2018-2022	420,000	56,803	12,435,000	3,009,700
2023-2024			5,075,000	383,750
Total	\$ 809,000	\$ 207,974	\$ 31,017,203	\$ 8,868,289

Other long-term liabilities are accounted for as follows:

	January 1, 2012	Additions	(Reductions)	December 31, 2012	Amount Due in 2013
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 8,378,344	\$ 6,092,298	\$ (6,146,925)	\$ 8,323,717	
Vacation.....	10,949,820	11,942,984	(11,805,882)	11,086,922	
Other.....	21,322	22,756	1,434	45,512	
Total compensated absences.....	\$ 19,349,486	\$ 18,058,038	\$ (17,951,373)	\$ 19,456,151	\$ 7,681,665
Capital lease obligations.....	\$ 413,648	\$ 188,054	\$ (177,988)	\$ 423,714	\$ 148,622
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,102,859	\$ 626,794	\$ (720,247)	\$ 1,009,406	
Vacation.....	1,159,218	1,481,782	(1,541,843)	1,099,157	
Total compensated absences.....	\$ 2,262,077	\$ 2,108,576	\$ (2,262,090)	\$ 2,108,563	\$ 933,986

Compensated Absences: Employees earn 15 days of sick leave per year. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable at the employee's current wage rate. The year-end liabilities for sick leave and vacation time consists of approximately 364,300 converted, vested sick hours and 487,300 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 2,100 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic
Financial Statements*

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

Capital Lease Obligations: The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$932,889 are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the government-wide Statement of Net Position. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	Governmental Activities		
	Lease Payments		Total Minimum
	Principal	Interest	Lease Payments
2013.....	\$ 148,622	\$ 6,043	\$ 154,665
2014.....	103,852	4,120	107,972
2015.....	98,199	1,985	100,184
2016.....	68,386	464	68,850
2017.....	4,655	19	4,674
	<u>\$ 423,714</u>	<u>\$ 12,631</u>	<u>\$ 436,345</u>

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2012 the County had several operating leases for office and storage space pertaining to governmental activities. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to ten years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2012 were \$2,378,777; for 2013 through 2022, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2013.....	\$ 2,435,735
2014.....	467,158
2015.....	458,730
2017.....	458,178
2017.....	452,100
2018-2022.....	<u>533,269</u>
Total minimum lease payments.....	<u>\$4,805,170</u>

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

Postclosure Care Cost:

Pursuant to State and federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 2012 amounted to \$130,941. The \$842,602 reported as the total estimated liability for landfill postclosure costs at December 31, 2012 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$124,400 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2013, leaving \$718,202 of the liability to be reported as the long-term portion. These amounts are based on what it would cost to perform all postclosure care in 2012. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2012, the changes in the estimated liability for landfill postclosure costs are as follows:

Business-type Activities:

Enterprise Funds:

Payable from the Solid Waste Management Fund:

<u>January 1, 2012</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2012</u>	<u>Amount Due in 2013</u>
\$880,300	\$93,243	(\$130,941)	\$842,602	\$124,400

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

Conduit Debt Obligations:

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

As of December 31, 2012 there were four series of Industrial Development Bonds, thirty series of Hospital Revenue Bonds and nine series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$17.5 million, \$1.5 billion and \$50.4 million, respectively.

*Notes to the Basic
Financial Statements*

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

Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$500,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. During 2012, there were no changes in coverage maximums from the previous year. For the health care, property and casualty loss and workers' compensation programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County has paid premiums to the State Bureau of Workers' Compensation for claims, applicable to periods prior to July 1, 2010, in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Workers' Compensation for ongoing administration and payment of these claims. Workers' compensation claims applicable to all periods on or after July 1, 2010 are solely administered and paid by the County. Settled claims for all of the County's insurance programs have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Developmental Disabilities Services and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. During 2012, the County's Workers' Compensation Risk Management Internal Service Fund reported dividends expense to reflect amounts returned to participating funds from excess catastrophic loss reserves. In all of the risk management funds, claims liabilities reported at December 31, 2012 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Basic
Financial Statements*

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

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

Governmental Activities:	2012	2011
Internal Service Funds-		
Healthcare Self-insurance:		
Claims liability at January 1	\$ 5,083,389	\$ 5,477,527
Current year claims and estimates	32,881,294	45,806,560
Claim payments	<u>(34,527,105)</u>	<u>(46,200,698)</u>
Claims liability at December 31	\$ 3,437,578	\$ 5,083,389
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 773,573	\$ 653,309
Change in provision for prior years' claims	(253,374)	(3,827)
Current year claims and estimates	500,000	500,000
Claim payments	<u>(373,131)</u>	<u>(375,909)</u>
Claims liability at December 31	\$ 647,068	\$ 773,573
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 6,181,437	\$ 5,313,800
Change in provision for prior years' claims	1,081,900	1,093,907
Current year claims and estimates	1,704,894	1,826,622
Claim payments	<u>(2,521,150)</u>	<u>(2,052,892)</u>
Claims liability at December 31	\$ 6,447,081	\$ 6,181,437
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 10,531,727</u>	<u>\$ 12,038,399</u>
Internal Service Funds		

At December 31, 2012, the \$10,531,727 total claims liability is comprised of \$6,323,775 in estimated insurance claims due within one year and \$4,207,952 in estimated long-term claims.

Notes to the Basic Financial Statements

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. Separate divisions for law enforcement and public safety exist only within the Traditional Pension Plan. The 2012 member contribution rates were 10.00% for members in state and local classifications. Public safety and law enforcement members contributed 11.50% and 12.10%, respectively. Effectively January 1, 2013, the member contribution rates for public safety and law enforcement members increased to 12.00% and 12.60% respectively.

The 2012 employer contribution rate for local government employer units was 14.00% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2012 was 18.10%. The County's contributions to OPERS for the years ended December 31, 2012, 2011, and 2010, were, \$23,686,565, \$28,682,602, and \$27,644,312, respectively, equal to the required contributions for each year.

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, local government employer units contributed at 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

*Notes to the Basic
Financial Statements*

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

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Tradition Plan was 4.00% during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The rates stated in the paragraph above are contractually required contribution rates for OPERS. The portion of employer contributions used to fund post employment benefits for the years ended December 31, 2012, 2011, and 2010, were \$6,612,722, \$8,024,659, and \$9,839,271, respectively, representing 100% of the required contributions for each year.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

*Notes to the Basic
Financial Statements*

NOTE J - Property Tax Revenues

Property taxes include amounts levied against all real and public utility property located in the County. Real property taxes collected during 2012 were levied after October 1, 2011 on the assessed value as of January 1, 2011, the lien date. Public utility property taxes collected in 2012 attached as a lien on December 31, 2010 and were levied after October 31, 2011. Taxpayers were required to pay one half of real property taxes by February 17, 2012 with the remaining half due July 13, 2012. Ohio no longer has a general tax on tangible personal property used in business. Only public utility tangible personal property is subject to tax. Public utility tangible personal property taxes are assessed at varying percentages of true value, as established by the State, and were collected in 2012 with real property taxes. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2008 and a statistical update was completed in 2011. The assessed value by property classification, upon which the 2012 tax levy was based, follows:

Real property	\$ 9,109,953,500
Public utility real property.....	2,271,840
Public utility tangible personal property	<u>308,638,740</u>
Total.....	\$9,420,864,080

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

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	2007	7.21	7.21	7.21	2014
Human Services B	2010	6.03	6.03	6.03	2017
Developmental Disabilities	1977	<u>1.00</u>	<u>0.29</u>	<u>0.48</u>	cont.
<i>Total</i>		14.24	13.53	13.72	

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2012. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2013 were recorded as 2012 revenue in the governmental fund financial statements, with the total delinquent amount recorded as revenue in the government-wide statements. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2012 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is offset by a credit to deferred revenue.

Notes to the Basic Financial Statements

NOTE K - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>									<i>TOTAL</i>
	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Board of Developmental Disabilities Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Internal Service Funds</i>	
General	\$	\$	\$	\$ 2,835,282	\$	\$ 15,890,234	\$ 378,641	\$ 1,085,849	\$ 16,589	\$ 20,206,595
Job & Family Services						1,049,412				1,049,412
Human Services Levy	3,265,108	26,823,885	20,422,585	3,571,275	27,827,035	10,897,390		1,369,202		94,176,480
Board of Developmental Disabilities Services						815,943				815,943
Nonmajor Governmental Funds	99,405					577,120				676,525
Water						1,197				1,197
Wastewater	37,928					3,611				41,539
TOTAL	\$ 3,402,441	\$ 26,823,885	\$ 20,422,585	\$ 6,406,557	\$ 27,827,035	\$ 29,234,907	\$ 378,641	\$ 2,455,051	\$ 16,589	\$ 116,967,690

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

NOTE L – Individual Fund Deficits

Other Governmental Funds:

Community Development Block Grant

This Special Revenue Fund deficit of \$56,491 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Workforce Investment Act

This Special Revenue Fund deficit of \$882,858 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Other Federal Grants

This Special Revenue Fund deficit of \$600,394 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Road Assessment Debt Service

This Debt Service Fund deficit of \$53,213 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

Water and Sewer Assessment Debt Service

This Debt Service Fund deficit of \$704,539 is due to the GAAP reporting of an internal borrowing, comprised primarily of bonds purchased by the County Treasurer. This deficit will be eliminated through future special assessment revenues.

Regional Dispatch Center Debt Service

This Debt Service Fund deficit of \$937,000 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future transfers into this fund and from intergovernmental revenues.

*Notes to the Basic
Financial Statements*

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

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$93,725 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$301,699 resulted from current and prior cumulative operating losses. This deficit will be eliminated through future user charges.

Information Technology

This Internal Service Fund deficit of \$13,626 resulted from a current operating loss. This deficit will be eliminated through future user charges.

NOTE M - Miscellaneous Revenues

For the year ended December 31, 2012, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Children</i>	<i>Other</i>
	<i>Fund</i>	<i>Services</i>	<i>Governmental</i>
			<i>Funds</i>
Proceeds of unclaimed funds.....	\$ 636,025	\$	\$ 2,413
Donations and contributions.....	500,124	109,100	117,877
	<u>\$ 1,136,149</u>	<u>\$ 109,100</u>	<u>\$ 120,290</u>

NOTE N - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$484,780, was recorded as operating revenues and expenses by Monco in its 2012 financial statements.

*Notes to the Basic
Financial Statements*

NOTE O – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are as follows:

Fund Balances	General Fund	Children Services	Alcohol, Drug Addiction and Mental Health Services Bd	Job & Family Services	Human Services Levy	Board of Developmental Disabilities Services	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
For noncurrent loans receivable	\$ 7,755,986	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,755,986
Total Nonspendable	7,755,986	0	0	0	0	0	0	7,755,986
Restricted for:								
Children services		8,028,630						8,028,630
Alcohol, drug addiction and mental health services			8,548,075					8,548,075
Job and family services				8,992,270				8,992,270
Human services levy programs					62,349,914			62,349,914
Board of developmental disabilities services						18,686,754		18,686,754
Road, auto and gas							5,963,106	5,963,106
Real estate assessment							3,594,419	3,594,419
Child support enforcement							1,283,479	1,283,479
Youth services							1,534,612	1,534,612
Community corrections							2,263	2,263
ADAMHS board federal grants							233,248	233,248
Other state and local grants							770,321	770,321
Capital improvement							5,754,564	5,754,564
Debt service							4,816,519	4,816,519
Other general government purposes							3,888,748	3,888,748
Other judicial and law enforcement purposes							21,776,990	21,776,990
Other environment and public works purposes							9,721,871	9,721,871
Other social services purposes							2,333,249	2,333,249
Other community and economic development purposes							1,166,624	1,166,624
Total Restricted	0	8,028,630	8,548,075	8,992,270	62,349,914	18,686,754	62,840,013	169,445,656
Committed for:								
Economic development/government equity	4,420,812							4,420,812
Arts and cultural district	500,000							500,000
Affordable housing	970,000							970,000
Community programs administration	8,200,000							8,200,000
Community development regional initiatives	771,901							771,901
Economic development initiatives	2,221,236							2,221,236
Sheriff contracts							969,981	969,981
Job center							663,054	663,054
Public works building maintenance							927,825	927,825
Capital outlay and improvement							26,151,094	26,151,094
Total Committed	17,083,949	0	0	0	0	0	28,711,954	45,795,903
Assigned for:								
Outstanding encumbrances	1,108,565							1,108,565
Total Assigned	1,108,565	0	0	0	0	0	0	1,108,565
Unassigned (Deficit)	56,640,436						(3,328,220)	53,312,216
Total Fund Balances	\$ 82,588,936	\$ 8,028,630	\$ 8,548,075	\$ 8,992,270	\$ 62,349,914	\$ 18,686,754	\$ 88,223,747	\$ 277,418,326

*Notes to the Basic
Financial Statements*

NOTE P – Change In Accounting Principles

During the year ended December 31, 2012, the County implemented certain GASB Statements which had an impact on its accounting and financial reporting as described below.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, incorporates into GASB's authoritative literature certain accounting and financial reporting guidance that is included in the FASB and AICPA pronouncements which do not conflict with or contradict GASB pronouncements.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*, provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. The Statement also identified net position as the residual of all other elements presented in a balance sheet, amending the net asset reporting requirements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure of the balance sheet and by renaming that measure as net position.

These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position/fund balance.

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2012

(Cont'd.)

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

County Roads

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

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

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

It is the policy of the County Engineer that 95% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed annually. System-wide re-inspections during 2012 of the County's roadways have resulted in ratings better than the prior year but still lower than previous years. The Engineer's Office is directing funding in the near term to target these poorly rated roads in order to return to a 95% rating of fair or better.

The following summarizes the County Engineer's condition assessment of County roads as of December 31, 2012, 2011, 2010, 2009 and 2008:

	2012		2011		2010		2009		2008	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	273	85%	264	82%	318	99%	318	99%	318	99%
Condition Assessment of Less than Fair	47	15%	56	18%	2	1%	2	1%	2	1%

Required Supplementary Information (Cont'd.)
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2012

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2008	\$9,300,930	\$8,743,295	\$557,635
2009	\$9,308,387	\$8,265,331	\$1,043,056
2010	\$9,518,543	\$8,365,685	\$1,152,858
2011	\$9,717,178	\$8,299,396	\$1,417,782
2012	\$9,824,617	\$8,061,168	\$1,763,449

County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. System-wide re-inspections during 2012 of the County's bridges have resulted in ratings lower than previous years. The Engineer's Office is directing funding in the near term to target these poorly rated bridges in order to return to a 95% rating of fair or better. The following is a summary of the condition assessment of County bridges as of December 31, 2012, 2011, 2010, 2009 and 2008:

	2012		2011		2010		2009		2008	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	392	94%	399	97%	373	96%	364	96%	366	97%
Condition Assessment of Less than Fair	8	6%	12	3%	14	4%	16	4%	11	3%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2008	\$2,047,572	\$1,557,552	\$490,020
2009	\$1,565,668	\$1,524,746	\$40,922
2010	\$1,571,489	\$1,525,608	\$45,881
2011	\$1,603,741	\$1,565,379	\$38,362
2012	\$1,713,276	\$1,608,377	\$104,899

*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

Special Revenue Funds: *These are funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.*

<i>Road, Auto and Gas</i>	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. For gaap reporting purposes, this fund also includes a Ditch Maintenance Fund, which is used internally and encompasses thirty small separately-budgeted subfunds.	<i>Annually Budgeted</i>
<i>Real Estate Assessment</i>	This fund accounts for monies collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
<i>Community Development Block Grant</i>	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis and is supported primarily by federal grant revenues.	<i>Non-annually Budgeted</i>
<i>Child Support Enforcement</i>	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program, supported primarily by federal and state intergovernmental revenues.	<i>Annually Budgeted</i>
<i>Youth Services</i>	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions and is primarily subsidized by state-provided intergovernmental resources.	<i>Non-annually Budgeted</i>
<i>Community Corrections</i>	To account for the administration of the community corrections program (MonDay). MonDay is a male/female facility operated in cooperation with the City of Dayton with intergovernmental resources.	<i>Non-annually Budgeted</i>
<i>ADAMHS Board Federal Grants</i>	This fund provides mandatory separate accountability for federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board.	<i>Non-annually Budgeted</i>
<i>Workforce Investment Act</i>	This fund accounts for the administration of federal grants related to the Workforce Investment Act. Programs include Dislocated Workers, Adult Services, Rapid Response, Youth Services and others.	<i>Non-annually Budgeted</i>
<i>Sheriff Contracts</i>	This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Thirteen separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Job Center</i>	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient. Supporting revenues are derived from facility rental agreements.	<i>Annually Budgeted</i>
<i>Public Works Building Maintenance</i>	This fund accounts for the County's costs of maintaining certain buildings that are primarily recovered through contractual rental agreements with the benefiting County agencies. Five separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Other Federal Grants</i>	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
<i>Other State & Local Grants</i>	This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>

<i>Other</i>	This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include:																																																													
	<table border="0"> <tr> <td>-Dog and Kennel</td> <td>-Domestic Relations Legal Research Fees</td> </tr> <tr> <td>-Caring Program</td> <td>-Domestic Relations Automation Fees</td> </tr> <tr> <td>-Animal Control Contracts</td> <td>-Domestic Relations Special Project Fees</td> </tr> <tr> <td>-Coroner's Special Lab</td> <td>-Probate Court Legal Research Fees</td> </tr> <tr> <td>-Forensic Crime Lab</td> <td>-Probate Court Automation Fees</td> </tr> <tr> <td>-Crime Lab-AFIS Fees</td> <td>-Probate Court Special Projects</td> </tr> <tr> <td>-Victims of Domestic Violence</td> <td>-Probate Court Dispute Resolution</td> </tr> <tr> <td>-County Municipal Court Probation Services</td> <td>-OPOTA Professional Training Program</td> </tr> <tr> <td>-Common Pleas Probation Services</td> <td>-Development Fee</td> </tr> <tr> <td>-Prosecutor's Pretrial Diversion Program</td> <td>-Common Pleas Court Automation Fees</td> </tr> <tr> <td>-Prosecutor Victim Witness</td> <td>-Common Pleas Special Project Fees</td> </tr> <tr> <td>-Indigent Guardianship</td> <td>-Criminal Justice Information System</td> </tr> <tr> <td>-Alternative Dispute Resolution</td> <td>-Juvenile Court Education Programs</td> </tr> <tr> <td>-Multi-Service Centers</td> <td>-Juvenile HSL Contracts</td> </tr> <tr> <td>-Cultural Facilities</td> <td>-Juvenile Court Probation IV-E</td> </tr> <tr> <td>-Hotel/Motel Tax Administration</td> <td>-Juvenile Court Court Automation Fees</td> </tr> <tr> <td>-Building Regulations</td> <td>-Juvenile Court Court Special Project Fees</td> </tr> <tr> <td>-Plat and Site Review</td> <td>-County Municipal Court Legal Research Fees</td> </tr> <tr> <td>-Housing Bond Fees</td> <td>-County Municipal Court Indigent Drug Alcohol</td> </tr> <tr> <td>-Business First</td> <td>-Indigent Drivers Interlock/Alcohol Monitor Fees</td> </tr> <tr> <td>-Homeless Solutions Administration</td> <td>-County Municipal Court Automation Fees</td> </tr> <tr> <td>-DDS HSL Contract Admin</td> <td>-County Municipal Court Special Projects</td> </tr> <tr> <td>-JFS-Frail & Elderly Services</td> <td>-DETAC-Prosecutor</td> </tr> <tr> <td>-Jail Commissary</td> <td>-DETAC-Treasurer</td> </tr> <tr> <td>-Sheriff's Concealed Handgun License</td> <td>-Treasurer's Prepayment Interest</td> </tr> <tr> <td>-Emergency Management Operating</td> <td>-Treasurer's Tax Certificate Administration</td> </tr> <tr> <td>-Sheriff's Seized Assets</td> <td>-Children Trust Fund Allocation</td> </tr> <tr> <td>-800 MHz Operating</td> <td>-Keep Montgomery County Beautiful</td> </tr> <tr> <td>-HB 592 District Planning Fee</td> <td>-Internet Auction Administration</td> </tr> <tr> <td>-Auditor License Bureau</td> <td>-County Law Library Resources</td> </tr> </table>		-Dog and Kennel	-Domestic Relations Legal Research Fees	-Caring Program	-Domestic Relations Automation Fees	-Animal Control Contracts	-Domestic Relations Special Project Fees	-Coroner's Special Lab	-Probate Court Legal Research Fees	-Forensic Crime Lab	-Probate Court Automation Fees	-Crime Lab-AFIS Fees	-Probate Court Special Projects	-Victims of Domestic Violence	-Probate Court Dispute Resolution	-County Municipal Court Probation Services	-OPOTA Professional Training Program	-Common Pleas Probation Services	-Development Fee	-Prosecutor's Pretrial Diversion Program	-Common Pleas Court Automation Fees	-Prosecutor Victim Witness	-Common Pleas Special Project Fees	-Indigent Guardianship	-Criminal Justice Information System	-Alternative Dispute Resolution	-Juvenile Court Education Programs	-Multi-Service Centers	-Juvenile HSL Contracts	-Cultural Facilities	-Juvenile Court Probation IV-E	-Hotel/Motel Tax Administration	-Juvenile Court Court Automation Fees	-Building Regulations	-Juvenile Court Court Special Project Fees	-Plat and Site Review	-County Municipal Court Legal Research Fees	-Housing Bond Fees	-County Municipal Court Indigent Drug Alcohol	-Business First	-Indigent Drivers Interlock/Alcohol Monitor Fees	-Homeless Solutions Administration	-County Municipal Court Automation Fees	-DDS HSL Contract Admin	-County Municipal Court Special Projects	-JFS-Frail & Elderly Services	-DETAC-Prosecutor	-Jail Commissary	-DETAC-Treasurer	-Sheriff's Concealed Handgun License	-Treasurer's Prepayment Interest	-Emergency Management Operating	-Treasurer's Tax Certificate Administration	-Sheriff's Seized Assets	-Children Trust Fund Allocation	-800 MHz Operating	-Keep Montgomery County Beautiful	-HB 592 District Planning Fee	-Internet Auction Administration	-Auditor License Bureau	-County Law Library Resources
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Debt Service Funds : These are funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. *Debt Service Funds* are annually budgeted by the County.

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

Other Governmental Funds (Cont'd.):

Capital Projects Funds: *These are funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets, other than those financed by proprietary funds or for assets held in trust. Capital Projects Funds are non-annually budgeted by the County.*

Public Works Capital This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.

Capital Improvement The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.

Board of DDS Capital This fund, pursuant to state law, accounts for ongoing, significant capital needs of the Board of Developmental Disabilities Services, which also provides its funding.

Road Assessment Projects This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.

Water and Sewer Assessment Projects To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.

Road A&G Projects This fund accounts for a variety of ongoing road and bridge engineering contracts and construction projects which are primarily funded from intergovernmental state resources for roads and bridges and administered by the County Engineer's department.

County Engineer Issue 2 Projects 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.

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

800 MHz Replacement Capital This fund accounts for various capital outlays in connection with the ongoing needs of the County's 800 MHz radio communication system.

Data Processing Capital This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Governmental Funds*

December 31, 2012

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 56,701,394	\$ 5,052,746	\$ 33,486,103	\$ 95,240,243
Net receivables:				
Accounts.....	1,078,089		24,625	1,102,714
Special assessments.....		2,334,538		2,334,538
Accrued interest.....	78,186			78,186
Due from other funds.....	266,458			266,458
Due from other governments.....	9,087,310		408,131	9,495,441
<i>Total Assets</i>	<u>\$ 67,211,437</u>	<u>\$ 7,387,284</u>	<u>\$ 33,918,859</u>	<u>\$ 108,517,580</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 3,457,983	\$	\$ 1,173,678	\$ 4,631,661
Deferred revenue.....	4,360,771	2,334,538	296,890	6,992,199
Due to other funds.....	2,357,971		676	2,358,647
Due to other governments.....	868,853		8,154	877,007
Accrued wages and benefits.....	1,711,134		0	1,711,134
Interfund payables.....	1,164,678	1,930,979	627,528	3,723,185
<i>Total Liabilities</i>	<u>13,921,390</u>	<u>4,265,517</u>	<u>2,106,926</u>	<u>20,293,833</u>
<i>Fund Balances</i>				
Restricted.....	52,268,930	4,816,519	5,754,564	62,840,013
Committed.....	2,560,860		26,151,094	28,711,954
Assigned.....				0
Unassigned.....	(1,539,743)	(1,694,752)	(93,725)	(3,328,220)
<i>Total Fund Balances</i>	<u>53,290,047</u>	<u>3,121,767</u>	<u>31,811,933</u>	<u>88,223,747</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 67,211,437</u>	<u>\$ 7,387,284</u>	<u>\$ 33,918,859</u>	<u>\$ 108,517,580</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2012

	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 4,372,551	\$ 3,786,119	\$	\$ 1,831,331
Net receivables				
Accounts.....	19,743		5,173	143,105
Accrued interest.....	34,098			
Due from other funds.....	28,180			185,977
Due from other governments.....	5,459,270		772,579	
Total Assets.....	<u>9,913,842</u>	<u>3,786,119</u>	<u>777,752</u>	<u>2,160,413</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 276,503	\$ 53,664	\$ 558,344	\$ 34,631
Deferred revenue.....	3,345,778			
Due to other funds.....	2,725	43,294	46,735	533,049
Due to other governments.....	5,083		221,991	
Accrued wages and benefits.....	320,647	94,742	7,173	309,254
Interfund payables.....				
Total Liabilities.....	<u>3,950,736</u>	<u>191,700</u>	<u>834,243</u>	<u>876,934</u>
<i>Fund Balances</i>				
Restricted.....	5,963,106	3,594,419		1,283,479
Committed.....				
Unassigned.....			(56,491)	
Total Fund Balances.....	<u>5,963,106</u>	<u>3,594,419</u>	<u>(56,491)</u>	<u>1,283,479</u>
Total Liabilities And Fund Balances.....	<u>9,913,842</u>	<u>3,786,119</u>	<u>777,752</u>	<u>2,160,413</u>

(Cont'd.)

<i>ADAMHS</i>					
<i>Youth Services</i>	<i>Community Corrections</i>	<i>Board Federal Grants</i>	<i>Workforce Investment Act</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>
\$ 1,138,125	\$ 214,217	\$ 96,525	\$ 171,166	\$ 2,792,736	\$ 722,884
2,033	7,874				
636,217	34,695	191,786	293,894	33,296	
<u>\$ 1,776,375</u>	<u>\$ 256,786</u>	<u>\$ 288,311</u>	<u>\$ 465,060</u>	<u>\$ 2,826,032</u>	<u>\$ 722,884</u>
\$ 87,575	\$ 66,311	\$ 55,063	\$ 455,264	\$ 21,254	\$ 30,658
46,047				2,118	
3,751	5,028		872,617	21,382	507
6,656	63,043		20,037	379,140	
97,734	120,141			278,157	28,665
				1,154,000	
<u>241,763</u>	<u>254,523</u>	<u>55,063</u>	<u>1,347,918</u>	<u>1,856,051</u>	<u>59,830</u>
1,534,612	2,263	233,248		969,981	663,054
			(882,858)		
<u>1,534,612</u>	<u>2,263</u>	<u>233,248</u>	<u>(882,858)</u>	<u>969,981</u>	<u>663,054</u>
<u>\$ 1,776,375</u>	<u>\$ 256,786</u>	<u>\$ 288,311</u>	<u>\$ 465,060</u>	<u>\$ 2,826,032</u>	<u>\$ 722,884</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2012

	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 1,235,012	\$	\$ 832,813	\$ 39,507,915	\$ 56,701,394
Net receivables					
Accounts.....	51,580			858,488	1,078,089
Accrued interest.....				44,088	78,186
Due from other funds.....		2,793	32,968	6,633	266,458
Due from other governments.....		404,034	120,385	1,141,154	9,087,310
<i>Total Assets</i>	<u>\$ 1,286,592</u>	<u>\$ 406,827</u>	<u>\$ 986,166</u>	<u>\$ 41,558,278</u>	<u>\$ 67,211,437</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 189,085	\$ 86,221	\$ 22,567	\$ 1,520,843	\$ 3,457,983
Deferred revenue.....	38,701	120,670	34,639	772,818	4,360,771
Due to other funds.....	2,529	786,243		40,111	2,357,971
Due to other governments.....		8,282	120,617	44,004	868,853
Accrued wages and benefits.....	128,452	5,805	38,022	282,342	1,711,134
Interfund payables.....				10,678	1,164,678
<i>Total Liabilities</i>	<u>358,767</u>	<u>1,007,221</u>	<u>215,845</u>	<u>2,670,796</u>	<u>13,921,390</u>
<i>Fund Balances</i>					
Restricted.....			770,321	38,887,482	52,268,930
Committed.....	927,825				2,560,860
Unassigned.....		(600,394)			(1,539,743)
<i>Total Fund Balances</i>	<u>927,825</u>	<u>(600,394)</u>	<u>770,321</u>	<u>38,887,482</u>	<u>53,290,047</u>
<i>Total Liabilities And Fund Balances</i>	<u>\$ 1,286,592</u>	<u>\$ 406,827</u>	<u>\$ 986,166</u>	<u>\$ 41,558,278</u>	<u>\$ 67,211,437</u>

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2012

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Regional Dispatch Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>								
Equity in pooled cash and cash equivalents.....	\$ 45,578	\$ 190,649	\$	\$ 4,816,519	\$	\$	\$	\$ 5,052,746
Special assessments receivable.....	<u>120,701</u>	<u>2,213,837</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>2,334,538</u>
Total Assets.....	<u>\$ 166,279</u>	<u>\$ 2,404,486</u>	<u>\$ 0</u>	<u>\$ 4,816,519</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,387,284</u>
<i>Liabilities</i>								
Deferred revenue.....	\$ 120,701	\$ 2,213,837	\$	\$	\$	\$	\$	\$ 2,334,538
Interfund payables.....	<u>98,791</u>	<u>895,188</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>937,000</u>	<u>1,930,979</u>
Total Liabilities.....	<u>219,492</u>	<u>3,109,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>937,000</u>	<u>4,265,517</u>
<i>Fund Balances</i>								
Restricted.....				4,816,519	0			4,816,519
Unassigned.....	<u>(53,213)</u>	<u>(704,539)</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>(937,000)</u>	<u>(1,694,752)</u>
Total Fund Balances.....	<u>(53,213)</u>	<u>(704,539)</u>	<u>0</u>	<u>4,816,519</u>	<u>0</u>	<u>0</u>	<u>(937,000)</u>	<u>3,121,767</u>
Total Liabilities And Fund Balances.....	<u>\$ 166,279</u>	<u>\$ 2,404,486</u>	<u>\$ 0</u>	<u>\$ 4,816,519</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,387,284</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2012

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 6,119,942	\$ 2,479,178	\$ 9,693,237	\$ 391,569	\$ 751,990
Net receivables					
Accounts.....				24,625	
Due from other governments.....		291,131	117,000		
Total Assets.....	<u>6,119,942</u>	<u>2,770,309</u>	<u>9,810,237</u>	<u>416,194</u>	<u>751,990</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 108,471	\$ 26,860	\$ 222,433		\$
Deferred revenue.....		275,000		21,890	
Due to other funds.....					
Due to other governments.....	8,154				
Interfund payables.....					627,528
Total Liabilities.....	<u>116,625</u>	<u>301,860</u>	<u>222,433</u>	<u>21,890</u>	<u>627,528</u>
<i>Fund Balances</i>					
Restricted.....				394,304	124,462
Committed.....	6,003,317	2,468,449	9,587,804		
Unassigned.....					
Total Fund Balances.....	<u>6,003,317</u>	<u>2,468,449</u>	<u>9,587,804</u>	<u>394,304</u>	<u>124,462</u>
Total Liabilities And Fund Balances.....	<u>6,119,942</u>	<u>2,770,309</u>	<u>9,810,237</u>	<u>416,194</u>	<u>751,990</u>

<i>Road, A&G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Replacement Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$ 5,958,663	\$	\$	\$ 5,400,000	\$ 2,691,524	\$ 33,486,103
					24,625
					408,131
<u>\$ 5,958,663</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,400,000</u>	<u>\$ 2,691,524</u>	<u>\$ 33,918,859</u>
\$ 722,189	\$	\$ 93,725	\$	\$	\$ 1,173,678
676					296,890
					676
					8,154
					627,528
<u>722,865</u>	<u>0</u>	<u>93,725</u>	<u>0</u>	<u>0</u>	<u>2,106,926</u>
5,235,798					5,754,564
			5,400,000	2,691,524	26,151,094
		(93,725)			(93,725)
<u>5,235,798</u>	<u>0</u>	<u>(93,725)</u>	<u>5,400,000</u>	<u>2,691,524</u>	<u>31,811,933</u>
<u>\$ 5,958,663</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,400,000</u>	<u>\$ 2,691,524</u>	<u>\$ 33,918,859</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 1,612,505	\$	\$	\$ 1,612,505
Other taxes.....	6,765,087			6,765,087
Licenses and permits.....	2,973,353			2,973,353
Fees and charges for services.....	18,528,466		27,540	18,556,006
Fines and forfeitures.....	1,091,633			1,091,633
Special assessments.....		239,767	35,299	275,066
Intergovernmental.....	65,997,663	5,307,525	9,387,499	80,692,687
Investment earnings.....	296,111			296,111
Miscellaneous.....	120,290			120,290
Total Revenues.....	97,385,108	5,547,292	9,450,338	112,382,738
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	9,843,232			9,843,232
Judicial and law enforcement.....	58,039,045			58,039,045
Environment and public works.....	15,071,066			15,071,066
Social services.....	26,082,344			26,082,344
Community and economic development.....	11,361,689			11,361,689
Capital outlay.....			17,781,785	17,781,785
<i>Debt service:</i>				
Principal retirement.....	16,030	3,219,741		3,235,771
Interest and fiscal charges.....	409	1,429,889		1,430,298
Total Expenditures.....	120,413,815	4,649,630	17,781,785	142,845,230
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>				
	(23,028,707)	897,662	(8,331,447)	(30,462,492)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	5,776			5,776
Inception of capital leases.....	27,445			27,445
Transfers in.....	17,941,321	4,022,723	7,270,862	29,234,906
Transfers out.....	(497,498)	(179,027)		(676,525)
Total Other Financing Sources And Uses.....	17,477,044	3,843,696	7,270,862	28,591,602
<i>Net Change in Fund Balances.....</i>	(5,551,663)	4,741,358	(1,060,585)	(1,870,890)
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>				
	58,841,710	(1,619,591)	32,872,518	90,094,637
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	\$ <u>53,290,047</u>	\$ <u>3,121,767</u>	\$ <u>31,811,933</u>	\$ <u>88,223,747</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>	<i>Youth Services</i>
<i>Revenues:</i>					
Property taxes.....	\$	\$	\$	\$	\$
Other taxes.....	4,167,827				
Licenses and permits.....					
Fees and charges for services.....	101,487	3,355,914		1,688,584	
Fines and forfeitures.....	307,044				
Intergovernmental.....	7,009,558	287,971	7,222,353	8,856,116	5,004,416
Investment earnings.....	169,571				
Miscellaneous.....					
Total Revenues.....	11,755,487	3,643,885	7,222,353	10,544,700	5,004,416
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....		4,383,852			
Judicial and law enforcement.....				13,360,513	4,990,025
Environment and public works.....	13,012,250				
Social services.....			369,019		
Community and economic development.....			7,085,812		
<i>Debt Service:</i>					
Principal retirement.....					
Interest and fiscal charges.....					
Total Expenditures.....	13,012,250	4,383,852	7,454,831	13,360,513	4,990,025
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	(1,256,763)	(739,967)	(232,478)	(2,815,813)	14,391
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....					
Transfers in.....				2,249,698	
Transfers out.....					
Total Other Financing Sources And Uses.....	0	0	0	2,249,698	0
Net Change in Fund Balances.....	(1,256,763)	(739,967)	(232,478)	(566,115)	14,391
<i>Fund Balance (Deficit) At</i>					
<i>Beginning Of Year.....</i>	7,219,869	4,334,386	175,987	1,849,594	1,520,221
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	\$ 5,963,106	\$ 3,594,419	\$ (56,491)	\$ 1,283,479	\$ 1,534,612

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Community Corrections	ADAMHS Board Federal Grants	Workforce Investment Act	Sheriff Contracts	Job Center
<i>Revenues:</i>					
Property taxes.....	\$	\$	\$	\$	\$
Other taxes.....					
Licenses and permits.....					
Fees and charges for services.....	2,032				1,982,303
Fines and forfeitures.....					
Intergovernmental.....	5,532,766	3,524,910	4,036,573	14,181,040	
Investment earnings.....					
Miscellaneous.....					
<i>Total Revenues.....</i>	<u>5,534,798</u>	<u>3,524,910</u>	<u>4,036,573</u>	<u>14,181,040</u>	<u>1,982,303</u>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					
Judicial and law enforcement.....	5,673,793			14,692,027	
Environment and public works.....					
Social services.....		4,723,901	3,861,509		2,249,964
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....					
Interest and fiscal charges.....					
<i>Total Expenditures.....</i>	<u>5,673,793</u>	<u>4,723,901</u>	<u>3,861,509</u>	<u>14,692,027</u>	<u>2,249,964</u>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<u>(138,995)</u>	<u>(1,198,991)</u>	<u>175,064</u>	<u>(510,987)</u>	<u>(267,661)</u>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	887				
Transfers in.....				1,552,000	250,000
Transfers out.....				(497,498)	
<i>Total Other Financing Sources And Uses.....</i>	<u>887</u>	<u>0</u>	<u>0</u>	<u>1,054,502</u>	<u>250,000</u>
<i>Net Change in Fund Balances.....</i>	<u>(138,108)</u>	<u>(1,198,991)</u>	<u>175,064</u>	<u>543,515</u>	<u>(17,661)</u>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<u>140,371</u>	<u>1,432,239</u>	<u>(1,057,922)</u>	<u>426,466</u>	<u>680,715</u>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<u>\$ 2,263</u>	<u>\$ 233,248</u>	<u>\$ (882,858)</u>	<u>\$ 969,981</u>	<u>\$ 663,054</u>

<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$
			1,612,505	1,612,505
			2,597,260	6,765,087
			2,973,353	2,973,353
2,608,406		283,078	8,506,662	18,528,466
			784,589	1,091,633
	3,265,782	1,970,763	5,105,415	65,997,663
			126,540	296,111
			120,290	120,290
<u>2,608,406</u>	<u>3,265,782</u>	<u>2,253,841</u>	<u>21,826,614</u>	<u>97,385,108</u>
1,927,753	1,373,640	11,450	2,146,537	9,843,232
1,512,760	1,122,340	1,644,048	15,043,539	58,039,045
		28,922	2,029,894	15,071,066
367,039	868,150	1,125,503	12,517,259	26,082,344
			4,275,877	11,361,689
			16,030	16,030
			409	409
<u>3,807,552</u>	<u>3,364,130</u>	<u>2,809,923</u>	<u>36,029,545</u>	<u>120,413,815</u>
(1,199,146)	(98,348)	(556,082)	(14,202,931)	(23,028,707)
			4,889	5,776
1,362,262		615,943	11,911,418	17,941,321
				(497,498)
<u>1,362,262</u>	<u>0</u>	<u>615,943</u>	<u>11,943,752</u>	<u>17,477,044</u>
163,116	(98,348)	59,861	(2,259,179)	(5,551,663)
764,709	(502,046)	710,460	41,146,661	58,841,710
<u>\$ 927,825</u>	<u>\$ (600,394)</u>	<u>\$ 770,321</u>	<u>\$ 38,887,482</u>	<u>\$ 53,290,047</u>

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

For the Year Ended December 31, 2012

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Revenues:</i>								
Special assessments.....	\$ 10,888	\$ 228,879	\$	\$	\$	\$	\$	\$ 239,767
Intergovernmental.....				5,307,525				5,307,525
Total Revenues.....	10,888	228,879	0	5,307,525	0	0	0	5,547,292
<i>Expenditures:</i>								
<i>Debt service:</i>								
Principal retirement.....		131,503	1,207,720	660,518	1,135,000	85,000		3,219,741
Interest and fiscal charges.....		43,676	304,035	150,378	57,550	874,250		1,429,889
Total Expenditures.....	0	175,179	1,511,755	810,896	1,192,550	959,250	0	4,649,630
<i>Excess (Deficiency) Of Revenues</i>								
Over Expenditures.....	10,888	53,700	(1,511,755)	4,496,629	(1,192,550)	(959,250)	0	897,662
<i>Other Financing Sources And Uses</i>								
Transfers in.....		4,808	1,511,755		1,049,412	959,250	497,498	4,022,723
Transfers out.....	(4,728)	(117,801)					(56,498)	(179,027)
Total Other Financing Sources And Uses...	(4,728)	(112,993)	1,511,755	0	1,049,412	959,250	441,000	3,843,696
 <i>Net Change in Fund Balances.....</i>	 6,160	 (59,293)	 0	 4,496,629	 (143,138)	 0	 441,000	 4,741,358
<i>Fund Balance (Deficit)</i>								
<i>At Beginning Of Year.....</i>	<u>(59,373)</u>	<u>(645,246)</u>	<u>0</u>	<u>319,890</u>	<u>143,138</u>	<u>0</u>	<u>(1,378,000)</u>	<u>(1,619,591)</u>
 <i>Fund Balance (Deficit)</i>	 \$	 \$	 \$	 \$	 \$	 \$	 \$	 \$
<i>At End Of Year.....</i>	<u>(53,213)</u>	<u>(704,539)</u>	<u>0</u>	<u>4,816,519</u>	<u>0</u>	<u>0</u>	<u>(937,000)</u>	<u>3,121,767</u>

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

For the Year Ended December 31, 2012

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of DDS Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 7,540	\$	\$	\$	\$
Special assessments.....				35,299	
Intergovernmental.....	81,000		483,927	243,143	
<i>Total Revenues</i>	<u>88,540</u>	<u>0</u>	<u>483,927</u>	<u>278,442</u>	<u>0</u>
<i>Expenditures:</i>					
Capital outlay.....	1,222,451	674,882	4,913,381	338,257	87,581
<i>Total Expenditures</i>	<u>1,222,451</u>	<u>674,882</u>	<u>4,913,381</u>	<u>338,257</u>	<u>87,581</u>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures</i>	(1,133,911)	(674,882)	(4,429,454)	(59,815)	(87,581)
<i>Other Financing Sources And Uses</i>					
Transfers in.....	1,567,000	8,280	600,000	8,460	79,622
<i>Total Other Financing Sources And Uses</i>	<u>1,567,000</u>	<u>8,280</u>	<u>600,000</u>	<u>8,460</u>	<u>79,622</u>
<i>Net Change in Fund Balances</i>	433,089	(666,602)	(3,829,454)	(51,355)	(7,959)
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year</i>	<u>5,570,228</u>	<u>3,135,051</u>	<u>13,417,258</u>	<u>445,659</u>	<u>132,421</u>
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year</i>	<u>\$ 6,003,317</u>	<u>\$ 2,468,449</u>	<u>\$ 9,587,804</u>	<u>\$ 394,304</u>	<u>\$ 124,462</u>

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

For the Year Ended December 31, 2012

	<i>Road, A&G Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Replacement Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$	20,000	\$ 27,540
Special assessments.....						35,299
Intergovernmental.....	3,559,910	1,707,083	3,312,436			9,387,499
Total Revenues.....	3,559,910	1,707,083	3,312,436	0	20,000	9,450,338
<i>Expenditures:</i>						
Capital outlay.....	5,469,594	1,707,083	3,359,208		9,348	17,781,785
Total Expenditures.....	5,469,594	1,707,083	3,359,208	0	9,348	17,781,785
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	(1,909,684)	0	(46,772)	0	10,652	(8,331,447)
<i>Other Financing Sources And Uses</i>						
Transfers in.....	7,500			4,200,000	800,000	7,270,862
Total Other Financing Sources And Uses.....	7,500	0	0	4,200,000	800,000	7,270,862
 <i>Net Change in Fund Balances.....</i>	 (1,902,184)	 0	 (46,772)	 4,200,000	 810,652	 (1,060,585)
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	7,137,982	0	(46,953)	1,200,000	1,880,872	32,872,518
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	\$ 5,235,798	\$ 0	\$ (93,725)	\$ 5,400,000	\$ 2,691,524	\$ 31,811,933

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 13,095,724	\$ 13,095,724	\$ 13,466,236	\$ 370,512
Sales tax.....	64,000,000	68,000,000	68,717,750	717,750
Other taxes.....	1,800,000	2,200,000	2,334,443	134,443
Licenses and permits.....	28,000	28,000	30,784	2,784
Fees and charges for services.....	20,400,652	21,429,044	22,080,505	651,461
Fines and forfeitures.....	1,184,955	1,184,955	1,114,958	(69,997)
Intergovernmental.....	16,770,416	16,939,066	16,419,334	(519,732)
Investment earnings.....	7,172,000	7,172,000	7,803,561	631,561
Miscellaneous.....	795,350	1,885,681	2,345,697	460,016
Total Revenues.....	\$ 125,247,097	\$ 131,934,470	\$ 134,313,268	\$ 2,378,798
<i>Expenditures:</i>				
<i>General Government</i>				
<i>Board of County Commissioners</i>				
Statutory salaries.....	\$ 261,225	\$ 261,225	\$ 261,225	\$ 0
Salaries.....	324,127	327,298	327,261	37
Fringe benefits.....	167,487	169,577	169,553	24
Operating supplies.....	4,550	2,979	2,907	72
Routine business.....	3,850	5,212	5,035	177
Board approved travel.....	5,796	4,446	4,086	360
Staff training and development.....	1,500	821	821	0
Contractual professional services.....	500	1,090	1,031	59
Maintenance and repair services.....	250	250	175	75
Communications.....	15,789	12,856	12,478	378
Rentals.....	2,600	1,920	1,919	1
Total Board of County Commissioners.....	787,674	787,674	786,491	1,183
<i>County Administrator</i>				
Salaries.....	158,651	223,358	215,658	7,700
Fringe benefits.....	23,446	31,746	31,352	394
Special fringe benefits.....	1,500	1,716	1,698	18
Operating supplies.....	4,200	2,264	1,958	306
Routine business.....	2,600	2,000	1,737	263
Board approved travel.....	285	1,205	775	430
Staff training and development.....	2,200	2,300	2,201	99
Contractual professional services.....	1,400	1,800	1,760	40
Communications.....	9,665	9,565	8,021	1,544
Rentals.....	1,785	2,685	2,576	109
Capital outlays.....		100		100
Total County Administrator.....	205,732	278,739	267,736	11,003
<i>Clerk of Commission</i>				
Salaries.....	96,032	91,423	91,422	1
Fringe benefits.....	35,924	34,847	30,347	4,500
Pre-employment services.....		92	92	0
Operating supplies.....	8,000	8,700	6,737	1,963
Routine business.....	400	400	319	81
Board approved travel.....			(37)	37
Staff training and development.....	650	650		650
Contractual professional services.....	4,550	9,444	8,182	1,262
Maintenance and repair services.....	1,000	1,000		1,000
Communications.....	7,250	7,250	6,357	893
Rentals.....	5,000	5,000	4,905	95
Capital outlays.....	1,460	1,460	1,453	7
Total Clerk of the Commission.....	160,266	160,266	149,777	10,489

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Office of Management and Budget</i>				
Salaries.....	\$ 459,171	\$ 459,171	\$ 412,300	\$ 46,871
Fringe benefits.....	120,981	120,981	120,356	625
Special fringe benefits.....	400	400	254	146
Pre-employment services.....		500	313	187
Operating supplies.....	6,665	6,165	2,387	3,778
Routine business.....	1,500	1,500	289	1,211
Board approved travel.....		1,925	1,773	152
Staff training and development.....	6,900	4,975	490	4,485
Contractual professional services.....	47,000	47,000	43,647	3,353
Maintenance and repair services.....	1,000	1,000		1,000
Communications.....	12,400	12,400	9,792	2,608
Rentals.....	4,000	4,000	2,376	1,624
Capital outlays.....	1,481	1,481	1,481	0
<i>Total Office of Management and Budget.....</i>	<u>661,498</u>	<u>661,498</u>	<u>595,458</u>	<u>66,040</u>
<i>Administrative Services Director</i>				
Salaries.....	171,100	184,450	174,228	10,222
Fringe benefits.....	51,697	52,697	50,882	1,815
Special fringe benefits.....	900	1,350	996	354
Pre-employment services.....		150	118	32
Operating supplies.....	600	600	52	548
Routine business.....	400	100		100
Staff training and development.....	850	1,400	534	866
Contractual professional services.....	275	575	373	202
Communications.....	3,384	3,384	3,162	222
Public utility services.....	700	700	236	464
Capital outlays.....		3,200	2,843	357
<i>Total Administrative Services Director.....</i>	<u>229,906</u>	<u>248,606</u>	<u>233,424</u>	<u>15,182</u>
<i>Organizational Development and Training</i>				
Salaries.....	112,500	119,700	116,523	3,177
Fringe benefits.....	57,090	56,590	55,580	1,010
Special fringe benefits.....	6,500	7,500	6,738	762
Operating supplies.....	13,490	12,840	10,839	2,001
Routine business.....	1,666	1,666	556	1,110
Board approved travel.....	3,250	3,250		3,250
Staff training and development.....	1,000	1,000	621	379
Contractual professional services.....	10,800	5,000	2,483	2,517
Communications.....	5,542	5,542	3,993	1,549
Rentals.....	3,000	3,000	2,026	974
Capital outlays.....		5,300	5,178	122
<i>Total Organizational Development and Training.....</i>	<u>214,838</u>	<u>221,388</u>	<u>204,537</u>	<u>16,851</u>
<i>Purchasing</i>				
Salaries.....	201,187	227,606	219,998	7,608
Fringe benefits.....	78,536	82,836	81,008	1,828
Special fringe benefits.....	3,040	2,540	1,530	1,010
Operating supplies.....	7,769	7,209	7,068	141
Routine business.....	1,349	849	581	268
Board approved travel.....	7,500	4,491	4,491	0
Staff training and development.....	3,053	5,703	5,580	123
Contractual professional services.....	1,343	1,393	1,356	37
Maintenance and repair services.....	20,620	19,560	18,587	973
Communications.....	13,857	15,367	15,140	227
Rentals.....	4,000	4,000	3,967	33
Capital outlays.....	3,600	3,600	3,600	0
<i>Total Purchasing.....</i>	<u>345,854</u>	<u>375,154</u>	<u>362,906</u>	<u>12,248</u>
<i>Communications</i>				
Salaries.....	38,358	41,358	38,762	2,596
Fringe benefits.....	9,759	10,259	9,682	577
Special fringe benefits.....	700	700	297	403
Operating supplies.....	650	350		350
Routine business.....	550	350		350
Staff training and development.....	600	600	375	225
Contractual professional services.....	5,000	500	390	110
Communications.....	3,000	8,200	6,663	1,537
<i>Total Communications.....</i>	<u>58,617</u>	<u>62,317</u>	<u>56,169</u>	<u>6,148</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Financial and Customer Services</i>				
Salaries.....	\$ 282,687	\$ 215,037	\$ 214,819	\$ 218
Fringe benefits.....	50,247	61,847	60,349	1,498
Special fringe benefits.....	6,000	6,000	382	5,618
Operating supplies.....	1,061	1,061	908	153
Board approved travel.....	2,500	1,690		1,690
Staff training and development.....	468	468	150	318
Contractual professional services.....	11,476	8,976	7,028	1,948
Maintenance and repair services.....	31,218	31,218	31,218	0
Communications.....	996	1,806	1,512	294
Public utility services.....		2,000	1,566	434
Miscellaneous.....	9,700	24,173	24,171	2
Budget control account.....	163,782	7,709		7,709
<i>Total Financial and Customer Services</i>	<u>560,135</u>	<u>361,985</u>	<u>342,103</u>	<u>19,882</u>
<i>Building Eng. & Maintenance Services</i>				
Salaries.....	351,541	384,841	370,279	14,562
Fringe benefits.....	151,482	151,482	148,643	2,839
Special fringe benefits.....	2,180	2,225	2,095	130
Pre-employment services.....		355	355	0
Operating supplies.....	49,238	55,938	54,830	1,108
Routine business.....	4,234	2,684	2,317	367
Staff training and development.....	8,600	3,959	3,199	760
Contractual professional services.....	11,014	31,314	30,698	616
Maintenance and repair services.....	115,678	209,674	207,616	2,058
Communications.....	18,792	11,592	11,500	92
Rentals.....	4,200	5,200	5,006	194
Miscellaneous.....	300	300		300
Capital outlays.....		16,500	16,414	86
<i>Total Building Eng. & Maintenance Services</i>	<u>717,259</u>	<u>876,064</u>	<u>852,952</u>	<u>23,112</u>
<i>Administrative Services Kronos System</i>				
Capital outlays.....	1,299	1,299	1,299	0
<i>Total Administrative Services Kronos System</i>	<u>1,299</u>	<u>1,299</u>	<u>1,299</u>	<u>0</u>
<i>Human Resources Administration</i>				
Salaries.....	350,360	351,460	338,465	12,995
Fringe benefits.....	133,263	128,963	125,649	3,314
Special fringe benefits.....	2,800	2,800	1,646	1,154
Operating supplies.....	16,046	15,546	13,569	1,977
Routine business.....	3,500	5,000	4,470	530
Board approved travel.....	2,100	2,100	1,329	771
Staff training and development.....	2,300	3,350	3,336	14
Contractual professional services.....	42,123	109,123	87,228	21,895
Maintenance and repair services.....	21,659	21,459	19,309	2,150
Communications.....	13,550	15,200	15,194	6
Rentals.....	5,000	7,000	6,896	104
<i>Total Human Resources Administration</i>	<u>592,701</u>	<u>662,001</u>	<u>617,091</u>	<u>44,910</u>
<i>Building Maintenance-Administration Building</i>				
Salaries.....	394,314	413,614	407,184	6,430
Fringe benefits.....	181,662	181,662	169,959	11,703
Special fringe benefits.....		95		95
Operating supplies.....	99,993	89,898	87,500	2,398
Staff training and development.....	500	500		500
Contractual professional services.....	2,233	2,233	1,724	509
Maintenance and repair services.....	208,215	263,215	259,051	4,164
Communications.....	6,200	6,200	5,913	287
Public utility services.....	519,604	416,604	385,152	31,452
Miscellaneous.....	38,301	39,101	39,005	96
<i>Total Building Maintenance-Administration Building</i>	<u>1,451,022</u>	<u>1,413,122</u>	<u>1,355,488</u>	<u>57,634</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Building Maintenance-All Other Buildings</i>				
Salaries.....	\$ 176,519	\$ 250,990	\$ 249,945	\$ 1,045
Fringe benefits.....	79,550	85,828	81,738	4,090
Operating supplies.....	39,052	54,999	54,467	532
Contractual professional services.....	26,280	25,980	25,077	903
Maintenance and repair services.....	151,518	136,518	131,442	5,076
Communications.....	8,755	8,755	7,581	1,174
Public utility services.....	285,666	247,666	222,304	25,362
Miscellaneous.....	1,000	354	354	0
<i>Total Building Maintenance-All Other Buildings.....</i>	<u>768,340</u>	<u>811,090</u>	<u>772,908</u>	<u>38,182</u>
<i>Building Maintenance-Child Care Center</i>				
Operating supplies.....	13,888	13,888	9,212	4,676
Maintenance and repair services.....	19,400	19,300	14,783	4,517
Public utility services.....	33,440	33,440	22,616	10,824
Miscellaneous.....	9,900	10,000	9,993	7
<i>Total Building Maintenance-Child Care Center.....</i>	<u>76,628</u>	<u>76,628</u>	<u>56,604</u>	<u>20,024</u>
<i>Community/Economic Development-Board of Revisions</i>				
Salaries.....		27,264	24,929	2,335
Fringe benefits.....		4,212	3,852	360
<i>Total Community/Economic Development-Board of Revisions.....</i>	<u>0</u>	<u>31,476</u>	<u>28,781</u>	<u>2,695</u>
<i>Non-Departmental-Agricultural Society</i>				
Intergovernmental.....	45,497	45,497	45,497	0
<i>Total Non-Departmental Agricultural Society.....</i>	<u>45,497</u>	<u>45,497</u>	<u>45,497</u>	<u>0</u>
<i>Non-Departmental-Revenues</i>				
Contractual professional services.....	28,500	29,500	29,500	0
<i>Total Non-Departmental-Revenues.....</i>	<u>28,500</u>	<u>29,500</u>	<u>29,500</u>	<u>0</u>
<i>Non-Departmental-Audit Services</i>				
Contractual professional services.....	132,000	131,520	131,520	0
Communications.....	1,000	609	609	0
<i>Total Non-Departmental-Audit Services.....</i>	<u>133,000</u>	<u>132,129</u>	<u>132,129</u>	<u>0</u>
<i>Non-Departmental-Contingencies</i>				
Miscellaneous.....	1,000,000	5,410		5,410
<i>Total Non-Departmental-Contingencies.....</i>	<u>1,000,000</u>	<u>5,410</u>	<u>0</u>	<u>5,410</u>
<i>Non-Departmental-Insurance</i>				
Insurance.....	550,000	450,000	443,584	6,416
<i>Total Non-Departmental Insurance.....</i>	<u>550,000</u>	<u>450,000</u>	<u>443,584</u>	<u>6,416</u>
<i>Non-Departmental-Kronos General Fund Obligation</i>				
Contractual professional services.....		61,417	61,417	0
Interfund Agreements.....	70,000	16,589		16,589
<i>Total Non-Departmental Insurance.....</i>	<u>70,000</u>	<u>78,006</u>	<u>61,417</u>	<u>16,589</u>
<i>Non-Departmental-Miscellaneous</i>				
Operating supplies.....	5,000	5,000	5,000	0
Staff training and development.....	30,000	25,806	25,806	0
Contractual professional services.....	150,636	68,283	68,283	0
<i>Total Non-Departmental-Miscellaneous.....</i>	<u>185,636</u>	<u>99,089</u>	<u>99,089</u>	<u>0</u>
<i>Non-Departmental-Miscellaneous Sponsors</i>				
Routine business.....	25,306	30,306	19,550	10,756
<i>Total Non-Departmental-Miscellaneous Sponsors.....</i>	<u>25,306</u>	<u>30,306</u>	<u>19,550</u>	<u>10,756</u>
<i>Non-Departmental-Personal Services Cost</i>				
Fringe benefits.....	150,000	150,286	150,286	0
Special fringe benefits.....	126,000	104,239	104,239	0
<i>Total Non-Departmental-Personal Services Cost.....</i>	<u>276,000</u>	<u>254,525</u>	<u>254,525</u>	<u>0</u>
<i>Non-Departmental-Poll Worker Pilot Program</i>				
Salaries.....	149,692	63,630	63,630	0
Fringe benefits.....	29,617	14,338	14,338	0
<i>Total Non-Departmental-Poll Worker Pilot Program.....</i>	<u>179,309</u>	<u>77,968</u>	<u>77,968</u>	<u>0</u>
<i>Non-Departmental-Joint Office of Citizen Complaints</i>				
Contractual professional services.....	76,338	76,338	76,338	0
<i>Total Non-Joint Office of Citizen Complaints.....</i>	<u>76,338</u>	<u>76,338</u>	<u>76,338</u>	<u>0</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Data Processing</i>				
Salaries.....	\$ 1,945,800	\$ 1,936,800	\$ 1,856,672	\$ 80,128
Fringe benefits.....	651,724	651,724	611,305	40,419
Special fringe benefits.....	720	1,315	780	535
Operating supplies.....	17,928	17,393	15,224	2,169
Routine business.....	600	205	38	167
Staff training and development.....		9,120	8,700	420
Contractual professional services.....	62,262	62,262	61,905	357
Maintenance and repair services.....	334,378	293,179	285,281	7,898
Communications.....	36,200	36,200	35,347	853
Rentals.....	2,000	2,000	1,940	60
Capital outlays.....	38,742	80,156	79,922	234
<i>Total Data Processing</i>	<u>3,090,354</u>	<u>3,090,354</u>	<u>2,957,114</u>	<u>133,240</u>
<i>Auditor</i>				
Statutory salaries.....	91,248	91,248	91,248	0
Salaries.....	1,669,159	1,831,124	1,831,109	15
Fringe benefits.....	605,864	605,014	586,713	18,301
Special fringe benefits.....	4,835	6,155	6,085	70
Operating supplies.....	72,850	47,718	47,252	466
Routine business.....	4,098	4,598	3,237	1,361
Board approved travel.....		9,900	5,965	3,935
Staff training and development.....	26,512	12,162	12,080	82
Contractual professional services.....	106,401	46,794	43,819	2,975
Maintenance and repair services.....	137,748	132,238	131,492	746
Communications.....	181,038	190,107	190,107	0
Rentals.....	50	2,700	1,625	1,075
Capital outlays.....	29,509	31,509	30,656	853
<i>Total Auditor</i>	<u>2,929,312</u>	<u>3,011,267</u>	<u>2,981,388</u>	<u>29,879</u>
<i>Employee ID Card/Bldg Access Sys Admin</i>				
Operating supplies.....	4,000	4,000	1,197	2,803
<i>Total Employee ID Card/Bldg Access Sys Admin</i>	<u>4,000</u>	<u>4,000</u>	<u>1,197</u>	<u>2,803</u>
<i>Treasurer</i>				
Statutory salaries.....	73,294	73,294	73,294	0
Salaries.....	639,747	639,747	575,061	64,686
Fringe benefits.....	301,033	301,033	249,630	51,403
Special fringe benefits.....	2,926	2,976	2,588	388
Operating supplies.....	29,166	34,166	30,880	3,286
Routine business.....	1,650	1,650	1,035	615
Board approved travel.....	4,700	3,650	2,040	1,610
Staff training and development.....	17,050	21,750	11,747	10,003
Contractual professional services.....	234,705	220,921	210,778	10,143
Maintenance and repair services.....	1,455	3,539	2,368	1,171
Communications.....	130,000	134,000	132,531	1,469
Rentals.....	3,200	2,200	1,552	648
Miscellaneous.....	250	250	58	192
<i>Total Treasurer</i>	<u>1,439,176</u>	<u>1,439,176</u>	<u>1,293,562</u>	<u>145,614</u>
<i>Recorder</i>				
Statutory salaries.....	71,287	71,287	71,287	0
Salaries.....	561,214	568,530	525,655	42,875
Fringe benefits.....	305,008	305,114	263,033	42,081
Special fringe benefits.....	1,000	1,000		1,000
Routine business.....	1,339	1,339	432	907
Board approved travel.....	4,800	4,800	2,416	2,384
Staff training and development.....	4,489	4,489	2,852	1,637
Contractual professional services.....	2,904	2,904	960	1,944
Communications.....	14,375	14,375	7,313	7,062
Miscellaneous.....	1,895	1,895	324	1,571
<i>Total Recorder</i>	<u>968,311</u>	<u>975,733</u>	<u>874,272</u>	<u>101,461</u>

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(Non-GAAP Budgetary Basis and Perspective)

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(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Board of Elections</i>				
Statutory salaries.....	\$ 71,404	\$ 71,404	\$ 71,404	\$ 0
Salaries.....	1,974,853	2,030,938	2,026,782	4,156
Fringe benefits.....	528,609	606,452	606,452	0
Special fringe benefits.....	7,800	7,800	6,414	1,386
Operating supplies.....	100,000	211,860	182,378	29,482
Outside agency board approved travel.....	14,500	6,090	6,090	0
Routine business.....	4,000	5,126	5,124	2
Staff training and development.....	3,500	3,217	3,217	0
Contractual professional services.....	88,308	74,848	74,847	1
Maintenance and repair services.....	71,528	9,789	9,789	0
Communications.....	116,914	189,929	188,820	1,109
Rentals.....	46,000	50,400	50,275	125
Miscellaneous.....		110		110
Capital outlays.....		21,806		21,806
<i>Total Board of Elections.....</i>	<u>3,027,416</u>	<u>3,289,769</u>	<u>3,231,592</u>	<u>58,177</u>
<i>Record Center</i>				
Salaries.....	200,612	174,228	173,586	642
Fringe benefits.....	93,121	93,121	83,497	9,624
Contractual professional services.....	617	26,770	25,843	927
Communications.....	4,859	4,859	4,617	242
Rentals.....	1,000	1,000	960	40
<i>Total Record Center.....</i>	<u>300,209</u>	<u>299,978</u>	<u>288,503</u>	<u>11,475</u>
<i>Microfilm Center</i>				
Salaries.....	203,507	182,083	179,016	3,067
Fringe benefits.....	66,526	66,526	63,390	3,136
Special fringe benefits.....	970	1,586	1,586	0
Operating supplies.....	32,835	31,898	31,739	159
Routine business.....	1,500	529	366	163
Staff training and development.....	1,000	710	708	2
Contractual professional services.....	33,540	33,255	31,397	1,858
Maintenance and repair services.....	42,872	43,007	43,007	0
Communications.....	5,401	5,401	4,353	1,048
Capital outlays.....	12,790	36,177	36,172	5
<i>Total Microfilm Center.....</i>	<u>400,941</u>	<u>401,172</u>	<u>391,734</u>	<u>9,438</u>
<i>Total General Government.....</i>	<u>21,561,074</u>	<u>20,819,524</u>	<u>19,942,683</u>	<u>876,841</u>
<i>Judicial and Law Enforcement</i>				
<i>Administrative Services-Criminal Justice Council</i>				
Salaries.....	72,700	70,100	67,856	2,244
Fringe benefits.....	26,840	26,840	23,746	3,094
Special fringe benefits.....		400	360	40
Operating supplies.....	500	4,600	2,339	2,261
Routine business.....	4,650	3,650	3,123	527
Staff training and development.....	1,300	300	150	150
Contractual professional services.....	4,000	1,500	543	957
Communications.....	1,950	1,950	1,138	812
Rentals.....	900	900	652	248
<i>Total Administrative Services-Criminal Justice Council.....</i>	<u>112,840</u>	<u>110,240</u>	<u>99,907</u>	<u>10,333</u>
<i>Building Maintenance-Common Pleas Court Bldg</i>				
Salaries.....	322,570	323,370	323,094	276
Fringe benefits.....	156,023	148,723	147,345	1,378
Post-employment services.....	500	500		500
Operating supplies.....	56,015	47,748	45,704	2,044
Contractual professional services.....	1,493	1,493	1,333	160
Maintenance and repair services.....	65,917	82,417	80,323	2,094
Communications.....	7,500	7,300	7,216	84
Public utility services.....	304,945	285,545	266,518	19,027
Miscellaneous.....	46,716	48,082	47,802	280
<i>Total Building Maintenance-Common Pleas Court Bldg.....</i>	<u>961,679</u>	<u>945,178</u>	<u>919,335</u>	<u>25,843</u>

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(Non-GAAP Budgetary Basis and Perspective)

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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Building Maintenance-Jail Building</i>				
Salaries.....	\$ 321,848	\$ 317,448	\$ 317,217	\$ 231
Fringe benefits.....	131,819	115,126	112,220	2,906
Post-employment services.....	250	250		250
Pre-employment services.....	490	490	70	420
Operating supplies.....	16,911	18,433	17,328	1,105
Staff training and development.....	1,000			0
Contractual professional services.....	1,815	1,815	1,557	258
Maintenance and repair services.....	125,591	171,637	159,789	11,848
Communications.....	5,070	5,070	3,467	1,603
Public utility services.....	715,227	712,185	676,421	35,764
Miscellaneous.....	60,068	62,039	61,850	189
<i>Total Building Maintenance-Jail Building.....</i>	<u>1,380,089</u>	<u>1,404,493</u>	<u>1,349,919</u>	<u>54,574</u>
<i>Building Maintenance-Sheriff's Administration Bldg</i>				
Operating supplies.....	811	811	500	311
Maintenance and repair services.....	9,908	9,908	9,220	688
Public utility services.....	41,076	39,076	34,110	4,966
Miscellaneous.....	3,900	3,900	3,202	698
<i>Total Building Maintenance-Sheriff's Administration Bldg.....</i>	<u>55,695</u>	<u>53,695</u>	<u>47,032</u>	<u>6,663</u>
<i>Building Maintenance-Juvenile Justice Center</i>				
Salaries.....	269,985	281,485	281,377	108
Fringe benefits.....	119,036	131,629	130,222	1,407
Special fringe benefits.....	3,200	4,200	4,187	13
Post-employment services.....	250	250		250
Operating supplies.....	59,852	65,662	59,451	6,211
Staff training and development.....	1,000	1,000		1,000
Contractual professional services.....	5,822	4,822	4,141	681
Maintenance and repair services.....	154,768	146,468	118,855	27,613
Communications.....	3,065	4,065	3,692	373
Public utility services.....	379,419	362,108	333,288	28,820
Miscellaneous.....	1,555	3,555	2,349	1,206
<i>Total Building Maintenance-Juvenile Justice Center.....</i>	<u>997,952</u>	<u>1,005,244</u>	<u>937,562</u>	<u>67,682</u>
<i>Non-Departmental-Board and Care of Prisoners</i>				
Contractual professional services.....	119,023	119,023	93,129	25,894
<i>Total Non-Departmental-Board and Care of Prisoners.....</i>	<u>119,023</u>	<u>119,023</u>	<u>93,129</u>	<u>25,894</u>
<i>Non-Departmental-Municipal Courts Home Detention Program</i>				
Contractual professional services.....	320,000	318,000	318,000	0
Intergovernmental.....	2,000	1,865	1,865	0
<i>Total Non-Departmental-Municipal Courts Home Detention Prog.....</i>	<u>322,000</u>	<u>319,865</u>	<u>319,865</u>	<u>0</u>
<i>Non-Departmental-Common Pleas Court</i>				
Law enforcement services.....	1,797,450	1,523,942	1,253,723	270,219
Communications.....	72,000	24,222	24,222	0
<i>Total Non-Departmental-Common Pleas Court.....</i>	<u>1,869,450</u>	<u>1,548,164</u>	<u>1,277,945</u>	<u>270,219</u>
<i>Non-Departmental-Court of Appeals</i>				
Law enforcement services.....	225,417	343,314	323,677	19,637
<i>Total Non-Departmental-Court of Appeals.....</i>	<u>225,417</u>	<u>343,314</u>	<u>323,677</u>	<u>19,637</u>
<i>Non-Departmental-Domestic Relations</i>				
Law enforcement services.....	3,919	11,735	10,992	743
<i>Total Non-Departmental-Domestic Relations.....</i>	<u>3,919</u>	<u>11,735</u>	<u>10,992</u>	<u>743</u>
<i>Non-Departmental-District Court Area 1</i>				
Law enforcement services.....	54,141	68,841	63,256	5,585
<i>Total Non-Departmental-County Municipal Court - Western.....</i>	<u>54,141</u>	<u>68,841</u>	<u>63,256</u>	<u>5,585</u>
<i>Non-Departmental-District Court Area 2</i>				
Law enforcement services.....	13,113	24,973	23,617	1,356
<i>Total Non-Departmental-County Municipal Court - Eastern.....</i>	<u>13,113</u>	<u>24,973</u>	<u>23,617</u>	<u>1,356</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Non-Departmental-Juvenile Court</i>				
Law enforcement services.....	\$ 1,195,536	\$ 1,111,938	\$ 1,076,844	\$ 35,094
<i>Total Non-Departmental-Juvenile Court.....</i>	<u>1,195,536</u>	<u>1,111,938</u>	<u>1,076,844</u>	<u>35,094</u>
<i>Non-Departmental-Guardianship Services</i>				
Contractual professional services.....	54,175	54,175	54,175	0
<i>Total Non-Departmental-Guardianship Services.....</i>	<u>54,175</u>	<u>54,175</u>	<u>54,175</u>	<u>0</u>
<i>Prosecutor</i>				
Statutory salaries.....	118,513	118,513	118,513	0
Salaries.....	6,148,040	6,410,468	6,203,772	206,696
Fringe benefits.....	2,409,692	2,280,725	2,216,765	63,960
Special fringe benefits.....	13,053	10,891	9,702	1,189
Operating supplies.....	122,483	95,258	95,257	1
Routine business.....	30,289	28,424	28,424	0
Board approved travel.....	2,500	4,750	4,750	0
Staff training and development.....	39,973	16,013	16,013	0
Contractual professional services.....	105,687	72,386	70,329	2,057
Maintenance and repair services.....	53,261	46,509	46,467	42
Communications.....	101,280	100,308	97,186	3,122
Insurance.....	600			0
Public utility services.....	3,255	6,542	2,605	3,937
Rentals.....	30,220	37,744	37,744	0
Miscellaneous.....	59,257	59,257	59,257	0
Capital outlays.....	2,345	42,653	42,653	0
<i>Total Prosecutor.....</i>	<u>9,240,448</u>	<u>9,330,441</u>	<u>9,049,437</u>	<u>281,004</u>
<i>Sheriff-Administration</i>				
Statutory salaries.....	100,339	100,339	100,339	0
Salaries.....	835,951	803,412	803,412	0
Fringe benefits.....	362,283	362,283	344,214	18,069
Special fringe benefits.....	38,846	23,704	18,922	4,782
Post-employment services.....	12,000	3,249	3,249	0
Operating supplies.....	22,807	2,373	2,208	165
Routine business.....	3,113	4,753	4,151	602
Board approved travel.....		14,002	14,002	0
Staff training and development.....	2,362	2,769	2,769	0
Contractual professional services.....	108,422	68,449	68,449	0
Maintenance and repair services.....	2,787	229		229
Communications.....	28,464	535	535	0
Rentals.....	1,171	5,872	5,724	148
Miscellaneous.....	150,170	144,595	44,595	100,000
<i>Total Sheriff-Administration.....</i>	<u>1,668,715</u>	<u>1,536,564</u>	<u>1,412,569</u>	<u>123,995</u>
<i>Sheriff-Support Services Operations</i>				
Salaries.....	3,547,679	3,580,656	3,580,656	0
Fringe benefits.....	1,481,669	1,477,319	1,396,096	81,223
Special fringe benefits.....	107,877	95,017	94,573	444
Operating supplies.....	520,406	638,000	629,847	8,153
Board approved travel.....		7,601	6,665	936
Staff training and development.....	8,948	25,448	25,261	187
Contractual professional services.....	37,738	107,178	103,460	3,718
Maintenance and repair services.....	508,681	488,383	485,114	3,269
Communications.....	140,416	260,907	253,840	7,067
Rentals.....	20,642	21,946	21,265	681
Miscellaneous.....	1,555	1,456	1,456	0
Cost recovery.....		9,000	9,000	0
Capital outlays.....	187,740	222,680	209,084	13,596
<i>Total Sheriff-Support Services Operations.....</i>	<u>6,563,351</u>	<u>6,935,591</u>	<u>6,816,317</u>	<u>119,274</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Sheriff-Radio Repair</i>				
Salaries.....	\$ 107,115	\$ 111,115	\$ 110,492	\$ 623
Fringe benefits.....	52,992	51,992	49,638	2,354
Special fringe benefits.....	1,113	799	799	0
Operating supplies.....	56,121	41,311	40,704	607
Staff training and development.....	835	835	354	481
Contractual professional services.....	4,011	360	360	0
Maintenance and repair services.....	14,857	9,000	9,000	0
Communications.....	4,048	3,070	2,983	87
Rentals.....	18,125	15,535	15,227	308
Miscellaneous.....	779			0
<i>Total Sheriff-Radio Repair.....</i>	<u>259,996</u>	<u>234,017</u>	<u>229,557</u>	<u>4,460</u>
<i>Sheriff-Jail Operations</i>				
Salaries.....	6,931,422	7,299,662	7,299,662	0
Fringe benefits.....	2,995,094	2,995,094	2,990,286	4,808
Operating supplies.....	30,000	30,000	30,000	0
Special fringe benefits.....	194,391	184,461	182,433	2,028
Board approved travel.....		3,381	3,381	0
Staff training and development.....	10,708	5,908	5,092	816
Contractual professional services.....	4,889,286	4,867,839	4,836,485	31,354
Maintenance and repair services.....	94,029	39,887	39,832	55
Communications.....	72,455	52,496	52,316	180
Public utility services.....	4,284			0
Rentals.....	15,000	11,500	10,400	1,100
Miscellaneous.....	3,008	364	364	0
<i>Total Sheriff-Jail Operations.....</i>	<u>15,239,677</u>	<u>15,490,592</u>	<u>15,450,251</u>	<u>40,341</u>
<i>Sheriff-Facility Management</i>				
Operating supplies.....	225,978	170,223	170,195	28
Maintenance and repair services.....	37,513	31,569	31,044	525
<i>Total Sheriff-Facility Management.....</i>	<u>263,491</u>	<u>201,792</u>	<u>201,239</u>	<u>553</u>
<i>Sheriff-Inmate Work Program</i>				
Salaries.....	104,916	107,062	107,062	0
Fringe benefits.....	55,250	55,250	51,691	3,559
<i>Total Sheriff-Inmate Work Program.....</i>	<u>160,166</u>	<u>162,312</u>	<u>158,753</u>	<u>3,559</u>
<i>Sheriff-Security General Fund</i>				
Salaries.....	2,177,463	1,803,990	1,803,990	0
Fringe benefits.....	991,563	891,563	812,786	78,777
Operating supplies.....	11,911	1,500	1,500	0
Contractual professional services.....	368,670	365,042	365,042	0
Maintenance and repair services.....	14,835	7,153	6,413	740
Communications.....	27,163	10,965	10,923	42
Rentals.....		1,921	1,912	9
<i>Total Sheriff-Security General Fund.....</i>	<u>3,591,605</u>	<u>3,082,134</u>	<u>3,002,566</u>	<u>79,568</u>
<i>Coroner</i>				
Statutory salaries.....	118,513	118,513	118,513	0
Salaries.....	1,856,196	1,895,493	1,895,492	1
Fringe benefits.....	692,531	662,859	662,859	0
Special fringe benefits.....	2,770	2,179	2,038	141
Post-employment services.....	485	485	348	137
Operating supplies.....	5,000	6,286	6,149	137
Routine business.....	50	11	11	0
Staff training and development.....	8,400	8,740	8,740	0
Contractual professional services.....	5,000	5,011	5,011	0
Maintenance and repair services.....	16,969	9,873	9,873	0
Communications.....	25,966	28,900	28,649	251
Rentals.....		535	535	0
<i>Total Coroner.....</i>	<u>2,731,880</u>	<u>2,738,885</u>	<u>2,738,218</u>	<u>667</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Clerk of Courts-Legal/Child Support</i>				
Statutory salaries.....	\$ 36,647	\$ 36,647	\$ 36,647	\$ 0
Salaries.....	1,130,372	1,130,372	1,127,474	2,898
Fringe benefits.....	586,974	576,974	538,507	38,467
Special fringe benefits.....	3,743	3,743	3,225	518
Operating supplies.....	22,697	25,352	21,202	4,150
Routine business.....	564	151	151	0
Board approved travel.....		13,784	13,784	0
Staff training and development.....	7,794	2,420	2,419	1
Contractual professional services.....	27,859	26,379	26,377	2
Maintenance and repair services.....	4,300	4,575	4,571	4
Communications.....	338,503	389,969	381,694	8,275
Public utility services.....	453	606	594	12
Miscellaneous.....		400	400	0
Debt service.....	8,200	8,200	8,200	0
<i>Total Clerk of Courts-Legal/Child Support.....</i>	<u>2,168,106</u>	<u>2,219,572</u>	<u>2,165,245</u>	<u>54,327</u>
<i>Clerk of Courts-County Municipal Court One</i>				
Statutory salaries.....	8,246	8,246	8,246	0
Salaries.....	332,864	337,347	337,343	4
Fringe benefits.....	195,392	190,909	171,788	19,121
Operating supplies.....	36,066	34,696	34,566	130
Routine business.....	3,807	3,807	3,237	570
Board approved travel.....	1,600	1,545	1,528	17
Staff training and development.....	976	1,076	1,072	4
Contractual professional services.....	13,338	13,338	11,954	1,384
Maintenance and repair services.....	1,569	1,469	1,344	125
Communications.....	8,600	8,600	8,297	303
Rentals.....	243,204	243,204	203,882	39,322
<i>Total Clerk of Courts-County Municipal Court One.....</i>	<u>845,662</u>	<u>844,237</u>	<u>783,257</u>	<u>60,980</u>
<i>Clerk of Courts-County Municipal Court Two</i>				
Statutory salaries.....	10,078	10,078	10,078	0
Salaries.....	363,314	368,100	368,098	2
Fringe benefits.....	193,534	188,748	180,429	8,319
Operating supplies.....	32,620	32,620	32,365	255
Routine business.....	3,110	3,110	2,344	766
Board approved travel.....	1,800	3,225	3,208	17
Staff training and development.....	275	275	275	0
Contractual professional services.....	11,328	11,328	10,699	629
Maintenance and repair services.....	400	400	207	193
Communications.....	6,480	6,480	5,795	685
Rentals.....	203,022	208,405	207,382	1,023
<i>Total Clerk of Courts-County Municipal Court Two.....</i>	<u>825,961</u>	<u>832,769</u>	<u>820,880</u>	<u>11,889</u>
<i>Common Pleas Court-Judicial</i>				
Statutory salaries.....	154,000	154,000	154,000	0
Salaries.....	1,651,497	1,728,962	1,728,540	422
Fringe benefits.....	742,736	727,820	704,792	23,028
Special fringe benefits.....	1,116	380	379	1
Operating supplies.....	52,376	44,666	43,605	1,061
Routine business.....	2,395	2,395	2,362	33
Board approved travel.....	33,301	32,043	29,497	2,546
Staff training and development.....	16,694	18,230	18,230	0
Contractual professional services.....	98,835	94,180	65,243	28,937
Law enforcement services.....	87,401	72,413	57,078	15,335
Maintenance and repair services.....	151,089	134,470	134,106	364
Communications.....	45,203	49,803	49,488	315
Rentals.....	6,510	13,510	13,438	72
Miscellaneous.....		375	375	0
Cost recovery.....		42,027	42,027	0
Capital outlays.....	78,381	188,863	188,863	0
Budget control account.....	213,623			0
<i>Total Common Pleas Court-Judicial.....</i>	<u>3,335,157</u>	<u>3,304,137</u>	<u>3,232,023</u>	<u>72,114</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Common Pleas Court-Court Services</i>				
Salaries.....	\$ 1,887,641	\$ 2,009,916	\$ 2,006,275	\$ 3,641
Fringe benefits.....	870,045	901,745	901,734	11
Special fringe benefits.....	1,163	1,101	1,101	0
Operating supplies.....	19,041	12,341	12,286	55
Routine business.....	13,673	5,704	3,028	2,676
Board approved travel.....		150	150	0
Staff training and development.....	1,546			0
Contractual professional services.....	112,950	135,495	127,476	8,019
Law enforcement services.....	240,112	224,112	213,044	11,068
Maintenance and repair services.....	6,650	5,450	5,193	257
Communications.....	33,336	37,091	36,837	254
Rentals.....	12,462	11,412	11,410	2
Capital outlays.....		45,258	44,546	712
<i>Total Common Pleas Court-Court Services.....</i>	<u>3,198,619</u>	<u>3,389,775</u>	<u>3,363,080</u>	<u>26,695</u>
<i>Common Pleas Court-Criminal Justice Services</i>				
Salaries.....	1,417,768	1,476,293	1,476,288	5
Fringe benefits.....	647,216	613,141	595,176	17,965
Special fringe benefits.....	987	15	15	0
Operating supplies.....	42,287	24,705	24,590	115
Routine business.....	18,735	14,322	14,263	59
Staff training and development.....	1,561	1,160	1,160	0
Contractual professional services.....	68,771	52,610	48,560	4,050
Maintenance and repair services.....	30,267	21,407	21,058	349
Communications.....	42,150	31,563	31,359	204
Insurance.....		1,000	987	13
Rentals.....	58,695	78,795	78,782	13
Miscellaneous.....	930			0
Cost recovery.....		1,000	1,000	0
Capital outlays.....		60,760	60,361	399
<i>Total Common Pleas Court-Criminal Justice Services.....</i>	<u>2,329,367</u>	<u>2,376,771</u>	<u>2,353,599</u>	<u>23,172</u>
<i>Common Pleas Court-STOP Program</i>				
Salaries.....	333,444	374,362	374,314	48
Fringe benefits.....	137,599	133,799	128,549	5,250
Special fringe benefits.....	93	93		93
Operating supplies.....	111,811	125,811	117,772	8,039
Routine business.....	139	239	103	136
Staff training and development.....	279	279		279
Contractual professional services.....	353,384	329,684	327,980	1,704
Maintenance and repair services.....	9,650	13,550	13,523	27
Communications.....	13,299	11,299	11,210	89
Rentals.....	1,767	3,267	3,098	169
Capital outlays.....		4,200	4,200	0
<i>Total Common Pleas Court-STOP Program.....</i>	<u>961,465</u>	<u>996,583</u>	<u>980,749</u>	<u>15,834</u>
<i>Common Pleas Court-Administrator's Office</i>				
Salaries.....	711,981	707,186	707,179	7
Fringe benefits.....	350,294	343,887	281,775	62,112
Special fringe benefits.....	6,833	6,041	6,041	0
Operating supplies.....	19,608	5,608	5,597	11
Routine business.....	813	813	759	54
Staff training and development.....	2,325	2,125	2,125	0
Contractual professional services.....	16,648	23,204	23,203	1
Maintenance and repair services.....	240,789	212,207	212,188	19
Communications.....	68,526	70,726	70,655	71
Rentals.....	7,798	6,891	6,345	546
<i>Total Common Pleas Court-Administrator's Office.....</i>	<u>1,425,615</u>	<u>1,378,688</u>	<u>1,315,867</u>	<u>62,821</u>

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(Non-GAAP Budgetary Basis and Perspective)

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(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Juvenile Court-Administration</i>				
Salaries.....	\$ 758,809	\$ 1,229,547	\$ 1,229,034	\$ 513
Fringe benefits.....	337,636	337,730	331,117	6,613
Special fringe benefits.....	1,940	6,940	6,424	516
Operating supplies.....	84,214	74,420	65,577	8,843
Routine business.....	8,676	12,470	11,962	508
Board approved travel.....	6,800	6,800	6,798	2
Staff training and development.....	6,706	6,706	3,980	2,726
Contractual professional services.....	41,483	37,664	27,433	10,231
Maintenance and repair services.....	138,889	142,708	133,774	8,934
Communications.....	128,147	128,147	71,656	56,491
Insurance.....		400	320	80
Public utility services.....	1,339	1,339	211	1,128
Rentals.....	12,000	11,600	4,947	6,653
Miscellaneous.....	910	910	508	402
Capital outlays.....		1,000	964	36
<i>Total Juvenile Court-Administration.....</i>	<u>1,527,549</u>	<u>1,998,381</u>	<u>1,894,705</u>	<u>103,676</u>
<i>Juvenile Court-Clerk</i>				
Salaries.....	538,184	542,771	537,594	5,177
Fringe benefits.....	299,957	299,957	266,832	33,125
Special fringe benefits.....		100	44	56
Operating supplies.....	29,690	29,590	28,907	683
Board approved travel.....	1,000	1,000	567	433
Contractual professional services.....	18,798	14,009	5,052	8,957
Maintenance and repair services.....	1,123	1,123	98	1,025
Communications.....	135,276	140,065	140,065	0
Rentals.....	4,734	4,734	4,375	359
<i>Total Juvenile Court-Clerk.....</i>	<u>1,028,762</u>	<u>1,033,349</u>	<u>983,534</u>	<u>49,815</u>
<i>Juvenile Court-Intervention Center</i>				
Salaries.....	961,959	1,009,997	1,009,997	0
Fringe benefits.....	408,237	402,332	393,951	8,381
Special fringe benefits.....	485	1,395	1,395	0
Operating supplies.....	8,174	8,978	8,978	0
Routine business.....	970	970	969	1
Staff training and development.....	1,939	1,065	444	621
Contractual professional services.....	4,403	3,703	2,845	858
Maintenance and repair services.....	2,464			0
Communications.....	25,070	25,070	23,064	2,006
Rentals.....	4,600	6,923	6,668	255
Miscellaneous.....	291	291		291
<i>Total Juvenile Court-Intervention Center.....</i>	<u>1,418,592</u>	<u>1,460,724</u>	<u>1,448,311</u>	<u>12,413</u>
<i>Juvenile Court-Nicholas Residential Treatment Center</i>				
Salaries.....	760,224	915,902	900,305	15,597
Fringe benefits.....	333,177	344,164	341,789	2,375
Special fringe benefits.....	101	3,171	2,893	278
Operating supplies.....	117,744	125,828	104,889	20,939
Routine business.....	2,702	4,202	4,018	184
Staff training and development.....	1,624	1,554	928	626
Contractual professional services.....	7,995	4,495	4,103	392
Social services contractual services.....	4,429	6,429	6,330	99
Maintenance and repair services.....	25,425	25,441	24,894	547
Communications.....	17,333	10,533	10,374	159
Insurance.....	57	57		57
Public utility services.....	10,371	10,371	6,316	4,055
Rentals.....	8,142	3,842	3,788	54
Miscellaneous.....	1,870	1,870	1,645	225
<i>Total Juvenile Court-Nicholas Residential Treatment Center.....</i>	<u>1,291,194</u>	<u>1,457,859</u>	<u>1,412,272</u>	<u>45,587</u>

*Schedule of Revenues, Expenditures
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(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Juvenile Court-Legal</i>				
Statutory salaries.....	\$ 28,000	\$ 28,000	\$ 28,000	\$ 0
Salaries.....	757,170	761,194	754,695	6,499
Fringe benefits.....	312,590	310,426	292,031	18,395
Operating supplies.....	13,328	13,486	13,101	385
Routine business.....	1,185	1,185	1,127	58
Board approved travel.....	4,000	4,000	3,591	409
Staff training and development.....	4,588	4,430	1,340	3,090
Contractual professional services.....	17,064	11,755	5,616	6,139
Law enforcement services.....	364	364		364
Communications.....	3,450	3,759	3,759	0
Rentals.....	7,500	12,500	11,243	1,257
<i>Total Juvenile Court-Legal.....</i>	<u>1,149,239</u>	<u>1,151,099</u>	<u>1,114,503</u>	<u>36,596</u>
<i>Juvenile Court-Court Support Services</i>				
Salaries.....	146,786	148,786	147,906	880
Fringe benefits.....	80,382	80,382	72,750	7,632
Special fringe benefits.....		300	240	60
Operating supplies.....	3,000	2,200	1,941	259
Rentals.....	3,000	3,500	3,382	118
<i>Total Juvenile Court-Court Support Services.....</i>	<u>233,168</u>	<u>235,168</u>	<u>226,219</u>	<u>8,949</u>
<i>Juvenile Court-Child Support</i>				
Salaries.....	984,319	1,020,703	1,020,703	0
Fringe benefits.....	440,224	429,701	418,419	11,282
Special fringe benefits.....		125	107	18
Operating supplies.....	17,336	17,236	17,236	0
Routine business.....	1,250	1,250	1,191	59
Board approved travel.....	6,000	6,000	1,609	4,391
Staff training and development.....	4,867	4,842	1,700	3,142
Contractual professional services.....	9,760	9,760	1,639	8,121
Maintenance and repair services.....	12,086	12,086	355	11,731
Communications.....	37,513	37,513	13,703	23,810
Rentals.....	9,400	9,400	6,024	3,376
Miscellaneous.....	271	271		271
<i>Total Juvenile Court-Child Support.....</i>	<u>1,523,026</u>	<u>1,548,887</u>	<u>1,482,686</u>	<u>66,201</u>
<i>Juvenile Court-Probation</i>				
Salaries.....	1,517,033	1,618,232	1,618,232	0
Fringe benefits.....	667,349	627,336	602,901	24,435
Special fringe benefits.....	388	10,288	10,156	132
Operating supplies.....	5,016	7,016	6,811	205
Routine business.....	32,161	32,161	32,161	0
Board approved travel.....	1,000	1,000		1,000
Staff training and development.....	3,332	3,332	450	2,882
Contractual professional services.....	93,830	81,930	33,652	48,278
Social services contractual services.....	1,114,399	726,136	661,020	65,116
Maintenance and repair services.....	14,948	14,948	13,698	1,250
Communications.....	29,699	29,699	29,093	606
Public utility services.....	500	500		500
Rentals.....	9,179	9,179	6,807	2,372
Other social services.....	1,900	1,900		1,900
Miscellaneous.....	1,686	1,686		1,686
Cost recovery.....		78,823	78,823	0
<i>Total Juvenile Court-Probation.....</i>	<u>3,492,420</u>	<u>3,244,166</u>	<u>3,093,804</u>	<u>150,362</u>
<i>Juvenile Court-Detention Center Operations</i>				
Salaries.....	3,388,762	3,129,427	3,129,427	0
Fringe benefits.....	1,809,797	1,799,984	1,531,490	268,494
Special fringe benefits.....		800	800	0
Operating supplies.....	208,540	205,760	183,794	21,966
Routine business.....	506	506	452	54
Board approved travel.....	2,000	4,000	2,339	1,661
Staff training and development.....	2,807	2,807	2,801	6
Contractual professional services.....	308,085	308,085	211,339	96,746
Maintenance and repair services.....	22,217	22,217	10,549	11,668
Communications.....	40,505	40,505	29,668	10,837
Public utility services.....	3,286	3,286	1,500	1,786
Rentals.....	7,556	7,556	5,623	1,933
Miscellaneous.....	279	279	267	12
<i>Total Juvenile Court-Detention Center Operations.....</i>	<u>5,794,340</u>	<u>5,525,212</u>	<u>5,110,049</u>	<u>415,163</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Domestic Relations Court-Child Support</i>				
Salaries.....	\$ 1,894,944	\$ 1,934,138	\$ 1,932,323	\$ 1,815
Fringe benefits.....	720,856	717,598	681,216	36,382
Special fringe benefits.....	10,848	9,198	7,800	1,398
Operating supplies.....	36,274	37,374	37,340	34
Routine business.....	5,800	3,800	3,497	303
Board approved travel.....		4,500	4,292	208
Staff training and development.....	17,460	7,260	5,847	1,413
Contractual professional services.....	31,460	24,860	23,717	1,143
Maintenance and repair services.....	16,114	17,314	17,223	91
Communications.....	46,560	51,560	49,819	1,741
Capital outlays.....	3,533	48,459	46,991	1,468
Debt service.....	36,000	29,600	29,304	296
<i>Total Domestic Relations Court-Child Support.....</i>	<u>2,819,849</u>	<u>2,885,661</u>	<u>2,839,369</u>	<u>46,292</u>
<i>Domestic Relations Court-Judicial</i>				
Statutory salaries.....	28,000	28,000	28,000	0
Salaries.....	164,902	235,253	235,108	145
Fringe benefits.....	72,055	91,908	85,620	6,288
Operating supplies.....	3,500	2,700	1,675	1,025
Board approved travel.....		1,100	208	892
Staff training and development.....	2,445	2,345	2,280	65
Contractual professional services.....	1,745	1,145	436	709
Law enforcement services.....	2,700	200		200
Maintenance and repair services.....	647	647	410	237
Communications.....	2,440	140		140
Capital outlays.....		9,242	8,898	344
<i>Total Domestic Relations Court-Judicial.....</i>	<u>278,434</u>	<u>372,680</u>	<u>362,635</u>	<u>10,045</u>
<i>Domestic Relations Court-Parent Education</i>				
Contractual professional services.....	23,626	30,310	30,085	225
<i>Total Domestic Relations Court-Parent Education.....</i>	<u>23,626</u>	<u>30,310</u>	<u>30,085</u>	<u>225</u>
<i>Probate Court</i>				
Statutory salaries.....	14,000	14,000	14,000	0
Salaries.....	1,007,893	1,029,507	1,025,311	4,196
Fringe benefits.....	371,783	373,299	346,711	26,588
Special fringe benefits.....	1,626	1,626	1,530	96
Pre-employment services.....	400	400	328	72
Operating supplies.....	17,502	13,452	11,575	1,877
Staff training and development.....	860	860	860	0
Contractual professional services.....	80,249	60,391	54,498	5,893
Maintenance and repair services.....	11,179	8,996	6,837	2,159
Communications.....	41,796	41,796	39,385	2,411
Public utility services.....		411		411
Rentals.....	6,549	6,549	5,791	758
Capital outlays.....	13,762	16,312	16,312	0
<i>Total Probate Court.....</i>	<u>1,567,599</u>	<u>1,567,599</u>	<u>1,523,138</u>	<u>44,461</u>
<i>County Municipal Court-General Fund</i>				
Statutory salaries.....	196,000	196,000	196,000	0
Salaries.....	309,298	337,026	329,905	7,121
Fringe benefits.....	227,294	229,148	216,528	12,620
Special fringe benefits.....	1,999	1,999	1,101	898
Operating supplies.....	3,392	3,392	2,531	861
Routine business.....	1,314	1,814	1,546	268
Contractual professional services.....	14,809	14,434	6,586	7,848
Law enforcement services.....	7,775	8,775	8,284	491
Maintenance and repair services.....	1,460	960		960
Communications.....	9,946	8,946	7,412	1,534
Insurance.....		375	150	225
<i>Total County Municipal Court-Judicial.....</i>	<u>773,287</u>	<u>802,869</u>	<u>770,043</u>	<u>32,826</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Municipal Courts-Dayton</i>				
Salaries.....	\$ 50,000	\$ 34,994	\$ 33,257	\$ 1,737
Fringe benefits.....	7,725	5,378	5,138	240
Law enforcement services.....	108,497	116,140	101,060	15,080
Intergovernmental.....	322,089	332,799	328,180	4,619
<i>Total Municipal Courts-Dayton.....</i>	<u>488,311</u>	<u>489,311</u>	<u>467,635</u>	<u>21,676</u>
<i>Municipal Courts-Vandalia</i>				
Salaries.....	13,000	12,544	7,471	5,073
Fringe benefits.....	2,009	2,009	1,154	855
Law enforcement services.....	35,140	35,140	22,816	12,324
Intergovernmental.....	212,928	212,928	211,067	1,861
<i>Total Municipal Courts-Vandalia.....</i>	<u>263,077</u>	<u>262,621</u>	<u>242,508</u>	<u>20,113</u>
<i>Municipal Courts-Oakwood</i>				
Law enforcement services.....	1,830	1,830	1,079	751
Intergovernmental.....	52,177	52,632	52,605	27
<i>Total Municipal Courts-Oakwood.....</i>	<u>54,007</u>	<u>54,462</u>	<u>53,684</u>	<u>778</u>
<i>Municipal Courts-Kettering</i>				
Salaries.....	48,000	43,528	37,937	5,591
Fringe benefits.....	7,416	7,416	5,861	1,555
Law enforcement services.....	16,080	18,080	14,841	3,239
Intergovernmental.....	185,006	186,478	186,472	6
<i>Total Municipal Courts-Kettering.....</i>	<u>256,502</u>	<u>255,502</u>	<u>245,111</u>	<u>10,391</u>
<i>Municipal Courts-Miamisburg</i>				
Law enforcement services.....	48,739	48,739	45,813	2,926
Intergovernmental.....	229,588	229,588	223,922	5,666
<i>Total Municipal Courts-Miamisburg.....</i>	<u>278,327</u>	<u>278,327</u>	<u>269,735</u>	<u>8,592</u>
<i>Municipal Courts-Prosecution Costs</i>				
Intergovernmental.....	111,887	111,887	111,887	0
<i>Total Municipal Courts-Prosecution Costs.....</i>	<u>111,887</u>	<u>111,887</u>	<u>111,887</u>	<u>0</u>
<i>Court of Appeals</i>				
Salaries.....	11,394	7,732	4,370	3,362
Fringe benefits.....	1,771	1,771	806	965
Special fringe benefits.....	500	500	391	109
Operating supplies.....	72,432	69,976	58,281	11,695
Routine business.....	3,314	4,764	4,058	706
Board approved travel.....	800	3,950	3,656	294
Staff training and development.....	11,177	9,117	9,110	7
Contractual professional services.....	4,120	5,370	4,933	437
Law enforcement services.....	1,236	2,046	1,900	146
Maintenance and repair services.....	6,067	882	882	0
Communications.....	27,704	27,704	26,225	1,479
Rentals.....	5,824	7,533	7,484	49
Capital outlays.....		7,595	7,557	38
<i>Total Court of Appeals.....</i>	<u>146,339</u>	<u>148,940</u>	<u>129,653</u>	<u>19,287</u>
<i>Public Defender</i>				
Salaries.....	2,762,022	2,953,810	2,946,248	7,562
Fringe benefits.....	1,074,047	1,089,713	1,054,014	35,699
Special fringe benefits.....	3,970	4,070	4,065	5
Operating supplies.....	30,076	41,076	40,690	386
Routine business.....	13,884	27,536	24,563	2,973
Staff training and development.....	13,402	11,702	4,562	7,140
Contractual professional services.....	39,735	34,335	31,869	2,466
Maintenance and repair services.....	2,000	2,600	2,526	74
Communications.....	55,857	55,857	47,295	8,562
Rentals.....	2,518	2,518	2,449	69
Capital outlays.....		12,225	11,652	573
<i>Total Public Defender.....</i>	<u>3,997,511</u>	<u>4,235,442</u>	<u>4,169,933</u>	<u>65,509</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>90,691,356</u>	<u>91,326,194</u>	<u>88,652,361</u>	<u>2,673,833</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Environment & Public Works				
<i>Non-Departmental-Apiary Inspection</i>				
Contractual professional services.....	\$ 2,442	\$ 2,442	\$ 1,707	\$ 735
<i>Total Non-Departmental-Apiary Inspection.....</i>	<u>2,442</u>	<u>2,442</u>	<u>1,707</u>	<u>735</u>
<i>Non-Departmental-Soil & Water Conservation Subsidy</i>				
Intergovernmental.....	182,054	197,054	197,054	0
<i>Total Non-Soil & Water Conservation Subsidy.....</i>	<u>182,054</u>	<u>197,054</u>	<u>197,054</u>	<u>0</u>
<i>Non-Departmental-Emergency Management Authority</i>				
Contractual professional services.....	112,000	107,031	107,031	0
<i>Total Non-Departmental-Emergency Management Authority.....</i>	<u>112,000</u>	<u>107,031</u>	<u>107,031</u>	<u>0</u>
<i>Non-Departmental-Hazardous Materials Response Team</i>				
Contractual professional services.....	15,500	15,438	15,438	0
<i>Total Non-Departmental-Hazardous Materials Response Team.....</i>	<u>15,500</u>	<u>15,438</u>	<u>15,438</u>	<u>0</u>
<i>County Engineer-Maps Division</i>				
Salaries.....	137,688	137,688	133,617	4,071
Fringe benefits.....	48,840	48,840	45,471	3,369
Maintenance and repair services.....	5,000			0
<i>Total County Engineer-Maps Division.....</i>	<u>191,528</u>	<u>186,528</u>	<u>179,088</u>	<u>7,440</u>
<i>County Engineer-Office Expenses</i>				
Operating supplies.....	57,491	54,991	49,481	5,510
Routine business.....	495	495		495
Contractual professional services.....	3,000	3,000	2,999	1
Maintenance and repair services.....	60,487	60,487	52,861	7,626
Communications.....	31,330	31,330	28,718	2,612
Debt service.....	9,309	9,309	9,309	0
<i>Total County Engineer-Office Expenses.....</i>	<u>162,112</u>	<u>159,612</u>	<u>143,368</u>	<u>16,244</u>
<i>County Engineer-General Fund Ditch Maintenance</i>				
Construction and improvements.....	5,000	4,997	0	4,997
<i>Total County Engineer-General Fund Ditch Maintenance.....</i>	<u>5,000</u>	<u>4,997</u>	<u>0</u>	<u>4,997</u>
<i>Total Environment & Public Works.....</i>	<u>670,636</u>	<u>673,102</u>	<u>643,686</u>	<u>29,416</u>
Social Services				
<i>Non-Departmental-Registration of Vital Statistics</i>				
Miscellaneous.....	5,000	3,530	3,530	0
<i>Total Non-Departmental-Registration of Vital Statistics.....</i>	<u>5,000</u>	<u>3,530</u>	<u>3,530</u>	<u>0</u>
<i>Non-Departmental-Cooperative Extension Service</i>				
Contractual professional services.....	172,289	172,289	172,289	0
<i>Total Non-Departmental-Cooperative Extension Service.....</i>	<u>172,289</u>	<u>172,289</u>	<u>172,289</u>	<u>0</u>
<i>Non-Departmental-Memorial Day Allowance</i>				
Miscellaneous.....	26,537	18,960	13,148	5,812
<i>Total Non-Departmental-Memorial Day Allowance.....</i>	<u>26,537</u>	<u>18,960</u>	<u>13,148</u>	<u>5,812</u>
<i>Non-Departmental-Grave Markers</i>				
Social services contractual services.....	12,586	13,881	13,881	0
<i>Total Non-Departmental-Grave Markers.....</i>	<u>12,586</u>	<u>13,881</u>	<u>13,881</u>	<u>0</u>
<i>Veteran Services</i>				
Statutory salaries.....	96,052	96,052	88,832	7,220
Salaries.....	646,943	646,943	566,132	80,811
Fringe benefits.....	186,262	186,262	153,835	32,427
Special fringe benefits.....	4,624	2,624	2,099	525
Operating supplies.....	26,306	24,306	13,013	11,293
Routine business.....	8,273	6,273	2,201	4,072
Board approved travel.....	26,391	24,191	8,391	15,800
Staff training and development.....	5,100	5,100	1,534	3,566
Contractual professional services.....	6,500	6,500	3,332	3,168
Maintenance and repair services.....	3,250	3,250	1,081	2,169
Communications.....	32,050	40,250	37,536	2,714
Public utility services.....	1,950	1,950	849	1,101
Rentals.....	133,918	133,918	132,538	1,380
Other social services.....	1,137,374	1,137,374	455,703	681,671
<i>Total Veteran Services.....</i>	<u>2,314,993</u>	<u>2,314,993</u>	<u>1,467,076</u>	<u>847,917</u>
<i>Total Social Services.....</i>	<u>2,531,405</u>	<u>2,523,653</u>	<u>1,669,924</u>	<u>853,729</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Community and Economic Development				
<i>Administrative Services-Parks & Grounds Maintenance</i>				
Salaries.....	\$ 234,539	\$ 221,439	\$ 221,324	\$ 115
Fringe benefits.....	82,666	80,966	77,836	3,130
Special fringe benefits.....	681	831	722	109
Post-employment services.....	200	150		150
Pre-employment services.....	400	200		200
Operating supplies.....	56,151	53,751	52,867	884
Staff training and development.....	500	500	235	265
Contractual professional services.....	175,217	167,447	149,393	18,054
Maintenance and repair services.....	26,428	26,528	26,514	14
Communications.....	7,100	7,100	6,342	758
Public utility services.....	65,587	54,587	44,349	10,238
Rentals.....	3,000	3,000	1,819	1,181
Miscellaneous.....	3,760	3,760	3,718	42
Capital outlays.....	14,733	24,902	24,830	72
Total Administrative Services-Parks & Grounds Maintenance.....	670,962	645,161	609,949	35,212
<i>Community/Economic Development-Director</i>				
Salaries.....	334,509	334,509	264,080	70,429
Fringe benefits.....	115,359	115,359	94,740	20,619
Special fringe benefits.....	5,591	5,591	4,889	702
Pre-employment services.....	194	194	(80)	274
Operating supplies.....	13,055	11,655	9,723	1,932
Routine business.....	8,612	8,612	2,163	6,449
Staff training and development.....	8,364	8,364	5,239	3,125
Contractual professional services.....	70,173	70,173	60,414	9,759
Maintenance and repair services.....	1,302	1,302		1,302
Communications.....	14,831	14,831	11,053	3,778
Rentals.....	7,200	7,200	4,291	2,909
Capital outlays.....	17,321	18,721	18,636	85
Total Community/Economic Development-Director.....	596,511	596,511	475,148	121,363
<i>Community/Economic Development-Planning</i>				
Salaries.....	101,217	101,217	91,006	10,211
Fringe benefits.....	35,889	35,889	33,768	2,121
Operating supplies.....	6,044	6,044	4,884	1,160
Routine business.....	2,518	2,518	1,848	670
Staff training and development.....	3,797	3,797	2,023	1,774
Contractual professional services.....	4,414	4,414	1,218	3,196
Maintenance and repair services.....	1,978	1,978		1,978
Communications.....	10,375	10,375	7,199	3,176
Total Community/Economic Development-Planning.....	166,232	166,232	141,946	24,286
<i>Non-Departmental-MVRPC Annual Dues</i>				
Staff training and development.....	18,430	18,002	18,002	0
Total Non-Departmental-MVRPC Annual Dues.....	18,430	18,002	18,002	0
<i>Non-Departmental-Conservancy District Assessments</i>				
Miscellaneous.....	420,000	417,707	417,707	0
Total Non-Departmental-Conservancy District Assessments.....	420,000	417,707	417,707	0
Total Community and Economic Development.....	1,872,135	1,843,613	1,662,752	180,861
Totals				
Total Expenditures.....	\$ 117,326,606	\$ 117,186,086	\$ 112,571,406	\$ 4,614,680
Excess (Deficiency) Of Revenues Over Expenditures.....	7,920,491	14,748,384	21,741,862	6,993,478
<i>Other Financing Sources And Uses</i>				
Advances in.....	409,649	409,649	730,915	321,266
Advances out.....		(1,607,543)	(2,023,043)	(415,500)
Transfers in.....	3,665,108	3,812,316	3,814,149	1,833
Transfers out.....	(15,118,167)	(26,960,926)	(26,496,253)	464,673
Total Other Financing Sources And Uses.....	(11,043,410)	(24,346,504)	(23,974,232)	372,272
Net Change in Fund Balance.....	(3,122,919)	(9,598,120)	(2,232,370)	7,365,750
Fund Balance at Beginning of Year.....	24,748,709	24,748,709	24,748,709	0
Prior Year Encumbrances Appropriated.....	3,122,915	3,122,915	3,122,915	0
Fund Balance at End of Year.....	\$ 24,748,705	\$ 18,273,504	\$ 25,639,254	\$ 7,365,750

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Incentive-to-Save Program - General Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
Total Expenditures.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....		333,571	333,571	0
Transfers out.....		(15,861)	(15,861)	0
Total Other Financing Sources And Uses.....	0	317,710	317,710	0
Net Change in Fund Balance.....	0	317,710	317,710	0
Fund Balance at Beginning of Year.....	15,861	15,861	15,861	0
Fund Balance at End of Year.....	\$ 15,861	\$ 333,571	\$ 333,571	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Budget Stabilization - General Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
Total Expenditures.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(197,776)	(197,776)	0
Total Other Financing Sources And Uses.....	0	(197,776)	(197,776)	0
Net Change in Fund Balance.....	0	(197,776)	(197,776)	0
Fund Balance at Beginning of Year.....	7,100,000	7,100,000	7,100,000	0
Fund Balance at End of Year.....	\$ 7,100,000	\$ 6,902,224	\$ 6,902,224	\$ 0

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

Children Services-Special Revenue Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 211,096	\$ 244,049	\$ 246,719	\$ 2,670
Intergovernmental.....	20,737,474	20,834,619	20,736,501	(98,118)
Miscellaneous.....	474,251	566,901	327,523	(239,378)
Total Revenues.....	21,422,821	21,645,569	21,310,743	(334,826)
<i>Expenditures:</i>				
<i>Current: Social Services</i>				
<i>Direct Services</i>				
Operating supplies.....	15,941	15,941	14,799	1,142
Board approved travel.....		250		250
Contractual professional services.....	247,783	609,782	506,116	103,666
Social services contractual services.....	17,887,721	18,212,721	17,160,325	1,052,396
Communications.....	1,559	1,559		1,559
Other social services.....	5,139,632	5,181,282	4,651,064	530,218
Miscellaneous.....	753,454	773,454	735,797	37,657
Interfund agreements.....	29,005,775	28,272,125	26,606,650	1,665,475
Total Direct Services.....	53,051,865	53,067,114	49,674,751	3,392,363
<i>Independent Living</i>				
Operating supplies.....	2,000	2,000	701	1,299
Routine business.....	2,600	2,350		2,350
Board approved travel.....	5,724	5,724	380	5,344
Contractual professional services.....	33,180	43,180	16,600	26,580
Communications.....		250		250
Other social services.....	202,993	234,493	168,888	65,605
Miscellaneous.....	77,675	131,175	100,770	30,405
Total Independent Living.....	324,172	419,172	287,339	131,833
<i>Casey Family Program</i>				
Special fringe benefits.....		500		500
Board approved travel.....	180	6,430	72	6,358
Other social services.....		3,250	473	2,777
Total Casey Family Program.....	180	10,180	545	9,635
<i>Wendy's Wonderful Kids</i>				
Salaries.....	54,711	55,458	55,458	0
Fringe benefits.....	23,768	23,021	22,569	452
Routine business.....	2,800	2,800	2,641	159
Board approved travel.....	3,211	3,211	1,097	2,114
Communications.....	799	799		799
Other social services.....	21,351	21,351	19,539	1,812
Total Wendy's Wonderful Kids.....	106,640	106,640	101,304	5,336
<i>Alternative Response</i>				
Special fringe benefits.....	300	300		300
Operating supplies.....	4,000	1,000		1,000
Routine business.....	700	700		700
Board approved travel.....	9,881	5,381	462	4,919
Contractual professional services.....	7,000			0
Social services contractual services.....	4,000	4,000		4,000
Communications.....	1,535	1,535	1,181	354
Other social services.....	33,512	55,715	45,709	10,006
Total Alternative Response.....	60,928	68,631	47,352	21,279
Total Expenditures.....	53,543,785	53,671,737	50,111,291	3,560,446
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(32,120,964)	(32,026,168)	(28,800,548)	3,225,620
<i>Other Financing Sources And Uses</i>				
Transfers in.....	27,801,285	27,801,285	26,823,885	(977,400)
Total Other Financing Sources And Uses.....	27,801,285	27,801,285	26,823,885	(977,400)
Net Change in Fund Balance.....	(4,319,679)	(4,224,883)	(1,976,663)	2,248,220
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,506,150	3,506,150	3,506,150	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,108,907	3,108,907	3,108,907	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 2,295,378	\$ 2,390,174	\$ 4,638,394	\$ 2,248,220

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,000	\$ 5,000	\$ 8,755	\$ 3,755
Intergovernmental.....	26,430,992	27,818,584	27,528,137	(290,447)
Miscellaneous.....	<u>32,970,912</u>	<u>36,605,382</u>	<u>29,831,240</u>	<u>(6,774,142)</u>
<i>Total Revenues.....</i>	<i>59,406,904</i>	<i>64,428,966</i>	<i>57,368,132</i>	<i>(7,060,834)</i>
<i>Expenditures:</i>				
<i>Current: Social Services</i>				
<i>Executive Director</i>				
Salaries.....	254,849	266,588	265,340	1,248
Fringe benefits.....	78,954	78,954	74,844	4,110
Special fringe benefits.....	30,914	30,914	14,690	16,224
Operating supplies.....	700	25,591	19,362	6,229
Routine business.....	1,000	1,109	1,100	9
Board approved travel.....	3,071	4,071	1,744	2,327
Staff training and development.....	23,500	33,500	32,850	650
Contractual professional services.....	3,650	5,630	2,080	3,550
Communications.....	<u>1,245</u>	<u>1,345</u>	<u>378</u>	<u>967</u>
<i>Total Executive Director.....</i>	<i>397,883</i>	<i>447,702</i>	<i>412,388</i>	<i>35,314</i>
<i>Children Services</i>				
Salaries.....	15,199,792	14,760,792	14,634,130	126,662
Fringe benefits.....	6,272,589	6,272,589	5,594,048	678,541
Special fringe benefits.....	108,185	108,185	80,040	28,145
Operating supplies.....	169,401	169,401	137,322	32,079
Routine business.....	595,439	686,739	583,060	103,679
Board approved travel.....		13,000	8,797	4,203
Staff training and development.....	32,000	62,108	47,205	14,903
Contractual professional services.....	465,821	536,913	346,568	190,345
Maintenance and repair services.....	153,013	206,411	183,836	22,575
Communications.....	144,323	144,323	113,149	31,174
Public utility services.....	464,400	511,200	461,517	49,683
Rentals.....	219,427	172,427	164,003	8,424
Other social services.....	2,260	2,360	745	1,615
Interfund agreements.....	975,000	1,132,500	1,017,814	114,686
Capital outlays.....	863,290	446,788	108,097	338,691
Construction and Improvements.....		246,700	228,366	18,334
Debt service.....	<u>604</u>	<u>604</u>		<u>604</u>
<i>Total Children Services.....</i>	<i>25,665,544</i>	<i>25,473,040</i>	<i>23,708,697</i>	<i>1,764,343</i>
<i>PA Shared Cost Pool</i>				
Salaries.....	1,029,129	1,204,129	1,203,093	1,036
Fringe benefits.....	408,784	436,133	430,824	5,309
Special fringe benefits.....	129,948	129,948	90,765	39,183
Operating supplies.....	358,052	335,972	306,637	29,335
Routine business.....	10,600	10,850	8,724	2,126
Board approved travel.....	20,000	17,250	3,368	13,882
Staff training and development.....	11,000	12,500	7,755	4,745
Contractual professional services.....	242,948	431,270	400,803	30,467
Social services contractual services.....			(270)	270
Maintenance and repair services.....	490,608	490,608	419,307	71,301
Communications.....	119,147	163,147	140,970	22,177
Public utility services.....	5,000	4,900		4,900
Rentals.....	2,485,658	2,318,053	2,262,698	55,355
Miscellaneous.....	1,500,000	1,495,000	1,480,688	14,312
Interfund agreements.....	75,000	75,000	75,000	0
Capital outlays.....	<u>92,922</u>	<u>54,305</u>	<u>45,409</u>	<u>8,896</u>
<i>Total PA Shared Cost Pool.....</i>	<i>6,978,796</i>	<i>7,179,065</i>	<i>6,875,771</i>	<i>303,294</i>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>PCSA Shared Cost Pool</i>				
Salaries.....	\$ 1,315,771	\$ 1,315,771	\$ 1,264,028	\$ 51,743
Fringe benefits.....	565,787	565,787	495,143	70,644
Special fringe benefits.....	11,687	11,687	11,552	135
Operating supplies.....	35,000	35,000	3,651	31,349
Routine business.....	5,000	5,000	4,382	618
Board approved travel.....	13,883	2,983	336	2,647
Staff training and development.....	3,000	3,000	3,000	0
Contractual professional services.....	56,914	56,914	10,638	46,276
Maintenance and repair services.....	10,000	10,000	2,978	7,022
Communications.....	1,425	1,425	1,269	156
Interfund agreements.....		2,000	2,000	0
<i>Total PCSA Shared Cost Pool.....</i>	<i>2,018,467</i>	<i>2,009,567</i>	<i>1,798,977</i>	<i>210,590</i>
<i>Human Resources Administration</i>				
Salaries.....	307,253	308,253	305,154	3,099
Fringe benefits.....	130,482	130,482	119,301	11,181
Special fringe benefits.....	11,180	8,480	3,010	5,470
Post Employment Services.....	3,000	5,500	5,493	7
Pre-employment services.....	500	5,700	5,634	66
Operating supplies.....	3,000	3,000	1,596	1,404
Routine business.....	2,000	2,000	1,047	953
Board approved travel.....	1,800	1,300	452	848
Staff training and development.....	4,500	4,500	859	3,641
Contractual professional services.....	17,400	22,455	19,886	2,569
Communications.....	1,700	1,700	360	1,340
<i>Total Human Resources Administration.....</i>	<i>482,815</i>	<i>493,370</i>	<i>462,792</i>	<i>30,578</i>
<i>Workforce Development Administration</i>				
Salaries.....	717,282	867,282	863,308	3,974
Fringe benefits.....	237,868	281,868	280,257	1,611
Special fringe benefits.....	3,240	3,240	780	2,460
Operating supplies.....	10,000	5,000	1,374	3,626
Routine business.....	5,200	9,252	5,070	4,182
Board approved travel.....	10,600	10,600	2,302	8,298
Staff training and development.....	900	900		900
Contractual professional services.....	1,000	3,000	2,604	396
Maintenance and repair services.....	7,700	7,700	3,088	4,612
Communications.....	2,000	2,000	1,878	122
Capital outlays.....		948	948	0
<i>Total Workforce Development Administration.....</i>	<i>995,790</i>	<i>1,191,790</i>	<i>1,161,609</i>	<i>30,181</i>
<i>WIA & Career Administrator</i>				
Salaries.....	923,482	884,482	856,971	27,511
Fringe benefits.....	425,934	424,434	342,343	82,091
Special fringe benefits.....	5,540	5,540		5,540
Operating supplies.....	350	350		350
Routine business.....	17,820	17,820	7,135	10,685
Board approved travel.....	9,443	9,443	5,157	4,286
Staff training and development.....	350	350		350
Contractual professional services.....	13,000	38,000	563	37,437
Communications.....	150	150	144	6
<i>Total WIA & Career Administrator.....</i>	<i>1,396,069</i>	<i>1,380,569</i>	<i>1,212,313</i>	<i>168,256</i>
<i>Non-Reimbursable</i>				
Special fringe benefits.....	16,000	16,000	1,147	14,853
Social services contractual services.....	6,000	6,000	570	5,430
Other social services.....	50,671	45,671	1,425	44,246
Miscellaneous.....	10,000	9,900	910	8,990
<i>Total Non-Reimbursable.....</i>	<i>82,671</i>	<i>77,571</i>	<i>4,052</i>	<i>73,519</i>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Human Resources Administration CSD</i>				
Salaries.....	\$ 378,553	\$ 378,553	\$ 318,677	\$ 59,876
Fringe benefits.....	179,111	179,111	143,854	35,257
Special fringe benefits.....	2,703	3,703	2,885	818
Post-employment services.....	5,656	5,656	1,628	4,028
Pre-employment services.....	3,000	3,000	728	2,272
Operating supplies.....	500	500		500
Routine business.....	2,655	2,655	2,311	344
Board approved travel.....	4,500	5,900	3,643	2,257
Staff training and development.....	13,500	13,500	11,879	1,621
Contractual professional services.....	10,000	5,500	1,515	3,985
<i>Total Human Resources Administration CSD.....</i>	<i>600,178</i>	<i>598,078</i>	<i>487,120</i>	<i>110,958</i>
<i>Workforce Development Administration</i>				
Salaries.....	854,439	1,032,107	1,032,107	0
Fringe benefits.....	311,668	378,865	362,238	16,627
Special fringe benefits.....	6,580	14,246	3,306	10,940
Operating supplies.....	1,250	17,250	12,741	4,509
Routine business.....	7,823	9,434	7,680	1,754
Board approved travel.....	12,959	17,922	5,562	12,360
Staff training and development.....	1,500	1,945	890	1,055
Contractual professional services.....	46,000	39,500	26,384	13,116
Communications.....	2,500	3,020	1,220	1,800
Other social services.....	43,897	48,897	30,234	18,663
Capital outlays.....		4,000	1,513	2,487
<i>Total Workforce Development Administration.....</i>	<i>1,288,616</i>	<i>1,567,186</i>	<i>1,483,875</i>	<i>83,311</i>
<i>Community Development Administration</i>				
Salaries.....	400,682	187,467	187,467	0
Fringe benefits.....	154,321	79,775	79,775	0
Special fringe benefits.....	8,040	374	374	0
Operating supplies.....	1,000			0
Routine business.....	4,000	2,389	2,389	0
Board approved travel.....	5,600	637	572	65
Staff training and development.....	1,000			0
Contractual professional services.....	500	25,000		25,000
Communications.....	1,500	980	980	0
<i>Total Community Development Administration.....</i>	<i>576,643</i>	<i>296,622</i>	<i>271,557</i>	<i>25,065</i>
<i>Food Assistance Employment and Training</i>				
Contractual professional services.....		100,000	86,023	13,977
<i>Total Food Assistance employment and Training.....</i>	<i>0</i>	<i>100,000</i>	<i>86,023</i>	<i>13,977</i>
<i>Medicaid Hospital Outpost</i>				
Salaries.....	312,173	317,173	316,054	1,119
Fringe benefits.....	119,525	121,025	120,910	115
Special fringe benefits.....	1,500	1,500		1,500
Routine business.....	1,200	1,175	33	1,142
Staff training and development.....		25	25	0
Contractual professional services.....	1,000	1,000		1,000
Communications.....	550	550	538	12
<i>Total Medicaid Hospital Outpost.....</i>	<i>435,948</i>	<i>442,448</i>	<i>437,560</i>	<i>4,888</i>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Social Services & Income Division</i>				
Salaries.....	\$ 9,862,341	\$ 9,594,149	\$ 9,594,149	\$ 0
Fringe benefits.....	4,494,270	4,430,270	3,857,398	572,872
Special fringe benefits.....	71,654	71,654	34,081	37,573
Operating supplies.....	13,000	13,000	1,826	11,174
Routine business.....	30,250	22,750	21,108	1,642
Board approved travel.....	27,737	17,737	9,436	8,301
Staff training and development.....	3,000	3,000	2,760	240
Contractual professional services.....	57,769	256,269	250,733	5,536
Maintenance and repair services.....	73,250	233,040	91,056	141,984
Communications.....	370,190	290,190	266,221	23,969
Public utility services.....	250,000	267,710	267,710	0
Rentals.....	210,000	210,000	205,558	4,442
Other social services.....	37,280	67,280	64,605	2,675
Miscellaneous.....	61,864	61,864	10,867	50,997
Interfund agreements.....	100,418	100,418	99,704	714
Capital outlays.....	15,659	56,159	54,524	1,635
<i>Total Social Services & Income Division.....</i>	<u>15,678,682</u>	<u>15,695,490</u>	<u>14,831,736</u>	<u>863,754</u>
<i>Adult Protective Services</i>				
Routine business.....	253	253		253
<i>Total Adult Protective Services.....</i>	<u>253</u>	<u>253</u>	<u>0</u>	<u>253</u>
<i>TANF PRC Direct Client Services</i>				
Other social services.....	275,000	312,500	251,232	61,268
<i>Total TANF PRC Direct Client Services.....</i>	<u>275,000</u>	<u>312,500</u>	<u>251,232</u>	<u>61,268</u>
<i>Disability Assistance & SSI</i>				
Miscellaneous.....	60,000	20,000	1,632	18,368
<i>Total Disability Assistance & SSI.....</i>	<u>60,000</u>	<u>20,000</u>	<u>1,632</u>	<u>18,368</u>
<i>TANF Summer Youth</i>				
Contractual professional services.....	280,067	235,067	226,637	8,430
Social services contractual services.....	60,000	120,000	110,000	10,000
Rentals.....	4,800	4,800	1,042	3,758
Miscellaneous.....	1,160,448	2,179,794	1,755,834	423,960
<i>Total TANF Summer Youth.....</i>	<u>1,505,315</u>	<u>2,539,661</u>	<u>2,093,513</u>	<u>446,148</u>
<i>TANF OWF PRC Contracts</i>				
Contractual professional services.....	5,100	5,100	5,100	0
Social services contractual services.....	2,766,398	2,749,161	2,569,614	179,547
Other social services.....	118,627	189,373	70,746	118,627
Interfund agreements.....	147,510	147,510		147,510
<i>Total TANF OWF PRC Contracts.....</i>	<u>3,037,635</u>	<u>3,091,144</u>	<u>2,645,460</u>	<u>445,684</u>
<i>Enhanced Medicaid Transportation</i>				
Social services contractual services.....	1,601,010	1,858,637	1,839,627	19,010
<i>Total Enhanced Medicaid Transportation.....</i>	<u>1,601,010</u>	<u>1,858,637</u>	<u>1,839,627</u>	<u>19,010</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Refugee Assistance Program</i>				
Social services contractual services.....	\$ 203,584	\$ 203,584	\$ 162,601	\$ 40,983
<i>Total Refugee Assistance Program.....</i>	<u>203,584</u>	<u>203,584</u>	<u>162,601</u>	<u>40,983</u>
<i>Day Care Quality</i>				
Social services contractual services.....	115,312	115,312	87,126	28,186
<i>Total Day Care Quality.....</i>	<u>115,312</u>	<u>115,312</u>	<u>87,126</u>	<u>28,186</u>
<i>Title XX Purchased Service Contracts</i>				
Contractual professional services.....	9,403	9,403	6,029	3,374
Social services contractual services.....	385,410	390,410	379,672	10,738
<i>Total Title XX Purchased Service Contracts.....</i>	<u>394,813</u>	<u>399,813</u>	<u>385,701</u>	<u>14,112</u>
<i>Total Expenditures.....</i>	<u>63,791,024</u>	<u>65,493,402</u>	<u>60,701,362</u>	<u>4,792,040</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(4,384,120)	(1,064,436)	(3,333,230)	(2,268,794)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,853,061	2,853,061	6,406,557	3,553,496
Transfers out.....	(1,315,000)	(4,195,685)	(1,049,412)	3,146,273
<i>Total Other Financing Sources And Uses.....</i>	<u>1,538,061</u>	<u>(1,342,624)</u>	<u>5,357,145</u>	<u>6,699,769</u>
<i>Net Change in Fund Balance.....</i>	(2,846,059)	(2,407,060)	2,023,915	4,430,975
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,743,040	4,743,040	4,743,040	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,171,531	1,171,531	1,171,531	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,068,512</u>	<u>\$ 3,507,511</u>	<u>\$ 7,938,486</u>	<u>\$ 4,430,975</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 57,455,969	\$ 57,455,969	\$ 57,112,599	\$ (343,370)
Intergovernmental.....	9,856,562	9,856,562	10,899,209	1,042,647
<i>Total Revenues.....</i>	<u>67,312,531</u>	<u>67,312,531</u>	<u>68,011,808</u>	<u>699,277</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Sheriff Prisoner Care</i>				
Social services contractual services.....	100,000	100,000	100,000	0
<i>Total Sheriff Prisoner Care</i>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>
<i>Supported Services</i>				
Salaries.....	127,526	132,526	130,406	2,120
Fringe benefits.....	47,579	47,579	46,563	1,016
Special fringe benefits.....	2,900	2,900	1,241	1,659
Operating supplies.....	1,500	1,500	491	1,009
Routine business.....	1,000	1,000	691	309
Board approved travel.....	4,400	1,550		1,550
Staff training and development.....	350	350		350
Contractual professional services.....	1,500	33,450	32,442	1,008
Social services contractual services.....	3,810,253	3,799,766	2,944,508	855,258
Communications.....	1,860	1,860	1,562	298
Rentals.....	18,000	18,487	18,486	1
Capital outlays.....	3,562	7,125	3,563	3,562
<i>Total Supported Services</i>	<u>4,020,430</u>	<u>4,048,093</u>	<u>3,179,953</u>	<u>868,140</u>
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>City of Oakwood</i>				
Social services contractual services.....	116,289	116,289	116,289	0
<i>Total City of Oakwood</i>	<u>116,289</u>	<u>116,289</u>	<u>116,289</u>	<u>0</u>
<i>Community Service Centers</i>				
Social services contractual services.....	9,188	9,188	9,188	0
<i>Total Community Service Centers</i>	<u>9,188</u>	<u>9,188</u>	<u>9,188</u>	<u>0</u>
<i>Public Health Dayton & Mont Co</i>				
Interfund agreements.....	16,109,647	16,109,647	15,832,920	276,727
<i>Total Public Health Dayton & Mont Co</i>	<u>16,109,647</u>	<u>16,109,647</u>	<u>15,832,920</u>	<u>276,727</u>
<i>Family & Children First</i>				
Interfund agreements.....	514,667	514,667	514,667	0
<i>Total Family & Children First</i>	<u>514,667</u>	<u>514,667</u>	<u>514,667</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>20,870,221</u>	<u>20,897,884</u>	<u>19,753,017</u>	<u>1,144,867</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>46,442,310</u>	<u>46,414,647</u>	<u>48,258,791</u>	<u>1,844,144</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(55,223,811)	(56,070,965)	(55,203,977)	866,988
<i>Total Other Financing Sources And Uses.....</i>	<u>(55,223,811)</u>	<u>(56,070,965)</u>	<u>(55,203,977)</u>	<u>866,988</u>
<i>Net Change in Fund Balance.....</i>	<u>(8,781,501)</u>	<u>(9,656,318)</u>	<u>(6,945,186)</u>	<u>2,711,132</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>13,287,080</u>	<u>13,287,080</u>	<u>13,287,080</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>359,998</u>	<u>359,998</u>	<u>359,998</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 4,865,577</u>	<u>\$ 3,990,760</u>	<u>\$ 6,701,892</u>	<u>\$ 2,711,132</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 48,804,667	\$ 48,804,667	\$ 47,765,461	\$ (1,039,206)
Intergovernmental.....	8,233,786	8,233,786	10,561,363	2,327,577
Miscellaneous.....			94	94
<i>Total Revenues</i>	<u>57,038,453</u>	<u>57,038,453</u>	<u>58,326,918</u>	<u>1,288,465</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>FCFC Community Initiatives</i>				
Contractual professional services.....	110,859	67,984	19,110	48,874
<i>Total FCFC Community Initiatives</i>	110,859	67,984	19,110	48,874
<i>Contingency Fund</i>				
Social services contractual services.....		374,330	374,330	0
<i>Total Contingency Fund</i>	0	374,330	374,330	0
<i>Handicapped Children</i>				
Social services contractual services.....	1,001,918	1,078,418	1,021,126	57,292
<i>Total Handicapped Children</i>	1,001,918	1,078,418	1,021,126	57,292
<i>Healthcare Safety Net</i>				
Contractual professional services.....	1,454,160	218,550	218,550	0
Social services contractual services.....	1,058,460	2,581,196	1,663,396	917,800
<i>Total Healthcare Safety Net</i>	2,512,620	2,799,746	1,881,946	917,800
<i>Levy Safe Neighborhood Outcome Team</i>				
Contractual professional services.....		42,875	17,935	24,940
<i>Total Levy Safe Neighborhood Outcome Team</i>	0	42,875	17,935	24,940
<i>Levy Stable Families Outcome Team</i>				
Communications.....		292		292
Capital Outlays.....		2,000	1,415	585
<i>Total Levy Stable Families Outcome Team</i>	0	2,292	1,415	877
<i>Levy Young People Succeeding Outcome Team</i>				
Contractual professional services.....	331,518	331,518	327,234	4,284
<i>Total Levy Young People Succeeding Outcome Team</i>	331,518	331,518	327,234	4,284
<i>Levy Supportive Neighborhood Outcome Team</i>				
Salaries.....	20,826	72,607	70,367	2,240
Fringe benefits.....	7,377	28,650	27,732	918
Post-employment services.....		1,000	650	350
Operating supplies.....	700	1,700	532	1,168
Routine business.....	1,450	4,950	2,187	2,763
Board Approved Travel.....				0
Contractual professional services.....	60,535	130,721	109,528	21,193
Maintenance and Repair Services.....				0
Communications.....	905	3,090	2,142	948
Rentals.....	1,755	5,794	4,571	1,223
Capital outlays.....		12,000	9,490	2,510
<i>Total Levy Supportive Neighborhood Outcome Team</i>	93,548	260,512	227,199	33,313
<i>Levy PLSP Outcome Team</i>				
Contractual professional services.....	155,915	155,915	122,808	33,107
<i>Total Levy PLSP Outcome Team</i>	155,915	155,915	122,808	33,107
<i>Total Expenditures</i>	<u>4,206,378</u>	<u>5,113,590</u>	<u>3,993,103</u>	<u>1,120,487</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>\$ 52,832,075</u>	<u>\$ 51,924,863</u>	<u>\$ 54,333,815</u>	<u>\$ 2,408,952</u>
<i>Other Financing Sources And Uses</i>				
<i>Transfers out.....</i>	<u>(49,135,912)</u>	<u>(46,422,117)</u>	<u>(43,866,127)</u>	<u>2,555,990</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(49,135,912)</u>	<u>(46,422,117)</u>	<u>(43,866,127)</u>	<u>2,555,990</u>
<i>Net Change in Fund Balance.....</i>	<u>3,696,163</u>	<u>5,502,746</u>	<u>10,467,688</u>	<u>4,964,942</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>39,904,304</u>	<u>39,904,304</u>	<u>39,904,304</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,218,005</u>	<u>1,218,005</u>	<u>1,218,005</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 44,818,472</u>	<u>\$ 46,625,055</u>	<u>\$ 51,589,997</u>	<u>\$ 4,964,942</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 0	\$ 0	\$ 2,767	\$ 2,767
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>2,767</u>	<u>2,767</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Levy Administration</i>				
Salaries.....	244,128	252,328	250,583	1,745
Fringe benefits.....	85,317	85,317	79,530	5,787
Special fringe benefits.....	3,000	3,000	54	2,946
Pre-employment services.....	50	50		50
Operating supplies.....	4,000	1,300	1,191	109
Routine business.....	8,405	8,405	7,802	603
Board approved travel.....	2,000			0
Staff training and development.....	1,950	450	450	0
Contractual professional services.....	16,545	16,545	15,843	702
Maintenance and repair services.....	3,000			0
Communications.....	9,800	9,800	4,002	5,798
Insurance.....	300	300	219	81
Rentals.....	46,500	47,500	44,713	2,787
Capital outlays.....	3,000	3,000	2,338	662
Construction.....	2,991	2,991	2,391	600
<i>Total Levy Administration</i>	<u>430,986</u>	<u>430,986</u>	<u>409,116</u>	<u>21,870</u>
<i>Total Expenditures</i>	<u>430,986</u>	<u>430,986</u>	<u>409,116</u>	<u>21,870</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(430,986)	(430,986)	(406,349)	24,637
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>425,000</u>	<u>425,000</u>	<u>425,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,986)	(5,986)	18,651	24,637
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	707,758	707,758	707,758	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,986</u>	<u>5,986</u>	<u>5,986</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 707,758</u>	<u>\$ 707,758</u>	<u>\$ 732,395</u>	<u>\$ 24,637</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Indigent Ill Hospital Payments</i>				
Social services contractual services.....	5,000,000	4,368,624	4,368,624	0
Total Indigent Ill Hospital Payments.....	5,000,000	4,368,624	4,368,624	0
Total Expenditures.....	5,000,000	4,368,624	4,368,624	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(5,000,000)	(4,368,624)	(4,368,624)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,000,000	4,368,624	4,368,624	0
Total Other Financing Sources And Uses.....	5,000,000	4,368,624	4,368,624	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At Beginning Of Year.....	106	106	106	0
Fund Balance (Deficit) At End Of Year.....	\$ 106	\$ 106	\$ 106	\$ 0

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Levy Community Education</i>				
Salaries.....	20,704	22,554	21,143	1,411
Fringe benefits.....	5,323	5,323	5,281	42
Special fringe benefits.....	162	162	162	0
Operating supplies.....	2,000	1,000		1,000
Routine business.....	1,811	1,811		1,811
Contractual professional services.....	50,000	49,150		49,150
Communications.....	20,000	20,000		20,000
Total Levy Community Education.....	100,000	100,000	26,586	73,414
Total Expenditures.....	100,000	100,000	26,586	73,414
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(100,000)	(100,000)	(26,586)	73,414
<i>Other Financing Sources And Uses</i>				
Transfers in.....	100,000	100,000	100,000	0
Total Other Financing Sources And Uses.....	100,000	100,000	100,000	0
Net Change in Fund Balance.....	0	0	73,414	73,414
Fund Balance (Deficit) At Beginning Of Year.....	578,115	578,115	578,115	0
Fund Balance (Deficit) At End Of Year.....	\$ 578,115	\$ 578,115	\$ 651,529	\$ 73,414

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 3,001,586	\$ 3,001,586	\$ 2,918,415	\$ (83,171)
Fees and charges for services.....	4,133,221	4,133,221	3,883,226	(249,995)
Intergovernmental.....	15,153,066	15,153,066	14,778,706	(374,360)
Miscellaneous.....	26,800	26,800	228,727	201,927
<i>Total Revenues</i>	<u>22,314,673</u>	<u>22,314,673</u>	<u>21,809,074</u>	<u>(505,599)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>F.O.C. - MR/DD</i>				
Salaries.....	33,987	35,587	35,549	38
Fringe benefits.....	11,103	11,103	10,567	536
Special fringe benefits.....		100	100	0
Operating supplies.....	317,375	317,375	220,818	96,557
Contractual professional services.....	740,267	740,267	580,838	159,429
Maintenance and repair services.....	439,675	546,975	462,842	84,133
Communications.....	1,800	4,550	3,927	623
Public utility services.....	804,831	804,831	697,457	107,374
Rentals.....	7,546	7,546	3,333	4,213
Miscellaneous.....	37,100	37,100	29,631	7,469
<i>Total F.O.C. - MR/DD</i>	<u>2,393,684</u>	<u>2,505,434</u>	<u>2,045,062</u>	<u>460,372</u>
<i>Administration</i>				
Salaries.....	2,615,330	2,600,830	2,544,571	56,259
Fringe benefits.....	1,677,068	1,671,568	1,449,666	221,902
Special fringe benefits.....	20,003	12,803	8,368	4,435
Post-employment services.....	750	750	194	556
Pre-employment services.....	22,000	22,000	16,971	5,029
Operating supplies.....	125,654	164,522	152,784	11,738
Outside agency board approved travel.....	25,820	25,820	11,151	14,669
Routine business.....	43,277	43,277	41,214	2,063
Staff training and development.....	88,128	95,128	80,250	14,878
Contractual professional services.....	556,003	664,853	589,096	75,757
Maintenance and repair services.....	137,730	183,104	176,121	6,983
Communications.....	47,777	48,107	33,838	14,269
Insurance.....	111,721	111,721	65,605	46,116
Public utility services.....	42,839	42,839	20,070	22,769
Rentals.....	12,214	12,214	1,660	10,554
Miscellaneous.....	358,671	162,321	159,948	2,373
Capital outlays.....	232,815	363,117	343,728	19,389
<i>Total Administration</i>	<u>6,117,800</u>	<u>6,224,974</u>	<u>5,695,235</u>	<u>529,739</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Recreation Services</i>				
Salaries.....	\$ 315,047	\$ 345,047	\$ 327,471	\$ 17,576
Fringe benefits.....	69,510	71,510	70,523	987
Special fringe benefits.....	500	500	300	200
Operating supplies.....	46,750	46,750	36,884	9,866
Outside agency board approved travel.....	300	300		300
Routine business.....	2,400	2,400	1,060	1,340
Contractual professional services.....	15,562	15,562	9,230	6,332
Social services contractual services.....	44,013	44,013	37,344	6,669
Communications.....	1,000	1,400	1,021	379
Public utility services.....	500	500	417	83
Rentals.....	2,540	2,540	900	1,640
<i>Total Recreation Services.....</i>	<u>498,122</u>	<u>530,522</u>	<u>485,150</u>	<u>45,372</u>
<i>Transportation</i>				
Salaries.....	2,471,920	2,471,920	2,438,426	33,494
Fringe benefits.....	1,623,372	1,578,372	1,159,577	418,795
Special fringe benefits.....	4,400	4,400	2,600	1,800
Post-employment services.....	1,000	1,000		1,000
Pre-employment services.....	1,500	1,500	1,000	500
Operating supplies.....	1,232,731	1,230,731	1,071,817	158,914
Outside agency board approved travel.....	1,150	1,150	646	504
Routine business.....	550	550	398	152
Staff training and development.....	1,375	3,375	2,320	1,055
Contractual professional services.....	15,700	40,700	35,497	5,203
Maintenance and repair services.....	77,328	83,143	73,967	9,176
Communications.....	39,000	42,000	30,646	11,354
Insurance.....	159,563	159,563	140,887	18,676
Public utility services.....	7,600	4,600	1,629	2,971
Rentals.....	300	300	52	248
Miscellaneous.....	115,627	115,627	80,050	35,577
<i>Total Transportation.....</i>	<u>5,753,116</u>	<u>5,738,931</u>	<u>5,039,512</u>	<u>699,419</u>
<i>Investigative</i>				
Salaries.....	371,124	371,124	367,484	3,640
Fringe benefits.....	139,154	139,154	132,691	6,463
Special fringe benefits.....		100	50	50
Operating supplies.....	2,200	2,200	1,983	217
Outside agency board approved travel.....	2,200	2,200	1,302	898
Routine business.....	4,350	4,350	3,739	611
Contractual professional services.....	1,600	1,600	1,348	252
Communications.....	1,050	1,050	907	143
Public utility services.....	960	960	309	651
<i>Total Investigative.....</i>	<u>522,638</u>	<u>522,738</u>	<u>509,813</u>	<u>12,925</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Service and Support</i>				
Salaries.....	\$ 3,079,001	\$ 3,080,501	\$ 3,073,882	\$ 6,619
Fringe benefits.....	1,300,996	1,300,996	1,208,293	92,703
Special fringe benefits.....	8,000	8,000	6,544	1,456
Operating supplies.....	16,000	16,000	7,614	8,386
Outside agency board approved travel.....	6,370	6,370	3,092	3,278
Routine business.....	53,700	53,700	52,841	859
Contractual professional services.....	1,356	1,356	766	590
Maintenance and repair services.....	50	50		50
Communications.....	6,750	6,350	5,181	1,169
Insurance.....	3,234	3,234		3,234
Public utility services.....	4,870	4,870	3,829	1,041
<i>Total Service and Support.....</i>	<u>4,480,327</u>	<u>4,481,427</u>	<u>4,362,042</u>	<u>119,385</u>
<i>Adult Services</i>				
Salaries.....	9,307,364	9,307,364	9,190,826	116,538
Fringe benefits.....	4,363,142	4,351,087	3,966,741	384,346
Special fringe benefits.....	15,500	16,500	16,286	214
Operating supplies.....	142,226	142,226	98,129	44,097
Outside agency board approved travel.....	21,788	21,788	8,343	13,445
Routine business.....	58,864	58,864	54,498	4,366
Staff training and development.....	4,653	4,653	500	4,153
Contractual professional services.....	1,553,093	1,553,093	1,272,190	280,903
Social services contractual services.....	310,546	310,546	291,054	19,492
Maintenance and repair services.....	5,112	5,112	1,475	3,637
Communications.....	8,728	8,728	8,474	254
Public utility services.....	52,949	52,949	43,811	9,138
Rentals.....	2,388	2,388	711	1,677
Miscellaneous.....	183,642	183,642	122,983	60,659
<i>Total Adult Services.....</i>	<u>16,029,995</u>	<u>16,018,940</u>	<u>15,076,021</u>	<u>942,919</u>
<i>Waiver Department</i>				
Salaries.....	1,084,263	1,084,263	998,762	85,501
Fringe benefits.....	444,215	444,215	386,176	58,039
Special fringe benefits.....	2,000	2,000	250	1,750
Operating supplies.....	5,400	5,400	2,060	3,340
Outside agency board approved travel.....	4,000	4,000	237	3,763
Routine business.....	10,150	10,150	7,365	2,785
Contractual professional services.....	1,000	1,000	108	892
Maintenance and repair services.....	6,000	6,000		6,000
Communications.....	475	475	341	134
Insurance.....	2,515	2,515		2,515
Public utility services.....	2,300	2,300	1,367	933
Miscellaneous.....	50	50		50
<i>Total Waiver Department.....</i>	<u>1,562,368</u>	<u>1,562,368</u>	<u>1,396,666</u>	<u>165,702</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Children's Program and Services Director</i>				
Salaries.....	\$ 4,411,045	\$ 4,336,505	\$ 4,283,869	\$ 52,636
Fringe benefits.....	2,768,868	1,848,809	1,612,104	236,705
Special fringe benefits.....		6,000	5,508	492
Operating supplies.....	116,399	116,399	62,497	53,902
Outside agency board approved travel.....	14,095	14,095	5,317	8,778
Routine business.....	56,490	56,490	53,486	3,004
Staff training and development.....	953	953		953
Contractual professional services.....	83,172	181,487	141,887	39,600
Social services contractual services.....	41,002	41,002	17,386	23,616
Maintenance and repair services.....	300	300	72	228
Communications.....	3,425	3,425	2,586	839
Public utility services.....	25,958	25,958	17,981	7,977
Rentals.....	350	350		350
Miscellaneous.....	100	100		100
<i>Total Children's Program and Services Director...</i>	<u>7,522,157</u>	<u>6,631,873</u>	<u>6,202,693</u>	<u>429,180</u>
<i>Intergovernmental:</i>				
<i>Transportation</i>				
Intergovernmental.....	648,670	648,670	543,670	105,000
<i>Total Transportation.....</i>	<u>648,670</u>	<u>648,670</u>	<u>543,670</u>	<u>105,000</u>
<i>Service and Support</i>				
Intergovernmental.....	908,243	921,243	904,387	16,856
<i>Total Service and Support.....</i>	<u>908,243</u>	<u>921,243</u>	<u>904,387</u>	<u>16,856</u>
<i>Adult Services</i>				
Intergovernmental.....	1,440,139	1,440,139	1,393,113	47,026
<i>Total Adult Services.....</i>	<u>1,440,139</u>	<u>1,440,139</u>	<u>1,393,113</u>	<u>47,026</u>
<i>Total Expenditures.....</i>	<u>47,877,259</u>	<u>47,227,259</u>	<u>43,653,364</u>	<u>3,573,895</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(25,562,586)	(24,912,586)	(21,844,290)	3,068,296
<i>Other Financing Sources And Uses</i>				
Transfers in.....	21,810,887	21,810,887	21,291,339	(519,548)
Transfers out.....	(166,000)	(816,000)	(815,943)	57
<i>Total Other Financing Sources And Uses.....</i>	<u>21,644,887</u>	<u>20,994,887</u>	<u>20,475,396</u>	<u>(519,491)</u>
<i>Net Change in Fund Balance.....</i>	<u>(3,917,699)</u>	<u>(3,917,699)</u>	<u>(1,368,894)</u>	<u>2,548,805</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	5,894,455	5,894,455	5,894,455	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,603,040</u>	<u>1,603,040</u>	<u>1,603,040</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,579,796</u>	<u>\$ 3,579,796</u>	<u>\$ 6,128,601</u>	<u>\$ 2,548,805</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 268,197	\$ 268,197	\$ 643,197	\$ 375,000
Miscellaneous.....			921	921
Total Revenues.....	268,197	268,197	644,118	375,921
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Family Home Services</i>				
Social services contractual services.....	662,137	642,137	585,040	57,097
Rentals.....	305,067	305,067	305,067	0
Total Family Home Services.....	967,204	947,204	890,107	57,097
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Family Home Services</i>				
Intergovernmental.....	268,197	268,197	268,197	0
Total Family Home Services.....	268,197	268,197	268,197	0
Total Expenditures.....	1,235,401	1,215,401	1,158,304	57,097
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(967,204)	(947,204)	(514,186)	433,018
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(500,000)	(520,000)	(20,000)	500,000
Total Other Financing Sources And Uses.....	(500,000)	(520,000)	(20,000)	500,000
Net Change in Fund Balance.....	(1,467,204)	(1,467,204)	(534,186)	933,018
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,368,428	4,368,428	4,368,428	0
<i>Prior Year Encumbrances Appropriated.....</i>	82,714	82,714	82,714	0
Fund Balance (Deficit) At End Of Year.....	\$ 2,983,938	\$ 2,983,938	\$ 3,916,956	\$ 933,018

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 45,383	\$ 45,383
Intergovernmental.....			2,231,267	704,524
Miscellaneous.....			47,118	47,118
<i>Total Revenues</i>			<u>2,323,768</u>	<u>797,025</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Residential Services</i>				
Social services contractual services.....			1,762,454	290,807
Miscellaneous.....			470,381	74,619
Interfund agreements.....			20,211	10,789
<i>Total Residential Services</i>			<u>2,253,046</u>	<u>376,215</u>
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Residential Services</i>				
Intergovernmental.....			6,144,742	1,578,519
<i>Total Residential Services</i>			<u>6,144,742</u>	<u>1,578,519</u>
<i>Total Expenditures</i>			<u>8,397,788</u>	<u>1,954,734</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>			(6,074,020)	2,751,759
<i>Other Financing Sources And Uses</i>				
Transfers in.....			6,536,148	0
<i>Total Other Financing Sources And Uses</i>			<u>6,536,148</u>	<u>0</u>
<i>Net Change in Fund Balance</i>			462,128	2,751,759
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>			1,662,624	0
<i>Prior Year Encumbrances Appropriated</i>			1,899,244	0
<i>Fund Balance (Deficit) At</i>			<u>1,899,244</u>	<u>0</u>
<i>End Of Year</i>	\$	\$	<u>4,023,996</u>	<u>2,751,759</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$ 81,420	\$ 76,574	\$ (4,846)
Miscellaneous.....		89,122	109,549	20,427
<i>Total Revenues.....</i>	<u>0</u>	<u>170,542</u>	<u>186,123</u>	<u>15,581</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Adamhs HSL Operating Funds-Admin</i>				
Salaries.....		935,885	794,328	141,557
Fringe benefits.....		361,451	286,936	74,515
Special fringe benefits.....		2,400	2,400	0
Operating supplies.....		11,300	7,651	3,649
Outside Agency Board approved travel.....		17,118	14,564	2,554
Routine business.....		7,550	5,615	1,935
Staff training and development.....		22,000	21,235	765
Contractual professional services.....		225,500	221,865	3,635
Social services contractual services.....		12,028,783	9,716,230	2,312,553
Maintenance and repair services.....		6,050	3,550	2,500
Communications.....		3,000	2,165	835
Insurance.....		26,500	25,223	1,277
Public utility services.....		14,500	11,382	3,118
Rentals.....		116,750	115,694	1,056
Capital outlays.....		70,200	29,640	40,560
Miscellaneous Trust and Agency.....		1,800		1,800
<i>Total Adamhs HSL Operating Funds-Admin.....</i>	<u>0</u>	<u>13,850,787</u>	<u>11,258,478</u>	<u>2,592,309</u>
<i>Adamhs HSL Operating Funds-New Hope Villa</i>				
Social services contractual services.....		359,247	359,247	0
Maintenance and repair services.....		5,000		5,000
Miscellaneous.....		1,350		1,350
<i>Total Adamhs HSL Op Funds-New Hope Villa....</i>	<u>0</u>	<u>365,597</u>	<u>359,247</u>	<u>6,350</u>
<i>Adamhs HSL Operating Funds-Morningstar</i>				
Social services contractual services.....		610,908	610,908	0
<i>Total Adamhs HSL Op Funds-Morningstar.....</i>	<u>0</u>	<u>610,908</u>	<u>610,908</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>0</u>	<u>14,827,292</u>	<u>12,228,633</u>	<u>2,598,659</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>0</u>	<u>(14,656,750)</u>	<u>(12,042,510)</u>	<u>2,614,240</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		18,998,902	18,038,877	(960,025)
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>18,998,902</u>	<u>18,038,877</u>	<u>(960,025)</u>
<i>Net Change in Fund Balance.....</i>	<u>0</u>	<u>4,342,152</u>	<u>5,996,367</u>	<u>1,654,215</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 4,342,152</u>	<u>\$ 5,996,367</u>	<u>\$ 1,654,215</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,200,000	\$ 4,200,000	\$ 4,172,502	\$ (27,498)
Fees and charges for services.....	74,000	74,000	43,647	(30,353)
Fines and forfeitures.....	360,000	360,000	309,207	(50,793)
Intergovernmental.....	10,250,000	10,250,000	6,885,933	(3,364,067)
Investment earnings.....	200,000	200,000	172,943	(27,057)
Miscellaneous.....	20,000	20,000	55,122	35,122
<i>Total Revenues</i>	<u>15,104,000</u>	<u>15,104,000</u>	<u>11,639,354</u>	<u>(3,464,646)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Statutory salaries.....	104,230	104,230	104,230	0
Salaries.....	2,645,499	2,645,499	2,571,428	74,071
Fringe benefits.....	944,694	944,694	888,872	55,822
Special fringe benefits.....	25,413	25,413	9,538	15,875
Operating supplies.....	37,006	37,006	27,399	9,607
Routine business.....	8,000	8,000	6,382	1,618
Board approved travel.....	10,426	10,426	6,462	3,964
Staff training and development.....	51,700	51,700	44,893	6,807
Contractual professional services.....	228,348	207,348	162,191	45,157
Maintenance and repair services.....	74,909	114,909	98,742	16,167
Communications.....	2,000	3,000	92	2,908
Insurance.....	200,000	200,000	149,044	50,956
Public utility services.....	145,343	145,343	118,273	27,070
Miscellaneous.....	18,000	18,000	13,768	4,232
Debt service.....	4,293	4,293	4,293	0
<i>Total Engineering</i>	<u>4,499,861</u>	<u>4,519,861</u>	<u>4,205,607</u>	<u>314,254</u>
<i>Roads</i>				
Salaries.....	2,047,434	1,977,434	1,468,974	508,460
Fringe benefits.....	824,840	783,840	551,549	232,291
Special fringe benefits.....	53,403	51,103	26,712	24,391
Post-employment services.....	7,000	7,000	2,264	4,736
Pre-employment services.....	3,554	4,554	3,213	1,341
Operating supplies.....	2,303,459	2,196,982	1,961,441	235,541
Contractual professional services.....	58,243	58,243	32,828	25,415
Maintenance and repair services.....	137,633	137,633	76,395	61,238
Communications.....	132,726	132,726	51,686	81,040
Public utility services.....	83,802	83,802	47,460	36,342
Rentals.....	27,624	27,624	17,726	9,898
Capital outlays.....	610,772	757,249	658,563	98,686
Construction and improvements.....	3,606,428	3,606,428	3,162,355	444,073
<i>Total Roads</i>	<u>9,896,918</u>	<u>9,824,618</u>	<u>8,061,166</u>	<u>1,763,452</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Bridges</i>				
Salaries.....	\$ 1,055,724	\$ 1,125,724	\$ 1,060,256	\$ 65,468
Fringe benefits.....	421,066	462,066	448,311	13,755
Special fringe benefits.....	2,000	3,300	3,230	70
Operating supplies.....	161,401	101,401	83,860	17,541
Rentals.....	<u>20,785</u>	<u>20,785</u>	<u>12,720</u>	<u>8,065</u>
<i>Total Bridges</i>	1,660,976	1,713,276	1,608,377	104,899
<i>Intergovernmental:</i>				
<i>Environment & Public Works</i>				
<i>Engineering</i>				
Intergovernmental.....	<u>175,000</u>	<u>175,000</u>	<u>78,507</u>	<u>96,493</u>
<i>Total Engineering</i>	<u>175,000</u>	<u>175,000</u>	<u>78,507</u>	<u>96,493</u>
<i>Total Expenditures</i>	16,232,755	16,232,755	13,953,657	2,279,098
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,128,755)	(1,128,755)	(2,314,303)	(1,185,548)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	4,759,935	4,759,935	4,759,935	0
<i>Prior Year Encumbrances Appropriated</i>	<u>650,574</u>	<u>650,574</u>	<u>650,574</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 4,281,754</u>	<u>\$ 4,281,754</u>	<u>\$ 3,096,206</u>	<u>\$ (1,185,548)</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,120	\$ 1,120	\$ 1,113	\$ (7)
Total Revenues.....	1,120	1,120	1,113	(7)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	4,876	4,866		4,866
Total Expenditures.....	4,876	4,866	0	4,866
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(3,756)	(3,746)	1,113	4,859
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	3,757	3,757	3,757	0
Fund Balance (Deficit) At				
End Of Year.....	<u>\$ 1</u>	<u>\$ 11</u>	<u>\$ 4,870</u>	<u>\$ 4,859</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,510	\$ 1,510	\$ 1,492	\$ (18)
Total Revenues.....	1,510	1,510	1,492	(18)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	8,884	8,864		8,864
Total Expenditures.....	8,884	8,864	0	8,864
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(7,374)	(7,354)	1,492	8,846
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	7,375	7,375	7,375	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>1</u>	<u>21</u>	<u>8,867</u>	<u>8,846</u>

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

For the Year Ended December 31, 2012

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

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

For the Year Ended December 31, 2012

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 880	\$ 880	\$ 938	\$ 58
<i>Total Revenues</i>	880	880	938	58
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	880	880	760	120
<i>Total Expenditures</i>	880	880	760	120
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	178	178
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,562	3,562	3,562	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 3,562	\$ 3,562	\$ 3,740	\$ 178

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

For the Year Ended December 31, 2012

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,800	\$ 3,010	\$ 2,100	\$ (910)
<i>Total Revenues</i>	<u>2,800</u>	<u>3,010</u>	<u>2,100</u>	<u>(910)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,800	3,010	3,006	4
<i>Total Expenditures</i>	<u>2,800</u>	<u>3,010</u>	<u>3,006</u>	<u>4</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(906)	(906)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>3,062</u>	<u>3,062</u>	<u>3,062</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,062</u>	<u>\$ 3,062</u>	<u>\$ 2,156</u>	<u>\$ (906)</u>

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ <u>730</u>	\$ <u>730</u>	\$ <u>604</u>	\$ <u>(126)</u>
<i>Total Revenues</i>	<u>730</u>	<u>730</u>	<u>604</u>	<u>(126)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	<u>730</u>	<u>730</u>	<u>528</u>	<u>202</u>
<i>Total Expenditures</i>	<u>730</u>	<u>730</u>	<u>528</u>	<u>202</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	76	76
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,638</u>	<u>1,638</u>	<u>1,638</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>1,638</u></u>	\$ <u><u>1,638</u></u>	\$ <u><u>1,714</u></u>	\$ <u><u>76</u></u>

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ <u>620</u>	\$ <u>715</u>	\$ <u>608</u>	\$ <u>(107)</u>
<i>Total Revenues</i>	<u>620</u>	<u>715</u>	<u>608</u>	<u>(107)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	<u>690</u>	<u>715</u>	<u>713</u>	<u>2</u>
<i>Total Expenditures</i>	<u>690</u>	<u>715</u>	<u>713</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(70)	0	(105)	(105)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>12,255</u>	<u>12,255</u>	<u>12,255</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>12,185</u></u>	\$ <u><u>12,255</u></u>	\$ <u><u>12,150</u></u>	\$ <u><u>(105)</u></u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,300	\$ 5,300	\$ 6,660	\$ 1,360
<i>Total Revenues</i>	<u>5,300</u>	<u>5,300</u>	<u>6,660</u>	<u>1,360</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	10,160	10,160		10,160
<i>Total Expenditures</i>	<u>10,160</u>	<u>10,160</u>	<u>0</u>	<u>10,160</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,860)	(4,860)	6,660	11,520
<i>Other Financing Sources And Uses</i>				
Transfers in.....	500	500		(500)
<i>Total Other Financing Sources And Uses</i>	<u>500</u>	<u>500</u>	<u></u>	<u>(500)</u>
<i>Net Change in Fund Balance</i>	(4,360)	(4,360)	6,660	11,020
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	4,970	4,970	4,970	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 610</u>	<u>\$ 610</u>	<u>\$ 11,630</u>	<u>\$ 11,020</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,620	\$ 2,620	\$ 2,419	\$ (201)
<i>Total Revenues</i>	<u>2,620</u>	<u>2,620</u>	<u>2,419</u>	<u>(201)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,620	2,620	2,171	449
<i>Total Expenditures</i>	<u>2,620</u>	<u>2,620</u>	<u>2,171</u>	<u>449</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	248	248
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	6,794	6,794	6,794	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 6,794</u>	<u>\$ 6,794</u>	<u>\$ 7,042</u>	<u>\$ 248</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,140	\$ 2,410	\$ 1,875	\$ (535)
Total Revenues.....	2,140	2,410	1,875	(535)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,140	2,410	2,407	3
Total Expenditures.....	2,140	2,410	2,407	3
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(532)	(532)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	6,469	6,469	6,469	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 6,469</u>	<u>\$ 6,469</u>	<u>\$ 5,937</u>	<u>\$ (532)</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

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

MONTGOMERY COUNTY, OHIO

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

Ditch Maintenance-Marshall/Sweet Potato-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ <u>7,926</u>	\$ <u>7,926</u>	\$ <u>6,853</u>	\$ <u>(1,073)</u>
<i>Total Revenues</i>	<u>7,926</u>	<u>7,926</u>	<u>6,853</u>	<u>(1,073)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	<u>7,926</u>	<u>7,926</u>	<u>3,061</u>	<u>4,865</u>
<i>Total Expenditures</i>	<u>7,926</u>	<u>7,926</u>	<u>3,061</u>	<u>4,865</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>3,792</u>	<u>3,792</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>22,004</u>	<u>22,004</u>	<u>22,004</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>22,004</u></u>	\$ <u><u>22,004</u></u>	\$ <u><u>25,796</u></u>	\$ <u><u>3,792</u></u>

MONTGOMERY COUNTY, OHIO

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

Ditch Maintenance-Swamp Creek-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ <u>3,668</u>	\$ <u>3,668</u>	\$ <u>3,681</u>	\$ <u>13</u>
<i>Total Revenues</i>	<u>3,668</u>	<u>3,668</u>	<u>3,681</u>	<u>13</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	<u>3,668</u>	<u>3,668</u>	<u>2,650</u>	<u>1,018</u>
<i>Total Expenditures</i>	<u>3,668</u>	<u>3,668</u>	<u>2,650</u>	<u>1,018</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>1,031</u>	<u>1,031</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>8,141</u>	<u>8,141</u>	<u>8,141</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>8,141</u></u>	\$ <u><u>8,141</u></u>	\$ <u><u>9,172</u></u>	\$ <u><u>1,031</u></u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ <u>12,940</u>	\$ <u>12,940</u>	\$ <u>11,962</u>	\$ <u>(978)</u>
<i>Total Revenues</i>	<u>12,940</u>	<u>12,940</u>	<u>11,962</u>	<u>(978)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	<u>12,940</u>	<u>12,940</u>	<u>10,487</u>	<u>2,453</u>
<i>Total Expenditures</i>	<u>12,940</u>	<u>12,940</u>	<u>10,487</u>	<u>2,453</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	1,475	1,475
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>58,492</u>	<u>58,492</u>	<u>58,492</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>58,492</u></u>	\$ <u><u>58,492</u></u>	\$ <u><u>59,967</u></u>	\$ <u><u>1,475</u></u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ <u>400</u>	\$ <u>405</u>	\$ <u>335</u>	\$ <u>(70)</u>
<i>Total Revenues</i>	<u>400</u>	<u>405</u>	<u>335</u>	<u>(70)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	<u>400</u>	<u>405</u>	<u>402</u>	<u>3</u>
<i>Total Expenditures</i>	<u>400</u>	<u>405</u>	<u>402</u>	<u>3</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(67)	(67)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>13,671</u>	<u>13,671</u>	<u>13,671</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>13,671</u></u>	\$ <u><u>13,671</u></u>	\$ <u><u>13,604</u></u>	\$ <u><u>(67)</u></u>

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 110	\$ 110	\$ 110	\$ 0
<i>Total Revenues</i>	<u>110</u>	<u>110</u>	<u>110</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	110	110	84	26
<i>Total Expenditures</i>	<u>110</u>	<u>110</u>	<u>84</u>	<u>26</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	26	26
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>913</u>	<u>913</u>	<u>913</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 913</u>	<u>\$ 913</u>	<u>\$ 939</u>	<u>\$ 26</u>

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,990	\$ 1,990	\$ 1,985	\$ (5)
<i>Total Revenues</i>	<u>1,990</u>	<u>1,990</u>	<u>1,985</u>	<u>(5)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	1,990	1,990	724	1,266
<i>Total Expenditures</i>	<u>1,990</u>	<u>1,990</u>	<u>724</u>	<u>1,266</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	1,261	1,261
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>6,998</u>	<u>6,998</u>	<u>6,998</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 6,998</u>	<u>\$ 6,998</u>	<u>\$ 8,259</u>	<u>\$ 1,261</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 820	\$ 820	\$ 822	\$ 2
Total Revenues.....	820	820	822	2
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	820	820	483	337
Total Expenditures.....	820	820	483	337
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	339	339
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,016	4,016	4,016	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 4,016</u>	<u>\$ 4,016</u>	<u>\$ 4,355</u>	<u>\$ 339</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 790	\$ 790	\$ 788	\$ (2)
Total Revenues.....	790	790	788	(2)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	790	790	526	264
Total Expenditures.....	790	790	526	264
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	262	262
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,840	3,840	3,840	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,840</u>	<u>\$ 3,840</u>	<u>\$ 4,102</u>	<u>\$ 262</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,710	\$ 1,710	\$ 1,731	\$ 21
Total Revenues.....	1,710	1,710	1,731	21
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	1,710	1,710	204	1,506
Total Expenditures.....	1,710	1,710	204	1,506
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	1,527	1,527
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	7,941	7,941	7,941	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 7,941</u>	<u>\$ 7,941</u>	<u>\$ 9,468</u>	<u>\$ 1,527</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 460	\$ 540	\$ 881	\$ 341
Total Revenues.....	460	540	881	341
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	460	540	537	3
Total Expenditures.....	460	540	537	3
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	344	344
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	14,528	14,528	14,528	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 14,528</u>	<u>\$ 14,528</u>	<u>\$ 14,872</u>	<u>\$ 344</u>

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 361	\$ 361	\$ 361	\$ 0
<i>Total Revenues</i>	<u>361</u>	<u>361</u>	<u>361</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	361	361	55	306
<i>Total Expenditures</i>	<u>361</u>	<u>361</u>	<u>55</u>	<u>306</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	306	306
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,895</u>	<u>1,895</u>	<u>1,895</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,895</u>	<u>\$ 1,895</u>	<u>\$ 2,201</u>	<u>\$ 306</u>

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

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,670	\$ 2,670	\$ 2,599	\$ (71)
<i>Total Revenues</i>	<u>2,670</u>	<u>2,670</u>	<u>2,599</u>	<u>(71)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,670	2,670	271	2,399
<i>Total Expenditures</i>	<u>2,670</u>	<u>2,670</u>	<u>271</u>	<u>2,399</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	2,328	2,328
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>3,764</u>	<u>3,764</u>	<u>3,764</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,764</u>	<u>\$ 3,764</u>	<u>\$ 6,092</u>	<u>\$ 2,328</u>

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

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 990	\$ 990	\$ 1,000	\$ 10
<i>Total Revenues</i>	<u>990</u>	<u>990</u>	<u>1,000</u>	<u>10</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	990	990	271	719
<i>Total Expenditures</i>	<u>990</u>	<u>990</u>	<u>271</u>	<u>719</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	729	729
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>4,007</u>	<u>4,007</u>	<u>4,007</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 4,007</u>	<u>\$ 4,007</u>	<u>\$ 4,736</u>	<u>\$ 729</u>

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

*Ditch Maintenance-Tom's Run West Group Drain-Road, Auto and Gas-Special Revenue Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 1,915	\$ 1,915
Intergovernmental.....	<u>2,660</u>	<u>2,660</u>	<u>1,915</u>	<u>(2,660)</u>
<i>Total Revenues</i>	<u>2,660</u>	<u>2,660</u>	<u>1,915</u>	<u>(745)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Ditch Maintenance</i>				
Construction and improvements.....	2,660	2,660	250	2,410
<i>Total Expenditures</i>	<u>2,660</u>	<u>2,660</u>	<u>250</u>	<u>2,410</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	1,665	1,665
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2,520</u>	<u>2,520</u>	<u>2,520</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,520</u>	<u>\$ 2,520</u>	<u>\$ 4,185</u>	<u>\$ 1,665</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures

and Changes in Fund Balance-Budget and Actual

Ditch Maintenance-Lutheran Road-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Miscellaneous.....	\$ _____	\$ _____	\$ 2,400	\$ (2,400)
<i>Total Revenues.....</i>	<u>0</u>	<u>0</u>	<u>2,400</u>	<u>(2,400)</u>
<i>Expenditures:</i>				
<i>Total Expenditures.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	2,400	2,400
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,400</u>	<u>\$ 2,400</u>	<u>\$ 4,800</u>	<u>\$ 2,400</u>

MONTGOMERY COUNTY, OHIO

Schedule of Revenues, Expenditures

and Changes in Fund Balance-Budget and Actual

Ditch Maintenance-The Exchange at Spring Valley-Road, Auto and Gas-Special Revenue Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 6,353	\$ 6,353	\$ 5,007	\$ (1,346)
<i>Total Revenues.....</i>	<u>6,353</u>	<u>6,353</u>	<u>5,007</u>	<u>(1,346)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment & Public Works</i>				
<i>Sewer Maintenance</i>				
Construction and improvements.....	24,509	23,159		23,159
<i>Total Expenditures.....</i>	<u>24,509</u>	<u>23,159</u>	<u>0</u>	<u>23,159</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(18,156)	(16,806)	5,007	21,813
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>18,156</u>	<u>18,156</u>	<u>18,156</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 1,350</u>	<u>\$ 23,163</u>	<u>\$ 21,813</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,800,000	\$ 3,800,000	\$ 3,355,914	\$ (444,086)
Intergovernmental.....			287,971	287,971
Miscellaneous.....			8,607	8,607
<i>Total Revenues.....</i>	<u>3,800,000</u>	<u>3,800,000</u>	<u>3,652,492</u>	<u>(147,508)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor-Real Estate Assessment</i>				
Salaries.....	1,461,893	1,461,893	1,359,590	102,303
Fringe benefits.....	647,795	647,795	531,767	116,028
Special fringe benefits.....	5,000	7,200	3,852	3,348
Operating supplies.....	82,539	65,998	62,861	3,137
Routine business.....	1,950	1,450	142	1,308
Board approved travel.....	10,000	10,000	6,686	3,314
Staff training and development.....	6,500	4,470	3,245	1,225
Contractual professional services.....	1,048,133	2,219,233	2,036,363	182,870
Maintenance and repair services.....	260,405	271,335	268,073	3,262
Communications.....	196,339	221,339	208,647	12,692
Insurance.....	11,000	10,800	6,863	3,937
Rentals.....	66,160	66,160	66,160	0
Capital outlays.....	30,188	67,929	64,814	3,115
<i>Total Expenditures.....</i>	<u>3,827,902</u>	<u>5,055,602</u>	<u>4,619,063</u>	<u>436,539</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(27,902)	(1,255,602)	(966,571)	289,031
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,305,144	4,305,144	4,305,144	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>206,223</u>	<u>206,223</u>	<u>206,223</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 4,483,465</u>	<u>\$ 3,255,765</u>	<u>\$ 3,544,796</u>	<u>\$ 289,031</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,811,500	\$ 1,811,500	\$ 1,728,754	\$ (82,746)
Intergovernmental.....	9,766,868	9,716,868	8,856,116	(860,752)
Miscellaneous.....	<u>2,060</u>	<u>52,060</u>	<u>290,590</u>	<u>238,530</u>
<i>Total Revenues.....</i>	<u>11,580,428</u>	<u>11,580,428</u>	<u>10,875,460</u>	<u>(704,968)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Child Support</i>				
Salaries.....	5,786,128	5,786,128	5,688,958	97,170
Fringe benefits.....	2,569,638	2,375,138	2,347,666	27,472
Special fringe benefits.....	51,247	51,247	24,362	26,885
Operating supplies.....	12,216	34,212	30,262	3,950
Routine business.....	10,334	10,334	8,118	2,216
Board approved travel.....	23,492	22,492	15,146	7,346
Staff training and development.....	14,300	19,375	18,821	554
Contractual professional services.....	63,951	56,107	51,666	4,441
Maintenance and repair services.....	5,768	60,018	26,976	33,042
Communications.....	200,824	200,094	151,778	48,316
Rentals.....	62,000	62,730	62,712	18
Other Social Services.....	1,097	12,116	9,816	2,300
Miscellaneous.....	30,000	30,000	24,141	5,859
Interfund agreements.....	152,000	152,000	147,232	4,768
Capital outlays.....	<u>10,000</u>	<u>93,812</u>	<u>90,045</u>	<u>3,767</u>
<i>Total Child Support.....</i>	<u>8,992,995</u>	<u>8,965,803</u>	<u>8,697,699</u>	<u>268,104</u>
<i>CSEA Non-Reimbursable</i>				
Special fringe benefits.....	2,060	2,060	1,044	1,016
Interfund agreements.....	4,049,594	4,107,786	3,900,682	207,104
Cost recovery.....	<u>2,256,396</u>	<u>2,225,396</u>	<u>2,184,430</u>	<u>40,966</u>
<i>Total CSEA Non-Reimbursable.....</i>	<u>6,308,050</u>	<u>6,335,242</u>	<u>6,086,156</u>	<u>249,086</u>
<i>Total Expenditures.....</i>	<u>15,301,045</u>	<u>15,301,045</u>	<u>14,783,855</u>	<u>517,190</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(3,720,617)</u>	<u>(3,720,617)</u>	<u>(3,908,395)</u>	<u>(187,778)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,063,721</u>	<u>(936,279)</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,063,721</u>	<u>(936,279)</u>
<i>Net Change in Fund Balance.....</i>	<u>(720,617)</u>	<u>(720,617)</u>	<u>(1,844,674)</u>	<u>(1,124,057)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>2,047,974</u>	<u>2,047,974</u>	<u>2,047,974</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>720,617</u>	<u>720,617</u>	<u>720,617</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 2,047,974</u>	<u>\$ 2,047,974</u>	<u>\$ 923,917</u>	<u>\$ (1,124,057)</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 5,009,987	\$ 4,334,053	\$ 4,240,794	\$ (93,259)
Miscellaneous.....			14,053	14,053
Total Revenues.....	5,009,987	4,334,053	4,254,847	(79,206)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Harrison Township</i>				
Salaries.....	2,739,557	2,290,320	2,290,320	0
Fringe benefits.....	1,496,280	1,092,798	923,188	169,610
Special fringe benefits.....	13,500	13,500		13,500
Operating supplies.....	20,000	20,000	5,357	14,643
Contractual professional services.....	454,596	548,896	481,904	66,992
Communications.....	36,054	33,054	26,757	6,297
Insurance.....	100,000	182,485	182,485	0
Cost recovery.....		3,000	1,000	2,000
Total Harrison Township.....	4,859,987	4,184,053	3,911,011	273,042
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Harrison Township</i>				
Intergovernmental.....	150,000	150,000	150,000	0
Total Harrison Township.....	150,000	150,000	150,000	0
Total Expenditures.....	5,009,987	4,334,053	4,061,011	273,042
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	193,836	193,836
<i>Net Change in Fund Balance.....</i>				
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	79,206	79,206	79,206	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 79,206	\$ 79,206	\$ 273,042	\$ 193,836

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 4,148,829	\$ 3,609,841	\$ 3,533,998	\$ (75,843)
Miscellaneous.....			11,845	11,845
Total Revenues.....	4,148,829	3,609,841	3,545,843	(63,998)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Washington Township</i>				
Salaries.....	2,269,957	2,107,108	2,107,108	0
Fringe benefits.....	1,248,172	861,044	861,044	0
Special fringe benefits.....	11,000	11,000		11,000
Operating supplies.....	12,500	9,428	2,770	6,658
Contractual professional services.....	274,095	297,083	297,083	0
Communications.....	31,105	19,178	19,178	0
Insurance.....	152,000	152,000	71,389	80,611
Cost recovery.....		3,000	1,000	2,000
Total Washington Township.....	3,998,829	3,459,841	3,359,572	100,269
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Washington Township</i>				
Intergovernmental.....	150,000	150,000	150,000	0
Total Washington Township.....	150,000	150,000	150,000	0
Total Expenditures.....	4,148,829	3,609,841	3,509,572	100,269
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	36,271	36,271
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	66,002	66,002	66,002	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 66,002	\$ 66,002	\$ 102,273	\$ 36,271

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 687,299	\$ 715,159	\$ 561,835	\$ (153,324)
Miscellaneous.....			1,388.00	1,388
Total Revenues.....	687,299	715,159	563,223	(151,936)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Jefferson Township				
Salaries.....	354,064	354,064	326,776	27,288
Fringe benefits.....	191,373	170,785	138,708	32,077
Special fringe benefits.....	2,500	2,500		2,500
Operating supplies.....	27,000	22,962	22,937	25
Contractual professional services.....	93,962	124,410	121,893	2,517
Maintenance and repair services.....	3,500	19,191	13,178	6,013
Communications.....	4,900	5,738	5,728	10
Insurance.....	10,000	15,509	15,509	0
Total Expenditures.....	687,299	715,159	644,729	70,430
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	(81,506)	(81,506)
Other Financing Sources And Uses				
Advances in.....			104,000	104,000
Total Other Financing Sources And Uses.....	0	0	104,000	104,000
Net Change in Fund Balance.....	0	0	22,494	22,494
Fund Balance (Deficit) At				
Beginning Of Year.....	47,936	47,936	47,936	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 47,936	\$ 47,936	\$ 70,430	\$ 22,494

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 235,105	\$ 213,086	\$ 212,150	\$ (936)
Total Revenues.....	235,105	213,086	212,150	(936)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Children Services Security				
Salaries.....	136,679	122,928	122,928	0
Fringe benefits.....	68,911	61,234	61,234	0
Special fringe benefits.....	850	259		259
Communications.....	792	792		792
Insurance.....	1,000	1,000	87	913
Total Children Services Security.....	208,232	186,213	184,249	1,964
Intergovernmental:				
Judicial and Law Enforcement				
Children Services Security				
Intergovernmental.....	26,873	26,873	26,868	5
Total Children Services Security.....	26,873	26,873	26,868	5
Total Expenditures.....	235,105	213,086	211,117	1,969
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	1,033	1,033
Fund Balance (Deficit) At				
Beginning Of Year.....	18,038	18,038	18,038	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 18,038	\$ 18,038	\$ 19,071	\$ 1,033

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 122,782	\$ 102,000	\$ 97,638	\$ (4,362)
Total Revenues.....	122,782	102,000	97,638	(4,362)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Salaries.....	69,706	50,968	50,968	0
Fringe benefits.....	37,575	32,187	28,870	3,317
Special fringe benefits.....	850	850		850
Operating supplies.....		1,500	704	796
Communications.....	446	446		446
Insurance.....	500	2,344	2,344	0
Total Sheriff's Recycle Ohio.....	109,077	88,295	82,886	5,409
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Recycle Ohio</i>				
Intergovernmental.....	13,705	13,705	13,440	265
Total Sheriff's Recycle Ohio.....	13,705	13,705	13,440	265
Total Expenditures.....	122,782	102,000	96,326	5,674
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	1,312	1,312
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	4,362	4,362	4,362	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 4,362	\$ 4,362	\$ 5,674	\$ 1,312

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 117,959	\$ 106,746	\$ 104,954	\$ (1,792)
Total Revenues.....	117,959	106,746	104,954	(1,792)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Child Support Security</i>				
Salaries.....	68,340	60,426	60,426	0
Fringe benefits.....	34,387	31,088	31,088	0
Special fringe benefits.....	850	850		850
Communications.....	446	446		446
Insurance.....	500	496	44	452
Total Child Support Security.....	104,523	93,306	91,558	1,748
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Child Support Security</i>				
Intergovernmental.....	13,436	13,440	13,440	0
Total Child Support Security.....	13,436	13,440	13,440	0
Total Expenditures.....	117,959	106,746	104,998	1,748
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(44)	(44)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	9,013	9,013	9,013	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 9,013	\$ 9,013	\$ 8,969	\$ (44)

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 167,625	\$ 145,500	\$ 126,589	\$ (18,911)
Total Revenues.....	167,625	145,500	126,589	(18,911)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Overtime Reimbursement</i>				
Salaries.....	125,000	102,875	98,323	4,552
Fringe benefits.....	27,625	27,625	19,544	8,081
Operating supplies.....	10,000	9,000		9,000
Maintenance and repairs.....	5,000	5,000		5,000
Capital Outlays.....		1,000	680	320
Total Expenditures.....	167,625	145,500	118,547	26,953
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	8,042	8,042
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	18,912	18,912	18,912	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 18,912	\$ 18,912	\$ 26,954	\$ 8,042

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental.....	\$ 117,959	\$ 103,530	\$ 91,016	\$ (12,514)
Total Revenues.....	117,959	103,530	91,016	(12,514)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Public Health Security</i>				
Salaries.....	68,340	68,340	58,051	10,289
Fringe benefits.....	34,387	19,958	13,562	6,396
Special fringe benefits.....	850	850		850
Communications.....	446	446		446
Insurance.....	500	496	36	460
Total Public Health Security.....	104,523	90,090	71,649	18,441
Intergovernmental:				
<i>Judicial and Law Enforcement</i>				
<i>Public Health Security</i>				
Intergovernmental.....	13,436	13,440	13,440	0
Total Public Health Security.....	13,436	13,440	13,440	0
Total Expenditures.....	117,959	103,530	85,089	18,441
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	5,927	5,927
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	12,514	12,514	12,514	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 12,514	\$ 12,514	\$ 18,441	\$ 5,927

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Intergovernmental.....	\$ 6,120,380	\$ 6,500,380	\$ 6,519,653	\$ 19,273
Total Revenues.....	6,120,380	6,500,380	6,519,653	19,273
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Regional Dispatching</i>				
Salaries.....	4,239,972	4,239,972	3,779,729	460,243
Fringe benefits.....	1,688,468	1,688,468	1,417,382	271,086
Special fringe benefits.....	16,800	14,925		14,925
Operating supplies.....	33,500	34,028	33,156	872
Board approved travel.....	6,000			0
Staff training and development.....	20,000	26,000	17,328	8,672
Contractual professional services.....	31,742	99,242	50,772	48,470
Maintenance and repair services.....	528,900	433,400	391,318	42,082
Communications.....	163,572	217,571	210,885	6,686
Insurance.....	17,500	18,376	18,376	0
Public utility services.....	144,080	144,552	124,707	19,845
Rentals.....	287,798	344,518	341,084	3,434
Capital Outlays.....	10,000	10,000	2,500	7,500
Total Expenditures.....	7,188,332	7,271,052	6,387,237	883,815
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(1,067,952)</i>	<i>(770,672)</i>	<i>132,416</i>	<i>903,088</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,552,000	1,552,000	1,552,000	0
Transfers out.....	(497,498)	(1,306,014)	(1,306,014)	0
Total Other Financing Sources And Uses.....	1,054,502	245,986	245,986	0
Net Change in Fund Balance.....	(13,450)	(524,686)	378,402	903,088
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>593,968</i>	<i>593,968</i>	<i>593,968</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>13,450</i>	<i>13,450</i>	<i>13,450</i>	<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ 593,968	\$ 82,732	\$ 985,820	\$ 903,088

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Regional Dispatching Capital Set-A-Side</i>				
Capital Outlays.....		71,375	71,305	70
Total Expenditures.....	0	71,375	71,305	70
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>0</i>	<i>(71,375)</i>	<i>(71,305)</i>	<i>70</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		808,516	808,516	0
Total Other Financing Sources And Uses.....	0	808,516	808,516	0
Net Change in Fund Balance.....	0	737,141	737,211	70
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>444,673</i>	<i>444,673</i>	<i>444,673</i>	<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ 444,673	\$ 1,181,814	\$ 1,181,884	\$ 70

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 117,959	\$ 101,041	\$ 99,704	\$ (1,337)
<u>Total Revenues.....</u>	<u>117,959</u>	<u>101,041</u>	<u>99,704</u>	<u>(1,337)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job Center Security</i>				
Salaries.....	68,340	59,572	59,572	0
Fringe benefits.....	34,387	26,692	26,692	0
Special fringe benefits.....	850			0
Communications.....	446			0
Insurance.....	500	1,337	1,195	142
<u>Total Job Center Security.....</u>	<u>104,523</u>	<u>87,601</u>	<u>87,459</u>	<u>142</u>
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job Center Security</i>				
Intergovernmental.....	13,436	13,440	13,440	0
<u>Total Job Center Security.....</u>	<u>13,436</u>	<u>13,440</u>	<u>13,440</u>	<u>0</u>
<u>Total Expenditures.....</u>	<u>117,959</u>	<u>101,041</u>	<u>100,899</u>	<u>142</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(1,195)	(1,195)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>8,346</u>	<u>8,346</u>	<u>8,346</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 8,346</u>	<u>\$ 8,346</u>	<u>\$ 7,151</u>	<u>\$ (1,195)</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 197,761	\$ 173,600	\$ 173,600	\$ 0
<u>Total Revenues.....</u>	<u>197,761</u>	<u>173,600</u>	<u>173,600</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Northland Village</i>				
Salaries.....	133,655	128,740	128,740	0
Fringe benefits.....	64,106	45,022	45,022	0
Insurance.....		107	66	41
<u>Total Expenditures.....</u>	<u>197,761</u>	<u>173,869</u>	<u>173,828</u>	<u>41</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(269)	(228)	41
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	<u>269</u>	<u>269</u>	<u>269</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 269</u>	<u>\$ (0)</u>	<u>\$ 41</u>	<u>\$ 41</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 0	\$ 0	\$ 1,564	\$ 1,564
<u>Total Revenues.....</u>	<u>0</u>	<u>0</u>	<u>1,564</u>	<u>1,564</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff Third Grade Safety Belt</i>				
<u>Total Expenditures.....</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	1,564	1,564
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	<u>13,015</u>	<u>13,015</u>	<u>13,015</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 13,015</u>	<u>\$ 13,015</u>	<u>\$ 14,579</u>	<u>\$ 1,564</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,889,100	\$ 1,914,100	\$ 1,982,303	\$ 68,203
Miscellaneous.....			942	942
Total Revenues.....	1,889,100	1,914,100	1,983,245	69,145
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center-Director's Office</i>				
Salaries.....	125,424	131,824	131,004	820
Fringe benefits.....	49,485	49,485	44,871	4,614
Special fringe benefits.....	2,500	2,600	2,537	63
Operating supplies.....	2,000	2,000	1,239	761
Routine business.....	1,184	1,184	507	677
Board approved travel.....	2,816	2,816		2,816
Staff training and development.....	2,000	2,000	405	1,595
Contractual professional services.....	30,000	16,500	1,883	14,617
Communications.....	17,000	17,000	2,633	14,367
Insurance.....	500	500		500
Rentals.....	5,000	5,000	1,676	3,324
Capital Outlays.....		7,000	6,842	158
Total Job Center-Director's Office.....	237,909	237,909	193,597	44,312
<i>Job Center-Building Operations</i>				
Special fringe benefits.....	12,000	12,000		12,000
Contractual professional services.....	10,000	10,000	495	9,505
Communications.....	5,000	5,000		5,000
Insurance.....	3,000	3,000	1,261	1,739
Public utility services.....	347,695	372,695	301,761	70,934
Rentals.....	1,689,000	1,753,375	1,753,370	5
Total Job Center-Building Operations.....	2,066,695	2,156,070	2,056,887	99,183
Total Expenditures.....	2,304,604	2,393,979	2,250,484	143,495
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(415,504)	(479,879)	(267,239)	212,640
<i>Other Financing Sources And Uses</i>				
Transfers in.....	250,000	250,000	250,000	0
Total Other Financing Sources And Uses.....	250,000	250,000	250,000	0
Net Change in Fund Balance.....	(165,504)	(229,879)	(17,239)	212,640
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	629,751	629,751	629,751	0
<i>Prior Year Encumbrances Appropriated.....</i>	71,145	71,145	71,145	0
Fund Balance (Deficit) At End Of Year.....	\$ 535,392	\$ 471,017	\$ 683,657	\$ 212,640

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Certificate of Title Administration-Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,236,900	\$ 2,236,900	\$ 3,070,697	\$ 833,797
Miscellaneous.....			8,907	8,907
<i>Total Revenues</i>	<u>2,236,900</u>	<u>2,236,900</u>	<u>3,079,604</u>	<u>842,704</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts-Auto Title</i>				
Statutory salaries.....	36,647	36,647	36,647	0
Salaries.....	1,148,843	1,148,843	1,124,286	24,557
Fringe benefits.....	591,836	591,836	517,353	74,483
Special fringe benefits.....	14,912	14,912	5,168	9,744
Operating supplies.....	25,650	30,950	30,029	921
Routine business.....	3,350	3,350	425	2,925
Board approved travel.....	4,421	12,106	10,118	1,988
Staff training and development.....	13,500	13,315	2,258	11,057
Contractual professional services.....	79,561	55,061	47,303	7,758
Maintenance and repair services.....	24,710	23,910	17,474	6,436
Communications.....	29,465	35,465	34,315	1,150
Insurance.....	7,807	7,807	2,496	5,311
Public utility services.....	24,070	18,070	13,727	4,343
Rentals.....	75,962	76,762	76,476	286
Capital outlays.....	13,054	24,754	24,695	59
<i>Total Expenditures</i>	<u>2,093,788</u>	<u>2,093,788</u>	<u>1,942,770</u>	<u>151,018</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	143,112	143,112	1,136,834	993,722
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,003,395	3,003,395	3,003,395	0
<i>Prior Year Encumbrances Appropriated</i>	15,653	15,653	15,653	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,162,160</u>	<u>\$ 3,162,160</u>	<u>\$ 4,155,882</u>	<u>\$ 993,722</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 558,390	\$ 558,390	\$ 522,134	\$ (36,256)
Miscellaneous.....			2,840	2,840
<i>Total Revenues</i>	<u>558,390</u>	<u>558,390</u>	<u>524,974</u>	<u>(33,416)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Building Maintenance-DayMont Courts Building</i>				
Salaries.....	272,190	296,390	296,220	170
Fringe benefits.....	117,089	121,289	121,172	117
Special fringe benefits.....	2,500	2,500	885	1,615
Post-employment services.....	100	100		100
Operating supplies.....	58,838	70,968	66,498	4,470
Contractual professional services.....	1,336	2,206	1,750	456
Maintenance and repair services.....	82,649	121,649	118,747	2,902
Communications.....	3,362	3,362	2,352	1,010
Insurance.....		6,800	6,733	67
Public utility services.....	185,364	150,164	122,062	28,102
Miscellaneous.....	549,055	497,055	475,043	22,012
<i>Total Expenditures</i>	<u>1,272,483</u>	<u>1,272,483</u>	<u>1,211,462</u>	<u>61,021</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(714,093)	(714,093)	(686,488)	27,605
<i>Other Financing Sources And Uses</i>				
Transfers in.....	682,477	682,477	682,477	0
<i>Total Other Financing Sources And Uses</i>	<u>682,477</u>	<u>682,477</u>	<u>682,477</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(31,616)	(31,616)	(4,011)	27,605
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	254,519	254,519	254,519	0
<i>Prior Year Encumbrances Appropriated</i>	31,615	31,615	31,615	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 254,518</u>	<u>\$ 254,518</u>	<u>\$ 282,123</u>	<u>\$ 27,605</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,414,966	\$ 1,414,966	\$ 1,495,424	\$ 80,458
Intergovernmental.....	578,675			0
Miscellaneous.....			5,312	5,312
<i>Total Revenues.....</i>	<u>1,993,641</u>	<u>1,414,966</u>	<u>1,500,736</u>	<u>85,770</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Building Maintenance-Reibold Building</i>				
Salaries.....	691,552	711,552	695,694	15,858
Fringe benefits.....	295,400	275,400	252,184	23,216
Special fringe benefits.....	2,965	2,801	1,636	1,165
Post-employment services.....	150	269	160	109
Operating supplies.....	94,417	92,223	89,900	2,323
Routine business.....		9		9
Contractual professional services.....	2,544	5,175	4,572	603
Maintenance and repair services.....	165,478	203,960	147,363	56,597
Communications.....	7,500	9,750	9,734	16
Insurance.....		31,000	30,199	801
Public utility services.....	644,054	568,354	535,279	33,075
Rentals.....		700	640	60
Miscellaneous.....	26,113	27,980	27,963	17
Interfund agreements.....		1,000	1,000	0
<i>Total Expenditures.....</i>	<u>1,930,173</u>	<u>1,930,173</u>	<u>1,796,324</u>	<u>133,849</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	63,468	(515,207)	(295,588)	219,619
<i>Other Financing Sources And Uses</i>				
Transfers in.....	370,074	370,074	370,074	0
Transfers out.....	(578,675)			0
<i>Total Other Financing Sources And Uses.....</i>	<u>(208,601)</u>	<u>370,074</u>	<u>370,074</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(145,133)	(145,133)	74,486	219,619
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	158,281	158,281	158,281	0
<i>Prior Year Encumbrances Appropriated.....</i>	68,155	68,155	68,155	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 81,303</u>	<u>\$ 81,303</u>	<u>\$ 300,922</u>	<u>\$ 219,619</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ _____	\$ _____	\$ <u>637</u>	\$ <u>637</u>
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>637</u>	<u>637</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Building Maintenance-Coroner/Crime Lab</i>				
Salaries.....	87,970	91,840	91,812	28
Fringe benefits.....	30,796	30,896	30,694	202
Operating supplies.....	10,476	12,919	12,783	136
Contractual professional services.....		260	234	26
Maintenance and repair services.....	47,936	44,768	43,553	1,215
Communications.....	600	600	446	154
Insurance.....		1,300	1,290	10
Public utility services.....	142,226	138,021	134,742	3,279
Miscellaneous.....	<u>1,050</u>	<u>450</u>	<u>419</u>	<u>31</u>
<i>Total Expenditures</i>	<u>321,054</u>	<u>321,054</u>	<u>315,973</u>	<u>5,081</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(321,054)	(321,054)	(315,336)	5,718
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>309,711</u>	<u>309,711</u>	<u>309,711</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>309,711</u>	<u>309,711</u>	<u>309,711</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(11,343)	(11,343)	(5,625)	5,718
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	12,184	12,184	12,184	0
<i>Prior Year Encumbrances Appropriated</i>	<u>11,343</u>	<u>11,343</u>	<u>11,343</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 12,184</u>	<u>\$ 12,184</u>	<u>\$ 17,902</u>	<u>\$ 5,718</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 380,880	\$ 380,880	\$ 396,459	\$ 15,579
Miscellaneous.....			667	667
Total Revenues.....	380,880	380,880	397,126	16,246
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Building Maintenance-Children Services</i>				
Salaries.....	193,499	193,349	191,092	2,257
Fringe benefits.....	99,896	99,896	95,757	4,139
Operating supplies.....	30,697	25,959	24,220	1,739
Contractual professional services.....	200	5,370	5,364	6
Maintenance and repair services.....	46,333	53,633	51,738	1,895
Communications.....	650	850	818	32
Insurance.....		150	146	4
Public utility services.....	6,501	6,501	5,300	1,201
Miscellaneous.....	7,800	6,868	6,868	0
Total Expenditures.....	385,576	392,576	381,303	11,273
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(4,696)</i>	<i>(11,696)</i>	<i>15,823</i>	<i>27,519</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>107,406</i>	<i>107,406</i>	<i>107,406</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>4,696</i>	<i>4,696</i>	<i>4,696</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 107,406	\$ 100,406	\$ 127,925	\$ 27,519

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 287,914	\$ 287,914	\$ 216,418	\$ (71,496)
Total Revenues.....	287,914	287,914	216,418	(71,496)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Building Maintenance-Dora Tate</i>				
Salaries.....	4,065	14,801	14,591	210
Fringe benefits.....	1,214	1,855	1,844	11
Operating supplies.....	17,999	17,919	17,320	599
Contractual professional services.....	11,443	11,443	10,956	487
Maintenance and repair services.....	44,971	42,886	41,607	1,279
Communications.....	1,600	1,680	1,675	5
Insurance.....	2,050	2,050	646	1,404
Public utility services.....	78,918	78,918	67,356	11,562
Miscellaneous.....	8,500	69,500	68,143	1,357
Budget control account.....	4,721	4,721		4,721
Total Expenditures.....	175,481	245,773	224,138	21,635
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>112,433</i>	<i>42,141</i>	<i>(7,720)</i>	<i>(49,861)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>237,030</i>	<i>237,030</i>	<i>237,030</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>10,501</i>	<i>10,501</i>	<i>10,501</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 359,964	\$ 289,672	\$ 239,811	\$ (49,861)

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Licenses and permits.....	\$ 1,638,968	\$ 1,638,968	\$ 1,452,703	\$ (186,265)
Fees and charges for services.....	214,500	214,500	215,898	1,398
Fines and forfeitures.....	13,500	13,500	11,315	(2,185)
Miscellaneous.....	35,000	35,000	46,143	11,143
Total Revenues.....	1,901,968	1,901,968	1,726,059	(175,909)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Animal Rescue				
Salaries.....	465,082	495,351	491,105	4,246
Fringe benefits.....	197,588	197,637	193,298	4,339
Special fringe benefits.....	10,706	8,906	8,856	50
Operating supplies.....	4,400	4,400	3,748	652
Routine business.....	2,100	2,100	1,188	912
Contractual professional services.....	2,100	7,300	7,121	179
Maintenance and repair services.....	51,600	73,595	69,795	3,800
Communications.....	17,000	17,000	5,937	11,063
Insurance.....	14,000	14,000	6,765	7,235
Miscellaneous.....	100	100		100
Capital outlays.....	91,876	134,582	113,342	21,240
Total Animal Rescue.....	856,552	954,971	901,155	53,816
Animal Shelter				
Salaries.....	658,703	673,448	639,418	34,030
Fringe benefits.....	290,513	249,799	248,495	1,304
Special fringe benefits.....	6,696	10,435	7,400	3,035
Post-employment services.....	300	650	170	480
Pre-employment services.....	200	200	90	109
Operating supplies.....	54,572	72,371	66,061	6,310
Agricultural supplies.....	91,412	89,482	80,877	8,605
Routine business.....	100	100		100
Staff training and development.....	800	910	905	5
Contractual professional services.....	9,290	36,020	35,939	81
Maintenance and repair services.....	66,716	40,815	38,204	2,611
Communications.....	31,605	35,105	28,419	6,686
Public utility services.....	196,807	175,007	139,035	35,972
Rentals.....	4,380	4,880	4,725	155
Miscellaneous.....	12,400	13,400	6,878	6,522
Capital outlays.....	25,000	15,200	9,800	5,400
Construction and improvements.....	13,500	13,500	9,641	3,859
Total Animal Shelter.....	1,462,994	1,431,322	1,316,057	115,265
Animal Licensing				
Salaries.....	35,272	40,207	38,717	1,490
Fringe benefits.....	20,707	21,470	19,729	1,741
Operating supplies.....	7,504	4,904	3,213	1,691
Agricultural supplies.....	13,200	15,800	9,189	6,611
Communications.....	34,073	34,073	14,325	19,748
Total Animal Licensing.....	110,756	116,454	85,173	31,281
Intergovernmental:				
Judicial and Law Enforcement				
Animal Licensing				
Intergovernmental.....	7,400	7,400	7,106	294
Total Animal Licensing.....	7,400	7,400	7,106	294
Total Expenditures.....	2,437,702	2,510,147	2,309,491	200,656
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(535,734)	(608,179)	(583,432)	(24,747)
Other Financing Sources And Uses				
Transfers in.....	400,000	400,000	400,000	0
Total Other Financing Sources And Uses.....	400,000	400,000	400,000	0
Net Change in Fund Balance.....	(135,734)	(208,179)	(183,432)	(24,747)
Fund Balance (Deficit) At				
Beginning Of Year.....	710,403	710,403	710,403	0
Prior Year Encumbrances Appropriated.....	110,996	110,996	110,996	0
Fund Balance (Deficit) At End Of Year.....	\$ 685,665	\$ 613,220	\$ 637,967	\$ 24,747

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 70,100	\$ 70,100	\$ 48,137	\$ (21,963)
Total Revenues.....	70,100	70,100	48,137	(21,963)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control-Caring Program</i>				
Salaries.....	27,379	28,849	26,185	2,664
Fringe benefits.....	14,549	14,549	12,626	1,923
Special fringe benefits.....	4,500	4,500	4,500	0
Operating supplies.....	12,394	11,894	3,793	8,101
Agricultural supplies	2,000	2,000		2,000
Routine business.....	500	500		500
Board approved travel.....	17,378	16,408	10,317	6,091
Staff training and development.....	7,200	7,200	5,415	1,785
Contractual professional services.....	7,700	15,200	12,497	2,703
Maintenance and repair services.....	500	1,500	850	650
Insurance.....	100	100		100
Total Expenditures.....	94,200	102,700	76,183	26,517
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(24,100)</i>	<i>(32,600)</i>	<i>(28,046)</i>	<i>4,554</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>160,016</i>	<i>160,016</i>	<i>160,016</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>7,772</i>	<i>7,772</i>	<i>7,772</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 135,916</i>	<i>\$ 135,188</i>	<i>\$ 139,742</i>	<i>\$ 4,554</i>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 400	\$ 400	\$ 136	\$ (264)
Fees and charges for services.....	104,000	104,000	139,176	35,176
Miscellaneous.....			179	179
Total Revenues.....	104,400	104,400	139,491	35,091
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control Contracts</i>				
Salaries.....	32,094	33,694	33,511	183
Fringe benefits.....	20,179	20,179	18,918	1,261
Agricultural supplies.....	45,109	41,169	30,382	10,787
Contractual professional services.....	200	200	81	119
Communications.....	2,000	2,000	200	1,800
Miscellaneous.....		2,340		2,340
Total Expenditures.....	99,582	99,582	83,092	16,490
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>4,818</i>	<i>4,818</i>	<i>56,399</i>	<i>51,581</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>107,146</i>	<i>107,146</i>	<i>107,146</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>5,109</i>	<i>5,109</i>	<i>5,109</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 117,073</i>	<i>\$ 117,073</i>	<i>\$ 168,654</i>	<i>\$ 51,581</i>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,100,000	\$ 1,100,000	\$ 1,327,455	\$ 227,455
<i>Total Revenues</i>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,327,455</u>	<u>227,455</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner Special Lab Fee</i>				
Salaries.....	516,288	555,840	555,839	1
Fringe benefits.....	120,361	130,669	130,668	1
Special fringe benefits.....		100	66	34
Operating supplies.....	304,886	370,254	348,761	21,493
Contractual professional services.....	247,677	204,688	187,337	17,351
Maintenance and repair services.....	131,344	152,844	146,389	6,455
Communications.....		10,199	6,272	3,927
Insurance.....		1,300	1,281	19
Rentals.....		2,159	2,158	1
Capital outlays.....	<u>117,988</u>	<u>192,590</u>	<u>188,939</u>	<u>3,651</u>
<i>Total Expenditures</i>	<u>1,438,544</u>	<u>1,620,643</u>	<u>1,567,710</u>	<u>52,933</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(338,544)	(520,643)	(240,255)	280,388
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	929,798	929,798	929,798	0
<i>Prior Year Encumbrances Appropriated</i>	<u>177,426</u>	<u>177,426</u>	<u>177,426</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 768,680</u>	<u>\$ 586,581</u>	<u>\$ 866,969</u>	<u>\$ 280,388</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 105,000	\$ 105,000	\$ 127,251	\$ 22,251
Intergovernmental.....	1,542,250	1,542,250	1,475,557	(66,693)
Miscellaneous.....			7,390	7,390
<i>Total Revenues</i>	<u>1,647,250</u>	<u>1,647,250</u>	<u>1,610,198</u>	<u>(37,052)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Crime Lab General Operating</i>				
Salaries.....	1,355,612	1,342,612	1,305,296	37,316
Fringe benefits.....	482,073	482,073	466,480	15,593
Operating supplies.....	255,779	236,779	206,771	30,008
Board approved travel.....	8,800	7,830	1,027	6,803
Staff training and development.....	2,000	2,645	2,645	0
Contractual professional services.....	45,390	45,390	40,195	5,195
Maintenance and repair services.....	40,371	69,938	64,405	5,533
Communications.....	11,227	10,227	9,465	762
Insurance.....	3,000	16,000	15,980	20
Rentals.....	1,500	6,325	6,210	115
Miscellaneous.....	292,000	292,000	285,699	6,301
Capital outlays.....	30,000	15,933	13,605	2,328
<i>Total Expenditures</i>	<u>2,527,752</u>	<u>2,527,752</u>	<u>2,417,778</u>	<u>109,974</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(880,502)	(880,502)	(807,580)	72,922
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>830,605</u>	<u>830,605</u>	<u>824,304</u>	<u>(6,301)</u>
<i>Total Other Financing Sources And Uses</i>	<u>830,605</u>	<u>830,605</u>	<u>824,304</u>	<u>(6,301)</u>
<i>Net Change in Fund Balance</i>	(49,897)	(49,897)	16,724	66,621
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	772,922	772,922	772,922	0
<i>Prior Year Encumbrances Appropriated</i>	<u>48,100</u>	<u>48,100</u>	<u>48,100</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 771,125</u>	<u>\$ 771,125</u>	<u>\$ 837,746</u>	<u>\$ 66,621</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 77,322	\$ 77,322	\$ 63,012	\$ (14,310)
Intergovernmental.....	302,300	302,300	277,450	(24,850)
Miscellaneous.....			938	938
Total Revenues.....	379,622	379,622	341,400	(38,222)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>AFIS Operating</i>				
Salaries.....	144,237	153,407	153,402	5
Fringe benefits.....	71,309	67,809	66,707	1,102
Operating supplies.....	5,200	2,800	1,295	1,505
Contractual professional services.....		15,760	15,760	0
Law enforcement services.....	89,458	68,028	55,690	12,338
Maintenance and repair services.....	57,500	57,500	57,500	0
Communications.....		2,260	2,200	60
Insurance.....		140	129	11
Total Expenditures.....	367,704	367,704	352,683	15,021
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>11,918</i>	<i>11,918</i>	<i>(11,283)</i>	<i>(23,201)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>482,388</i>	<i>482,388</i>	<i>482,388</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>14,458</i>	<i>14,458</i>	<i>14,458</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 508,764	\$ 508,764	\$ 485,563	\$ (23,201)

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 121,000	\$ 121,000	\$ 113,557	\$ (7,443)
Total Revenues.....	121,000	121,000	113,557	(7,443)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Victims of Domestic Violence</i>				
Social services contractual services.....	181,376	176,116	175,123	993
Total Expenditures.....	181,376	176,116	175,123	993
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(60,376)</i>	<i>(55,116)</i>	<i>(61,566)</i>	<i>(6,450)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>2,813</i>	<i>2,813</i>	<i>2,813</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>59,776</i>	<i>59,776</i>	<i>59,776</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 2,213	\$ 7,473	\$ 1,023	\$ (6,450)

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 92,980	\$ 92,980	\$ 76,227	\$ (16,753)
Miscellaneous.....			269	269
Total Revenues.....	92,980	92,980	76,496	(16,484)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probation Services</i>				
Salaries.....	54,845	55,345	55,149	196
Fringe benefits.....	34,386	33,886	31,721	2,165
Routine business.....		400	59	341
Board approved travel.....	2,000	1,300		1,300
Staff training and development.....	1,000	1,280	570	710
Insurance.....	100	120	109	11
Total Expenditures.....	92,331	92,331	87,608	4,723
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>649</i>	<i>649</i>	<i>(11,112)</i>	<i>(11,761)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>70,673</i>	<i>70,673</i>	<i>70,673</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 71,322</i>	<i>\$ 71,322</i>	<i>\$ 59,561</i>	<i>\$ (11,761)</i>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 96,100	\$ 150,725	\$ 72,665	\$ (78,060)
Total Revenues.....	96,100	150,725	72,665	(78,060)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probation Services</i>				
Board approved travel.....		4,300	3,751	549
Contractual professional services.....		31,395	28,781	2,614
Insurance.....		30	20	10
Miscellaneous.....		3,900	3,897	3
Capital outlays.....		15,000	6,894	8,106
Total Expenditures.....	0	54,625	43,343	11,282
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>96,100</i>	<i>96,100</i>	<i>29,322</i>	<i>(66,778)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>96,517</i>	<i>96,517</i>	<i>96,517</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 192,617</i>	<i>\$ 192,617</i>	<i>\$ 125,839</i>	<i>\$ (66,778)</i>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 28,000	\$ 28,000	\$ 24,657	\$ (3,343)
Total Revenues.....	28,000	28,000	24,657	(3,343)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Prosecutor's Pretrial Diversion Program				
Special fringe benefits.....	400	529	128	401
Operating supplies.....	6,500	2,421	743	1,678
Contractual professional services.....	9,400	11,750	11,140	610
Maintenance and repair services.....	7,200	7,600	7,387	213
Communications.....	5,000	3,900	2,939	961
Rentals.....	6,531	8,831	8,628	203
Total Expenditures.....	35,031	35,031	30,965	4,066
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(7,031)	(7,031)	(6,308)	723
Fund Balance (Deficit) At				
Beginning Of Year.....	122,076	122,076	122,076	0
Prior Year Encumbrances Appropriated.....	31	31	31	0
Fund Balance (Deficit) At End Of Year.....	\$ 115,076	\$ 115,076	\$ 115,799	\$ 723

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous.....	\$ 0	\$ 0	\$ 150	\$ 150
Total Revenues.....	0	0	150	150
Expenditures:				
Current:				
Judicial and Law Enforcement				
Victim Witness Administration				
Operating supplies.....	500	500	500	0
Total Expenditures.....	500	500	500	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(500)	(500)	(350)	150
Fund Balance (Deficit) At				
Beginning Of Year.....	8,932	8,932	8,932	0
Fund Balance (Deficit) At End Of Year.....	\$ 8,432	\$ 8,432	\$ 8,582	\$ 150

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Prosecutor's Seminar Account-Other Special Revenue Fund (1)*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,500	\$ 2,500	\$	\$ (2,500)
<i>Total Revenues</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor Seminar Account</i>				
Operating supplies.....	1,000	1,000		1,000
<i>Total Expenditures</i>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,500	1,500	0	(1,500)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>9,267</u>	<u>9,267</u>	<u>9,267</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 10,767</u>	<u>\$ 10,767</u>	<u>\$ 9,267</u>	<u>\$ (1,500)</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

MONTGOMERY COUNTY, OHIO

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 70,000	\$ 70,000	\$ 63,830	\$ (6,170)
Miscellaneous.....			46	46
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>63,876</u>	<u>(6,124)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court Indigent Guardianship</i>				
Routine business.....	500	500	413	87
Contractual professional services.....	15,980	15,980	12,129	3,851
Interfund agreements.....	50,000	50,000	50,000	0
<i>Total Expenditures</i>	<u>66,480</u>	<u>66,480</u>	<u>62,542</u>	<u>3,938</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	3,520	3,520	1,334	(2,186)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>193,982</u>	<u>193,982</u>	<u>193,982</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 197,502</u>	<u>\$ 197,502</u>	<u>\$ 195,316</u>	<u>\$ (2,186)</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 450,000	\$ 450,000	\$ 418,126	\$ (31,874)
Miscellaneous.....			549	549
<i>Total Revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>418,675</u>	<u>(31,325)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Mediation/Alternative Dispute Resolution</i>				
Salaries.....	244,112	244,112	242,931	1,181
Fringe benefits.....	90,738	90,738	87,290	3,448
Operating supplies.....	1,000	1,000	152	848
Board approved travel.....	2,397	2,397	396	2,001
Communications.....	1,500	1,500	849	651
<i>Total Mediation/Alternative Dispute Resolution</i>	<u>339,747</u>	<u>339,747</u>	<u>331,618</u>	<u>8,129</u>
<i>Mediation Services</i>				
Law enforcement services.....	85,000	85,000	80,403	4,597
<i>Total Mediation Services</i>	<u>85,000</u>	<u>85,000</u>	<u>80,403</u>	<u>4,597</u>
<i>Total Expenditures</i>	<u>424,747</u>	<u>424,747</u>	<u>412,021</u>	<u>12,726</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	25,253	25,253	6,654	(18,599)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	31,838	31,838	31,838	0
<i>Prior Year Encumbrances Appropriated</i>	397	397	397	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 57,488</u>	<u>\$ 57,488</u>	<u>\$ 38,889</u>	<u>\$ (18,599)</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$ 40	\$ 1,689	\$ 1,649
<i>Total Revenues</i>	0	40	1,689	1,649
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Sunrise Center - Building Costs</i>				
Operating supplies.....		1,023	204	819
Contractual professional services.....	365	9,043	5,200	3,843
Maintenance and repair services.....	251	2,551	2,004	547
Communications.....		1,700	1,158	542
Public utility services.....	10,276	13,576	3,053	10,523
Miscellaneous.....		300	51	249
Construction and improvements.....	347	347	347	0
<i>Total Sunrise Center - Building Costs</i>	11,239	28,540	12,017	16,523
<i>Sunrise Center - Program Costs</i>				
Fringe benefits.....		20,000	9,170	10,830
<i>Total Sunrise Center - Program Costs</i>	0	20,000	9,170	10,830
<i>Total Expenditures</i>	11,239	48,540	21,187	27,353
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(11,239)	(48,500)	(19,498)	29,002
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	118,226	118,226	118,226	0
<i>Prior Year Encumbrances Appropriated</i>	11,239	11,239	11,239	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 118,226	\$ 80,965	\$ 109,967	\$ 29,002

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 3,500	\$ 3,500	\$ 1,250	\$ (2,250)
Miscellaneous.....			6,281	6,281
<i>Total Revenues.....</i>	<u>3,500</u>	<u>3,500</u>	<u>7,531</u>	<u>4,031</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Courthouse Square</i>				
Salaries.....	59,218	59,218	32,439	26,779
Fringe benefits.....	7,635	7,635	7,204	431
Special fringe benefits.....		26	12	14
Operating supplies.....	14,728	18,202	17,141	1,061
Contractual professional services.....	25,300	34,300	33,980	320
Maintenance and repair services.....	30,557	16,557	15,231	1,326
Insurance.....	15,000	15,000	57	14,943
Public utility services.....	38,432	39,932	35,444	4,488
Miscellaneous.....	3,200	3,200	2,905	295
<i>Total Courthouse Square.....</i>	<u>194,070</u>	<u>194,070</u>	<u>144,413</u>	<u>49,657</u>
<i>Shared Resources</i>				
Contractual professional services.....	320,420	900,420	900,000	420
Insurance.....		24,000	9,664	14,336
Miscellaneous.....		2,100	2,055	45
<i>Total Shared Resources.....</i>	<u>320,420</u>	<u>926,520</u>	<u>911,719</u>	<u>14,801</u>
<i>Intergovernmental:</i>				
<i>Community and Economic Development</i>				
<i>Shared Resources</i>				
Intergovernmental.....		20,000	20,000	0
<i>Total Shared Resources.....</i>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>514,490</u>	<u>1,140,590</u>	<u>1,076,132</u>	<u>64,458</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(510,990)</u>	<u>(1,137,090)</u>	<u>(1,068,601)</u>	<u>68,489</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	625,476	625,476	747,305	121,829
<i>Total Other Financing Sources And Uses.....</i>	<u>625,476</u>	<u>625,476</u>	<u>747,305</u>	<u>121,829</u>
<i>Net Change in Fund Balance.....</i>	<u>114,486</u>	<u>(511,614)</u>	<u>(321,296)</u>	<u>190,318</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>509,468</u>	<u>509,468</u>	<u>509,468</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>17,216</u>	<u>17,216</u>	<u>17,216</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 641,170</u>	<u>\$ 15,070</u>	<u>\$ 205,388</u>	<u>\$ 190,318</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 2,223,375	\$ 2,714,000	\$ 2,626,916	\$ (87,084)
<i>Total Revenues</i>	<u>2,223,375</u>	<u>2,714,000</u>	<u>2,626,916</u>	<u>(87,084)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>OMB Hotel/Motel Tax Administration</i>				
Salaries.....	67,282	71,082	70,969	113
Fringe benefits.....	22,889	23,039	22,958	81
Special fringe benefits.....	250	250		250
Operating supplies.....	2,975	2,615	96	2,519
Routine business.....	1,325	1,325	138	1,187
Board approved travel.....	13,300	9,351	1,838	7,513
Staff training and development	1,500	1,500	30	1,470
Contractual professional services.....	5,020	5,020	182	4,838
Maintenance and repair services.....	120	120		120
Communications.....	7,370	3,420	913	2,507
Insurance.....	2,500	2,500	2,403	97
Rentals.....	1,500	1,500		1,500
Miscellaneous.....	1,471,868	1,809,455	1,809,455	0
Capital Outlays.....	<u>1,481</u>	<u>1,841</u>	<u>1,833</u>	<u>8</u>
<i>Total Expenditures</i>	<u>1,599,380</u>	<u>1,933,018</u>	<u>1,910,815</u>	<u>22,203</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	623,995	780,982	716,101	(64,881)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(625,476)</u>	<u>(782,464)</u>	<u>(747,305)</u>	<u>35,159</u>
<i>Total Other Financing Sources And Uses</i>	<u>(625,476)</u>	<u>(782,464)</u>	<u>(747,305)</u>	<u>35,159</u>
<i>Net Change in Fund Balance</i>	(1,481)	(1,482)	(31,204)	(29,722)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	173,829	173,829	173,829	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,481</u>	<u>1,481</u>	<u>1,481</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 173,829</u>	<u>\$ 173,828</u>	<u>\$ 144,106</u>	<u>\$ (29,722)</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 978,114	\$ 991,044	\$ 1,236,416	\$ 245,372
Fees and charges for services.....	1,886	1,886	5,282	3,396
Intergovernmental.....	20,000	20,000	15,000	(5,000)
Miscellaneous.....			6,819	6,819
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,012,930</u>	<u>1,263,517</u>	<u>250,587</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Salaries.....	668,119	699,877	699,821	56
Fringe benefits.....	271,097	265,827	265,352	475
Special fringe benefits.....	4,791	4,791	4,185	606
Post-employment services.....	225	225		225
Pre-employment services.....	109	109		109
Operating supplies.....	5,610	4,610	2,784	1,826
Routine business.....	400	400	197	203
Board approved travel.....		203	171	32
Staff training and development.....	2,320	2,117	1,950	167
Contractual professional services.....	50,300	39,042	39,042	0
Maintenance and repair services.....	74,000	70,600	70,423	177
Communications.....	16,500	16,500	16,491	9
Insurance.....		2,100	2,001	99
Miscellaneous.....	1,700	1,700		1,700
<i>Total Expenditures</i>	<u>1,095,171</u>	<u>1,108,101</u>	<u>1,102,417</u>	<u>5,684</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(95,171)	(95,171)	161,100	256,271
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>339,459</u>	<u>339,459</u>	<u>339,459</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 244,288</u>	<u>\$ 244,288</u>	<u>\$ 500,559</u>	<u>\$ 256,271</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,100	\$ 5,100	\$ 5,990	\$ 890
<i>Total Revenues</i>	<u>5,100</u>	<u>5,100</u>	<u>5,990</u>	<u>890</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development Planning Commission</i>				
Contractual professional services.....	1,500	1,500		1,500
<i>Total Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	3,600	3,600	5,990	2,390
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>31,604</u>	<u>31,604</u>	<u>31,604</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 35,204</u>	<u>\$ 35,204</u>	<u>\$ 37,594</u>	<u>\$ 2,390</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$	\$ 7,700	\$ 7,700
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>7,700</u>	<u>7,700</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Gateway Shelter Capital Reserve</i>				
Contractual professional services.....	17,500	17,500	17,500	0
<i>Total Expenditures</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(17,500)	(17,500)	(9,800)	7,700
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>35,428</u>	<u>35,428</u>	<u>35,428</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 17,928</u>	<u>\$ 17,928</u>	<u>\$ 25,628</u>	<u>\$ 7,700</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 42,000	\$ 42,000	\$ 47,750	\$ 5,750
Total Revenues.....	42,000	42,000	47,750	5,750
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Business Retention</i>				
Special fringe benefits.....	456	456		456
Operating supplies.....	725	725		725
Routine business.....	4,940	4,940	2,401	2,539
Board approved travel.....	3,350	3,350	31	3,319
Contractual professional services.....	31,029	31,029	25,000	6,029
Maintenance and repair services.....	2,000	2,000	726	1,274
Communications.....	4,500	4,500	60	4,440
Total Expenditures.....	47,000	47,000	28,218	18,782
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>19,532</i>	<i>24,532</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>130,544</i>	<i>130,544</i>	<i>130,544</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 130,544</i>	<i>\$ 130,544</i>	<i>\$ 155,076</i>	<i>\$ 24,532</i>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$ 7,431	\$ 7,431	\$ 0
Intergovernmental.....	8,500	8,500	5,802	(2,698)
<i>Total Revenues</i>	8,500	15,931	13,233	(2,698)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy-Grant Repayments</i>				
Social services contractual services.....		8,851	8,851	0
<i>Total Human Services Levy Grant Repayments</i> ...	0	8,851	8,851	0
<i>Homeless Administration</i>				
Salaries.....	119,027	119,027	114,566	4,461
Fringe benefits.....	42,628	53,828	53,597	231
Special fringe benefits.....	540	540	389	151
Pre-employment services		75	73	2
Operating supplies.....	2,500	2,425	1,156	1,269
Routine business.....	8,300	8,300	4,994	3,306
Board approved travel.....	2,000	2,547	2,134	413
Staff training and development.....	1,500	1,500	395	1,105
Contractual professional services.....	108,277	94,480	33,984	60,496
Maintenance and repair services.....	3,000	2,000		2,000
Communications.....	5,600	6,600	6,294	306
Insurance.....	225	1,525	1,483	42
Rentals.....	200	950	288	662
Capital outlays.....	2,024	2,024	68	1,956
<i>Total Homeless Administration</i>	295,821	295,821	219,421	76,400
<i>HPRP Reimbursement</i>				
Social services contractual services.....		28,118	28,118	0
<i>Total HPRP</i>	0	28,118	28,118	0
<i>Homeless Services Contracts</i>				
Social services contractual services.....		889,012	889,012	0
<i>Total Homeless Contracts</i>	0	889,012	889,012	0
<i>Emergency Shelters</i>				
Social services contractual services.....	957,773	665,096	665,096	0
Capital outlays.....				0
<i>Total Emergency Shelters</i>	957,773	665,096	665,096	0
<i>Program Shelters</i>				
Social services contractual services.....	516,603	277,405	277,405	0
<i>Total Program Shelters</i>	516,603	277,405	277,405	0
<i>Transitional Housing</i>				
Social services contractual services.....	71,553	69,633	65,670	3,963
<i>Total Transitional Housing</i>	71,553	69,633	65,670	3,963
<i>Permanent Supportive Housing</i>				
Social services contractual services.....	412,775	240,375	218,963	21,412
<i>Total Permanent Supportive Housing</i>	412,775	240,375	218,963	21,412
<i>Total Expenditures</i>	2,254,525	2,474,311	2,372,536	101,775

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	\$ (2,246,025)	\$ (2,458,380)	\$ (2,359,303)	\$ 99,077
<i>Other Financing Sources And Uses</i>				
<i>Transfers in.....</i>	<u>1,860,000</u>	<u>2,038,373</u>	<u>2,008,461</u>	<u>(29,912)</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>1,860,000</u>	<u>2,038,373</u>	<u>2,008,461</u>	<u>(29,912)</u>
<i>Net Change in Fund Balance.....</i>	(386,025)	(420,007)	(350,842)	69,165
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	324,817	324,817	324,817	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>386,026</u>	<u>386,026</u>	<u>386,026</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 324,818</u>	<u>\$ 290,836</u>	<u>\$ 360,001</u>	<u>\$ 69,165</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>HSL-URS Adult Daycare</i>				
<i>Total Expenditures</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....		453		(453)
Transfers out.....		(453)	(453)	0
<i>Total Other Financing Sources And Uses</i>	0	0	(453)	(453)
<i>Net Change in Fund Balance</i>	0	0	(453)	(453)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	453	453	453	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 453	\$ 453	\$ 0	\$ (453)

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$	\$	\$ 9,676	\$ 9,676
<i>Total Revenues</i>	0	0	9,676	9,676
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Frail & Elderly Services</i>				
Salaries.....	109,079	109,079	108,324	755
Fringe benefits.....	44,037	44,037	41,971	2,066
Special fringe benefits.....	540	540	540	0
Operating supplies.....	1,000	1,000	159	841
Routine business.....	2,764	2,764	1,985	779
Board approved travel.....	4,000	1,600	1,463	137
Staff training and development.....	2,039	39		39
Contractual professional services.....	1,000	1,000		1,000
Social services contractual services.....	11,201,789	11,204,889	11,081,042	123,847
Communications.....	200	200	72	128
Insurance.....	3,500	4,800	4,775	25
<i>Total Expenditures</i>	11,369,948	11,369,948	11,240,331	129,617
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(11,369,948)	(11,369,948)	(11,230,655)	139,293
<i>Other Financing Sources And Uses</i>				
Transfers in.....	10,700,000	7,518,204	7,518,204	0
<i>Total Other Financing Sources And Uses</i>	10,700,000	7,518,204	7,518,204	0
<i>Net Change in Fund Balance</i>	(669,948)	(3,851,744)	(3,712,451)	139,293
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,265,275	3,265,275	3,265,275	0
<i>Prior Year Encumbrances Appropriated</i>	1,014,511	1,014,511	1,014,511	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 3,609,838	\$ 428,042	\$ 567,335	\$ 139,293

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 377,500	\$ 377,500	\$ 375,197	\$ (2,303)
Total Revenues.....	377,500	377,500	375,197	(2,303)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Jail Operations</i>				
Salaries.....	40,030	40,030	39,002	1,028
Routine business.....	27,021	27,021	15,557	11,464
Fringe benefits.....	154,873	146,373	121,824	24,549
Operating supplies.....	49,015	47,515	26,455	21,060
Contractual professional services.....		1,500		1,500
Public utility services.....	8,874	8,874	3,346	5,528
Capital outlays.....	22,854	136,786	135,628	1,158
Total Expenditures.....	302,667	408,099	341,812	66,287
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>74,833</i>	<i>(30,599)</i>	<i>33,385</i>	<i>63,984</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>973,507</i>	<i>973,507</i>	<i>973,507</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>48,616</i>	<i>48,616</i>	<i>48,616</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 1,096,956</i>	<i>\$ 991,524</i>	<i>\$ 1,055,508</i>	<i>\$ 63,984</i>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 140,000	\$ 180,000	\$ 257,503	\$ 77,503
Total Revenues.....	140,000	180,000	257,503	77,503
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff's Concealed Handgun License</i>				
Salaries.....	61,948	62,948	62,447	501
Fringe benefits.....	27,300	27,300	26,573	727
Operating supplies.....	5,120	5,057	1,727	3,330
Contractual professional services.....	80,000	120,000	99,938	20,062
Maintenance and repair services.....	1,500			0
Communications.....	500	1,000	576	424
Insurance.....		63	63	0
Rentals.....	2,000	2,000		2,000
Total Expenditures.....	178,368	218,368	191,324	27,044
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(38,368)</i>	<i>(38,368)</i>	<i>66,179</i>	<i>104,547</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>260,330</i>	<i>260,330</i>	<i>260,330</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>120</i>	<i>120</i>	<i>120</i>	<i>0</i>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<i>\$ 222,082</i>	<i>\$ 222,082</i>	<i>\$ 326,629</i>	<i>\$ 104,547</i>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 112,000	\$ 112,000	\$ 107,031	\$ (4,969)
Intergovernmental.....	288,711	372,049	370,635	(1,414)
<i>Total Revenues</i>	<u>400,711</u>	<u>484,049</u>	<u>477,666</u>	<u>(6,383)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Emergency Management Director</i>				
Salaries.....	186,264	192,057	191,198	859
Fringe benefits.....	86,276	83,441	83,441	0
Special fringe benefits.....	7,011	8,111	7,978	133
Pre-employment services.....	500	500		500
Operating supplies.....	10,050	5,589	5,589	0
Routine business.....	3,700	1,303	1,303	0
Board approved travel.....	1,400	1,400		1,400
Staff training and development.....	1,800	11,699	9,903	1,796
Contractual professional services.....	16,901	105,339	52,733	52,606
Maintenance and repair services.....	7,394	5,594	5,411	183
Communications.....	13,600	12,200	11,434	766
Insurance.....	2,500	2,000	828	1,172
Public utility services.....	3,600	4,100	4,100	0
Rentals.....	44,035	44,035	43,624	411
Miscellaneous.....	2,500	1,500	234	1,266
<i>Total Expenditures</i>	<u>387,531</u>	<u>478,868</u>	<u>417,776</u>	<u>61,092</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	13,180	5,181	59,890	54,709
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	356,068	356,068	356,068	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,929</u>	<u>1,929</u>	<u>1,929</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 371,177</u>	<u>\$ 363,178</u>	<u>\$ 417,887</u>	<u>\$ 54,709</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Emergency Operations Center-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Emergency Operations Center</i>				
Special fringe benefits.....	150			0
Operating supplies.....	2,000	524	524	0
Contractual professional services.....		69	69	0
Maintenance and repair services.....	1,300	2,865	2,865	0
Communications.....	13,752	15,994	15,994	0
Insurance.....	15,925	17,798	17,797	1
Public utility services.....	4,100	2,327	2,327	0
Capital outlays.....	<u>4,373</u>	<u>3,482</u>	<u>3,482</u>	<u>0</u>
<i>Total Expenditures</i>	<u>41,600</u>	<u>43,059</u>	<u>43,058</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(41,600)	(43,059)	(43,058)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>29,100</u>	<u>29,100</u>	<u>29,200</u>	<u>100</u>
<i>Total Other Financing Sources And Uses</i>	<u>29,100</u>	<u>29,100</u>	<u>29,200</u>	<u>100</u>
<i>Net Change in Fund Balance</i>	(12,500)	(13,959)	(13,858)	101
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	12,933	12,933	12,933	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,227</u>	<u>3,227</u>	<u>3,227</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,660</u>	<u>\$ 2,201</u>	<u>\$ 2,302</u>	<u>\$ 101</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fines and forfeitures.....	\$ 20,000	\$ 20,000	\$ 19,033	\$ (967)
Intergovernmental.....	255,000	255,000	292,907	37,907
Miscellaneous.....			3,105	3,105
<i>Total Revenues</i>	<u>275,000</u>	<u>275,000</u>	<u>315,045</u>	<u>40,045</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Seized Assets - Federal Seizures</i>				
Salaries.....	56,381	113,397	112,955	442
Fringe benefits.....	31,974	62,898	46,101	16,797
Operating supplies.....	35,000	35,000	29,559	5,441
Insurance.....		640	640	0
Miscellaneous.....	25,000	25,000		25,000
Interfund agreements.....	40,000	53,677	40,918	12,759
Capital outlays.....	5,543	66,931	62,394	4,537
<i>Total Seized Assets - Federal Seizures</i>	<u>193,898</u>	<u>357,543</u>	<u>292,567</u>	<u>64,976</u>
<i>Seized Assets - State Seizures</i>				
Operating supplies.....	20,000	22,395	16,381	6,014
Agricultural supplies.....		13,205	13,205	0
Board approved travel.....	5,000			0
Staff training and development.....	5,000			0
Contractual professional services.....	25,000	67,000	67,000	0
<i>Total Seized Assets - State Seizures</i>	<u>55,000</u>	<u>102,600</u>	<u>96,586</u>	<u>6,014</u>
<i>Seized Assets - Mandatory Drug Fines</i>				
Operating supplies.....	40,190	40,190	25,000	15,190
<i>Total Seized Assets - Mandatory Drug Fines</i>	<u>40,190</u>	<u>40,190</u>	<u>25,000</u>	<u>15,190</u>
<i>Total Expenditures</i>	<u>289,088</u>	<u>500,333</u>	<u>414,153</u>	<u>86,180</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(14,088)	(225,333)	(99,108)	126,225
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	724,446	724,446	724,446	0
<i>Prior Year Encumbrances Appropriated</i>	6,733	6,733	6,733	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 717,091</u>	<u>\$ 505,846</u>	<u>\$ 632,071</u>	<u>\$ 126,225</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 791,466	\$ 791,466	\$ 598,657	\$ (192,809)
Intergovernmental.....			10,200	10,200
Miscellaneous.....			410	410
<i>Total Revenues</i>	<u>791,466</u>	<u>791,466</u>	<u>609,267</u>	<u>(182,199)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>800 MHz Radio</i>				
Salaries.....	69,992	72,492	71,892	600
Fringe benefits.....	14,647	17,147	14,928	2,219
Operating supplies.....	11,644	11,220	55	11,165
Board approved travel.....	7,500	7,500		7,500
Contractual professional services.....		500	214	286
Maintenance and repair services.....	603,235	535,097	527,497	7,600
Communications.....	16,991	16,991	12,732	4,259
Insurance.....		424	424	0
Public utility services.....	25,475	36,777	28,817	7,960
Rentals.....	336,649	336,649	322,708	13,941
Capital outlays.....	12,000	63,337	63,318	19
<i>Total Expenditures</i>	<u>1,098,133</u>	<u>1,098,134</u>	<u>1,042,585</u>	<u>55,549</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(306,667)	(306,668)	(433,318)	(126,650)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(6,667)	(6,668)	(133,318)	(126,650)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	600,825	600,825	600,825	0
<i>Prior Year Encumbrances Appropriated</i>	<u>14,996</u>	<u>14,996</u>	<u>14,996</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 609,154</u>	<u>\$ 609,153</u>	<u>\$ 482,503</u>	<u>\$ (126,650)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
County Recorder Equipment Needs-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder Set-Aside</i>				
Operating supplies.....	64,472	69,272	21,414	47,858
Contractual professional services.....	11,992	11,992	792	11,200
Maintenance and repair services.....	130,900	116,378	37,651	78,727
Communications.....	18,473	18,473	9,208	9,265
Rentals.....	3,000	5,000	4,968	32
Capital outlays.....	234,806	242,528	7,110	235,418
<i>Total Expenditures</i>	<u>463,643</u>	<u>463,643</u>	<u>81,143</u>	<u>382,500</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(463,643)	(463,643)	(81,143)	382,500
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>260,000</u>	<u>260,000</u>	<u>319,420</u>	<u>59,420</u>
<i>Total Other Financing Sources And Uses</i>	<u>260,000</u>	<u>260,000</u>	<u>319,420</u>	<u>59,420</u>
<i>Net Change in Fund Balance</i>	(203,643)	(203,643)	238,277	441,920
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	416,114	416,114	416,114	0
<i>Prior Year Encumbrances Appropriated</i>	<u>235,378</u>	<u>235,378</u>	<u>235,378</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 447,849</u>	<u>\$ 447,849</u>	<u>\$ 889,769</u>	<u>\$ 441,920</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,558,000	\$ 2,558,000	\$ 2,363,792	\$ (194,208)
Miscellaneous.....			8,183	8,183
<i>Total Revenues</i>	<u>2,558,000</u>	<u>2,558,000</u>	<u>2,371,976</u>	<u>(186,024)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>McMRF</i>				
Salaries.....	227,074	227,074	215,438	11,636
Fringe benefits.....	115,530	115,530	103,436	12,094
Special fringe benefits.....	2,867	2,867		2,867
Post-employment services.....	400	400	50	350
Operating supplies.....	8,329	8,329	6,037	2,292
Routine business.....	900	900		900
Board approved travel.....	720	720		720
Staff training and development.....	1,278	1,278		1,278
Contractual professional services.....	7,724	7,724	1,683	6,041
Maintenance and repair services.....	5,302	5,302	53	5,249
Communications.....	6,500	6,500	2,686	3,814
Insurance.....	520	520	429	91
Public utility services.....	1,031	1,031		1,031
Rentals.....	3,642	3,642	1,000	2,642
Capital outlays.....	3,600	3,600	3,600	0
<i>Total McMRF</i>	<u>385,417</u>	<u>385,417</u>	<u>334,412</u>	<u>51,005</u>
<i>Recycling & Education Programs</i>				
Salaries.....	263,947	263,947	247,748	16,199
Fringe benefits.....	150,544	150,544	120,883	29,661
Special fringe benefits.....	7,100	7,100	1,703	5,397
Post-employment services.....	100	100		100
Pre-employment services.....	500	500	293	207
Operating supplies.....	87,985	86,185	74,218	11,967
Routine business.....	7,379	7,379	6,615	764
Board approved travel.....	5,190	5,190	1,187	4,003
Staff training and development.....	5,970	2,970	2,411	559
Contractual professional services.....	661,260	658,160	590,505	67,655
Maintenance and repair services.....	7,900	1,323	425	898
Communications.....	134,485	137,485	120,766	16,719
Insurance.....	1,020	2,120	2,080	40
Rentals.....	11,015	11,015	10,106	909
Miscellaneous.....	122,000	135,000	133,953	1,047
Interfund agreements.....		2,078	2,078	0
Capital outlays.....	52,498	55,798	53,135	2,663
<i>Total Recycling & Education Programs</i>	<u>1,518,893</u>	<u>1,526,894</u>	<u>1,368,106</u>	<u>158,788</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Keep Montgomery County Beautiful</i>				
Salaries.....	\$ 41,642	\$ 41,642	\$ 27,884	\$ 13,758
Fringe benefits.....	8,151	8,151	5,867	2,284
Pre-employment services.....		105		105
Operating supplies.....	15,217	30,217	24,341	5,876
Routine business.....	3,675	3,675	2,300	1,375
Board approved travel.....	2,200	2,200	992	1,208
Staff training and development.....	850	850	50	800
Contractual professional services.....	8,500	8,395	805	7,590
Communications.....	30,000	13,700	10,293	3,407
Insurance.....		1,300	1,209	91
Public utility services.....	59,200	59,200	50,065	9,135
Interfund agreements.....	125,000	125,000	97,638	27,362
<i>Total Keep Montgomery County Beautiful.....</i>	<u>294,435</u>	<u>294,435</u>	<u>221,444</u>	<u>72,991</u>
<i>Intergovernmental:</i>				
<i>Environment and Public Works</i>				
<i>Recycling & Education Programs</i>				
Intergovernmental.....	223,133	283,133	259,771	23,362
<i>Total Recycling & Education Programs.....</i>	<u>223,133</u>	<u>283,133</u>	<u>259,771</u>	<u>23,362</u>
<i>Total Expenditures.....</i>	<u>2,421,878</u>	<u>2,489,879</u>	<u>2,183,733</u>	<u>306,146</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	136,122	68,121	188,243	120,122
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,217,926	4,217,926	4,217,926	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>179,663</u>	<u>179,663</u>	<u>179,663</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 4,533,711</u>	<u>\$ 4,465,710</u>	<u>\$ 4,585,832</u>	<u>\$ 120,122</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 147,000	\$ 147,000	\$ 149,290	\$ 2,290
Miscellaneous.....			5,576	5,576
<i>Total Revenues</i>	<u>147,000</u>	<u>147,000</u>	<u>154,866</u>	<u>7,866</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor License Bureau</i>				
Salaries.....	88,056	86,156	86,066	90
Fringe benefits.....	36,633	47,333	45,537	1,796
Pre-employment services.....	175			0
Operating supplies.....	500	47		47
Contractual professional services.....	300			0
Communications.....	800			0
Insurance.....	200	2,400	2,360	40
Rentals.....	12,664	12,664	12,664	0
Miscellaneous.....		353	353	0
Capital outlays.....		1,375	1,374	1
<i>Total Expenditures</i>	<u>139,328</u>	<u>150,328</u>	<u>148,354</u>	<u>1,974</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	7,672	(3,328)	6,512	9,840
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>78,404</u>	<u>78,404</u>	<u>78,404</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 86,076</u>	<u>\$ 75,076</u>	<u>\$ 84,916</u>	<u>\$ 9,840</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 6,909	\$ 6,909	\$ 6,684	\$ (225)
Total Revenues.....	6,909	6,909	6,684	(225)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Legal Research</i>				
Salaries.....	8,424	8,424		8,424
Fringe benefits.....	3,477	3,477	97	3,380
Contractual professional services.....	6,000	6,000		6,000
Total Expenditures.....	17,901	17,901	97	17,804
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(10,992)	(10,992)	6,587	17,579
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	59,335	59,335	59,335	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 48,343	\$ 48,343	\$ 65,922	\$ 17,579

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 28,700	\$ 28,700	\$ 28,769	\$ 69
Total Revenues.....	28,700	28,700	28,769	69
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Automation Fees</i>				
Salaries.....	7,700	8,108	8,108	0
Fringe benefits.....	2,712	2,712	2,683	29
Special fringe benefits.....	338	338	168	170
Operating supplies.....	2,250	2,224	1,863	361
Board approved travel.....	700	292		292
Staff training and development.....	700	700	527	173
Maintenance and repair services.....	13,400	13,400	12,913	487
Communications.....		26	25	1
Capital outlays.....	700	700	602	98
Debt service.....	4,400	4,400	3,854	546
Total Expenditures.....	32,900	32,900	30,743	2,157
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(4,200)	(4,200)	(1,974)	2,226
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	49,277	49,277	49,277	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	509	509	509	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 45,586	\$ 45,586	\$ 47,812	\$ 2,226

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 78,839	\$ 78,839	\$ 72,276	\$ (6,563)
<i>Total Revenues</i>	<u>78,839</u>	<u>78,839</u>	<u>72,276</u>	<u>(6,563)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court-Special Project Fees</i>				
Salaries.....	52,920	52,920	30,531	22,389
Fringe benefits.....	<u>18,238</u>	<u>18,238</u>	<u>11,208</u>	<u>7,030</u>
<i>Total Expenditures</i>	<u>71,158</u>	<u>71,158</u>	<u>41,739</u>	<u>29,419</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	7,681	7,681	30,537	22,856
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>58,928</u>	<u>58,928</u>	<u>58,928</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 66,609</u>	<u>\$ 66,609</u>	<u>\$ 89,465</u>	<u>\$ 22,856</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 51,000	\$ 51,000	\$ 49,221	\$ (1,779)
<i>Total Revenues</i>	<u>51,000</u>	<u>51,000</u>	<u>49,221</u>	<u>(1,779)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court-Legal Research</i>				
Salaries.....	37,295	33,295	28,415	4,880
Fringe benefits.....	7,790	7,790	6,789	1,001
Operating supplies.....	<u>10,800</u>	<u>14,800</u>	<u>13,875</u>	<u>925</u>
<i>Total Expenditures</i>	<u>55,885</u>	<u>55,885</u>	<u>49,079</u>	<u>6,806</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,885)	(4,885)	142	5,027
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>405,755</u>	<u>405,755</u>	<u>405,755</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 400,870</u>	<u>\$ 400,870</u>	<u>\$ 405,897</u>	<u>\$ 5,027</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 170,000	\$ 170,000	\$ 164,050	\$ (5,950)
Total Revenues.....	170,000	170,000	164,050	(5,950)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court-Automation</i>				
Salaries.....	52,634	52,634	50,942	1,692
Fringe benefits.....	12,068	12,068	9,834	2,234
Operating supplies.....	11,000	10,236	8,503	1,733
Staff training and development.....	1,000	1,000		1,000
Contractual professional services.....	60,870	89,870	89,870	0
Maintenance and repair services.....	21,895	14,234	14,234	0
Capital outlays.....		8,425	8,422	3
Total Expenditures.....	159,467	188,467	181,805	6,662
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	10,533	(18,467)	(17,755)	712
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	471,912	471,912	471,912	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 482,445	\$ 453,445	\$ 454,157	\$ 712

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 66,950	\$ 66,950	\$ 67,650	\$ 700
Miscellaneous.....			105	105
Total Revenues.....	66,950	66,950	67,755	805
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court - Special Projects</i>				
Salaries.....	18,895	18,895	17,857	1,038
Fringe benefits.....	9,251	9,251	8,103	1,148
Routine business.....	450	1,000	924	76
Board approved travel.....	6,300	5,950	2,930	3,020
Staff training.....	8,000	7,800	6,050	1,750
Total Expenditures.....	42,896	42,896	35,864	7,032
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	24,054	24,054	31,891	7,837
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 24,054	\$ 24,054	\$ 31,891	\$ 7,837

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 24,000	\$ 24,000	\$ 22,980	\$ (1,020)
Total Revenues.....	24,000	24,000	22,980	(1,020)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court - Dispute Resolution</i>				
Contractual professional services.....	2,500	2,500	0	2,500
Total Expenditures.....	2,500	2,500	0	2,500
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	21,500	21,500	22,980	1,480
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	163,940	163,940	163,940	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 185,440</u>	<u>\$ 185,440</u>	<u>\$ 186,920</u>	<u>\$ 1,480</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Clerk of Courts MIS-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 0	\$ 65,772	\$ 65,772	\$ 0
Total Revenues.....	0	65,772	65,772	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts MIS</i>				
Salaries.....		46,250	46,250	0
Fringe benefits.....		19,522	18,740	782
Total Expenditures.....	0	65,772	64,990	782
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	782	782
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 782</u>	<u>\$ 782</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 4,860	\$	\$	\$ 0
<u>Total Revenues.....</u>	<u>4,860</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff-OPOTA Professional Training Program</i>				
Board approved travel.....	3,860	927	436	491
Staff training and development.....	1,000	1,000	825	175
<u>Total Expenditures.....</u>	<u>4,860</u>	<u>1,927</u>	<u>1,261</u>	<u>666</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	(1,927)	(1,261)	666
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	1,927	1,927	1,927	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ <u>1,927</u>	\$ <u>0</u>	\$ <u>666</u>	\$ <u>666</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<u>Total Revenues.....</u>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration-Development</i>				
Contractual professional services.....	313,716	333,716	186,632	147,084
<u>Total Expenditures.....</u>	<u>313,716</u>	<u>333,716</u>	<u>186,632</u>	<u>147,084</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(313,716)	(333,716)	(186,632)	147,084
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	4,877,219	4,877,219	4,877,219	0
Prior Year Encumbrances Appropriated.....	113,716	113,716	113,716	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ <u>4,677,219</u>	\$ <u>4,657,219</u>	\$ <u>4,804,303</u>	\$ <u>147,084</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 174,800	\$ 174,800	\$ 269,499	\$ 94,699
<i>Total Revenues</i>	<u>174,800</u>	<u>174,800</u>	<u>269,499</u>	<u>94,699</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court-Automation</i>				
Salaries.....	47,300	49,806	49,806	0
Fringe benefits.....	16,658	16,658	16,486	172
Special fringe benefits.....	1,792	1,792	1,032	760
Operating supplies.....	13,750	13,595	10,822	2,773
Board approved travel.....	4,300	3,694	3,637	57
Staff training and development.....	4,300	2,400	2,343	57
Maintenance and repair services.....	82,300	82,300	79,327	2,973
Communications.....		155	155	0
Capital outlays.....	4,300	4,300	4,110	190
Debt service.....	<u>27,000</u>	<u>27,000</u>	<u>23,485</u>	<u>3,515</u>
<i>Total Expenditures</i>	<u>201,700</u>	<u>201,700</u>	<u>191,203</u>	<u>10,497</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(26,900)	(26,900)	78,296	105,196
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>247,961</u>	<u>247,961</u>	<u>247,961</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 221,061</u>	<u>\$ 221,061</u>	<u>\$ 326,257</u>	<u>\$ 105,196</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 625,400	\$ 625,400	\$ 577,641	\$ (47,759)
Miscellaneous.....			7,500	7,500
<i>Total Revenues</i>	<u>625,400</u>	<u>625,400</u>	<u>585,141</u>	<u>(40,259)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas-Special Project Fees E Filing</i>				
Salaries.....	201,316	201,316	173,828	27,488
Fringe benefits.....	54,878	54,878	38,171	16,707
Operating supplies.....	30,000	28,500	20,392	8,108
Board approved travel.....	15,650	18,550	13,285	5,265
Staff training and development.....	7,500	4,600	3,368	1,232
Contractual professional services.....	215,000	205,200	196,217	8,983
Maintenance and repair services.....	49,512	49,512	48,435	1,077
Interfund agreements.....		23,800	23,745	55
Capital outlays.....	88,000	75,500	74,892	608
Debt service.....	<u>25,000</u>	<u>25,000</u>	<u>24,000</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>686,856</u>	<u>686,856</u>	<u>616,333</u>	<u>70,523</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(61,456)	(61,456)	(31,192)	30,264
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	909,356	909,356	909,356	0
<i>Prior Year Encumbrances Appropriated</i>	<u>662</u>	<u>662</u>	<u>662</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 848,562</u>	<u>\$ 848,562</u>	<u>\$ 878,826</u>	<u>\$ 30,264</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 153,546	\$ 227,941	\$ 228,182	\$ 241
Intergovernmental.....	35,000	35,000	36,000	1,000
Miscellaneous.....			1,510	1,510
<i>Total Revenues.....</i>	<u>188,546</u>	<u>262,941</u>	<u>265,692</u>	<u>2,751</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Criminal Justice Needs Assessment</i>				
Salaries.....	149,220	208,972	200,313	8,659
Fringe benefits.....	45,605	60,199	55,510	4,689
Special fringe benefits.....		1,600	1,400	200
Operating supplies.....	4,400	3,800	1,891	1,909
Routine business.....	1,000	1,000	169	831
Staff training and development.....	2,000			0
Contractual professional services.....	94,896	92,166	89,534	2,632
Maintenance and repair services.....	48,580	51,080	35,921	15,159
Communications.....	11,384	11,384	10,136	1,248
Insurance.....		230	222	8
Capital outlays.....		1,000	865	135
<i>Total Expenditures.....</i>	<u>357,085</u>	<u>431,431</u>	<u>395,961</u>	<u>35,470</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(168,539)</u>	<u>(168,490)</u>	<u>(130,269)</u>	<u>38,221</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>173,057</u>	<u>173,057</u>	<u>173,057</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>173,057</u>	<u>173,057</u>	<u>173,057</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>4,518</u>	<u>4,567</u>	<u>42,788</u>	<u>38,221</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>92,399</u>	<u>92,399</u>	<u>92,399</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>14,920</u>	<u>14,920</u>	<u>14,920</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 111,837</u>	<u>\$ 111,886</u>	<u>\$ 150,107</u>	<u>\$ 38,221</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 1,314,060	\$ 1,514,060	\$ 1,198,820	\$ (315,240)
Miscellaneous.....	5,000	5,000	5,014	14
Total Revenues.....	1,319,060	1,519,060	1,203,834	(315,226)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Detention School				
Salaries.....	775,570	472,330	472,330	0
Fringe benefits.....	429,139	233,848	233,848	0
Special fringe benefits.....	1,500	1,191	1,191	0
Operating supplies.....	16,762	7,561	7,549	12
Routine business.....	500	500	500	0
Staff training and development.....	225	115	115	0
Contractual professional services.....	4,530	4,551	4,551	0
Maintenance and repair services.....	2,924			0
Communications.....	500			0
Insurance.....	500	660	653	7
Rentals.....	6,000	5,840	4,537	1,303
Total Detention School.....	1,238,150	726,596	725,274	1,322
CAS School				
Salaries.....	205,238	207,377	207,377	0
Fringe benefits.....	113,226	73,366	73,366	0
Special fringe benefits.....		45	45	0
Operating supplies.....	12,178	11,508	11,330	178
Routine business.....	500	729	729	0
Contractual professional services.....	161,679	92,650	89,971	2,679
Maintenance and repair services.....	3,200	1,046	1,046	0
Rentals.....	2,500	2,486	2,486	0
Miscellaneous.....	500	61	61	0
Total CAS School.....	499,021	389,268	386,411	2,857
Nicholas School				
Salaries.....	157,711	164,582	164,582	0
Fringe benefits.....	65,637	61,897	61,897	0
Special fringe benefits.....		1,500	1,500	0
Operating supplies.....	12,275	9,237	2,674	6,563
Staff training and development.....	800	800	475	325
Capital outlays.....		625	598	27
Total Nicholas School.....	236,423	238,641	231,726	6,915
School Billing Finance Module				
Capital outlays.....	229,500	121,500		121,500
Total School Billing Finance Module.....	229,500	121,500	0	121,500
CAS Federal School Lunch Program				
Operating supplies.....	67,945	67,945	65,861	2,084
Total CAS Federal School Lunch Program.....	67,945	67,945	65,861	2,084
Total Expenditures.....	2,271,039	1,543,950	1,409,272	134,678
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(951,979)	(24,890)	(205,438)	(180,548)
Other Financing Sources And Uses				
Advance in.....			113,000	113,000
Advances out.....		(725,000)	(725,000)	0
Total Other Financing Sources And Uses.....	0	(725,000)	(612,000)	113,000
Net Change in Fund Balance.....	(951,979)	(749,890)	(817,438)	(67,548)
Fund Balance (Deficit) At				
Beginning Of Year.....	824,149	824,149	824,149	0
Prior Year Encumbrances Appropriated.....	128,389	128,389	128,389	0
Fund Balance (Deficit) At End Of Year.....	\$ 559	\$ 202,648	\$ 135,100	\$ (67,548)

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$	\$	\$ 974	\$ 974
<i>Total Revenues</i>		0	974	974
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Reclaiming Futures</i>				
Salaries.....	130,895	130,895	124,893	6,002
Fringe benefits.....	42,552	41,952	34,111	7,841
Special fringe benefits.....		800	800	0
Operating supplies.....	7,958	11,958	10,928	1,030
Routine business.....	1,000	980	338	642
Board approved travel.....	4,000	1,320	445	875
Staff training and development.....	400	400	225	175
Contractual professional services.....	119,657	118,157	14,378	103,779
Communications.....	<u>1,500</u>	<u>1,500</u>	<u>365</u>	<u>1,135</u>
<i>Total Reclaiming Futures</i>	<u>307,962</u>	<u>307,962</u>	<u>186,483</u>	<u>121,479</u>
<i>Assessment and Counseling</i>				
Contractual professional services.....	<u>132,497</u>	<u>132,497</u>	<u>107,932</u>	<u>24,565</u>
<i>Total Assessment and Counseling</i>	<u>132,497</u>	<u>132,497</u>	<u>107,932</u>	<u>24,565</u>
<i>Start Right</i>				
Salaries.....	159,598	160,827	160,827	0
Fringe benefits.....	79,843	78,614	75,979	2,635
Special fringe benefits.....	1,000	1,000	540	460
Operating supplies.....	4,823	4,823	3,129	1,694
Routine business.....	1,000	100		100
Staff training and development.....	2,000	1,564	169	1,395
Contractual professional services.....	14,500	14,500	1,706	12,794
Social services contractual services.....	500	1,400	1,400	0
Communications.....	2,500	2,936	2,936	0
Insurance.....	<u>312</u>	<u>312</u>	<u>222</u>	<u>90</u>
<i>Total Start Right</i>	<u>266,076</u>	<u>266,076</u>	<u>246,908</u>	<u>19,168</u>
<i>Total Expenditures</i>	<u>706,535</u>	<u>706,535</u>	<u>541,323</u>	<u>165,212</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(706,535)	(706,535)	(540,349)	166,186
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>687,392</u>	<u>687,392</u>	<u>687,392</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>687,392</u>	<u>687,392</u>	<u>687,392</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(19,143)	(19,143)	147,043	166,186
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	791,533	791,533	791,533	0
<i>Prior Year Encumbrances Appropriated</i>	<u>8,455</u>	<u>8,455</u>	<u>8,455</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>780,845</u>	\$ <u>780,845</u>	\$ <u>947,031</u>	\$ <u>166,186</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 1,000,000	\$ 1,000,000	\$ 887,158	\$ (112,842)
Miscellaneous.....			2,603	2,603
<i>Total Revenues.....</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>889,761</u>	<u>(110,239)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court Probation IV-E</i>				
Salaries.....	525,088	572,035	572,035	0
Fringe benefits.....	266,937	295,919	295,919	0
Special fringe benefits.....		6,500	6,263	237
Operating supplies.....	6,117	6,117	4,059	2,058
Routine business.....	16,646	16,646	16,068	578
Board approved travel.....	6,600	6,600	3,640	2,960
Staff training and development.....	2,539	2,539	300	2,239
Contractual professional services.....	8,194	116,194	109,805	6,389
Social services contractual services.....	346,648	44,719	1,016	43,703
Maintenance and repair services.....	11,000	11,000	7,626	3,374
Communications.....	15,404	13,404	5,446	7,958
Insurance.....		500	439	61
Capital outlays.....	106	106		106
<i>Total Expenditures.....</i>	<u>1,205,279</u>	<u>1,092,279</u>	<u>1,022,616</u>	<u>69,663</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(205,279)</u>	<u>(92,279)</u>	<u>(132,855)</u>	<u>(40,576)</u>
<i>Other Financing Sources And Uses</i>				
Advances in.....			725,000	725,000
Advances out.....		(113,000)	(113,000)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(113,000)</u>	<u>612,000</u>	<u>725,000</u>
<i>Net Change in Fund Balance.....</i>	<u>(205,279)</u>	<u>(205,279)</u>	<u>479,145</u>	<u>684,424</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>2,410,810</u>	<u>2,410,810</u>	<u>2,410,810</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>106</u>	<u>106</u>	<u>106</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,205,637</u>	<u>\$ 2,205,637</u>	<u>\$ 2,890,061</u>	<u>\$ 684,424</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 35,000	\$ 35,000	\$ 20,267	\$ (14,733)
Total Revenues.....	35,000	35,000	20,267	(14,733)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Division Automation</i>				
Capital outlays.....	10,000	10,000	7,147	2,853
Total Expenditures.....	10,000	10,000	7,147	2,853
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	25,000	25,000	13,120	(11,880)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>162,580</u>	<u>162,580</u>	<u>162,580</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 187,580</u>	<u>\$ 187,580</u>	<u>\$ 175,700</u>	<u>\$ (11,880)</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 30,000	\$ 130,000	\$ 22,754	\$ (107,246)
Total Revenues.....	30,000	130,000	22,754	(107,246)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court Special Project Fees</i>				
Contractual professional services.....		100,000	88,210	11,790
Total Expenditures.....	0	100,000	88,210	11,790
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	30,000	30,000	(65,456)	(95,456)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>224,019</u>	<u>224,019</u>	<u>224,019</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 254,019</u>	<u>\$ 254,019</u>	<u>\$ 158,563</u>	<u>\$ (95,456)</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 44,000	\$ 44,000	\$ 41,932	\$ (2,068)
<i>Total Revenues</i>	<u>44,000</u>	<u>44,000</u>	<u>41,932</u>	<u>(2,068)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Legal Research Area One and Two</i>				
Salaries.....	21,998	23,166	23,165	1
Fringe benefits.....	7,749	7,749	7,668	81
Special fringe benefits.....	480	480	480	0
Operating supplies.....	10,720	9,532	6,801	2,731
Board approved travel.....	3,200			0
Contractual professional services.....	1,631	1,631	1,614	17
Maintenance and repair services.....	24,200	24,140	24,010	130
Communications.....	1,800	1,880	1,878	2
Capital outlays.....	13,675	17,719	15,228	2,491
Debt service.....	<u>4,154</u>	<u>3,310</u>	<u>3,309</u>	<u>1</u>
<i>Total Expenditures</i>	<u>89,607</u>	<u>89,607</u>	<u>84,153</u>	<u>5,454</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(45,607)	(45,607)	(42,221)	3,386
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	155,875	155,875	155,875	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,184</u>	<u>2,184</u>	<u>2,184</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 112,452</u>	<u>\$ 112,452</u>	<u>\$ 115,838</u>	<u>\$ 3,386</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 15,560	\$ 15,560	\$ 20,567	\$ 5,007
Fines and forfeitures.....			8,976	8,976
Total Revenues.....	15,560	15,560	29,543	13,983
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Indigent Drivers Alcohol Treatment Fund</i>				
Contractual professional services.....	50,000	50,000		50,000
Total Expenditures.....	50,000	50,000	0	50,000
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(34,440)	(34,440)	29,543	63,983
Fund Balance (Deficit) At				
Beginning Of Year.....	196,286	196,286	196,286	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 161,846	\$ 161,846	\$ 225,829	\$ 63,983

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 9,770	\$ 9,770	\$ 15,152	\$ 5,382
Total Revenues.....	9,770	9,770	15,153	5,383
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Indigent Drivers Interlock/Alcohol Monitor</i>				
Contractual professional services.....	20,000	20,000		20,000
Total Expenditures.....	20,000	20,000	0	20,000
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(10,230)	(10,230)	15,153	25,383
Fund Balance (Deficit) At				
Beginning Of Year.....	26,529	26,529	26,529	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 16,299	\$ 16,299	\$ 41,682	\$ 25,383

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 155,000	\$ 155,000	\$ 150,690	\$ (4,310)
<i>Total Revenues</i>	<u>155,000</u>	<u>155,000</u>	<u>150,690</u>	<u>(4,310)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court - Automation</i>				
Salaries.....	39,267	41,297	41,297	0
Fringe benefits.....	15,307	15,307	14,973	334
Special fringe benefits.....	720	720	720	0
Operating supplies.....	11,580	11,323	10,725	598
Board approved travel.....	4,800	1,681	1,680	1
Contractual professional services.....	17,488	17,608	16,730	878
Maintenance and repair services.....	27,000	24,862	23,322	1,540
Communications.....	2,800	3,045	3,043	2
Capital outlays.....	3,940	8,329	5,526	2,803
Debt service.....	<u>6,234</u>	<u>4,964</u>	<u>4,964</u>	<u>0</u>
<i>Total Expenditures</i>	<u>129,136</u>	<u>129,136</u>	<u>122,980</u>	<u>6,156</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	25,864	25,864	27,710	1,846
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	190,946	190,946	190,946	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,067</u>	<u>3,067</u>	<u>3,067</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 219,877</u>	<u>\$ 219,877</u>	<u>\$ 221,723</u>	<u>\$ 1,846</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 200,000	\$ 200,000	\$ 197,511	\$ (2,489)
Miscellaneous.....			318	318
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>197,829</u>	<u>(2,171)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court Special Projects</i>				
Salaries.....	119,534	111,534	93,076	18,458
Fringe benefits.....	34,331	34,331	29,561	4,770
Special fringe benefits.....		540	540	0
Board approved travel.....	15,000	13,000	6,618	6,382
Staff training and development.....	2,174	4,174	4,090	84
Law enforcement services.....		7,866	2,970	4,896
Communications.....	<u>2,826</u>	<u>2,286</u>	<u>(12)</u>	<u>2,298</u>
<i>Total County Municipal Court Special Projects..</i>	<u>173,865</u>	<u>173,731</u>	<u>136,843</u>	<u>36,888</u>
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>County Municipal Court Special Projects</i>				
Intergovernmental.....	<u>16,452</u>	<u>16,586</u>	<u>16,556</u>	<u>30</u>
<i>Total County Municipal Court Special Projects..</i>	<u>16,452</u>	<u>16,586</u>	<u>16,556</u>	<u>30</u>
<i>Total Expenditures</i>	<u>190,317</u>	<u>190,317</u>	<u>153,399</u>	<u>36,918</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	9,683	9,683	44,430	34,747
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>687,893</u>	<u>687,893</u>	<u>687,893</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 697,576</u>	<u>\$ 697,576</u>	<u>\$ 732,323</u>	<u>\$ 34,747</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 660,000	\$ 660,000	\$ 806,253	\$ 146,253
Miscellaneous.....			2,109	2,109
<i>Total Revenues</i>	<u>660,000</u>	<u>660,000</u>	<u>808,362</u>	<u>148,362</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor-DETAC</i>				
Salaries.....	361,833	361,833	351,234	10,599
Fringe benefits.....	119,788	119,788	92,772	27,016
Special fringe benefits.....		1,214	206	1,008
Operating supplies.....	18,820	17,606	8,672	8,934
Routine business.....	400	400		400
Board approved travel.....	2,480	2,480		2,480
Staff training and development.....	1,750	1,750		1,750
Contractual professional services.....	99,600	75,600	41,957	33,643
Maintenance and repair services.....	100	100		100
Communications.....	78,320	101,320	92,102	9,218
Insurance.....	300	300	246	54
Rentals.....	6,010	6,010	2,079	3,931
Capital outlays.....		1,000		1,000
<i>Total Expenditures</i>	<u>689,401</u>	<u>689,401</u>	<u>589,268</u>	<u>100,133</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(29,401)	(29,401)	219,094	248,495
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	6,179,909	6,179,909	6,179,909	0
<i>Prior Year Encumbrances Appropriated</i>	<u>650</u>	<u>650</u>	<u>650</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 6,151,158</u>	<u>\$ 6,151,158</u>	<u>\$ 6,399,653</u>	<u>\$ 248,495</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 710,000	\$ 710,000	\$ 806,253	\$ 96,253
Miscellaneous.....			13,175	13,175
<i>Total Revenues.....</i>	<u>710,000</u>	<u>710,000</u>	<u>819,428</u>	<u>109,428</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer-DETAC</i>				
Salaries.....	557,881	557,881	535,152	22,729
Fringe benefits.....	293,141	293,141	236,523	56,618
Special fringe benefits.....	2,650	6,275	5,056	1,219
Operating supplies.....	14,540	14,540	9,585	4,955
Routine business.....	1,500	1,500	871	629
Board approved travel.....	7,700	7,700	1,762	5,938
Staff training and development.....	5,600	5,600	4,594	1,006
Contractual professional services.....	196,010	363,010	318,042	44,968
Maintenance and repair services.....	400	400	189	211
Communications.....	53,900	120,275	118,390	1,885
Insurance.....	900	900	423	477
Rentals.....	2,500	2,500	2,203	297
<i>Total Expenditures.....</i>	<u>1,136,722</u>	<u>1,373,722</u>	<u>1,232,790</u>	<u>140,932</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(426,722)	(663,722)	(413,362)	250,360
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(32,000)</u>			<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(32,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(458,722)	(663,722)	(413,362)	250,360
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,973,315	2,973,315	2,973,315	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>19,010</u>	<u>19,010</u>	<u>19,010</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 2,533,603</u>	<u>\$ 2,328,603</u>	<u>\$ 2,578,963</u>	<u>\$ 250,360</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Investment earnings.....	\$ 150,000	\$ 150,000	\$ 122,085	\$ (27,915)
Miscellaneous.....			423	423
Total Revenues.....	<u>150,000</u>	<u>150,000</u>	<u>122,508</u>	<u>(27,492)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer-Tax Prepayment Program</i>				
Salaries.....	56,853	56,853	56,075	778
Fringe benefits.....	25,430	25,430	23,934	1,496
Special fringe benefits.....	1,210	1,210		1,210
Operating supplies.....	6,230	6,230	64	6,166
Routine business.....	250	250		250
Board approved travel.....	3,350	3,350		3,350
Staff training and development.....	1,700	1,700		1,700
Contractual professional services.....	31,309	31,309	4,648	26,661
Maintenance and repair services.....	250	250		250
Communications.....	22,650	22,650	20,268	2,382
Insurance.....	200	200	45	155
Rentals.....	500	500		500
Total Expenditures.....	<u>149,932</u>	<u>149,932</u>	<u>105,034</u>	<u>44,898</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	68	68	17,474	17,406
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	<u>649,120</u>	<u>649,120</u>	<u>649,120</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 649,188</u>	<u>\$ 649,188</u>	<u>\$ 666,594</u>	<u>\$ 17,406</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees and charges for services.....	\$ 54,000	\$ 151,000	\$ 274,500	\$ 123,500
Total Revenues.....	54,000	151,000	274,500	123,500
Expenditures:				
Current:				
General Government				
Treasurer-Tax Certificate Administration				
Contractual professional services.....	16,000	66,460	39,502	26,958
Communications.....	70,000	118,500	116,987	1,513
Insurance.....		40	36	4
Total Expenditures.....	86,000	185,000	156,525	28,475
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(32,000)	(34,000)	117,975	151,975
Fund Balance (Deficit) At				
Beginning Of Year.....	8,462	8,462	8,462	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (23,538)	\$ (25,538)	\$ 126,437	\$ 151,975

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 174,060	\$ 191,701	\$ 155,856	\$ (35,845)
Total Revenues.....	174,060	191,701	155,856	(35,845)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Children Trust Fund Allocation				
Contractual professional services.....	196,548	225,051	212,910	12,141
Interfund Agreements.....	8,703	9,703	9,703	0
Total Expenditures.....	205,251	234,754	222,613	12,141
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(31,191)	(43,053)	(66,757)	(23,704)
Other Financing Sources And Uses				
Advances in.....			10,678	10,678
Total Other Financing Sources And Uses.....	0	0	10,678	10,678
Net Change in Fund Balance.....	(31,191)	(43,053)	(56,079)	(13,026)
Fund Balance (Deficit) At				
Beginning Of Year.....	37,030	37,030	37,030	0
Prior Year Encumbrances Appropriated.....	31,191	31,191	31,191	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 37,030	\$ 25,168	\$ 12,142	\$ (13,026)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Anthem Demutualization Settlement-Special Revenue Fund (1)
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
General Government				
Office of Management and Budget				
Total Expenditures.....	0	0	0	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	0	0	0
Other Financing Sources And Uses				
Transfers out.....		(333,571)	(333,571)	0
Total Other Financing Sources And Uses.....	0	(333,571)	(333,571)	0
Net Change in Fund Balance.....	0	(333,571)	(333,571)	0
Fund Balance (Deficit) At				
Beginning Of Year.....	333,571	333,571	333,571	0
Fund Balance (Deficit) At				
End Of Year.....	\$ <u>333,571</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
Environment and Public Works				
Keep Montgomery County Beautiful				
Operating supplies.....	44	44		44
Total Expenditures.....	44	44	0	44
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(44)	(44)	0	44
Fund Balance (Deficit) At				
Beginning Of Year.....	3,165	3,165	3,165	0
Prior Year Encumbrances Appropriated.....	44	44	44	0
Fund Balance (Deficit) At				
End Of Year.....	\$ <u>3,165</u>	\$ <u>3,165</u>	\$ <u>3,209</u>	\$ <u>44</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 130,000	\$ 130,000	\$ 159,883	\$ 29,883
Miscellaneous.....			1,920	1,920
<i>Total Revenues</i>	<u>130,000</u>	<u>130,000</u>	<u>161,803</u>	<u>31,803</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Internet Auction Administration</i>				
Salaries.....	45,087	39,087	38,821	266
Fringe benefits.....	28,547	11,547	11,341	206
Post employment services.....		42	42	0
Contractual professional services.....	54,011	62,869	59,041	3,828
Maintenance and repair services.....	1,500	1,900	1,731	169
Communications.....	300			0
Insurance.....	300	300	56	244
Rentals.....	8,108	8,108	8,040	68
Capital outlays.....		14,000	13,950	50
<i>Total Expenditures</i>	<u>137,853</u>	<u>137,853</u>	<u>133,022</u>	<u>4,831</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(7,853)	(7,853)	28,781	36,634
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	44,856	44,856	44,856	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,419</u>	<u>6,419</u>	<u>6,419</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 43,422</u>	<u>\$ 43,422</u>	<u>\$ 80,056</u>	<u>\$ 36,634</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Economic Development Initiatives-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
Community and Economic Development				
Economic Development Initiatives				
Board approved travel.....	7,565	7,565	4,622	2,943
Contractual professional services.....	40,000	40,000	15,000	25,000
Total Expenditures.....	47,565	47,565	19,622	27,943
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(47,565)	(47,565)	(19,622)	27,943
Other Financing Sources And Uses				
Transfers in.....		2,000,000	2,000,000	0
Total Other Financing Sources And Uses.....	0	2,000,000	2,000,000	0
Net Change in Fund Balance.....	(47,565)	1,952,435	1,980,378	27,943
Fund Balance (Deficit) At				
Beginning Of Year.....	225,293	225,293	225,293	0
Prior Year Encumbrances Appropriated.....	15,565	15,565	15,565	
Fund Balance (Deficit) At				
End Of Year.....	\$ 193,293	\$ 2,193,293	\$ 2,221,236	\$ 27,943

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Recorder Registered Land Surveyor-Other Special Revenue Fund (1)
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
General Government				
Recorder Registered Land Surveyor				
Salaries.....	29,120	29,105	27,951	1,154
Fringe benefits.....	4,834	4,834	4,653	181
Insurance.....		15	13	2
Total Expenditures.....	33,954	33,954	32,617	1,337
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(33,954)	(33,954)	(32,617)	1,337
Net Change in Fund Balance.....	(33,954)	(33,954)	(32,617)	1,337
Fund Balance (Deficit) At				
Beginning Of Year.....	35,287	35,287	35,287	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 1,333	\$ 1,333	\$ 2,670	\$ 1,337

(1) For GAAP reporting purposes, this fund is combined with the General Fund.

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 13,800	\$ 13,800	\$ 13,698	\$ (102)
Fines and forfeitures.....	666,250	741,250	735,487	(5,763)
Miscellaneous.....	<u>25,200</u>	<u>25,200</u>	<u>25,085</u>	<u>(115)</u>
<i>Total Revenues.....</i>	<u>705,250</u>	<u>780,250</u>	<u>774,270</u>	<u>(5,980)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial & Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Salaries.....	232,669	252,669	250,257	2,412
Fringe benefits.....	98,184	98,184	91,443	6,741
Operating supplies.....	311,409	403,959	398,233	5,726
Routine business.....	500			0
Board approved travel.....	5,250			0
Staff training and development.....	800	598	598	0
Contractual professional services.....	3,650	1,737	1,410	327
Maintenance and repair services.....	1,500	223	223	0
Communications.....	5,000	4,110	4,107	3
Insurance.....	2,500	1,000	561	439
Rentals.....	<u>4,200</u>	<u>5,223</u>	<u>4,580</u>	<u>643</u>
<i>Total Law Library Resources Operations</i>	<u>665,662</u>	<u>767,703</u>	<u>751,412</u>	<u>16,291</u>
<i>Intergovernmental:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Law Library Resources Operations</i>				
Intergovernmental.....	<u>16,000</u>	<u>13,956</u>	<u>13,956</u>	<u>0</u>
<i>Total Law Library Resources Operations</i>	<u>16,000</u>	<u>13,956</u>	<u>13,956</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>681,662</u>	<u>781,659</u>	<u>765,368</u>	<u>16,291</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	23,588	(1,409)	8,902	10,311
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	100,726	100,726	100,726	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,909</u>	<u>1,909</u>	<u>1,909</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 126,223</u>	<u>\$ 101,226</u>	<u>\$ 111,537</u>	<u>\$ 10,311</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,028	\$ 2,028	\$ 1,072	\$ (956)
Total Revenues.....	2,028	2,028	1,072	(956)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,028	2,028	2,027	1
Total Expenditures.....	2,028	2,028	2,027	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(955)	(955)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	10,585	10,585	10,585	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 10,585	\$ 10,585	\$ 9,630	\$ (955)

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 4,076	\$ 4,076	\$ 4,031	\$ (45)
Total Revenues.....	4,076	4,076	4,031	(45)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	4,076	4,076	4,075	1
Total Expenditures.....	4,076	4,076	4,075	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(44)	(44)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	542	542	542	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 542	\$ 542	\$ 498	\$ (44)

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,336	\$ 2,336	\$ 2,368	\$ 32
Total Revenues.....	2,336	2,336	2,368	32
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,336	2,336	2,335	1
Total Expenditures.....	2,336	2,336	2,335	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	33	33
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	\$ 0	\$ 0	\$ 33	\$ 33

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 1,940	\$ 1,939	\$ 1,835	\$ (104)
Total Revenues.....	1,940	1,939	1,835	(104)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	1,940	1,939	1,939	0
Total Expenditures.....	1,940	1,939	1,939	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(104)	(104)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	0	0	104	104
Total Other Financing Sources And Uses.....	0	0	104	104
<i>Net Change in Fund Balance.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	\$ 0	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 1,512	\$ 1,512	\$ 1,582	\$ 70
Total Revenues.....	1,512	1,512	1,582	70
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	1,512	1,512	1,511	1
Total Expenditures.....	1,512	1,512	1,511	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	71	71
Net Change in Fund Balance.....	0	0	71	71
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At	0	0	0	0
End Of Year.....	\$ 0	\$ 0	\$ 71	\$ 71

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Total Expenditures.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(104)	(104)	0
Total Other Financing Sources And Uses.....	0	(104)	(104)	0
Net Change in Fund Balance.....	0	(104)	(104)	0
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	35,452	35,452	35,452	0
Fund Balance (Deficit) At	35,452	35,348	35,348	0
End Of Year.....	\$ 35,452	\$ 35,348	\$ 35,348	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Yankee/Spring Valley Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 27,591	\$ 27,591	\$ 16,461	\$ (11,130)
Total Revenues.....	27,591	27,591	16,461	(11,130)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	27,591	27,591	27,591	0
Total Expenditures.....	27,591	27,591	27,591	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(11,130)	(11,130)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			11,130	11,130
Total Other Financing Sources And Uses.....	0	0	11,130	11,130
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 33,296	\$ 33,296	\$ 24,234	\$ (9,062)
Total Revenues.....	33,296	33,296	24,234	(9,062)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	33,296	33,296	33,296	0
Total Expenditures.....	33,296	33,296	33,296	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(9,062)	(9,062)
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(100,150)	(100,150)	0
Total Other Financing Sources And Uses.....	0	(100,150)	(100,150)	0
<i>Net Change in Fund Balance.....</i>	0	(100,150)	(109,212)	(9,062)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	109,211	109,212	109,212	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 109,211</u>	<u>\$ 9,062</u>	<u>\$ 0</u>	<u>\$ (9,062)</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 952	\$ 951	\$	\$ (951)
Total Revenues.....	952	951	0	(951)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	952	951	951	0
Total Expenditures.....	952	951	951	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(951)	(951)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			951	951
Total Other Financing Sources And Uses.....	0	0	951	951
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Wilmington Pike Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 6,054	\$ 6,054	\$ 4,021	\$ (2,033)
Total Revenues.....	6,054	6,054	4,021	(2,033)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	6,054	6,054	6,054	0
Total Expenditures.....	6,054	6,054	6,054	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(2,033)	(2,033)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	6,083	6,083	6,083	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 6,083</u>	<u>\$ 6,083</u>	<u>\$ 4,050</u>	<u>\$ (2,033)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Wolf Creek Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 3,840	\$ 3,840	\$ 3,203	\$ (637)
Total Revenues.....	3,840	3,840	3,203	(637)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	3,840	3,840	3,840	0
Total Expenditures.....	3,840	3,840	3,840	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(637)	(637)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	15,474	15,474	15,474	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 15,474</u>	<u>\$ 15,474</u>	<u>\$ 14,837</u>	<u>\$ (637)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Post Town Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 15,323	\$ 15,323	\$ 14,753	\$ (570)
Total Revenues.....	15,323	15,323	14,753	(570)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	15,323	15,323	15,323	0
Total Expenditures.....	15,323	15,323	15,323	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(570)	(570)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	12,060	12,060	12,060	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 12,060</u>	<u>\$ 12,060</u>	<u>\$ 11,490</u>	<u>\$ (570)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Alex Bell Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,207	\$ 2,207	\$ 2,207	\$ 0
Total Revenues.....	2,207	2,207	2,207	0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,207	2,207	2,207	0
Total Expenditures.....	2,207	2,207	2,207	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

MONTGOMERY COUNTY, OHIO

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Tucson Sanitary Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 1,389	\$ 1,389	\$ 1,088	\$ (301)
Total Revenues.....	1,389	1,389	1,088	(301)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	1,389	1,389	1,388	1
Total Expenditures.....	1,389	1,389	1,388	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(300)	(300)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	1,873	1,873	1,873	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 1,873	\$ 1,873	\$ 1,573	\$ (300)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Groby's Sanitary Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 4,351	\$ 4,351	\$ 4,961	\$ 610
Total Revenues.....	4,351	4,351	4,961	610
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	4,351	4,351	4,349	2
Total Expenditures.....	4,351	4,351	4,349	2
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	612	612
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	115	115	115	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 115	\$ 115	\$ 727	\$ 612

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Mad River Sanitary Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 20,500	\$ 20,499	\$ 17,366	\$ (3,133)
Total Revenues.....	20,500	20,499	17,366	(3,133)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	20,500	20,499	20,499	0
Total Expenditures.....	20,500	20,499	20,499	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(3,133)	(3,133)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			3,133	3,133
Total Other Financing Sources And Uses.....	0	0	3,133	3,133
<i>Net Change in Fund Balance.....</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Blackbird Lane Trunk Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 88,125	\$ 88,125	\$ 85,679	\$ (2,446)
Total Revenues.....	88,125	88,125	85,679	(2,446)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	88,125	88,125	88,125	0
Total Expenditures.....	88,125	88,125	88,125	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(2,446)	(2,446)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	15,638	15,638	15,638	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 15,638</u>	<u>\$ 15,638</u>	<u>\$ 13,192</u>	<u>\$ (2,446)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Centerville Forest Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 23,612	\$ 23,612	\$ 23,695	\$ 83
Total Revenues.....	23,612	23,612	23,695	83
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	23,612	23,612	23,611	1
Total Expenditures.....	23,612	23,612	23,611	1
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	84	84
<i>Net Change in Fund Balance.....</i>				
	0	0	84	84
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	868	868	868	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 868</u>	<u>\$ 868</u>	<u>\$ 952</u>	<u>\$ 84</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 3,155	\$ 3,154	\$ 2,500	\$ (654)
Total Revenues.....	3,155	3,154	2,500	(654)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	3,155	3,154	3,154	0
Total Expenditures.....	3,155	3,154	3,154	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(654)	(654)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			654	654
Total Other Financing Sources And Uses.....	0	0	654	654
Net Change in Fund Balance.....	0	0	0	0
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Wald Waldrum Brantly Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 12,163	\$ 12,163	\$ 11,960	\$ (203)
Total Revenues.....	12,163	12,163	11,960	(203)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	12,163	12,163	12,162	1
Total Expenditures.....	12,163	12,163	12,162	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	0	0	(202)	(202)
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>	<u>5,459</u>	<u>5,459</u>	<u>5,459</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 5,459</u>	<u>\$ 5,459</u>	<u>\$ 5,257</u>	<u>\$ (202)</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,690	\$ 2,689	\$ 2,443	\$ (246)
Total Revenues.....	2,690	2,689	2,443	(246)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,690	2,689	2,689	0
Total Expenditures.....	2,690	2,689	2,689	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(246)	(246)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			246	246
Total Other Financing Sources And Uses.....	0	0	246	246
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 0	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 2,360	\$ 2,360	\$ 2,151	\$ (209)
Total Revenues.....	2,360	2,360	2,151	(209)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	2,360	2,359	2,359	0
Total Expenditures.....	2,360	2,359	2,359	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	1	(208)	(209)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			208	208
Total Other Financing Sources And Uses.....	0	0	208	208
<i>Net Change in Fund Balance.....</i>	0	1	0	(1)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 0	\$ 1	\$ 0	\$ (1)

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Bigger Lane Water-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 6,367	\$ 6,367	\$ 6,095	\$ (272)
Total Revenues.....	6,367	6,367	6,095	(272)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	6,367	6,367	6,367	0
Total Expenditures.....	6,367	6,367	6,367	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(272)	(272)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			272	272
Total Other Financing Sources And Uses.....	0	0	272	272
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Bigger Lane Sanitary Sewer-Water and Sewer Assessment Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 6,331	\$ 6,331	\$ 6,062	\$ (269)
Total Revenues.....	6,331	6,331	6,062	(269)
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration For Treasurer-held Internal Borrowing</i>				
Debt service.....	6,331	6,331	6,331	0
Total Expenditures.....	6,331	6,331	6,331	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(269)	(269)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			269	269
Total Other Financing Sources And Uses.....	0	0	269	269
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Inactive Debt Service Accounts-Water and Sewer Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....			100,150	100,150
Transfers out.....		(12,056)	(12,056)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(12,056)	88,094	100,150
<i>Net Change in Fund Balance.....</i>	0	(12,056)	88,094	100,150
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>50,477</u>	<u>50,477</u>	<u>50,477</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 50,477</u>	<u>\$ 38,421</u>	<u>\$ 138,571</u>	<u>\$ 100,150</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,511,756	1,511,756	1,511,755	1
Total Expenditures.....	1,511,756	1,511,756	1,511,755	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(1,511,756)	(1,511,756)	(1,511,755)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,511,756	1,511,756	1,511,756	(0)
Total Other Financing Sources And Uses.....	1,511,756	1,511,756	1,511,756	(0)
Net Change in Fund Balance.....	0	0	1	1
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At End Of Year.....	\$ 0	\$ 0	\$ 1	\$ 1

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
2005 Refunding-Reibold Building Renovation-Reibold Building Debt Service Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	232,221	232,221	232,221	0
Total Expenditures.....	232,221	232,221	232,221	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(232,221)	(232,221)	(232,221)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	232,221	232,221		(232,221)
Total Other Financing Sources And Uses.....	232,221	232,221	0	(232,221)
Net Change in Fund Balance.....	0	0	(232,221)	(232,221)
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	319,890	319,890	319,890	0
Fund Balance (Deficit) At End Of Year.....	\$ 319,890	\$ 319,890	\$ 87,669	\$ (232,221)

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

2010 Refunding-Reibold Building Renovation-Reibold Building Debt Service Fund

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$	\$ 5,307,525	\$ 5,307,525	\$ 0
Total Revenues.....	0	5,307,525	5,307,525	0
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	578,675	578,675	578,675	0
Total Expenditures.....	578,675	578,675	578,675	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(578,675)	4,728,850	4,728,850	0
Other Financing Sources And Uses				
Transfers in.....	578,675	578,675	0	(578,675)
Total Other Financing Sources And Uses.....	578,675	578,675	0	(578,675)
Net Change in Fund Balance.....	0	5,307,525	4,728,850	(578,675)
Fund Balance (Deficit) At				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 0	\$ 5,307,525	\$ 4,728,850	\$ (578,675)

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

2010 Refunding-Children Services-Children Services Building Debt Service Fund

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,192,550	1,192,550	1,192,550	0
Total Expenditures.....	1,192,550	1,192,550	1,192,550	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(1,192,550)	(1,192,550)	(1,192,550)	0
Other Financing Sources And Uses				
Transfers in.....	1,192,550	1,192,550	1,049,412	0
Total Other Financing Sources And Uses.....	1,192,550	1,192,550	1,049,412	(143,138)
Net Change in Fund Balance.....	0	0	(143,138)	(143,138)
Fund Balance (Deficit) At				
Beginning Of Year.....	143,138	143,138	143,138	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 143,138	\$ 143,138	\$ 0	\$ (143,138)

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	959,250	959,250	959,250	0
Total Expenditures.....	959,250	959,250	959,250	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(959,250)	(959,250)	(959,250)	0
Other Financing Sources And Uses				
Transfers in.....	959,250	959,250	959,250	0
Total Other Financing Sources And Uses.....	959,250	959,250	959,250	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At				
End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Debt Service:				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	497,498	497,498	497,498	0
Total Expenditures.....	497,498	497,498	497,498	0
Excess (Deficiency) Of				
Revenues Over Expenditures.....	(497,498)	(497,498)	(497,498)	0
Other Financing Sources And Uses				
Transfers in.....	497,498	497,498	497,498	0
Total Other Financing Sources And Uses.....	497,498	497,498	497,498	0
Net Change in Fund Balance.....	0	0	0	0
Fund Balance (Deficit) At				
Beginning Of Year.....	0	0	0	0
Fund Balance (Deficit) At				
End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 32,993,842	\$ 32,993,842	\$ 34,261,944	\$ 1,268,102
Other.....	558,982	558,982	823,343	264,361
<i>Total Revenues.....</i>	<u>33,552,824</u>	<u>33,552,824</u>	<u>35,085,287</u>	<u>1,532,463</u>
<i>Expenses:</i>				
<i>Director's Office</i>				
Salaries.....	298,965	330,965	326,390	4,575
Fringe benefits.....	99,988	103,488	102,373	1,115
Special fringe benefits.....	7,039	9,139	8,161	978
Post-employment services.....		960	357	603
Pre-employment services.....		320	234	86
Operating supplies.....	3,953	6,103	6,007	96
Routine business.....	1,594	4,274	4,199	75
Board approved travel.....	6,034	7,279	6,835	444
Staff training and development.....	11,113	13,530	13,410	120
Contractual professional services.....	1,721	2,271	2,176	95
Maintenance and repair services.....	603	583	277	306
Communications.....	9,583	16,321	15,019	1,302
Rentals.....	3,800	5,035	4,763	272
Miscellaneous.....	179	179	53	126
<i>Total Director's Office.....</i>	<u>444,572</u>	<u>500,447</u>	<u>490,254</u>	<u>10,193</u>
<i>Financial Services</i>				
Salaries.....	106,786	126,786	125,421	1,365
Fringe benefits.....	45,468	45,468	45,022	446
Special fringe benefits.....	2,484	2,484	1,213	1,271
Pre-employment services.....	368	368	52	316
Operating supplies.....	97,130	117,380	116,932	448
Routine business.....	327	327	121	206
Board approved travel.....	1,495	1,495		1,495
Staff training and development.....	14,536	14,536	12,912	1,624
Contractual professional services.....	13,664	26,664	24,747	1,917
Maintenance and repair services.....	69	69	67	2
Communications.....	2,599	3,849	3,710	139
Insurance.....	172,500	147,500	110,727	36,773
Rentals.....	2,300	2,300	2,257	43
Miscellaneous.....	144,992	109,992	109,931	61
Debt service.....	10,000	10,000	4,229	5,771
<i>Total Financial Services.....</i>	<u>614,718</u>	<u>609,218</u>	<u>557,341</u>	<u>51,877</u>
<i>Laboratory</i>				
Salaries.....	191,408	185,908	175,444	10,464
Fringe benefits.....	78,317	78,317	67,257	11,060
Special fringe benefits.....	2,050	2,050	356	1,694
Pre-employment services.....	100	100		100
Operating supplies.....	44,749	44,649	38,062	6,587
Routine business.....	528	528	113	415
Board approved travel.....	2,160	2,160		2,160
Staff training and development.....	1,209	1,209	225	984
Contractual professional services.....	18,486	18,486	9,354	9,132
Maintenance and repair services.....	10,278	10,278	7,080	3,198
Communications.....	955	955	153	802
Rentals.....	1,014	1,014	426	588
Miscellaneous.....	9,479	9,579	9,535	44
Capital outlays.....	10,400	10,400	10,400	0
<i>Total Laboratory.....</i>	<u>371,133</u>	<u>365,633</u>	<u>318,405</u>	<u>47,228</u>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Maintenance Services</i>				
Salaries.....	\$ 640,459	\$ 640,459	\$ 632,282	\$ 8,177
Fringe benefits.....	239,653	239,653	226,781	12,872
Special fringe benefits.....	1,739	2,639	1,906	733
Post-employment services.....	1,562	1,562	903	659
Pre-employment services.....	330	330	98	232
Operating supplies.....	227,746	248,746	238,017	10,729
Routine business.....	817	817	614	203
Board approved travel.....	2,297	3,047	1,265	1,782
Staff training and development.....	10,428	4,128	2,198	1,930
Contractual professional services.....	55,225	40,675	28,589	12,086
Maintenance and repair services.....	136,687	136,687	124,505	12,182
Communications.....	35,281	34,081	25,214	8,867
Public utility services.....	423,123	421,923	417,123	4,800
Rentals.....	3,431	3,731	3,312	419
Miscellaneous.....	37,946	37,946	32,677	5,269
Capital outlays.....	5,570	5,570	5,569	1
<i>Total Maintenance Services.....</i>	<i>1,822,294</i>	<i>1,821,994</i>	<i>1,741,053</i>	<i>80,941</i>
<i>Customer Services</i>				
Salaries.....	355,734	338,234	335,965	2,269
Fringe benefits.....	163,116	163,116	149,797	13,319
Special fringe benefits.....	3,008	2,208	686	1,522
Pre-employment services.....	230	330	249	81
Operating supplies.....	60,812	68,212	63,990	4,222
Routine business.....	420	420	72	348
Board approved travel.....	3,378	3,378	1,363	2,015
Staff training and development.....	3,024	3,024	789	2,235
Contractual professional services.....	84,213	79,613	55,313	24,300
Maintenance and repair services.....	5,136	5,136	234	4,902
Communications.....	32,720	25,720	8,851	16,869
Rentals.....	1,610	1,610	1,107	503
Miscellaneous.....	209,957	182,957	151,900	31,057
Capital outlays.....	7,820	7,820	5,691	2,129
<i>Total Customer Services.....</i>	<i>931,178</i>	<i>881,778</i>	<i>776,007</i>	<i>105,771</i>
<i>Support Services</i>				
Salaries.....	353,901	345,901	330,369	15,532
Fringe benefits.....	147,043	143,543	124,175	19,368
Special fringe benefits.....	2,991	2,135	2,118	17
Post-employment services.....	92	92	65	27
Pre-employment services.....	92	727	674	53
Operating supplies.....	3,450	12,106	11,610	496
Routine business.....	1,702	952	868	84
Board approved travel.....	6,374	2,789	2,510	279
Staff training and development.....	7,622	2,058	2,039	19
Contractual professional services.....	8,280	7,680	7,471	209
Maintenance and repair services.....	4,980	430	64	366
Communications.....	25,710	27,074	26,851	223
Public utility services.....	23,122	36,647	20,353	16,294
Miscellaneous.....	1,150	1,150	861	289
<i>Total Support Services.....</i>	<i>586,509</i>	<i>583,284</i>	<i>530,028</i>	<i>53,256</i>

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

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

(Cont'd.)

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Meter Services</i>				
Salaries.....	\$ 332,127	\$ 332,127	\$ 320,769	\$ 11,358
Fringe benefits.....	136,038	136,038	124,298	11,740
Special fringe benefits.....	4,208	2,608	978	1,630
Post-employment services.....	368	368	134	234
Pre-employment services.....	322	322		322
Operating supplies.....	101,215	96,785	83,833	12,952
Routine business.....	230	230	7	223
Board approved travel.....	1,380	730		730
Staff training and development.....	5,496	4,396	4,177	219
Contractual professional services.....	34,500	37,000	36,442	558
Maintenance and repair services.....	22,515	23,395	21,135	2,260
Communications.....	2,308	3,458	3,161	297
Rentals.....	1,150	1,150	522	628
Miscellaneous.....		8,950	8,880	70
Capital outlays.....	7,026	7,026	6,914	112
<i>Total Meter Services.....</i>	<u>648,883</u>	<u>654,583</u>	<u>611,250</u>	<u>43,333</u>
<i>Engineering Group</i>				
Operating supplies.....	479	479		479
<i>Total Engineering Group.....</i>	<u>479</u>	<u>479</u>	<u>0</u>	<u>479</u>
Operating supplies.....	1,550	1,550		1,550
<i>Total Inspection Services.....</i>	<u>1,550</u>	<u>1,550</u>	<u>0</u>	<u>1,550</u>
<i>Information Technology</i>				
Salaries.....	271,260	271,260	252,292	18,968
Fringe benefits.....	128,657	128,657	92,942	35,715
Special fringe benefits.....	1,235	1,235	1,025	210
Post-employment services.....	43	43		43
Pre-employment services.....	80	80	64	16
Operating supplies.....	27,740	35,490	32,262	3,228
Routine business.....	295	295	87	208
Board approved travel.....	5,039	5,039	4,021	1,018
Staff training and development.....	16,904	14,404	9,493	4,911
Contractual professional services.....	105,027	92,627	81,709	10,918
Maintenance and repair services.....	157,979	156,479	141,497	14,982
Communications.....	3,513	4,663	4,510	153
Rentals.....	6,122	7,622	7,451	171
Miscellaneous.....	8,977	8,977	6,545	2,432
Capital outlays.....	81,743	87,743	85,462	2,281
<i>Total Information Technology.....</i>	<u>814,614</u>	<u>814,614</u>	<u>719,360</u>	<u>95,254</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Water Distribution</i>				
Salaries.....	\$ 1,973,243	\$ 1,952,243	\$ 1,925,515	\$ 26,728
Fringe benefits.....	826,778	826,778	774,495	52,283
Special fringe benefits.....	5,215	3,815	2,782	1,033
Post-employment services.....	3,170	3,170	1,426	1,744
Pre-employment services.....	600	1,100	475	625
Operating supplies.....	882,806	828,706	720,186	108,520
Routine business.....	283	483	320	163
Board approved travel.....	7,500	4,000	272	3,728
Staff training and development.....	23,789	34,739	25,822	8,917
Contractual professional services.....	11,297	19,197	17,676	1,521
Maintenance and repair services.....	809,948	1,292,398	1,218,702	73,696
Communications.....	11,205	11,205	8,867	2,338
Insurance.....		250	250	0
Public utility services.....	17,807,345	20,032,745	19,855,137	177,608
Rentals.....	15,256	20,656	14,652	6,004
Miscellaneous.....	152,652	159,452	157,944	1,508
Cost Recovery.....		2,000	1,000	1,000
Capital outlays.....	18,850	18,850	4	18,846
Debt service.....	588,035	613,035	607,831	5,204
<i>Total Water Distribution.....</i>	<u>23,137,972</u>	<u>25,824,822</u>	<u>25,333,356</u>	<u>491,466</u>
<i>Total Expenses.....</i>	<u>29,373,902</u>	<u>32,058,402</u>	<u>31,077,054</u>	<u>981,348</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>4,178,922</u>	<u>1,494,422</u>	<u>4,008,233</u>	<u>2,513,811</u>
Transfers out.....	(3,348,810)	(11,860,750)	(11,847,969)	12,781
<i>Net Change in Fund Equity.....</i>	<u>830,112</u>	<u>(10,366,328)</u>	<u>(7,839,736)</u>	<u>2,526,592</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>16,184,448</u>	<u>16,184,448</u>	<u>16,184,448</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>475,347</u>	<u>475,347</u>	<u>475,347</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 17,489,907</u>	<u>\$ 6,293,467</u>	<u>\$ 8,820,059</u>	<u>\$ 2,526,592</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1992 Yankee/Spring Valley Wtr Main G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	56,018	56,018	56,018	0
Total Expenses.....	56,018	56,018	56,018	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(56,018)	(56,018)	(56,018)	0
Transfers in.....	56,018	56,018	56,018	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1992 Byers Rd Wtr Main G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	14,270	14,270	14,270	0
Total Expenses.....	14,270	14,270	14,270	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(14,270)	(14,270)	(14,270)	0
Transfers in.....	14,270	14,270		(14,270)
Net Change in Fund Equity.....	0	0	(14,270)	(14,270)
Fund Equity At Beginning Of Year.....	76,372	76,372	76,372	0
Fund Equity At End Of Year.....	\$ 76,372	\$ 76,372	\$ 62,102	\$ (14,270)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-North High Wtr Main G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	62,490	62,490	62,490	0
Total Expenses.....	62,490	62,490	62,490	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(62,490)	(62,490)	(62,490)	0
Transfers in.....	62,490	62,490	62,490	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-SR49/I-70 Wtr Improv G.O. Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	118,025	118,025	118,025	0
Total Expenses.....	118,025	118,025	118,025	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(118,025)	(118,025)	(118,025)	0
Transfers in.....	118,025	118,025	118,025	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2002 Revenue Refunding Bonds-Water-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Other.....	\$ _____	\$ _____	\$ <u>731,949</u>	\$ <u>731,949</u>
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>731,949</u>	<u>731,949</u>
<i>Expenses:</i>				
<i>Water Financial Services</i>				
Debt service.....	<u>4,626,216</u>	<u>15,397,532</u>	<u>15,041,669</u>	<u>355,863</u>
<i>Total Expenses</i>	<u>4,626,216</u>	<u>15,397,532</u>	<u>15,041,669</u>	<u>355,863</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(4,626,216)	(15,397,532)	(14,309,720)	1,087,812
Transfers in.....	4,270,353	4,772,684	858,194	(3,914,490)
Transfers out.....		(203,331)	(203,331)	0
<i>Net Change in Fund Equity</i>	(355,863)	(10,828,179)	(13,654,857)	(2,826,678)
<i>Fund Equity At Beginning Of Year</i>	13,654,857	13,654,857	13,654,857	0
<i>Prior Year Encumbrances Appropriated</i>	<u>355,863</u>	<u>355,863</u>	<u>355,863</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 13,654,857</u>	<u>\$ 3,182,541</u>	<u>\$ 355,863</u>	<u>\$ (2,826,678)</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 40,787,459	\$ 40,787,459	\$ 40,391,987	\$ (395,472)
Other.....	128,400	128,400	214,804	86,404
Total Revenues.....	40,915,859	40,915,859	40,606,791	(309,068)
<i>Expenses:</i>				
<i>Director's Office</i>				
Salaries.....	352,670	364,670	364,282	388
Fringe benefits.....	117,879	122,879	121,967	912
Special fringe benefits.....	9,893	9,893	9,865	28
Post-employment services.....		1,120	419	701
Pre-employment services.....	60	730	220	510
Operating supplies.....	5,700	8,550	8,176	374
Routine business.....	2,987	5,037	4,509	528
Board approved travel.....	9,325	5,625	2,401	3,224
Staff training and development.....	13,937	13,507	13,208	299
Contractual professional services.....	3,145	3,445	2,790	655
Maintenance and repair services.....	1,450	1,430	326	1,104
Communications.....	12,196	19,856	17,622	2,234
Rentals.....	5,300	6,000	5,700	300
Miscellaneous.....	332	332	123	209
Total Director's Office.....	534,874	563,074	551,608	11,466
<i>Financial Services</i>				
Salaries.....	163,633	163,633	138,877	24,756
Fringe benefits.....	79,264	74,264	55,955	18,309
Special fringe benefits.....	3,456	3,456	1,444	2,012
Pre-employment services.....	512	512	124	388
Operating supplies.....	137,963	156,963	149,997	6,966
Routine business.....	454	454	141	313
Board approved travel.....	2,080	2,080		2,080
Staff training and development.....	20,224	20,224	19,734	490
Contractual professional services.....	23,184	45,184	28,690	16,494
Maintenance and repair services.....	96	96	78	18
Communications.....	3,616	3,616	2,781	835
Insurance.....	240,000	240,000	114,860	125,140
Rentals.....	3,200	3,200	2,649	551
Miscellaneous.....	201,728	160,728	129,920	30,808
Debt service.....	10,000	10,000		10,000
Total Financial Services.....	889,410	884,410	645,250	239,160
<i>Laboratory</i>				
Salaries.....	319,369	314,369	280,139	34,230
Fringe benefits.....	130,656	130,656	106,603	24,053
Special fringe benefits.....	3,197	3,197	552	2,645
Pre-employment services.....	100	100		100
Operating supplies.....	68,991	65,991	44,716	21,275
Routine business.....	823	823	175	648
Board approved travel.....	3,000	3,000		3,000
Staff training and development.....	1,891	1,891	507	1,384
Contractual professional services.....	24,660	24,660	13,080	11,580
Maintenance and repair services.....	15,912	15,912	11,074	4,838
Communications.....	1,494	1,494	239	1,255
Rentals.....	1,586	1,586	667	919
Miscellaneous.....	9,579	12,579	12,099	480
Capital outlays.....	15,599	15,599	15,599	0
Total Laboratory.....	596,857	591,857	485,450	106,407

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Maintenance Services</i>				
Salaries.....	\$ 817,615	\$ 817,615	\$ 781,176	\$ 36,439
Fringe benefits.....	295,510	295,510	284,826	10,684
Special fringe benefits.....	2,663	2,663	2,382	281
Post-employment services.....	3,170	2,920	1,202	1,718
Pre-employment services.....	671	671	98	573
Operating supplies.....	312,589	359,589	330,578	29,011
Routine business.....	1,660	1,660	766	894
Board approved travel.....	4,663	1,713	1,485	228
Staff training and development.....	12,257	2,793	2,666	127
Contractual professional services.....	58,844	35,257	27,427	7,830
Maintenance and repair services.....	170,652	163,152	151,670	11,482
Communications.....	39,341	38,591	29,619	8,972
Public utility services.....	382,774	380,274	363,519	16,755
Rentals.....	4,432	4,432	4,037	395
Miscellaneous.....	44,546	44,546	38,359	6,187
<i>Total Maintenance Services.....</i>	<u>2,151,387</u>	<u>2,151,386</u>	<u>2,019,810</u>	<u>131,576</u>
<i>Customer Services</i>				
Salaries.....	417,600	417,600	394,908	22,692
Fringe benefits.....	191,476	191,476	175,953	15,523
Special fringe benefits.....	3,532	3,532	805	2,727
Pre-employment services.....	270	270	187	83
Operating supplies.....	71,388	81,388	75,123	6,265
Routine business.....	493	493	80	413
Board approved travel.....	3,993	3,993	1,612	2,381
Staff training and development.....	3,563	3,563	927	2,636
Contractual professional services.....	99,420	99,420	70,130	29,290
Maintenance and repair services.....	6,030	6,030	274	5,756
Communications.....	38,410	30,210	10,391	19,819
Rentals.....	1,890	1,890	1,299	591
Miscellaneous.....	247,089	212,589	184,245	28,344
Capital outlays.....	9,180	9,180	6,680	2,500
<i>Total Customer Services.....</i>	<u>1,094,334</u>	<u>1,061,634</u>	<u>922,614</u>	<u>139,020</u>
<i>Support Services</i>				
Salaries.....	420,632	420,632	388,419	32,213
Fringe benefits.....	174,278	174,278	148,020	26,258
Special fringe benefits.....	3,511	3,511	2,585	926
Post-employment services.....	108	708	126	582
Pre-employment services.....	108	1,098	827	271
Operating supplies.....	227,814	220,064	116,934	103,130
Routine business.....	1,997	1,997	1,599	398
Board approved travel.....	7,483	6,593	2,983	3,610
Staff training and development.....	8,949	5,979	4,568	1,411
Contractual professional services.....	9,720	9,720	8,699	1,021
Maintenance and repair services.....	5,846	3,896	75	3,821
Communications.....	30,780	33,750	32,628	1,122
Public utility services.....	28,260	34,760	15,665	19,095
Miscellaneous.....	1,350	1,350	1,239	111
<i>Total Support Services.....</i>	<u>920,836</u>	<u>918,336</u>	<u>724,367</u>	<u>193,969</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Meter Services</i>				
Salaries.....	\$ 356,923	\$ 377,923	\$ 376,380	\$ 1,543
Fringe benefits.....	153,301	153,301	146,032	7,269
Special fringe benefits.....	4,954	4,954	1,148	3,806
Post-employment services.....	432	432	157	275
Pre-employment services.....	378	378		378
Operating supplies.....	120,261	119,041	100,531	18,510
Routine business.....	270	270	9	261
Board approved travel.....	1,620	870		870
Staff training and development.....	6,583	5,883	5,036	847
Contractual professional services.....	40,500	40,500	40,121	379
Maintenance and repair services.....	26,512	28,132	24,824	3,308
Communications.....	2,710	3,760	3,712	48
Rentals.....	1,350	1,350	613	737
Capital outlays.....	2,379	2,379	2,379	0
<i>Total Meter Services.....</i>	<u>718,173</u>	<u>739,173</u>	<u>700,942</u>	<u>38,231</u>
<i>Engineering Group</i>				
Operating supplies.....	586	586		586
<i>Total Engineering Group.....</i>	<u>586</u>	<u>586</u>	<u>0</u>	<u>586</u>
<i>Inspection Services</i>				
Operating supplies.....	950	950		950
<i>Total Inspection Services.....</i>	<u>950</u>	<u>950</u>	<u>0</u>	<u>950</u>
<i>Information Technology</i>				
Salaries.....	327,776	327,776	308,730	19,046
Fringe benefits.....	155,439	155,439	112,489	42,950
Special fringe benefits.....	2,065	2,065	1,259	806
Post-employment services.....	77	77		77
Pre-employment services.....	120	445	299	146
Operating supplies.....	41,542	45,417	38,108	7,309
Routine business.....	405	405	102	303
Board approved travel.....	7,662	7,162	1,340	5,822
Staff training and development.....	22,238	18,038	11,407	6,631
Contractual professional services.....	119,249	114,649	94,868	19,781
Maintenance and repair services.....	222,085	221,335	166,637	54,698
Communications.....	5,263	5,863	5,557	306
Rentals.....	10,401	10,401	8,754	1,647
Miscellaneous.....	10,994	10,994	7,683	3,311
Capital outlays.....	96,129	101,379	98,828	2,551
<i>Total Information Technology.....</i>	<u>1,021,445</u>	<u>1,021,445</u>	<u>856,061</u>	<u>165,384</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Wastewater Collection</i>				
Salaries.....	\$ 1,917,261	\$ 1,889,261	\$ 1,806,461	\$ 82,800
Fringe benefits.....	821,067	821,067	745,202	75,865
Special fringe benefits.....	6,230	5,916	2,440	3,476
Post-employment services.....	4,502	4,102	1,414	2,688
Pre-employment services.....	1,000	1,214	247	967
Operating supplies.....	343,161	359,111	313,938	45,173
Routine business.....	300	800	228	572
Board approved travel.....	4,600	450	272	178
Staff training and development.....	26,304	30,354	21,186	9,168
Contractual professional services.....	10,319	13,369	11,437	1,932
Maintenance and repair services.....	139,301	122,801	102,938	19,863
Communications.....	11,340	11,340	8,480	2,860
Insurance.....		500	500	0
Public utility services.....	12,550,612	16,788,012	16,253,239	534,773
Rentals.....	2,400	4,600	4,408	192
Miscellaneous.....	46,524	77,024	76,225	799
Capital outlays.....	11,050	11,050	10,046	1,004
Debt service.....	5,685,906	5,885,906	5,812,977	72,929
<i>Total Wastewater Collection.....</i>	<u>21,581,877</u>	<u>26,026,877</u>	<u>25,171,638</u>	<u>855,239</u>
<i>Western Regional</i>				
Salaries.....	1,227,086	1,227,086	1,109,805	117,281
Fringe benefits.....	476,846	472,846	427,357	45,489
Special fringe benefits.....	5,468	5,468	1,635	3,833
Post-employment services.....	1,300	1,750	901	849
Pre-employment services.....	200	1,150	1,020	130
Operating supplies.....	390,175	402,865	348,664	54,201
Routine business.....	2,405	2,605	2,532	73
Board approved travel.....	5,814	3,664	3,410	254
Staff training and development.....	26,973	11,173	7,304	3,869
Contractual professional services.....	16,561	19,611	18,075	1,536
Maintenance and repair services.....	347,307	299,167	233,193	65,974
Communications.....	14,664	7,438	6,829	609
Public utility services.....	2,129,623	2,707,873	2,578,520	129,353
Rentals.....	18,513	11,013	4,847	6,166
Miscellaneous.....	53,666	63,666	58,205	5,461
Debt service.....	413,669	432,429	414,168	18,261
<i>Total Western Regional.....</i>	<u>5,130,270</u>	<u>5,669,804</u>	<u>5,216,465</u>	<u>453,339</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual (Cont'd.)
Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Eastern Regional</i>				
Salaries.....	\$ 771,701	\$ 755,501	\$ 697,510	\$ 57,991
Fringe benefits.....	277,077	277,077	251,513	25,564
Special fringe benefits.....	4,635	4,635	1,914	2,721
Post-employment services.....	1,010	1,010	353	657
Pre-employment services.....	200	550	364	186
Operating supplies.....	421,461	403,611	309,843	93,768
Routine business.....	1,001	1,001	888	113
Board approved travel.....	8,303	8,303	6,669	1,634
Staff training and development.....	18,023	9,023	8,862	161
Contractual professional services.....	38,120	34,120	24,682	9,438
Maintenance and repair services.....	198,001	198,001	153,475	44,526
Communications.....	9,321	9,321	4,036	5,285
Public utility services.....	1,010,258	999,258	877,391	121,867
Rentals.....	4,523	2,523	1,464	1,059
Miscellaneous.....	57,144	53,110	49,511	3,599
Debt service.....	71,907	71,907	71,907	0
<i>Total Eastern Regional.....</i>	<u>2,892,685</u>	<u>2,828,951</u>	<u>2,460,382</u>	<u>368,569</u>
<i>MIPP</i>				
Salaries.....	116,607	132,807	127,193	5,614
Fringe benefits.....	57,805	61,805	60,650	1,155
Special fringe benefits.....	1,301	1,301	579	722
Post-employment services.....		100		100
Operating supplies.....	11,400	11,400	4,452	6,948
Routine business.....	340	340		340
Board approved travel.....	2,540	2,540		2,540
Staff training and development.....	1,840	1,840	1,090	750
Contractual professional services.....	2,300	2,300	37	2,263
Maintenance and repair services.....	3,800	3,800	2,324	1,476
Communications.....	1,960	1,860	72	1,788
<i>Total MIPP.....</i>	<u>199,893</u>	<u>220,093</u>	<u>196,397</u>	<u>23,696</u>
<i>Total Expenses.....</i>	<u>37,733,577</u>	<u>42,678,576</u>	<u>39,950,984</u>	<u>2,727,592</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>3,182,282</u>	<u>(1,762,717)</u>	<u>655,807</u>	<u>2,418,524</u>
Transfers out.....	(4,855,290)	(4,861,290)	(4,860,904)	386
<i>Net Change in Fund Equity.....</i>	<u>(1,673,008)</u>	<u>(6,624,007)</u>	<u>(4,205,097)</u>	<u>2,418,910</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>21,026,181</u>	<u>21,026,181</u>	<u>21,026,181</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,362,664</u>	<u>1,362,664</u>	<u>1,362,664</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 20,715,837</u>	<u>\$ 15,764,838</u>	<u>\$ 18,183,748</u>	<u>\$ 2,418,910</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other.....	\$ 31,710	\$ 31,710	\$ 27,587	\$ (4,123)
Total Revenues.....	31,710	31,710	27,587	(4,123)
Expenses:				
<i>Chautauqua Sewer District</i>				
Total Expenses.....	0	0	0	0
Excess (Deficiency) Of				
Revenues Over Expenses.....	31,710	31,710	27,587	(4,123)
Transfers out.....	(31,710)	(31,710)	(31,710)	0
Net Change in Fund Equity.....	0	0	(4,123)	(4,123)
Fund Equity At Beginning Of Year.....	17,793	17,793	17,793	0
Fund Equity At End Of Year.....	\$ 17,793	\$ 17,793	\$ 13,670	\$ (4,123)

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1992 Chautauqua Sewer District G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	31,710	31,710	31,710	0
Total Expenses.....	31,710	31,710	31,710	0
Excess (Deficiency) Of				
Revenues Over Expenses.....	(31,710)	(31,710)	(31,710)	0
Transfers in.....	31,710	31,710	31,710	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Sewer Improvement G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	641,268	641,268	641,268	0
<i>Total Expenses</i>	641,268	641,268	641,268	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(641,268)	(641,268)	(641,268)	0
Transfers in.....	641,268	641,268	641,268	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Clyo/Spring Valley Swr G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	97,350	97,350	97,350	0
<i>Total Expenses</i>	97,350	97,350	97,350	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(97,350)	(97,350)	(97,350)	0
Transfers in.....	97,350	97,350	97,350	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Big Three Trunk Swr G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	500,079	500,079	500,079	0
<i>Total Expenses</i>	500,079	500,079	500,079	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(500,079)	(500,079)	(500,079)	0
Transfers in.....	500,079	500,079	500,079	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Wtr Pollution Control G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	1,018,072	1,018,071	1,018,071	0
<i>Total Expenses</i>	1,018,072	1,018,071	1,018,071	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(1,018,072)	(1,018,071)	(1,018,071)	0
Transfers in.....	1,018,072	1,018,071	1,018,071	0
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	0	0	0	0
<i>Fund Equity At End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-SR49/I-70 Swr Improv G.O. Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	165,425	165,425	165,425	0
Total Expenses.....	165,425	165,425	165,425	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(165,425)	(165,425)	(165,425)	0
Transfers in.....	165,425	165,425	165,425	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2008 Caylor Rd Revenue Bonds-Wastewater-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other.....	\$ 75,928	\$ 75,928	\$ 75,928	\$ 0
Total Revenues.....	75,928	75,928	75,928	0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
<i>For Treasurer-held Internal Borrowing</i>				
Debt service.....	75,928	75,928	75,928	0
Total Expenses.....	75,928	75,928	75,928	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	0	0	0	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 20,657,426	\$ 20,657,426	\$ 20,918,850	\$ 261,424
Other.....	46,000	46,000	60,566	14,566
Total Revenues.....	20,703,426	20,703,426	20,979,416	275,990
<i>Expenses:</i>				
<i>Solid Waste Administration</i>				
Salaries.....	117,450	172,450	169,809	2,641
Fringe benefits.....	44,961	49,961	48,177	1,784
Special fringe benefits.....	7,500	7,900	6,740	1,160
Pre-employment services.....	350	350	91	259
Operating supplies.....	5,500	4,500	411	4,089
Routine business.....	2,320	2,120	740	1,380
Board approved travel.....	8,758	8,258		8,258
Staff training and development.....	6,100	5,900	1,649	4,251
Contractual professional services.....	32,306	25,306	25,218	88
Maintenance and repair services.....	7,300	3,300		3,300
Communications.....	10,800	9,800	5,348	4,452
Insurance.....	1,000	1,000		1,000
Rentals.....		2,500	2,297	203
Miscellaneous.....	968,000	962,800	903,088	59,712
Debt service.....		5,200	4,563	637
Total Solid Waste Administration.....	1,212,345	1,261,345	1,168,131	93,214
<i>Solid Waste Financial & Customer Service</i>				
Salaries.....	178,476	154,476	120,843	33,633
Fringe benefits.....	75,989	70,989	45,740	25,249
Special fringe benefits.....	3,550	3,550	1,273	2,277
Operating supplies.....	8,700	8,700	1,622	7,078
Routine business.....	300	300		300
Board approved travel.....	5,000	4,000		4,000
Staff training and development.....	615	615	75	540
Contractual professional services.....	18,700	17,200	15,196	2,004
Maintenance and repair services.....	1,100	1,100		1,100
Communications.....	7,000	7,000	2,534	4,466
Rentals.....	3,000	5,500	4,953	547
Miscellaneous.....	12,100	12,100	9,745	2,355
Total Solid Waste Financial & Customer Service.....	314,530	285,530	201,981	83,549
<i>North Transfer Station Operations</i>				
Salaries.....	671,075	606,075	600,274	5,801
Fringe benefits.....	236,232	236,232	210,840	25,392
Special fringe benefits.....	3,040	3,040		3,040
Post-employment services.....	1,005	1,005	523	482
Pre-employment services.....	400	400	80	320
Operating supplies.....	14,927	15,927	12,576	3,351
Routine business.....	816	816	691	125
Staff training and development.....	750	350		350
Contractual professional services.....	139,366	204,766	175,370	29,396
Maintenance and repair services.....	1,000	800	250	550
Communications.....	5,000	5,000	3,395	1,605
Public utility services.....		200	50	150
Miscellaneous.....	1,000	1,000	160	840
Total North Transfer Station Operations.....	1,074,611	1,075,611	1,004,209	71,402

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>North Maintenance Services</i>				
Salaries.....	\$ 62,299	\$ 71,299	\$ 67,964	\$ 3,335
Fringe benefits.....	22,341	27,341	25,738	1,603
Special fringe benefits.....	500	500		500
Post-employment services.....	50	300	133	167
Pre-employment services.....	100	100		100
Operating supplies.....	51,866	67,759	62,756	5,003
Contractual professional services.....	900	900		900
Maintenance and repair services.....	29,190	30,847	26,507	4,340
Public utility services.....	152,821	158,321	141,799	16,522
Rentals.....	1,042	1,042		1,042
Miscellaneous.....		200	107	93
<i>Total North Maintenance Services.....</i>	<u>321,109</u>	<u>358,609</u>	<u>325,004</u>	<u>33,605</u>
<i>South Transfer Station Operations</i>				
Salaries.....	1,962,452	1,922,452	1,898,906	23,546
Fringe benefits.....	869,295	869,295	769,325	99,970
Special fringe benefits.....	13,303	13,303	12,668	635
Post-employment services.....	2,715	2,715	2,135	580
Pre-employment services.....	4,161	4,161	1,455	2,706
Operating supplies.....	134,689	121,389	107,033	14,356
Routine business.....	300	800	780	20
Board approved travel.....	12,000	6,794	6,794	0
Staff training and development.....	5,300	4,800	4,570	230
Contractual professional services.....	299,138	289,244	274,891	14,353
Maintenance and repair services.....	2,838	2,838	551	2,287
Communications.....	60,204	60,204	48,505	11,699
Insurance.....	100,000	112,380	112,380	0
Public utility services.....	10,149,213	10,136,733	10,003,838	132,895
Rentals.....	5,500	5,500	2,838	2,662
Miscellaneous.....	14,733	44,733	38,205	6,528
Cost recovery.....		1,000	1,000	0
Capital outlays.....	25,085	32,585	9,909	22,676
<i>Total South Transfer Station Operations.....</i>	<u>13,660,926</u>	<u>13,630,926</u>	<u>13,295,783</u>	<u>335,143</u>
<i>South Maintenance Services</i>				
Salaries.....	508,115	508,115	471,134	36,981
Fringe benefits.....	210,340	210,340	179,497	30,843
Special fringe benefits.....	2,540	2,540	356	2,184
Post-employment services.....	455	1,455	767	688
Pre-employment services.....	910	410	40	370
Operating supplies.....	636,952	627,702	578,497	49,205
Routine business.....	612	612		612
Board approved travel.....	1,040	1,040		1,040
Staff training and development.....	4,101	4,101	125	3,976
Contractual professional services.....	32,529	24,529	21,506	3,023
Maintenance and repair services.....	846,303	897,353	869,890	27,463
Communications.....	7,753	7,753	3,236	4,517
Public utility services.....	290,408	225,408	214,527	10,881
Rentals.....	37,688	39,691	33,004	6,687
Miscellaneous.....	1,010	1,157	1,113	44
Capital outlays.....	1,850	1,900	1,900	0
<i>Total South Maintenance Services.....</i>	<u>2,582,606</u>	<u>2,554,106</u>	<u>2,375,592</u>	<u>178,514</u>
<i>Total Expenses.....</i>	<u>19,166,127</u>	<u>19,166,127</u>	<u>18,370,700</u>	<u>795,427</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>1,537,299</u>	<u>1,537,299</u>	<u>2,608,716</u>	<u>1,071,417</u>
Transfers in.....	262,106	262,106	378,641	116,535
Transfers out.....	(3,576,000)	(7,076,000)	(5,281,000)	1,795,000
<i>Net Change in Fund Equity.....</i>	<u>(1,776,595)</u>	<u>(5,276,595)</u>	<u>(2,293,643)</u>	<u>2,982,952</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>27,081,708</u>	<u>27,081,708</u>	<u>27,081,708</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,308,331</u>	<u>1,308,331</u>	<u>1,308,331</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 26,613,444</u>	<u>\$ 23,113,444</u>	<u>\$ 26,096,396</u>	<u>\$ 2,982,952</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1995 Revenue Refunding Bonds-Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Total Expenses.....	0	0	0	0
Transfers out.....		(37,827)	(37,827)	0
Net Change in Fund Equity.....	0	(37,827)	(37,827)	0
Fund Equity At Beginning Of Year.....	<u>37,827</u>	<u>37,827</u>	<u>37,827</u>	<u>0</u>
Fund Equity At End Of Year.....	<u>\$ 37,827</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
1996 Revenue Bonds-Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Total Expenses.....	0	0	0	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	0	0	0	0
Transfers out.....		(5,036)	(5,036)	0
Net Change in Fund Equity.....	0	(5,036)	(5,036)	0
Fund Equity At Beginning Of Year.....	<u>5,036</u>	<u>5,036</u>	<u>5,036</u>	<u>0</u>
Fund Equity At End Of Year.....	<u>\$ 5,036</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Revenue Bonds-Solid Waste Management-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Solid Waste Financial Services</i>				
Debt service.....	376,683	376,683	375,219	1,464
<i>Total Expenses</i>	376,683	376,683	375,219	1,464
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(376,683)	(376,683)	(375,219)	1,464
Transfers in.....	375,219	375,219	376,000	781
<i>Net Change in Fund Equity</i>	(1,464)	(1,464)	781	2,245
<i>Fund Equity At Beginning Of Year</i>	239	239	239	0
<i>Prior Year Encumbrances Appropriated</i>	1,464	1,464	1,464	0
<i>Fund Equity At End Of Year</i>	\$ 239	\$ 239	\$ 2,484	\$ 2,245

Nonmajor Enterprise Funds

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

Parking Facilities This fund is used to account for the revenue earned and expenses incurred in operating the County's underground and outside parking facilities. The facilities serve both County employees and the general public. Three separately-budgeted subfunds, used internally, comprise this fund.

Stillwater Center Stillwater Center is a licensed and certified Medicaid Intermediate Care Facility for persons with profound mental retardation and developmental disabilities. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund. Three separately-budgeted subfunds, used internally, comprise this fund.

*Combining Statement of Net Position
Nonmajor Enterprise Funds*

December 31, 2012

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Assets</i>			
<i>Current assets:</i>			
Equity in pooled cash and cash equivalents.....	\$ 1,829,554	\$ 1,998,362	\$ 3,827,916
Accounts receivable (net).....	11,014	1,083,777	1,094,791
Due from other funds.....	3,800	8,400	12,200
Inventory of supplies.....	56,162	56,162	56,162
<i>Total current assets</i>	<u>1,844,368</u>	<u>3,146,701</u>	<u>4,991,069</u>
<i>Noncurrent assets:</i>			
Unamortized bond issuance costs.....	18,165	64,741	82,906
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	71,611	448,536	520,147
Less:Accumulated depreciation.....	(6,896,839)	(4,669,476)	(11,566,315)
<i>Total net capital assets</i>	<u>11,648,583</u>	<u>14,747,983</u>	<u>26,396,566</u>
<i>Total noncurrent assets</i>	<u>11,666,748</u>	<u>14,812,724</u>	<u>26,479,472</u>
<i>Total Assets</i>	<u>13,511,116</u>	<u>17,959,425</u>	<u>31,470,541</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	17,805	356,671	374,476
Due to other funds.....	1,449	187,816	189,265
Due to other governments.....		6,446	6,446
Accrued wages and benefits.....	7,643	525,584	533,227
Current portion of general obligation bonds.....	480,355	480,000	960,355
Accrued interest on general obligation bonds.....	7,810	15,823	23,633
Current portion of compensated absences.....	17,186	267,001	284,187
<i>Total current liabilities</i>	<u>532,248</u>	<u>1,839,341</u>	<u>2,371,589</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	3,983,160	1,251,245	5,234,405
General obligation bonds, net.....	2,698,053	6,960,995	9,659,048
Compensated absences, net.....	9,438	241,743	251,181
<i>Total long-term liabilities</i>	<u>6,690,651</u>	<u>8,453,983</u>	<u>15,144,634</u>
<i>Total Liabilities</i>	<u>7,222,899</u>	<u>10,293,324</u>	<u>17,516,223</u>
<i>Net Position</i>			
Net investment in capital assets.....	8,470,175	7,417,983	15,888,158
Unrestricted.....	(2,181,958)	248,118	(1,933,840)
<i>Total Net Position</i>	<u>\$ 6,288,217</u>	<u>\$ 7,666,101</u>	<u>\$ 13,954,318</u>

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

For the Year Ended December 31, 2012

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,521,978	\$ 13,451,639	\$ 14,973,617
Other revenue.....	<u> </u>	<u>16,613</u>	<u>16,613</u>
<i>Total Operating Revenues</i>	<u>1,521,978</u>	<u>13,468,252</u>	<u>14,990,230</u>
<i>Operating Expenses:</i>			
Personal services.....	310,113	10,376,032	10,686,145
Materials and supplies.....	14,284	877,901	892,185
Contractual services.....	169,110	2,770,780	2,939,890
Utilities.....	52,528	322,951	375,479
Depreciation.....	414,029	507,684	921,713
Other expenses.....	<u>100,791</u>	<u>773,760</u>	<u>874,551</u>
<i>Total Operating Expenses</i>	<u>1,060,855</u>	<u>15,629,108</u>	<u>16,689,963</u>
<i>Operating Income (Loss)</i>	461,123	(2,160,856)	(1,699,733)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(103,694)	(192,711)	(296,405)
Gain (loss) from disposal of capital assets.....	<u>974</u>	<u> </u>	<u>974</u>
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(102,720)</u>	<u>(192,711)</u>	<u>(295,431)</u>
<i>Income (Loss) Before Transfers</i>	358,403	(2,353,567)	(1,995,164)
Transfers in.....	<u>1,085,849</u>	<u>1,369,202</u>	<u>2,455,051</u>
<i>Change in Net Position</i>	<u>1,444,252</u>	<u>(984,365)</u>	<u>459,887</u>
<i>Total Net Position At</i>			
<i>Beginning Of Year</i>	<u>4,843,965</u>	<u>8,650,466</u>	<u>13,494,431</u>
<i>Total Net Position At</i>			
<i>End Of Year</i>	<u>\$ 6,288,217</u>	<u>\$ 7,666,101</u>	<u>\$ 13,954,318</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2012

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 1,340,453	\$ 12,734,750	\$ 14,075,203
Cash receipts from interfund services provided.....	199,836	657,880	857,716
Cash payments to employees for services.....	(224,575)	(8,712,857)	(8,937,432)
Cash payments to suppliers for goods and services.....	(219,568)	(3,323,992)	(3,543,560)
Cash payments for interfund services used.....	(201,707)	(3,144,664)	(3,346,371)
Other operating cash receipts.....	97	16,566	16,663
Cash from other sources.....	974		974
<i>Net cash provided by (used for) operating activities.....</i>	<u>895,510</u>	<u>(1,772,317)</u>	<u>(876,807)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....	1,085,849	1,369,202	2,455,051
Amounts borrowed on interfund loans		1,251,245	1,251,245
Amounts repaid on interfund loans	(185,622)		(185,622)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>900,227</u>	<u>2,620,447</u>	<u>3,520,674</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds.....	(459,540)	(465,000)	(924,540)
Interest paid on general obligation bonds.....	(108,476)	(196,850)	(305,326)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(568,016)</u>	<u>(661,850)</u>	<u>(1,229,866)</u>
<i>Cash flows from investing activities:</i>			
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	1,227,721	186,280	1,414,001
Cash and cash equivalents at beginning of year.....	601,833	1,812,082	2,413,915
Cash and cash equivalents at end of year.....	<u>\$ 1,829,554</u>	<u>\$ 1,998,362</u>	<u>\$ 3,827,916</u>
<i>Reconciliation of operating income (loss) to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 461,123	\$ (2,160,856)	\$ (1,699,733)
<i>Adjustments to reconcile operating income (loss) to net cash provided by operating activities:</i>			
Depreciation.....	414,029	507,684	921,713
Miscellaneous nonoperating income (expense).....	974		974
(Increase) decrease in accounts receivable.....	18,104	(59,836)	(41,732)
(Increase) decrease in due from other funds.....	207	780	987
(Increase) decrease in inventory of supplies.....		4,371	4,371
Increase (decrease) in accounts payable.....	64	70,207	70,271
Increase (decrease) in due to other funds.....	726	(22,897)	(22,171)
Increase (decrease) in due to other governments.....		2,606	2,606
Increase (decrease) in accrued wages and benefits.....	776	(58,355)	(57,579)
Increase (decrease) in compensated absences.....	(493)	(56,021)	(56,514)
<i>Total adjustments.....</i>	<u>434,387</u>	<u>388,539</u>	<u>822,926</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 895,510</u>	<u>\$ (1,772,317)</u>	<u>\$ (876,807)</u>

Noncash investing, capital and financing activities:

During 2012, there were no noncash investing, capital and financing activities for the Nonmajor Enterprise Funds.

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,497,665	\$ 1,497,665	\$ 1,540,289	\$ 42,624
Other.....			1,687	1,687
<i>Total Revenues</i>	<u>1,497,665</u>	<u>1,497,665</u>	<u>1,541,976</u>	<u>44,311</u>
<i>Expenses:</i>				
<i>Administration Complex Parking Facilities</i>				
Salaries.....	118,106	144,476	142,156	2,320
Fringe benefits.....	70,192	81,531	80,906	625
Special fringe benefits.....	2,089	2,089	2,048	41
Operating supplies.....	16,520	16,520	13,339	3,181
Contractual professional services.....	26,630	26,600	25,896	704
Maintenance and repair services.....	98,057	87,007	82,113	4,894
Communications.....	3,671	3,701	3,697	4
Insurance.....	40,000	40,000	24,465	15,535
Public utility services.....	44,043	44,043	27,251	16,792
Miscellaneous.....	75,500	76,300	70,906	5,394
<i>Total Administration Complex Parking Facilities</i> ...	<u>494,808</u>	<u>522,267</u>	<u>472,777</u>	<u>49,490</u>
<i>Reibold Parking Facility</i>				
Salaries.....	48,027	51,857	50,820	1,037
Fringe benefits.....	36,512	35,882	34,550	1,332
Special fringe benefits.....	500	548	538	10
Operating supplies.....	5,750	4,902	3,174	1,728
Contractual professional services.....	7,500	7,200	1,314	5,886
Maintenance and repair services.....	69,258	66,258	62,241	4,017
Communications.....	4,500	5,900	5,870	30
Insurance.....	3,000	3,000	1,797	1,203
Public utility services.....	37,511	34,311	28,170	6,141
Miscellaneous.....	22,575	25,875	25,785	90
<i>Total Reibold Parking Facility</i>	<u>235,133</u>	<u>235,733</u>	<u>214,259</u>	<u>21,474</u>
<i>Total Expenses</i>	<u>729,941</u>	<u>758,000</u>	<u>687,036</u>	<u>70,964</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	767,724	739,665	854,940	115,275
Advances out.....	(185,622)	(185,622)	(185,622)	0
Transfers in.....		1,085,849	1,085,849	0
Transfers out.....	(617,217)	(807,217)	(807,217)	
<i>Net Change in Fund Equity</i>	(35,115)	832,675	947,950	115,275
<i>Fund Equity At Beginning Of Year</i>	490,791	490,791	490,791	0
<i>Prior Year Encumbrances Appropriated</i>	35,116	35,116	35,116	0
<i>Fund Equity At End Of Year</i>	<u>\$ 490,792</u>	<u>\$ 1,358,582</u>	<u>\$ 1,473,857</u>	<u>\$ 115,275</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2005 Refunding-Parking Facility Bonds-Parking Facilities-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	281,067	281,067	281,066	1
Total Expenses.....	281,067	281,067	281,066	1
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(281,067)	(281,067)	(281,066)	1
Transfers in.....	281,067	281,067	281,066	(1)
Net Change in Fund Equity.....	0	0	0	(0)
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (0)</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-Parking Facility Bonds-Parking Facilities-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Total Revenues.....	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	286,950	286,950	286,950	0
Total Expenses.....	286,950	286,950	286,950	0
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenses.....	(286,950)	(286,950)	(286,950)	0
Transfers in.....	286,950	286,950	286,950	0
Net Change in Fund Equity.....	0	0	0	0
Fund Equity At Beginning Of Year.....	0	0	0	0
Fund Equity At End Of Year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 12,475,351	\$ 12,475,351	\$ 12,420,732	\$ (54,619)
Other.....	11,000	11,000	17,964	6,964
<i>Total Revenues.....</i>	<u>12,486,351</u>	<u>12,486,351</u>	<u>12,438,696</u>	<u>(47,655)</u>
<i>Expenses:</i>				
Operating supplies.....	243,909	316,134	307,268	8,866
Public utility services.....	344,573	358,073	340,240	17,833
Miscellaneous.....	650,070	653,670	653,488	182
<i>Total Protected Costs.....</i>	<u>1,238,552</u>	<u>1,327,877</u>	<u>1,300,996</u>	<u>26,881</u>
<i>Cost of Ownership</i>				
Capital outlays.....	32,639	22,359	21,527	832
Construction and improvements.....	30,000	10,834	10,833	1
<i>Total Cost of Ownership.....</i>	<u>62,639</u>	<u>33,193</u>	<u>32,360</u>	<u>833</u>
<i>Stillwater HSL One Time Initiatives</i>				
Capital outlays.....	132,000	25,550	16,829	8,721
Capital outlays.....	96,652	65,976	65,839	137
<i>Total Cost of Stillwater HSL One Time Initiatives.....</i>	<u>228,652</u>	<u>91,526</u>	<u>82,668</u>	<u>8,858</u>
<i>Registered Nurse</i>				
Salaries.....	256,794	265,794	264,256	1,538
Fringe benefits.....	102,789	68,789	65,989	2,800
<i>Total Registered Nurse.....</i>	<u>359,583</u>	<u>334,583</u>	<u>330,245</u>	<u>4,338</u>
<i>Psychologist</i>				
Contractual professional services.....	14,044	14,044	13,082	962
<i>Total Psychologist.....</i>	<u>14,044</u>	<u>14,044</u>	<u>13,082</u>	<u>962</u>
<i>Quality Assurance</i>				
Salaries.....	66,227	68,152	67,901	251
Fringe benefits.....	25,846	25,421	24,761	660
Operating supplies.....	500	500		500
<i>Total Quality Assurance.....</i>	<u>92,573</u>	<u>94,073</u>	<u>92,662</u>	<u>1,411</u>
<i>Licensed Practical Nurse</i>				
Salaries.....	985,768	1,219,768	1,218,977	791
Fringe benefits.....	514,894	472,394	463,345	9,049
Special fringe benefits.....		2,790	2,760	30
<i>Total Licensed Practical Nurse.....</i>	<u>1,500,662</u>	<u>1,694,952</u>	<u>1,685,082</u>	<u>9,870</u>
<i>In-Service</i>				
Salaries.....	43,088	21,788	18,189	3,599
Fringe benefits.....	23,915	7,215	6,076	1,139
Special fringe benefits.....	2,156	2,156		2,156
Operating supplies.....	5,050	3,200	1,701	1,499
Routine business.....	250	550		550
Staff training and development.....	200	200		200
Contractual professional services.....	6,700	33,860	30,626	3,234
<i>Total In-Service.....</i>	<u>81,359</u>	<u>68,969</u>	<u>56,592</u>	<u>12,377</u>
<i>Physical Therapy</i>				
Operating supplies.....	710	710	353	357
Contractual professional services.....	59,199	9,990	9,990	0
<i>Total Physical Therapy.....</i>	<u>59,909</u>	<u>10,700</u>	<u>10,343</u>	<u>357</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Occupational Therapy</i>				
Salaries.....	\$ 49,254	\$ 51,204	\$ 50,911	\$ 293
Fringe benefits.....	23,028	22,278	21,865	413
Operating supplies.....	17,834	18,972	18,743	230
Routine business.....	400	855	727	128
Contractual professional services.....	121,663	76,474	70,596	5,877
<i>Total Occupational Therapy.....</i>	<u>212,179</u>	<u>169,783</u>	<u>162,842</u>	<u>6,941</u>
<i>Speech Therapy</i>				
Contractual professional services.....	27,032	30,117	23,072	7,045
<i>Total Speech Therapy.....</i>	<u>27,032</u>	<u>30,117</u>	<u>23,072</u>	<u>7,045</u>
<i>Recreation</i>				
Salaries.....	204,946	139,446	139,262	184
Fringe benefits.....	64,448	57,448	57,346	102
Operating supplies.....	9,320	7,820	4,100	3,720
Contractual professional services.....	4,601	4,601	1,995	2,606
<i>Total Recreation.....</i>	<u>283,315</u>	<u>209,315</u>	<u>202,703</u>	<u>6,612</u>
<i>Social Services</i>				
Salaries.....	119,600	123,200	122,798	402
Fringe benefits.....	53,358	52,258	50,735	1,523
Operating supplies.....	915	915	149	766
Routine business.....	840	840	43	797
Contractual professional services.....	200	200		200
<i>Total Social Services.....</i>	<u>174,913</u>	<u>177,413</u>	<u>173,725</u>	<u>3,688</u>
<i>Programming</i>				
Salaries.....	2,795,075	2,987,101	2,986,864	237
Fringe benefits.....	1,275,895	1,262,876	1,260,411	2,465
Special fringe benefits.....	1,100	275		275
Operating supplies.....	7,060	6,560	5,796	764
Routine business.....	945	945	533	412
Contractual professional services.....	1,193,916	1,047,762	1,039,667	8,095
<i>Total Programming.....</i>	<u>5,273,991</u>	<u>5,305,519</u>	<u>5,293,271</u>	<u>12,248</u>
<i>Habilitation Care Supervisors</i>				
Salaries.....	361,166	367,866	366,802	1,064
Fringe benefits.....	106,279	101,779	100,655	1,124
<i>Total Habilitation Care Supervisors.....</i>	<u>467,445</u>	<u>469,645</u>	<u>467,457</u>	<u>2,188</u>
<i>Nursing</i>				
Salaries.....	66,227	52,727	52,618	109
Fringe benefits.....	33,635	18,935	15,906	3,029
Special fringe benefits.....	6,551	3,116	288	2,828
Operating supplies.....	6,657	9,142	8,603	539
Routine business.....	808	808	593	215
Contractual professional services.....	891,138	1,348,338	1,287,236	61,102
<i>Total Nursing.....</i>	<u>1,005,016</u>	<u>1,433,066</u>	<u>1,365,244</u>	<u>67,822</u>
<i>Nursing Office</i>				
Salaries.....	30,742	1,853	1,853	0
Fringe benefits.....	11,449	1,151	1,151	0
<i>Total Nursing Office.....</i>	<u>42,191</u>	<u>3,004</u>	<u>3,004</u>	<u>0</u>
<i>Restorative Aides</i>				
Salaries.....	59,474	51,474	50,573	901
Fringe benefits.....	36,679	18,679	16,405	2,274
<i>Total Restorative Aides.....</i>	<u>96,153</u>	<u>70,153</u>	<u>66,978</u>	<u>3,175</u>

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

For the Year Ended December 31, 2012

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>QMRP</i>				
Salaries.....	\$ 224,315	\$ 231,615	\$ 228,169	\$ 3,446
Fringe benefits.....	106,344	89,044	87,357	1,687
Special fringe benefits.....		825	811	14
<i>Total QMRP</i>	<u>330,659</u>	<u>321,484</u>	<u>316,337</u>	<u>5,147</u>
<i>Respiratory therapy</i>				
Salaries.....	56,871	19,371	19,160	211
Fringe benefits.....	30,107	10,607	10,337	270
<i>Total Respiratory Therapy</i>	<u>86,978</u>	<u>29,978</u>	<u>29,497</u>	<u>481</u>
<i>Administration</i>				
Salaries.....	41,184	81,784	81,656	128
Fringe benefits.....	45,532	69,032	66,080	2,952
Operating supplies.....	6,815	6,815	4,516	2,299
Routine business.....	270	170	51	119
Board approved travel.....	2,750	1,150		1,150
Staff training and development.....	2,894	2,894	2,423	471
Contractual professional services.....	143,680	185,480	182,794	2,686
Communications.....	2,000	2,000	822	1,178
Insurance.....	80,300	26,100	26,008	92
<i>Total Administration</i>	<u>325,425</u>	<u>375,425</u>	<u>364,350</u>	<u>11,075</u>
<i>Fiscal Services</i>				
Salaries.....	225,910	270,210	260,128	10,082
Fringe benefits.....	88,634	90,634	89,878	756
Special fringe benefits.....	1,000			0
Operating supplies.....	10,975	7,125	6,950	175
Routine business.....	775	720	277	443
Contractual professional services.....	26,244	47,280	39,994	7,286
Maintenance and repair services.....	6,297	10,611	9,488	1,123
Communications.....	4,997	6,597	6,545	52
Public utility services.....	28,720	28,720	27,219	1,501
<i>Total Fiscal Services</i>	<u>393,552</u>	<u>461,897</u>	<u>440,479</u>	<u>21,418</u>
<i>Facility Services</i>				
Salaries.....	41,961	85,561	84,488	1,073
Fringe benefits.....	17,802	39,547	38,795	752
Special fringe benefits.....	1,250	2,805	61	2,744
Operating supplies.....	240,410	230,610	200,171	30,439
Routine business.....	125	125		125
Contractual professional services.....	1,332	1,932	315	1,617
Maintenance and repair services.....	18,039	25,846	20,768	5,078
Miscellaneous.....	7,359			0
<i>Total Facility Services</i>	<u>328,278</u>	<u>386,426</u>	<u>344,598</u>	<u>41,828</u>
<i>Human Resources</i>				
Salaries.....	110,474	147,774	147,585	189
Fringe benefits.....	39,222	62,922	62,260	662
Operating supplies.....	10,000	8,000	5,273	2,727
Routine business.....	1,200	1,200	240	960
Staff training and development.....	400	400	255	145
Contractual professional services.....	47,386	32,976	31,667	1,309
Communications.....	2,256	1,256	259	997
<i>Total Human Resources</i>	<u>210,938</u>	<u>254,528</u>	<u>247,539</u>	<u>6,989</u>
<i>Receptionist</i>				
Salaries.....	1,299	1,812	1,811	1
Fringe benefits.....	1,318	704	704	0
<i>Total Receptionist</i>	<u>2,617</u>	<u>2,516</u>	<u>2,515</u>	<u>1</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual¹ Equipment
Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Maintenance</i>				
Salaries.....	\$ 327,802	\$ 366,849	\$ 366,340	\$ 509
Fringe benefits.....	116,701	125,271	124,400	871
Special fringe benefits.....	1,600	3,390	3,362	28
Contractual professional services.....	330	330		330
Maintenance and repair services.....	68,195	137,961	112,322	25,639
<i>Total Maintenance</i>	<u>514,628</u>	<u>633,801</u>	<u>606,424</u>	<u>27,377</u>
<i>Laundry and Linen</i>				
Salaries.....	77,753	79,853	78,919	934
Fringe benefits.....	26,852	24,752	23,930	822
Operating supplies.....	41,013	34,513	28,669	5,844
Contractual professional services.....	1,000	745		745
Maintenance and repair services.....	1,000	3,255	1,469	1,786
<i>Total Laundry and Linen</i>	<u>147,618</u>	<u>143,118</u>	<u>132,987</u>	<u>10,131</u>
<i>Transportation</i>				
Operating supplies.....	2,650			0
Routine business.....	676	676		676
Staff training and development.....	304	304		304
Contractual professional services.....	111	111		111
Maintenance and repair services.....	13,590	14,365	14,356	9
Miscellaneous.....	20	20		20
<i>Total Transportation</i>	<u>17,351</u>	<u>15,476</u>	<u>14,356</u>	<u>1,120</u>
<i>Medical Records</i>				
Salaries.....	1,507	47,196	45,331	1,865
Fringe benefits.....	1,337	7,182	6,019	1,163
Operating supplies.....	1,200	1,300	1,237	63
Contractual professional services.....		1,900	242	1,658
<i>Total Medical Records</i>	<u>4,044</u>	<u>57,578</u>	<u>52,829</u>	<u>4,749</u>
<i>Dietary</i>				
Salaries.....	299,970	290,870	289,243	1,627
Fringe benefits.....	201,208	145,708	145,658	50
Operating supplies.....	264,197	327,022	321,635	5,387
Routine business.....		100	67	33
Staff training and development.....	500			0
Contractual professional services.....	15,664	52,795	46,333	6,462
Maintenance and repair services.....	6,694	7,924	3,546	4,378
Communications.....		4,700		4,700
Miscellaneous.....	330			0
<i>Total Dietary</i>	<u>788,563</u>	<u>829,119</u>	<u>806,482</u>	<u>22,637</u>
<i>Leased Equipment</i>				
Rentals.....	23,239	34,219	31,599	2,620
<i>Total Leased Equipment</i>	<u>23,239</u>	<u>34,219</u>	<u>31,599</u>	<u>2,620</u>
<i>Total Expenses</i>	<u>14,394,098</u>	<u>15,083,497</u>	<u>14,752,318</u>	<u>331,179</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	<u>(1,907,747)</u>	<u>(2,597,146)</u>	<u>(2,313,622)</u>	<u>283,524</u>
Advances in.....		606,900	1,251,245	644,345
Transfers in.....	2,928,652	2,928,652	1,369,381	(1,559,271)
Transfers out.....	(661,850)	(661,850)	(661,850)	0
<i>Net Change in Fund Equity</i>	<u>359,055</u>	<u>276,556</u>	<u>(354,846)</u>	<u>(631,402)</u>
<i>Fund Equity At Beginning Of Year</i>	1,539,764	1,539,764	1,539,764	0
<i>Prior Year Encumbrances Appropriated</i>	183,874	183,874	183,874	0
<i>Fund Equity At End Of Year</i>	<u>\$ 2,082,693</u>	<u>\$ 2,000,194</u>	<u>\$ 1,368,792</u>	<u>\$ (631,402)</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Adult Interim Care Home-Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 759,720	\$ 920,820	\$ 957,568	\$ 36,748
<i>Total Revenues</i>	<u>759,720</u>	<u>920,820</u>	<u>957,568</u>	<u>36,748</u>
<i>Expenses:</i>				
<i>Adult Interim Care Home Operations</i>				
Salaries.....	509,909	587,989	586,861	1,128
Fringe benefits.....	202,419	214,442	214,303	139
Operating supplies.....	44,199	60,664	54,780	5,884
Routine business.....	150	50		50
Contractual professional services.....	7,726	64,883	58,929	5,954
Maintenance and repair services.....		1,240	1,238	2
Communications.....		350	151	199
Miscellaneous.....	<u>2,100</u>	<u>2,965</u>	<u>2,965</u>	<u>0</u>
<i>Total Expenses</i>	<u>766,503</u>	<u>932,583</u>	<u>919,227</u>	<u>13,356</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(6,783)	(11,763)	38,341	50,104
<i>Net Change in Fund Equity</i>	<u>(6,783)</u>	<u>(11,763)</u>	<u>38,341</u>	<u>50,104</u>
<i>Fund Equity At Beginning Of Year</i>	23,070	23,070	23,070	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,783</u>	<u>6,783</u>	<u>6,783</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 23,070</u>	<u>\$ 18,090</u>	<u>\$ 68,194</u>	<u>\$ 50,104</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
2010 Refunding-Stillwater Center Facility Bonds-Stillwater Center-Enterprise Fund
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenses:</i>				
<i>Auditor-Debt Service Administration</i>				
Debt service.....	<u>661,850</u>	<u>661,850</u>	<u>661,850</u>	<u>0</u>
<i>Total Expenses</i>	<u>661,850</u>	<u>661,850</u>	<u>661,850</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	<u>(661,850)</u>	<u>(661,850)</u>	<u>(661,850)</u>	<u>0</u>
Transfers in.....	<u>661,850</u>	<u>661,850</u>	<u>661,850</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	0	0	0	0
<i>Fund Equity At Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Internal Service Funds

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

<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
<i>Mailroom</i>	This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.
<i>Stockroom</i>	The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.
<i>Service Depot</i>	The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Kronos Timekeeping Services</i>	The Kronos Timekeeping Services Fund was established to account for certain costs in connection with the administration and management of the County's employee timekeeping application.
<i>Information Technology</i>	The Information Technology Fund was established to account for the information technology operations of the Board of County Commissioners, under the control of the Administrative Services Department. Offices participating in these services are billed for costs incurred. This new fund was not budgeted for 2012 since it had no cash activity during the year.
<i>Healthcare Self-Insurance</i>	The County self-insures employee health claims. The Healthcare Self-Insurance Fund is used to account for self-funded health care claims along with the provider's administration of the programs. Two separately-budgeted subfunds, used internally, comprise this fund.
<i>Property/Casualty Risk Management</i>	The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.
<i>Workers' Compensation Risk Management</i>	The County has a self-funding program for certain workers' compensation claims, which includes participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation for all claims applicable to periods prior to July 1, 2010. This fund, which is non-annually budgeted, is used to account for self-funded claims along with the administration of the overall insurance program.

Combining Statement of Net Position Internal Service Funds

December 31, 2012

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications	Other Data Services
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 224,538	\$ 207,006	\$ 255,106	\$ 93,478	\$ 3,377,050	\$ 11,607
Accounts receivable (net).....	16,223		11,999	46,885	13,746	
Due from other funds.....	20,343	120,944	52,401	26,923	119,448	
Inventory of supplies.....	24,029	9,756	88,326	73,013	7,769	
Prepaid expenses.....						
<i>Total current assets</i>	<u>285,133</u>	<u>337,706</u>	<u>407,832</u>	<u>240,299</u>	<u>3,518,013</u>	<u>11,607</u>
<i>Noncurrent assets:</i>						
<i>Capital assets in service:</i>						
Furniture, fixtures and equipment.....	418,731	204,891	31,497	35,770	1,518,324	29,838
Less: Accumulated depreciation.....	(264,642)	(46,330)	(31,497)	(32,234)	(1,021,489)	(24,357)
<i>Total net capital assets</i>	<u>154,089</u>	<u>158,561</u>	<u>0</u>	<u>3,536</u>	<u>496,835</u>	<u>5,481</u>
<i>Total noncurrent assets</i>	<u>154,089</u>	<u>158,561</u>	<u>0</u>	<u>3,536</u>	<u>496,835</u>	<u>5,481</u>
<i>Total Assets</i>	<u>439,222</u>	<u>496,267</u>	<u>407,832</u>	<u>243,835</u>	<u>4,014,848</u>	<u>17,088</u>
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	74,401	103,061	141,963	31,775	102,714	
Current portion of insurance claims payable.....						
Due to other funds.....		755		35,463	852	
Accrued wages and benefits.....	10,543	16,221	3,680	8,920	8,670	
Current portion of capitalized leases.....	41,130	38,776				
Current portion of compensated absences.....	36,017	32,577				
<i>Total Current Liabilities</i>	<u>162,091</u>	<u>191,390</u>	<u>145,643</u>	<u>76,158</u>	<u>112,236</u>	<u>0</u>
<i>Long Term Liabilities:</i>						
Interfund payables.....	470,000	72,000	51,000	63,000		
Insurance claims payable (net of current portion).....						
Capitalized leases (net of current portion).....	103,297	116,265				
Compensated absences (net of current portion).....	5,533	11,253	6,142	8,064	19,872	
<i>Total Long Term Liabilities</i>	<u>578,830</u>	<u>199,518</u>	<u>57,142</u>	<u>71,064</u>	<u>19,872</u>	<u>0</u>
<i>Total Liabilities</i>	<u>740,921</u>	<u>390,908</u>	<u>202,785</u>	<u>147,222</u>	<u>132,108</u>	<u>0</u>
<i>Net Position</i>						
Net investment in capital assets.....	9,662	3,520		3,536	496,835	5,481
Unrestricted.....	(311,361)	101,839	205,047	93,077	3,385,905	11,607
<i>Total Net Position</i>	<u>\$ (301,699)</u>	<u>\$ 105,359</u>	<u>\$ 205,047</u>	<u>\$ 96,613</u>	<u>\$ 3,882,740</u>	<u>\$ 17,088</u>

<i>Kronos Timekeeping Services</i>	<i>Information Technology</i>	<i>Health Insurance Admin./E.A.P</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 159,265	\$	\$ 194,370	\$ 21,077,070	\$ 5,184,554	\$ 20,745,054	\$ 51,529,098
16,916		880	128,429	2,169	1,593	238,840
				1,000		341,059
				389,007	109,561	202,893
<u>176,181</u>	<u>0</u>	<u>195,250</u>	<u>21,205,499</u>	<u>5,576,730</u>	<u>20,856,208</u>	<u>52,810,458</u>
14,864		5,435		24,800	24,800	2,308,950
(2,973)		(5,435)		(17,773)	(17,773)	(1,464,503)
<u>11,891</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,027</u>	<u>7,027</u>	<u>844,447</u>
11,891	0	0	0	7,027	7,027	844,447
<u>188,072</u>	<u>0</u>	<u>195,250</u>	<u>21,205,499</u>	<u>5,583,757</u>	<u>20,863,235</u>	<u>53,654,905</u>
12,600		5,291	50,232	7,208	3,674	532,919
			3,437,578	212,990	2,673,207	6,323,775
3,888	13,626	2,637		1,391	1,370	42,468
		5,383		3,752	3,752	78,435
						79,906
<u>16,488</u>	<u>13,626</u>	<u>13,311</u>	<u>3,487,810</u>	<u>225,341</u>	<u>2,682,003</u>	<u>68,594</u>
						656,000
				434,078	3,773,874	4,207,952
2,001		10,012		3,252	3,252	219,562
<u>2,001</u>	<u>0</u>	<u>10,012</u>	<u>0</u>	<u>437,330</u>	<u>3,777,126</u>	<u>5,152,895</u>
18,489	13,626	23,323	3,487,810	662,671	6,459,129	12,278,992
11,891				7,027	7,027	544,979
157,692	(13,626)	171,927	17,717,689	4,914,059	14,397,079	40,830,934
<u>\$ 169,583</u>	<u>\$ (13,626)</u>	<u>\$ 171,927</u>	<u>\$ 17,717,689</u>	<u>\$ 4,921,086</u>	<u>\$ 14,404,106</u>	<u>\$ 41,375,913</u>

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

For the Year Ended December 31, 2012

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>	<i>Other Data Services</i>
<i>Operating Revenues:</i>						
Charges for services.....	\$ 1,331,470	\$ 1,818,306	\$ 2,537,969	\$ 1,773,233	\$ 1,654,480	\$ 53,068
Other revenue.....	245	703	8,402		1,623	
Total Operating Revenues.....	1,331,715	1,819,009	2,546,371	1,773,233	1,656,103	53,068
<i>Operating Expenses:</i>						
Personal services.....	204,351	256,704	122,319	291,291	379,688	
Materials and supplies.....	120,788	1,290,669	1,342,080	1,371,069	1,071	
Contractual services.....	85,467	301,790	980,736	74,443	46,605	51,540
Utilities.....					1,153,397	
Depreciation.....	50,647	40,978		1,147	125,659	5,968
Insurance claims.....						
Dividends expense.....						
Other expenses.....	907,782		13,760	11,648	14,257	
Total Operating Expenses.....	1,369,035	1,890,141	2,458,895	1,749,598	1,720,677	57,508
Operating Income (Loss).....	(37,320)	(71,132)	87,476	23,635	(64,574)	(4,440)
<i>Nonoperating Revenues (Expenses)</i>						
Interest expense and fiscal charges.....	(3,741)	(1,897)				
Gain (loss) from disposal of capital assets.....			1,857	861		
Other nonoperating revenue (expense).....	(18,315)	12,487				
Total Nonoperating Revenues (Expenses).....	(22,056)	10,590	1,857	861	0	0
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>						
Transfers in.....	(59,376)	(60,542)	89,333	24,496	(64,574)	(4,440)
Change in Net Position.....	(59,376)	(60,542)	89,333	24,496	(64,574)	(4,440)
<i>Total Net Position At Beginning Of Year.....</i>						
Total Net Position At End Of Year.....	\$ (301,699)	\$ 105,359	\$ 205,047	\$ 96,613	\$ 3,882,740	\$ 17,088

<i>Kronos Timekeeping Services</i>	<i>Information Technology</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 473,931	\$	\$ 420,812	\$ 50,828,983	\$ 1,572,512	\$ 2,450,544	\$ 64,915,308
			450,668	23,183	13,470	498,294
<u>473,931</u>	<u>0</u>	<u>420,812</u>	<u>51,279,651</u>	<u>1,595,695</u>	<u>2,464,014</u>	<u>65,413,602</u>
102,418	13,626	258,252	4,298,234	218,653	217,611	6,363,147
49,893		626		2,884	2,097	4,181,177
180,111		157,484	3,022,480	1,007,097	1,203,723	7,111,476
						1,153,397
2,973				4,960	4,960	237,292
			32,881,294	246,626	2,786,794	35,914,714
					795,163	795,163
<u>39,663</u>		<u>1,441</u>		<u>9,428</u>	<u>8,271</u>	<u>1,006,250</u>
<u>375,058</u>	<u>13,626</u>	<u>417,803</u>	<u>40,202,008</u>	<u>1,489,648</u>	<u>5,018,619</u>	<u>56,762,616</u>
98,873	(13,626)	3,009	11,077,643	106,047	(2,554,605)	8,650,986
						(5,638)
				2,417		5,135
						(5,828)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,417</u>	<u>0</u>	<u>(6,331)</u>
98,873	(13,626)	3,009	11,077,643	108,464	(2,554,605)	8,644,655
<u>16,589</u>			<u>0</u>			<u>16,589</u>
115,462	(13,626)	3,009	11,077,643	108,464	(2,554,605)	8,661,244
<u>54,121</u>	<u>0</u>	<u>168,918</u>	<u>6,640,046</u>	<u>4,812,622</u>	<u>16,958,711</u>	<u>32,714,669</u>
<u>\$ 169,583</u>	<u>\$ (13,626)</u>	<u>\$ 171,927</u>	<u>\$ 17,717,689</u>	<u>\$ 4,921,086</u>	<u>\$ 14,404,106</u>	<u>\$ 41,375,913</u>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2012

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>	<i>Other Data Services</i>
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 145,042	\$ 11,621	\$ 23,030	\$ 495,753	\$ 169,241	\$ 6,275
Cash receipts from interfund services provided.....	1,184,582	1,831,173	2,513,240	1,281,009	1,485,955	46,793
Cash payments to employees for services.....	(153,699)	(215,720)	(100,400)	(233,642)	(306,090)	
Cash payments to suppliers for goods and services.....	(1,146,079)	(1,467,925)	(2,181,991)	(1,263,322)	(1,150,104)	(51,508)
Cash payments for insurance claims.....						
Cash payments for interfund services used.....	(72,038)	(63,183)	(63,276)	(281,689)	(123,675)	(32)
Other operating cash receipts.....	245	703	8,402		1,623	
Cash from other sources.....		16,476	1,857	861		
Other cash payments.....	(21,978)					
<i>Net cash provided by (used for) operating activities.....</i>	<u>(63,925)</u>	<u>113,144</u>	<u>200,862</u>	<u>(1,030)</u>	<u>76,950</u>	<u>1,528</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....						
Amounts borrowed on interfund loans	270,000	72,000	51,000	63,000		
Amounts repaid on interfund loans	(221,200)	(125,327)	(96,200)	(50,000)		
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>48,800</u>	<u>(53,327)</u>	<u>(45,200)</u>	<u>13,000</u>	<u>0</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(40,215)	(38,699)				
Interest paid on capital leases.....	(3,741)	(1,897)				
Acquisition and construction of capital assets.....						
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(43,956)</u>	<u>(40,596)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(59,081)	19,221	155,662	11,970	76,950	1,528
Cash and cash equivalents at beginning of year.....	283,619	187,785	99,444	81,508	3,300,100	10,079
Cash and cash equivalents at end of year.....	<u>\$ 224,538</u>	<u>\$ 207,006</u>	<u>\$ 255,106</u>	<u>\$ 93,478</u>	<u>\$ 3,377,050</u>	<u>\$ 11,607</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ (37,320)	\$ (71,132)	\$ 87,476	\$ 23,635	\$ (64,574)	\$ (4,440)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	50,647	40,978		1,147	125,659	5,968
Miscellaneous nonoperating income (expense).....	(21,978)	16,476	1,857	861		
(Increase) decrease in accounts receivable.....	2,463		3,906	9,472	1,882	
(Increase) decrease in due from other funds.....	(4,309)	24,488	286	(5,943)	(1,166)	
(Increase) decrease in inventory of supplies.....	(3,711)	9,567	6,250	(32,704)	(1,496)	
(Increase) decrease in prepaid expenses.....						
Increase (decrease) in accounts payable.....	(58,370)	91,646	100,879	(9,241)	14,940	
Increase (decrease) in due to other funds.....	(2,001)	755	(1,169)	14,420	852	
Increase (decrease) in accrued wages and benefits.....	5,743	8,668	372	750	3,219	
Increase (decrease) in insurance claims payable.....						
Increase (decrease) in compensated absences.....	4,911	(8,302)	1,005	(3,427)	(2,366)	
<i>Total adjustments.....</i>	<u>(26,605)</u>	<u>184,276</u>	<u>113,386</u>	<u>(24,665)</u>	<u>141,524</u>	<u>5,968</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ (63,925)</u>	<u>\$ 113,144</u>	<u>\$ 200,862</u>	<u>\$ (1,030)</u>	<u>\$ 76,950</u>	<u>\$ 1,528</u>

Noncash investing, capital and financing activities:

During 2012, the Mailroom fund entered into new borrowings under capital lease agreements in the amount of \$160,609.

<i>Kronos Timekeeping Services</i>	<i>Information Technology</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 49,580	\$	\$ 27,600	\$ 8,871,738	\$ 17,949	\$ 313,754	\$ 10,131,583
407,435		392,332	41,881,418	1,557,135	2,136,790	54,717,862
(97,750)		(210,402)	(2,360,484)	(197,508)	(196,814)	(4,072,510)
(216,769)		(73,454)	(3,081,942)	(1,025,155)	(1,214,123)	(12,872,372)
			(34,527,105)	(373,131)	(2,521,150)	(37,421,386)
(40,298)		(129,694)	(1,938,169)	(46,672)	(842,502)	(3,601,228)
			450,668	23,118	11,877	496,636
				2,417		21,611
						(21,978)
<u>102,198</u>	<u>0</u>	<u>6,382</u>	<u>9,296,124</u>	<u>(41,847)</u>	<u>(2,312,168)</u>	<u>7,378,218</u>
16,589						16,589
						456,000
						(492,727)
<u>16,589</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(20,138)</u>
						(78,914)
						(5,638)
(14,864)						(14,864)
<u>(14,864)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(99,416)</u>
103,923	0	6,382	9,296,124	(41,847)	(2,312,168)	7,258,664
55,342	0	187,988	11,780,946	5,226,401	23,057,222	44,270,434
<u>\$ 159,265</u>	<u>\$ 0</u>	<u>\$ 194,370</u>	<u>\$ 21,077,070</u>	<u>\$ 5,184,554</u>	<u>\$ 20,745,054</u>	<u>\$ 51,529,098</u>
\$ 98,873	\$ (13,626)	\$ 3,009	\$ 11,077,643	\$ 106,047	\$ (2,554,605)	\$ 8,650,986
2,973				4,960	4,960	237,292
				2,417		(367)
(16,916)		(880)	(75,827)	(65)	(1,593)	(77,558)
				2,572		15,928
						(22,094)
				(14,363)	(6,737)	(21,100)
12,600		(4,433)	(59,881)	(5,997)	(8,708)	73,435
		2,637		825	609	16,928
2,667	13,626	2,001		240	240	37,526
			(1,645,811)	(126,505)	265,644	(1,506,672)
2,001		4,048		(11,978)	(11,978)	(26,086)
<u>3,325</u>	<u>13,626</u>	<u>3,373</u>	<u>(1,781,519)</u>	<u>(147,894)</u>	<u>242,437</u>	<u>(1,272,768)</u>
<u>\$ 102,198</u>	<u>\$ 0</u>	<u>\$ 6,382</u>	<u>\$ 9,296,124</u>	<u>\$ (41,847)</u>	<u>\$ (2,312,168)</u>	<u>\$ 7,378,218</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,200,000	\$ 1,355,960	\$ 1,329,624	\$ (26,336)
Other.....			2,243	2,243
<i>Total Revenues.....</i>	<u>1,200,000</u>	<u>1,355,960</u>	<u>1,331,867</u>	<u>(24,093)</u>
<i>Expenses:</i>				
<i>Printing Services</i>				
Salaries.....	119,345	125,023	125,023	0
Fringe benefits.....	59,917	57,658	57,658	0
Special fringe benefits.....	204			0
Operating supplies.....	111,468	148,041	142,110	5,931
Routine business.....	1,000	16	16	0
Staff training and development.....	817	540	540	0
Contractual professional services.....	59,010	52,999	52,255	744
Maintenance and repair services.....	52,406	41,458	34,654	6,804
Communications.....	4,580	3,490	3,490	0
Insurance.....	715	443	443	0
Rentals.....	155,419	155,419	121,513	33,906
Debt service.....	36,091	48,048	47,620	428
<i>Total Printing Services.....</i>	<u>600,972</u>	<u>633,135</u>	<u>585,322</u>	<u>47,813</u>
<i>Administrative Services Copier Management</i>				
Salaries.....	9,880	10,327	10,327	0
Fringe benefits.....	2,646	2,626	2,626	0
Rentals.....	666,521	918,087	918,087	0
<i>Total Administrative Services Copier Maintenance....</i>	<u>679,047</u>	<u>931,040</u>	<u>931,040</u>	<u>0</u>
<i>Total Expenses.....</i>	<u>1,280,019</u>	<u>1,564,175</u>	<u>1,516,362</u>	<u>47,813</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(80,019)</u>	<u>(208,215)</u>	<u>(184,495)</u>	<u>23,720</u>
Advances in.....		240,000	270,000	30,000
Advances out.....	(100,000)	(221,200)	(221,200)	0
<i>Net Change in Fund Equity.....</i>	<u>(180,019)</u>	<u>(189,415)</u>	<u>(135,695)</u>	<u>53,720</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>100,026</u>	<u>100,026</u>	<u>100,026</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>183,592</u>	<u>183,592</u>	<u>183,592</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 103,599</u>	<u>\$ 94,203</u>	<u>\$ 147,923</u>	<u>\$ 53,720</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.....	\$ 1,921,578	\$ 1,921,578	\$ 1,842,794	\$ (78,784)
Other.....			1,895	1,895
Total Revenues	1,921,578	1,921,578	1,844,689	(76,889)
Expenses:				
<i>Mailroom Administration</i>				
Salaries.....	203,150	188,761	188,761	0
Fringe benefits.....	74,122	68,742	68,742	0
Special fringe benefits.....	2,200	27	27	0
Operating supplies.....	7,665	6,472	6,157	315
Contractual professional services.....	1,000	7,065	7,065	0
Maintenance and repair services.....	29,844	16,049	16,049	0
Communications.....	1,700	1,323	1,323	0
Insurance.....	1,533	10,900	10,900	0
Capital outlays.....	1,100	1,100	1,068	32
Debt service.....	49,819	34,897	32,358	2,539
Total Mailroom Administration	372,133	335,336	332,450	2,886
<i>Mailroom Postage</i>				
Operating supplies.....	1,438,797	1,334,231	1,275,806	58,425
Communications.....	230,352	274,888	270,230	4,658
Total Mailroom Postage	1,669,149	1,609,119	1,546,036	63,083
Total Expenses	2,041,282	1,944,455	1,878,486	65,969
Excess (Deficiency) Of				
Revenues Over Expenses	(119,704)	(22,877)	(33,797)	(10,920)
Advances in.....			72,000	72,000
Advances out.....	(34,027)	(125,327)	(125,327)	0
Net Change in Fund Equity	(153,731)	(148,204)	(87,124)	61,080
Fund Equity At Beginning Of Year	34,053	34,053	34,053	0
Prior Year Encumbrances Appropriated	153,731	153,731	153,731	0
Fund Equity At End Of Year	\$ 34,053	\$ 39,580	\$ 100,660	\$ 61,080

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,280,013	\$ 2,510,378	\$ 2,536,270	\$ 25,892
Other.....			10,851	10,851
<i>Total Revenues.....</i>	<u>2,280,013</u>	<u>2,510,378</u>	<u>2,547,121</u>	<u>36,743</u>
<i>Expenses:</i>				
<i>Stockroom</i>				
Salaries.....	88,866	87,012	87,012	0
Fringe benefits.....	40,747	33,942	33,942	0
Special fringe benefits.....	600	580	580	0
Operating supplies.....	1,306,246	1,414,968	1,404,574	10,394
Staff training and development.....	18,000	13,225	13,225	0
Contractual professional services.....	706,452	917,958	914,007	3,951
Maintenance and repair services.....	109,760	74,790	69,646	5,144
Communications.....	5,750	6,846	6,846	0
Insurance.....	2,000	1,204	1,204	0
Rentals.....	1,000	535	535	0
<i>Total Expenses.....</i>	<u>2,279,421</u>	<u>2,551,060</u>	<u>2,531,571</u>	<u>19,489</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	592	(40,682)	15,550	56,232
Advances in.....		60,000	51,000	(9,000)
Advances out.....	(50,000)	(96,200)	(96,200)	0
<i>Net Change in Fund Equity.....</i>	<u>(49,408)</u>	<u>(76,882)</u>	<u>(29,650)</u>	<u>47,232</u>
<i>Fund Equity At Beginning Of Year.....</i>	50,036	50,036	50,036	0
<i>Prior Year Encumbrances Appropriated.....</i>	49,408	49,408	49,408	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 50,036</u>	<u>\$ 22,562</u>	<u>\$ 69,794</u>	<u>\$ 47,232</u>

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

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,762,092	\$ 1,762,092	\$ 1,776,762	\$ 14,670
Other.....			2,141	2,141
<i>Total Revenues.....</i>	<u>1,762,092</u>	<u>1,762,092</u>	<u>1,778,903</u>	<u>16,811</u>
<i>Expenses:</i>				
<i>Service Depot</i>				
Salaries.....	188,859	186,891	186,891	0
Fringe benefits.....	94,458	88,843	88,843	0
Special fringe benefits.....	722	437	437	0
Operating supplies.....	189,222	196,494	195,603	891
Board approved travel.....	337			0
Staff training and development.....	419	126	126	0
Contractual professional services.....	5,339	15,693	15,493	200
Maintenance and repair services.....	80,200	41,260	39,252	2,008
Communications.....	8,429	7,463	7,463	0
Insurance.....	1,500	962	962	0
Rentals.....	15,500	8,822	8,822	0
Miscellaneous.....	3,200			0
<i>Total Service Depot.....</i>	<u>588,185</u>	<u>546,991</u>	<u>543,892</u>	<u>3,099</u>
<i>Service DepotFuel Management</i>				
Salaries.....	16,080	16,327	16,327	0
Fringe benefits.....	2,740	2,750	2,750	0
Operating supplies.....	1,155,000	1,252,682	1,252,682	0
Maintenance and repair services.....		11,260	11,260	0
Miscellaneous.....		2,700	2,700	0
<i>Total Service DepotFuel Management.....</i>	<u>1,173,820</u>	<u>1,285,719</u>	<u>1,285,719</u>	<u>0</u>
<i>Total Expenses.....</i>	<u>1,762,005</u>	<u>1,832,710</u>	<u>1,829,611</u>	<u>3,099</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	87	(70,618)	(50,708)	19,910
Advances in.....		75,000	63,000	(12,000)
Advances out.....	(40,000)	(50,000)	(50,000)	0
<i>Net Change in Fund Equity.....</i>	<u>(39,913)</u>	<u>(45,618)</u>	<u>(37,708)</u>	<u>7,910</u>
<i>Fund Equity At Beginning Of Year.....</i>	41,595	41,595	41,595	0
<i>Prior Year Encumbrances Appropriated.....</i>	39,913	39,913	39,913	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 41,595</u>	<u>\$ 35,890</u>	<u>\$ 43,800</u>	<u>\$ 7,910</u>

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

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,620,000	\$ 1,620,000	\$ 1,655,196	\$ 35,196
Other.....			2,760	2,760
<i>Total Revenues</i>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,657,956</u>	<u>37,956</u>
<i>Expenses:</i>				
<i>Telecommunications</i>				
Salaries.....	245,731	263,731	263,225	506
Fringe benefits.....	117,947	117,947	113,552	4,395
Special fringe benefits.....	1,000	3,400	3,195	205
Operating supplies.....	12,576	12,576	3,159	9,417
Routine business.....	550	550		550
Board approved travel.....	3,900	3,900		3,900
Staff training and development.....	2,800	2,800	30	2,770
Contractual professional services.....	27,798	25,398	6,993	18,405
Maintenance and repair services.....	57,023	35,023	20,435	14,588
Communications.....	38,041	38,041	29,725	8,316
Insurance.....	4,942	4,942	934	4,008
Public utility services.....	1,352,287	1,352,287	1,239,761	112,526
Rentals.....	13,824	13,824	13,824	0
Capital outlays.....	<u>1,897</u>	<u>5,897</u>	<u>2,300</u>	<u>3,597</u>
<i>Total Expenses</i>	<u>1,880,316</u>	<u>1,880,316</u>	<u>1,697,133</u>	<u>183,183</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(260,316)	(260,316)	(39,177)	221,139
<i>Fund Equity At Beginning Of Year</i>				
<i>Prior Year Encumbrances Appropriated</i>	<u>3,168,106</u>	<u>3,168,106</u>	<u>3,168,106</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 3,039,784</u>	<u>\$ 3,039,784</u>	<u>\$ 3,260,923</u>	<u>\$ 221,139</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Other Data Services-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 50,440	\$ 50,440	\$ 53,068	\$ 2,628
<i>Total Revenues</i>	<u>50,440</u>	<u>50,440</u>	<u>53,068</u>	<u>2,628</u>
<i>Expenses:</i>				
<i>Data Services</i>				
Maintenance and repair services.....	26,549	26,549	26,549	0
Communications.....	25,584	25,584	24,960	624
Insurance.....	<u>35</u>	<u>35</u>	<u>32</u>	<u>3</u>
<i>Total Expenses</i>	<u>52,168</u>	<u>52,168</u>	<u>51,541</u>	<u>627</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(1,728)	(1,728)	1,527	3,255
<i>Fund Equity At Beginning Of Year</i>				
	9,455	9,455	9,455	0
<i>Prior Year Encumbrances Appropriated</i>				
	<u>624</u>	<u>624</u>	<u>624</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 8,351</u>	<u>\$ 8,351</u>	<u>\$ 11,606</u>	<u>\$ 3,255</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Kronos Timekeeping Services-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 407,272	\$ 487,900	\$ 457,015	\$ (30,885)
<i>Total Revenues</i>	<u>407,272</u>	<u>487,900</u>	<u>457,015</u>	<u>(30,885)</u>
<i>Expenses:</i>				
<i>Telecommunications</i>				
Salaries.....	91,689	91,689	79,391	12,298
Fringe benefits.....	22,065	22,065	18,359	3,706
Operating supplies.....		69,504	49,893	19,611
Routine business.....	200	200		200
Board approved travel.....		6,000	3,429	2,571
Staff training and development.....	26,200	19,787	7,745	12,042
Contractual professional services.....	132,115	132,115	129,979	2,136
Maintenance and repair services.....	105,000	103,020	102,929	91
Communications.....		120	117	3
Capital outlays.....	<u>30,003</u>	<u>43,400</u>	<u>43,353</u>	<u>47</u>
<i>Total Expenses</i>	<u>407,272</u>	<u>487,900</u>	<u>435,195</u>	<u>52,705</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	0	0	21,820	21,820
Transfers in.....			16,589	16,589
<i>Net Change in Fund Equity</i>	0	0	38,409	38,409
<i>Fund Equity At Beginning Of Year</i>	<u>55,342</u>	<u>55,342</u>	<u>55,342</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 55,342</u>	<u>\$ 55,342</u>	<u>\$ 93,751</u>	<u>\$ 38,409</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Health Insurance Admin./E.A.P.-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2012

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 429,700	\$ 429,700	\$ 419,932	\$ (9,768)
Other.....			1,175	1,175
<i>Total Revenues</i>	<u>429,700</u>	<u>429,700</u>	<u>421,107</u>	<u>(8,593)</u>
<i>Expenses:</i>				
<i>Health Insurance Administration</i>				
Salaries.....	205,333	195,333	183,020	12,313
Fringe benefits.....	88,566	88,566	70,190	18,376
Special fringe benefits.....	1,108	1,108	397	711
Operating supplies.....	1,672	1,672	1,298	374
Staff training and development.....	1,600	300		300
Contractual professional services.....	162,640	172,340	160,102	12,238
Communications.....	3,700	9,700	9,459	241
Insurance.....	2,700	2,700	825	1,875
Miscellaneous.....		1,600	1,441	159
<i>Total Expenses</i>	<u>467,319</u>	<u>473,319</u>	<u>426,732</u>	<u>46,587</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(37,619)	(43,619)	(5,625)	37,994
<i>Fund Equity At Beginning Of Year</i>				
<i>Prior Year Encumbrances Appropriated</i>	166,676	166,676	166,676	0
<i>Fund Equity At End Of Year</i>	<u>21,312</u>	<u>21,312</u>	<u>21,312</u>	<u>0</u>
	\$ <u>150,369</u>	\$ <u>144,369</u>	\$ <u>182,363</u>	\$ <u>37,994</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Aetna-Healthcare-Self Insurance-Internal Service Fund
(Non-GAAP Budgetary Basis and Perspective)
For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$	\$ 622,519	\$ 450,668	\$ (171,851)
Other.....		811	811	0
<u>Total Revenues.....</u>	<u>0</u>	<u>623,330</u>	<u>451,479</u>	<u>(171,851)</u>
<i>Expenses:</i>				
<i>Aetna-Self Insurance</i>				
Contractual professional services.....				0
Insurance.....	171,851	254,024	82,173	171,851
Operating expenses.....				0
<u>Total Expenses.....</u>	<u>171,851</u>	<u>254,024</u>	<u>82,173</u>	<u>171,851</u>
<i>Excess (Deficiency) Of</i>				
<u>Revenues Over Expenses.....</u>	<u>(171,851)</u>	<u>369,306</u>	<u>369,306</u>	<u>0</u>
<i>Fund Equity At Beginning Of Year.....</i>	181,523	181,523	181,523	0
<i>Prior Year Encumbrances Appropriated.....</i>	171,851	171,851	171,851	0
<u><i>Fund Equity At End Of Year.....</i></u>	<u>\$ 181,523</u>	<u>\$ 722,680</u>	<u>\$ 722,680</u>	<u>\$ 0</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Anthem Benefits-Healthcare-Self Insurance-Internal Service Fund*

(Non-GAAP Budgetary Basis and Perspective)

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 56,310,000	\$ 56,310,000	\$ 50,752,345	\$ (5,557,655)
<i>Total Revenues</i>	<u>56,310,000</u>	<u>56,310,000</u>	<u>50,752,345</u>	<u>(5,557,655)</u>
<i>Expenses:</i>				
<i>Aetna-Self Insurance</i>				
Fringe benefits.....	1,500,000	4,550,000	4,298,234	251,766
Contractual professional services.....	2,263,639	2,907,639	2,882,537	25,102
Insurance.....	53,623,109	51,096,109	39,612,018	11,484,091
<i>Total Expenses</i>	<u>57,386,748</u>	<u>58,553,748</u>	<u>46,792,789</u>	<u>11,760,959</u>
<i>Revenues Over Expenses</i>	<u>(1,076,748)</u>	<u>(2,243,748)</u>	<u>3,959,556</u>	<u>6,203,304</u>
<i>Fund Equity At Beginning Of Year</i>	10,350,824	10,350,824	10,350,824	0
<i>Prior Year Encumbrances Appropriated</i>	1,076,748	1,076,748	1,076,748	0
<i>Fund Equity At End Of Year</i>	<u>\$ 10,350,824</u>	<u>\$ 9,183,824</u>	<u>\$ 15,387,128</u>	<u>\$ 6,203,304</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Property/Casualty Risk Management-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,801,996	\$ 1,801,996	\$ 1,533,714	\$ (268,282)
Other.....	70,000	70,000	67,466	(2,534)
<i>Total Revenues.....</i>	<u>1,871,996</u>	<u>1,871,996</u>	<u>1,601,180</u>	<u>(270,816)</u>
<i>Expenses:</i>				
<i>Property and Casualty Administration</i>				
Salaries.....	158,582	177,882	172,129	5,753
Fringe benefits.....	59,398	58,598	56,845	1,753
Special fringe benefits.....	1,510	1,510	575	935
Operating supplies.....	5,857	5,857	4,490	1,367
Routine business.....	1,357	1,357	154	1,203
Board approved travel.....	3,960	535	144	391
Staff training and development.....	13,155	8,115	8,020	95
Contractual professional services.....	5,489	8,454	6,863	1,591
Maintenance and repair services.....	14,140	18,965	17,210	1,755
Communications.....	5,200	5,200	3,677	1,523
Rentals.....	2,000	2,000	1,336	664
Capital outlays.....	2,000	2,000		2,000
<i>Total Property and Casualty Administration.....</i>	<u>272,648</u>	<u>290,473</u>	<u>271,443</u>	<u>19,030</u>
<i>Property and Casualty Premiums & Claims</i>				
Contractual professional services.....	185,414	254,739	219,140	35,599
Insurance.....	1,507,070	1,562,070	1,505,211	56,859
Cost recovery.....	25,000	25,000		25,000
<i>Total Property and Casualty Premiums & Claims..</i>	<u>1,717,484</u>	<u>1,841,809</u>	<u>1,724,351</u>	<u>117,458</u>
<i>Safety Training</i>				
Special fringe benefits.....	3,299	2,899	1,600	1,299
Staff training and development.....	4,992	6,742	3,213	3,529
<i>Total Safety Training.....</i>	<u>8,291</u>	<u>9,641</u>	<u>4,813</u>	<u>4,828</u>
<i>Total Expenses.....</i>	<u>1,998,423</u>	<u>2,141,923</u>	<u>2,000,607</u>	<u>141,316</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(126,427)</u>	<u>(269,927)</u>	<u>(399,427)</u>	<u>(129,500)</u>
<i>Fund Equity At Beginning Of Year.....</i>				
	5,099,973	5,099,973	5,099,973	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	126,427	126,427	126,427	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 5,099,973</u>	<u>\$ 4,956,473</u>	<u>\$ 4,826,973</u>	<u>\$ (129,500)</u>

Fiduciary Funds - Agency Funds

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

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

<i>Payroll Agency Funds</i>	These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds.
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<i>Undivided Tax Agency Funds</i>	The Undivided Tax Funds include real estate property taxes, public utility property taxes, residual delinquent tangible personal property taxes, residual inheritance taxes and various other taxes collected and distributed by the County.
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<i>Other Agency Funds</i>	Other miscellaneous agency funds, for which the County acts as custodian, are reported under this heading.
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Combining Statement of Changes in Assets and Liabilities-Agency Funds

For the Year Ended December 31, 2012

<i>Payroll Agency Funds</i>		<i>Balance at Beginning of Year</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance at End of Year</i>
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 4,688,926	\$ 232,507,602	\$ 232,965,723	\$ 4,230,805
	<i>Total Assets</i>	<u>\$ 4,688,926</u>	<u>\$ 232,507,602</u>	<u>\$ 232,965,723</u>	<u>\$ 4,230,805</u>
<i>Liabilities</i>					
	Due to other governments.....	\$ 4,192,647	\$ 90,265,607	\$ 90,875,067	\$ 3,583,187
	Other liabilities.....	496,279	142,241,995	142,090,656	647,618
	<i>Total Liabilities</i>	<u>\$ 4,688,926</u>	<u>\$ 232,507,602</u>	<u>\$ 232,965,723</u>	<u>\$ 4,230,805</u>
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 90,017,032	\$ 804,504,650	\$ 800,391,194	\$ 94,130,488
	Taxes levied for other governments.....	685,564,239	582,056,137	588,936,518	678,683,858
	<i>Total Assets</i>	<u>\$ 775,581,271</u>	<u>\$ 1,386,560,787</u>	<u>\$ 1,389,327,712</u>	<u>\$ 772,814,346</u>
<i>Liabilities</i>					
	Due to other governments.....	\$ 775,581,271	\$ 1,386,560,787	\$ 1,389,327,712	\$ 772,814,346
	<i>Total Liabilities</i>	<u>\$ 775,581,271</u>	<u>\$ 1,386,560,787</u>	<u>\$ 1,389,327,712</u>	<u>\$ 772,814,346</u>
<i>Other Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 20,203,430	\$ 54,795,018	\$ 57,231,354	\$ 17,767,094
	Cash and cash equivalents-segregated accounts.....	18,988,842	154,482,180	155,777,082	17,693,940
	<i>Total Assets</i>	<u>\$ 39,192,272</u>	<u>\$ 209,277,198</u>	<u>\$ 213,008,436</u>	<u>\$ 35,461,034</u>
<i>Liabilities</i>					
	Due to other governments.....	\$ 518,799	\$ 5,212,926	\$ 5,613,586	\$ 118,139
	Other liabilities.....	38,673,473	204,064,272	207,394,850	35,342,895
	<i>Total Liabilities</i>	<u>\$ 39,192,272</u>	<u>\$ 209,277,198</u>	<u>\$ 213,008,436</u>	<u>\$ 35,461,034</u>
<i>Total Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 114,909,388	\$ 1,091,807,270	\$ 1,090,588,271	\$ 116,128,387
	Cash and cash equivalents-segregated accounts.....	18,988,842	154,482,180	155,777,082	17,693,940
	Taxes levied for other governments.....	685,564,239	582,056,137	588,936,518	678,683,858
	<i>Total Assets</i>	<u>\$ 819,462,469</u>	<u>\$ 1,828,345,587</u>	<u>\$ 1,835,301,871</u>	<u>\$ 812,506,185</u>
<i>Liabilities</i>					
	Due to other governments.....	\$ 780,292,717	\$ 1,482,039,320	\$ 1,485,816,365	\$ 776,515,672
	Other liabilities.....	39,169,752	346,306,267	349,485,506	35,990,513
	<i>Total Liabilities</i>	<u>\$ 819,462,469</u>	<u>\$ 1,828,345,587</u>	<u>\$ 1,835,301,871</u>	<u>\$ 812,506,185</u>

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MONTGOMERY
C O U N T Y



Statistical Section

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Statistical Section

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

Contents:

<i>Financial Trends</i>	These schedules contain trend information to help understand how the County's financial performance and well-being have changed over time. These schedules can be found on pages 296 to 307.
<i>Revenue Capacity</i>	These schedules contain information to help assess the County's most significant local revenue sources. These schedules can be found on pages 308 to 314.
<i>Debt Capacity</i>	These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. These schedules can be found on pages 315 to 319.
<i>Demographic and Economic Information</i>	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. These schedules can be found on pages 320 to 322.
<i>Operating Information</i>	These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to services the County provides and the activities it performs. These schedules can be found on pages 323 to 327.

Net Position by Component

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

	2003	2004	2005	2006
<i>Governmental activities</i>				
Net investment in capital assets	\$ 411,090,737	\$ 444,770,518	\$ 452,461,084	\$ 474,924,692
Restricted	107,492,004	87,809,491	123,622,195	119,149,399
Unrestricted	182,184,395	198,992,236	195,228,532	197,154,882
<i>Total governmental activities net position</i>	<u>700,767,136</u>	<u>731,572,245</u>	<u>771,311,811</u>	<u>791,228,973</u>
<i>Business-type activities</i>				
Net investment in capital assets	216,049,957	232,965,647	250,690,641	253,206,796
Restricted	86,435,682	77,488,972	63,379,667	23,074,519
Unrestricted	47,010,304	50,350,398	49,633,585	95,347,750
<i>Total business-type activities net position</i>	<u>349,495,943</u>	<u>360,805,017</u>	<u>363,703,893</u>	<u>371,629,065</u>
<i>Primary government</i>				
Net investment in capital assets	627,140,694	677,736,165	703,151,725	728,131,488
Restricted	193,927,686	165,298,463	187,001,862	142,223,918
Unrestricted	229,194,699	249,342,634	244,862,117	292,502,632
<i>Total primary government net position</i>	<u>\$ 1,050,263,079</u>	<u>\$ 1,092,377,262</u>	<u>\$ 1,135,015,704</u>	<u>\$ 1,162,858,038</u>

Note: Restricted and unrestricted net position of governmental activities for 2010 and after reflect reclassifications in connection with the County's 2011 implementation of GASB 54.

	2007	2008	2009	2010	2011	2012
\$	481,087,797	\$ 493,973,730	\$ 494,468,536	\$ 497,684,238	\$ 491,258,673	\$ 493,347,997
	126,712,519	137,952,919	132,998,026	212,016,550	219,262,056	210,275,938
	194,310,963	203,164,206	189,610,709	119,784,787	128,822,623	143,186,555
	802,111,279	835,090,855	817,077,271	829,485,575	839,343,352	846,810,490
	262,389,063	269,958,963	274,725,098	271,676,375	277,874,738	294,563,350
	27,907,464	29,191,271	27,984,824	26,500,608	20,560,093	11,947,947
	95,003,952	95,961,368	98,741,238	106,842,122	104,008,005	99,811,124
	385,300,479	395,111,602	401,451,160	405,019,105	402,442,836	406,322,421
	743,476,860	763,932,693	769,193,634	769,360,613	769,133,411	787,911,347
	154,619,983	167,144,190	160,982,850	238,517,158	239,822,149	222,223,885
	289,314,915	299,125,574	288,351,947	226,626,909	232,830,628	242,997,679
\$	1,187,411,758	\$ 1,230,202,457	\$ 1,218,528,431	\$ 1,234,504,680	\$ 1,241,786,188	\$ 1,253,132,911

Changes in Net Position

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

	2003	2004	2005	2006
Expenses				
<i>Governmental activities:</i>				
General government	\$ 38,814,646	\$ 36,349,528	\$ 39,848,363	\$ 44,923,936
Judicial and law enforcement	142,001,155	137,040,737	144,401,974	143,283,074
Environment and public works	20,663,599	14,833,792	17,672,017	17,673,013
Social services	247,022,760	247,152,140	267,866,466	279,038,800
Community and economic development	29,123,008	17,762,217	18,589,022	16,029,837
Interest and fiscal charges on long-term debt	2,224,643	2,076,732	2,407,699	2,411,043
<i>Total governmental activities expenses</i>	<u>479,849,811</u>	<u>455,215,146</u>	<u>490,785,541</u>	<u>503,359,703</u>
<i>Business-type activities:</i>				
Water	26,823,908	28,871,495	32,024,037	32,300,477
Wastewater	37,317,021	36,919,726	39,093,555	44,826,202
Solid Waste Management	19,046,559	19,020,082	17,308,881	18,255,612
Parking Facilities	1,578,828	1,514,105	1,380,872	1,439,069
Stillwater Center	12,395,350	13,334,343	13,343,604	14,136,615
<i>Total business-type activities expenses</i>	<u>97,161,666</u>	<u>99,659,751</u>	<u>103,150,949</u>	<u>110,957,975</u>
<i>Total primary government expenses</i>	<u>\$ 577,011,477</u>	<u>\$ 554,874,897</u>	<u>\$ 593,936,490</u>	<u>\$ 614,317,678</u>
Program Revenues				
<i>Governmental activities:</i>				
Charges for Services				
General government	\$ 22,090,706	\$ 21,570,071	\$ 24,060,553	\$ 28,720,706
Judicial and law enforcement	16,184,925	17,507,587	17,774,297	17,898,357
Environment and public works	3,260,531	3,071,520	3,313,986	3,338,282
Social services	5,381,190	6,643,553	10,702,937	11,177,119
Community and economic development	2,415,895	1,736,078	1,791,833	1,613,826
Operating grants and contributions	192,487,242	210,065,383	217,009,995	215,556,976
Capital grants and contributions	7,021,003	6,389,395	18,314,683	5,905,104
<i>Total governmental activities program revenues</i>	<u>248,841,492</u>	<u>266,983,587</u>	<u>292,968,284</u>	<u>284,210,370</u>
<i>Business-type activities:</i>				
Charges for Services				
Water	27,102,235	26,775,464	30,110,071	28,945,526
Wastewater	36,223,679	37,305,281	40,875,470	41,609,213
Solid Waste Management	24,425,832	23,165,554	22,293,588	23,001,436
Parking Facilities	1,508,709	1,712,351	1,743,652	1,773,177
Stillwater Center	9,697,340	10,821,450	11,210,167	11,914,179
Capital grants and contributions	1,614,624	5,741,629	2,146,137	3,486,556
<i>Total business-type activities program revenues</i>	<u>100,572,419</u>	<u>105,521,729</u>	<u>108,379,085</u>	<u>110,730,087</u>
<i>Total primary government program revenues</i>	<u>\$ 349,413,911</u>	<u>\$ 372,505,316</u>	<u>\$ 401,347,369</u>	<u>\$ 394,940,457</u>
Net (Expense)/Revenue				
<i>Governmental activities</i>	(231,008,319)	(188,231,559)	(197,817,257)	(219,149,333)
<i>Business-type activities</i>	3,410,753	5,861,978	5,228,136	(227,888)
<i>Total primary government net expense</i>	<u>\$ (227,597,566)</u>	<u>\$ (182,369,581)</u>	<u>\$ (192,589,121)</u>	<u>\$ (219,377,221)</u>

(Cont'd.)

2007	2008	2009	2010	2011	2012
\$ 49,841,809	\$ 47,679,817	\$ 46,267,760	\$ 47,184,127	\$ 45,555,852	\$ 42,969,445
156,772,668	172,328,638	170,384,909	165,863,588	160,924,095	150,288,713
19,748,227	19,372,394	19,950,382	19,558,766	29,724,929	18,198,601
290,281,621	291,778,895	314,574,968	273,398,775	250,462,369	235,291,034
17,907,526	14,121,820	17,462,570	16,990,933	17,188,443	14,770,941
2,330,933	2,164,855	2,027,940	2,028,967	1,367,555	1,365,046
536,882,784	547,446,419	570,668,529	525,025,156	505,223,243	462,883,780
34,200,969	34,247,359	34,933,626	34,993,326	34,109,777	36,826,698
44,592,238	44,633,673	42,346,628	44,304,731	44,646,263	40,056,205
18,060,302	19,716,142	19,620,671	19,142,578	20,452,424	18,589,675
1,326,673	1,923,094	1,523,288	1,393,749	1,265,946	1,132,534
15,244,450	15,522,450	16,970,415	16,939,827	15,915,029	15,892,645
113,424,632	116,042,718	115,394,628	116,774,211	116,389,439	112,497,757
\$ 650,307,416	\$ 663,489,137	\$ 686,063,157	\$ 641,799,367	\$ 621,612,682	\$ 575,381,537
\$ 31,882,073	\$ 31,757,802	\$ 30,715,992	\$ 31,702,256	\$ 30,055,340	\$ 29,537,120
18,050,344	19,049,418	21,196,125	23,892,852	22,746,517	23,240,571
2,744,670	3,043,148	2,618,993	3,351,542	2,813,610	2,671,787
13,924,916	12,314,527	10,650,715	8,474,943	9,127,216	6,601,723
1,702,569	1,304,242	1,058,957	1,126,691	1,057,890	1,300,639
236,442,434	224,782,787	251,417,223	225,154,922	197,760,439	182,570,088
5,420,668	9,807,629	4,461,508	10,497,929	11,905,093	9,958,838
310,167,674	302,059,553	322,119,513	304,201,135	275,466,105	255,880,766
32,056,073	32,233,830	34,259,782	34,658,803	32,925,072	34,416,184
45,462,572	43,399,716	42,382,581	41,328,277	39,358,586	40,666,004
22,606,698	22,575,113	21,404,247	22,726,383	19,897,450	21,712,157
1,756,937	1,767,906	1,793,460	1,683,357	1,695,707	1,521,978
12,034,754	12,602,191	13,626,404	13,048,278	12,975,132	13,451,639
6,346,752	4,924,855	2,523,468	1,620,870	958,631	573,390
120,263,786	117,503,611	115,989,942	115,065,968	107,810,578	112,341,352
\$ 430,431,460	\$ 419,563,164	\$ 438,109,455	\$ 419,267,103	\$ 383,276,683	\$ 368,222,118
(226,715,110)	(245,386,866)	(248,549,016)	(220,824,021)	(229,757,138)	(207,003,014)
6,839,154	1,460,893	595,314	(1,708,243)	(8,578,861)	(156,405)
\$ (219,875,956)	\$ (243,925,973)	\$ (247,953,702)	\$ (222,532,264)	\$ (238,335,999)	\$ (207,159,419)

Changes in Net Position (Cont'd.)

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

	2003	2004	2005	2006
General Revenues and Other Changes in Net Position				
<i>Governmental activities:</i>				
Property taxes levied for:				
General operating	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013
Developmental disabilities	3,849,843	3,953,997	3,910,012	3,747,929
Human services	69,006,700	91,539,155	88,519,306	88,861,337
Sales tax	64,515,981	65,974,248	65,308,276	65,645,345
Other taxes	8,523,529	8,631,279	8,929,500	8,581,018
Grants and contributions not restricted to specific programs	21,534,566	21,299,144	20,956,377	22,361,933
Gain from disposal of capital assets	218,291	295,706	193,433	147,373
Unrestricted investment earnings	9,057,075	6,641,656	12,822,158	24,822,378
Miscellaneous	9,355,171	7,578,736	5,981,854	8,761,697
Transfers	(3,474,100)	(3,744,688)	(1,469,729)	(2,864,528)
<i>Total governmental activities</i>	<u>198,841,371</u>	<u>219,036,668</u>	<u>222,154,454</u>	<u>239,066,495</u>
<i>Business-type activities:</i>				
Gain from disposal of capital assets	165,076	25,675	484,521	26,013
Unrestricted investment earnings	203,981	445,850	1,355,738	2,194,489
Miscellaneous	1,130,587	1,230,883	979,533	3,068,030
Transfers	3,474,100	3,744,688	1,469,729	2,864,528
<i>Total business-type activities</i>	<u>4,973,744</u>	<u>5,447,096</u>	<u>4,289,521</u>	<u>8,153,060</u>
<i>Total primary government</i>	<u>\$ 203,815,115</u>	<u>\$ 224,483,764</u>	<u>\$ 226,443,975</u>	<u>\$ 247,219,555</u>
Change in Net Position				
<i>Governmental activities</i>	\$ (32,166,948)	\$ 30,805,109	\$ 24,337,197	\$ 19,917,162
<i>Business-type activities</i>	8,384,497	11,309,074	9,517,657	7,925,172
<i>Total primary government</i>	<u>\$ (23,782,451)</u>	<u>\$ 42,114,183</u>	<u>\$ 33,854,854</u>	<u>\$ 27,842,334</u>

	2007	2008	2009	2010	2011	2012
\$	17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041
	3,512,914	3,260,915	2,958,299	2,948,209	2,987,755	2,804,577
	89,064,740	117,431,241	112,294,936	111,615,319	115,040,009	100,737,060
	64,691,720	62,946,971	58,520,545	61,439,062	66,998,226	68,877,849
	9,224,146	9,208,394	8,065,138	8,395,654	8,526,021	9,137,155
	20,671,328	22,274,489	21,108,365	22,215,732	19,526,597	14,067,609
	159,589	1,151,015	192,377	122,510	205,033	1,308,867
	30,689,097	29,531,315	7,066,198	8,770,936	13,199,072	3,989,088
	4,901,027	5,771,935	7,202,111	5,158,664	1,835,146	1,791,862
	(3,288,593)	(4,072,652)	(3,516,133)	(3,573,588)	(4,754,359)	(2,790,956)
	237,597,416	264,783,024	230,535,432	233,232,325	239,614,915	214,470,152
	75,444	176,779	94,067	55,614	121,190	389,615
	2,319,986	1,632,080	1,105,443	454,955	261,854	37,672
	1,148,237	1,430,818	1,028,601	1,192,031	865,189	817,747
	3,288,593	4,072,652	3,516,133	3,573,588	4,754,359	2,790,956
	6,832,260	7,312,329	5,744,244	5,276,188	6,002,592	4,035,990
\$	244,429,676	\$ 272,095,353	\$ 236,279,676	\$ 238,508,513	\$ 245,617,507	\$ 218,506,142
\$	10,882,306	\$ 19,396,158	\$ (18,013,584)	\$ 12,408,304	\$ 9,857,777	\$ 7,467,138
	13,671,414	8,773,222	6,339,558	3,567,945	(2,576,269)	3,879,585
\$	24,553,720	\$ 28,169,380	\$ (11,674,026)	\$ 15,976,249	\$ 7,281,508	\$ 11,346,723

Governmental Activities Tax Revenues by Source

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

	2003	2004	2005	2006
Property taxes levied for:				
General operating	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013
Developmental disabilities	3,849,843	3,953,997	3,910,012	3,747,929
Human services	69,006,700	91,539,155	88,519,306	88,861,337
Sales tax	64,515,981	65,974,248	65,308,276	65,645,345
Other taxes:				
Real property transfer tax	2,066,302	2,188,770	2,386,153	2,067,196
Hotel/motel lodging tax	2,343,618	2,279,793	2,393,631	2,244,280
Motor vehicle license tax	4,113,609	4,162,716	4,149,716	4,269,542
Total tax revenues	\$ 162,150,368	\$ 186,966,114	\$ 183,670,361	\$ 185,837,642

	2007	2008	2009	2010	2011	2012
\$	17,971,448	\$ 17,279,401	\$ 16,643,596	\$ 16,139,827	\$ 16,051,415	\$ 14,547,041
	3,512,914	3,260,915	2,958,299	2,948,209	2,987,755	2,804,577
	89,064,740	117,431,241	112,294,936	111,615,319	115,040,009	100,737,060
	64,691,720	62,946,971	58,520,545	61,439,062	66,998,226	68,877,849
	2,444,347	2,670,894	1,929,476	2,139,472	1,979,525	2,372,068
	2,557,115	2,373,585	1,990,326	2,073,533	2,402,054	2,597,260
	4,222,684	4,163,915	4,145,336	4,182,649	4,144,442	4,167,827
\$	184,464,968	\$ 210,126,922	\$ 198,482,514	\$ 200,538,071	\$ 209,603,426	\$ 196,103,682

Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	2003	2004	2005	2006
General Fund				
Nonspendable	\$	\$	\$	\$
Committed				
Assigned				
Unassigned				
Reserved	362,478	492,188	411,819	552,592
Unreserved	58,192,815	49,049,450	54,644,285	47,919,115
Total General Fund	58,555,293	49,541,638	55,056,104	48,471,707
Children Services				
Restricted				
Reserved	180,297	268,681	177,802	90,032
Unreserved	5,984,219	1,770,385	6,505,270	5,997,324
Total Children Services Fund	6,164,516	2,039,066	6,683,072	6,087,356
Alcohol, Drug Addiction and Mental Health Services Bd.				
Restricted				
Reserved	21,325,858	18,472,657	24,535,205	24,116,837
Unreserved	(16,003,812)	(12,316,901)	(19,487,206)	(17,708,689)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	5,322,046	6,155,756	5,047,999	6,408,148
Job & Family Services				
Restricted				
Reserved	13,048,074	16,623,352	10,625,703	5,689,697
Unreserved	(15,709,797)	(15,105,548)	(7,002,332)	(2,820,309)
Total Job & Family Services Fund	(2,661,723)	1,517,804	3,623,371	2,869,388
Human Services Levy				
Restricted				
Reserved	1,027,824	576,147	551,305	635,048
Unreserved	23,099,861	56,141,555	56,073,366	53,961,571
Total Human Services Levy Fund	24,127,685	56,717,702	56,624,671	54,596,619
Board of Developmental Disabilities Services				
Restricted				
Total Board of Developmental Disabilities Services	-	-	-	-
Other Governmental Funds				
Restricted				
Committed				
Assigned				
Unassigned				
Reserved	32,180,460	59,425,914	40,360,394	25,193,803
Unreserved, reported in:				
Special revenue funds	75,517,648	57,557,659	65,723,692	65,858,636
Debt service funds				
Capital projects funds	38,333,187	(2,100,841)	31,320,641	51,653,666
Total Other Governmental Funds	146,031,295	114,882,732	137,404,727	142,706,105
Total Fund Balances of Governmental Funds	\$ 237,539,112	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323

Note: The County implemented GASB 54 in 2011.

The Board of Developmental Disabilities Services Fund was first reported as a major fund in 2011.

2007	2008	2009	2010	2011	2012
\$	\$	\$	\$	\$ 7,858,517	\$ 7,755,986
				13,304,946	17,083,949
					1,108,565
				56,982,651	56,640,436
6,537,896	9,618,548	8,769,177	7,634,195		
46,602,497	51,081,844	40,839,114	44,690,606		
53,140,393	60,700,392	49,608,291	52,324,801	78,146,114	82,588,936
				6,113,851	8,028,630
76,153	21,084		18,784		
4,149,270	1,811,958	740,662	5,246,055		
4,225,423	1,833,042	740,662	5,264,839	6,113,851	8,028,630
				14,730,154	8,548,075
33,553,269	30,592,594	32,836,336	32,816,423		
(26,738,868)	(22,146,846)	(23,999,111)	(19,754,154)		
6,814,401	8,445,748	8,837,225	13,062,269	14,730,154	8,548,075
				7,731,911	8,992,270
4,222,404	83,069	196,657	3,043		
9,382,346	11,379,433	6,415,433	10,385,310		
13,604,750	11,462,502	6,612,090	10,388,353	7,731,911	8,992,270
				58,877,327	62,349,914
106,202			8,048		
50,433,380	72,923,514	68,700,830	59,462,074		
50,539,582	72,923,514	68,700,830	59,470,122	58,877,327	62,349,914
				20,130,484	18,686,754
-	-	-	-	20,130,484	18,686,754
				66,245,850	62,840,013
				27,075,299	28,711,954
				463,028	
				(3,689,540)	(3,328,220)
32,791,001	26,732,786	26,353,207	31,622,336		
72,200,327	65,176,662	68,455,141	70,564,157		
	(2,600,000)	(2,209,000)	(1,802,000)		
35,617,153	30,853,624	27,510,700	21,639,602		
140,608,481	120,163,072	120,110,048	122,024,095	90,094,637	88,223,747
\$ 268,933,030	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

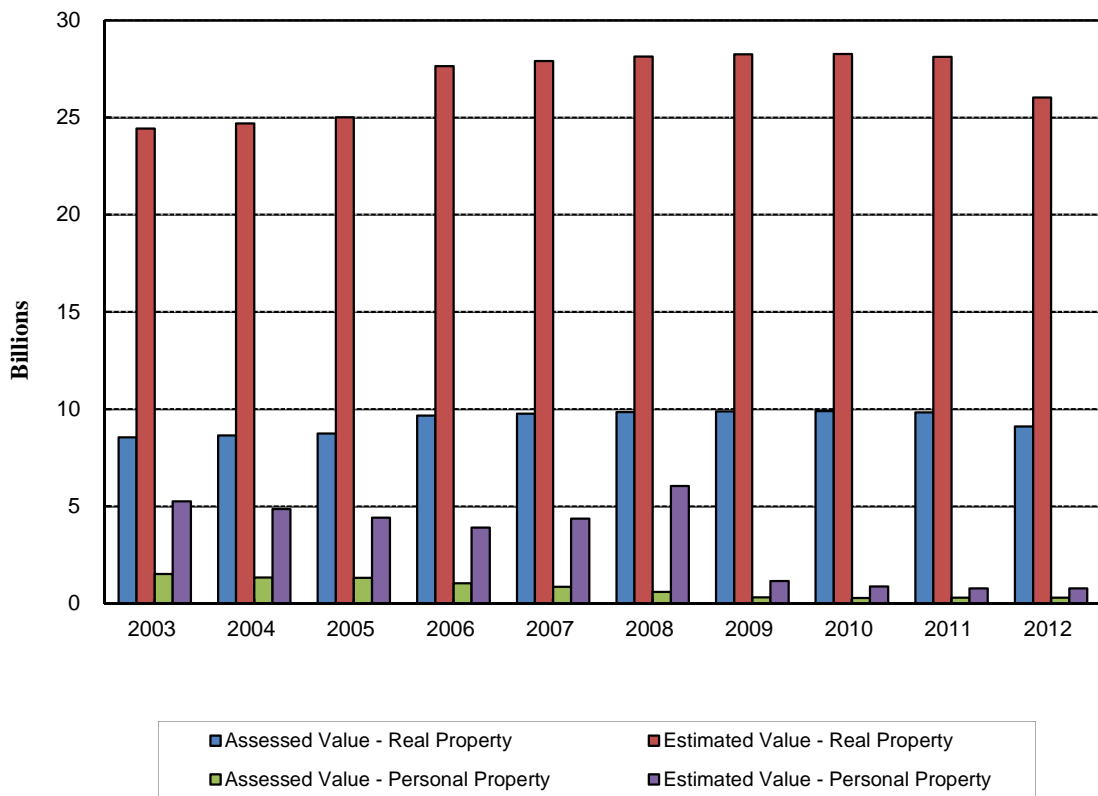
	2003	2004	2005	2006
<i>Revenues:</i>				
Property taxes	\$ 89,784,186	\$ 110,542,041	\$ 111,781,459	\$ 111,555,518
Sales tax	64,564,376	65,568,624	65,853,109	64,734,278
Other taxes	8,523,529	8,631,279	8,929,500	8,581,018
Licenses and permits	2,786,094	2,804,391	2,905,160	2,511,627
Fees and charges for services	41,412,621	42,082,895	46,360,968	48,347,722
Fines and forfeitures	1,498,338	1,371,727	1,450,986	1,827,191
Special assessments	280,320	264,179	379,311	416,769
Intergovernmental	217,915,519	238,590,816	256,632,101	244,257,303
Investment earnings	9,461,272	6,710,858	11,977,382	24,104,861
Miscellaneous	9,306,574	7,315,355	5,924,992	7,923,919
Total Revenues	445,532,829	483,882,165	512,194,968	514,260,206
<i>Expenditures:</i>				
Current:				
General government	31,657,412	31,070,261	30,697,050	32,432,866
Judicial and law enforcement	132,470,525	139,451,197	139,408,050	139,044,314
Environment and public works	19,482,723	20,303,740	19,364,489	15,259,324
Social services	233,531,332	236,623,795	246,931,413	259,340,991
Community and economic development	13,376,134	11,920,130	12,293,903	11,823,769
Capital outlay	20,793,226	30,103,321	37,222,004	32,212,431
Intergovernmental:				
General government	103,300	3,300	53,300	103,300
Judicial and law enforcement				
Environment and public works	232,744	225,765	230,280	237,188
Social services	12,525,722	6,878,742	15,886,995	16,382,072
Community and economic development	11,797,341	5,376,478	5,153,556	3,298,625
Debt service (including capital lease payments):				
Principal retirement	3,459,666	3,685,718	3,258,705	2,718,304
Interest and fiscal charges	2,266,250	2,110,554	2,714,922	2,555,983
Total Expenditures	481,696,375	487,753,001	513,214,667	515,409,167
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures</i>	(36,163,546)	(3,870,836)	(1,019,699)	(1,148,961)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	108,249	210,172	162,666	79,134
Inception of capital leases	752,179	547,990	61,492	489,459
Bonds issued			19,578,750	144,275
Refunding bonds issued			16,015,846	
Premium on bond issuance			1,845,821	
Payment to refunded bond escrow agent			(16,745,000)	
Transfers in	101,942,351	106,227,185	123,723,429	123,041,105
Transfers out	(105,192,076)	(109,798,925)	(125,200,279)	(125,905,633)
Total Other Financing Sources And Uses.....	(2,389,297)	(2,813,578)	19,442,725	(2,151,660)
Net Change in Fund Balances	(38,552,843)	(6,684,414)	18,423,026	(3,300,621)
<i>Fund Balance at Beginning Of Year.....</i>	276,091,952	237,539,112	230,854,698	264,439,944
<i>Fund Balance reclassified/restated</i>			15,162,220	
Fund Balance at End Of Year.....	\$ 237,539,109	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323
<i>Ratio of total debt service as a percentage of noncapital expenditures.....</i>	1.21%	1.29%	1.24%	1.08%

	2007	2008	2009	2010	2011	2012
\$	109,216,656	\$ 135,089,535	\$ 127,913,753	\$ 127,825,433	\$ 132,060,279	\$ 121,497,988
	64,377,557	64,340,111	58,729,713	60,821,919	66,650,957	68,802,117
	9,224,146	9,208,394	8,065,138	8,395,654	8,526,021	9,137,155
	2,683,249	2,334,342	2,520,649	2,782,412	2,600,608	3,004,187
	53,813,318	51,763,195	49,534,619	50,901,356	50,123,648	47,406,183
	1,588,641	1,713,647	1,813,692	2,247,623	2,201,957	2,199,974
	344,304	293,623	260,694	284,050	242,775	275,066
	264,431,936	252,618,598	274,340,334	253,093,228	233,446,056	206,815,454
	30,820,643	29,130,904	8,673,596	9,381,763	13,767,327	4,472,531
	4,721,381	5,982,250	6,867,915	4,868,354	2,506,060	1,365,539
	541,221,831	552,474,599	538,720,103	520,601,792	512,125,688	464,976,194
	34,237,179	33,281,215	30,984,590	31,120,275	30,638,844	29,512,308
	150,120,102	159,664,579	158,534,604	152,986,341	152,253,291	145,429,898
	16,030,285	16,769,478	16,446,192	16,484,840	16,602,745	15,492,540
	269,069,253	272,038,022	289,899,484	246,418,142	225,488,822	207,557,270
	10,424,976	9,452,810	11,403,767	12,376,036	13,721,072	12,876,908
	23,252,421	25,572,008	19,137,468	19,759,213	17,068,021	17,781,785
	53,300	103,300	3,300	53,300	51,701	45,497
				1,171,256	990,869	1,010,110
	244,304	244,304	236,975	223,277	216,879	197,054
	17,045,948	15,574,976	18,431,157	19,579,071	26,113,297	25,457,032
	4,653,459	4,170,347	5,362,719	4,168,179	3,306,614	1,727,051
	2,843,969	2,912,210	2,975,426	13,783,937	3,291,303	3,318,815
	2,468,045	2,310,000	2,172,581	2,229,051	1,538,134	1,433,367
	530,443,241	542,093,249	555,588,263	520,352,918	491,281,592	461,839,635
	10,778,590	10,381,350	(16,868,160)	248,874	20,844,096	3,136,559
	107,417	117,429	153,850	89,670	151,599	1,237,389
	130,293	169,113	138,870	48,327	48,663	27,445
	66,000			10,795,000		
				317,050		
	126,645,134	115,216,765	134,295,876	138,108,717	123,171,135	114,117,409
	(129,933,727)	(119,289,417)	(137,812,009)	(141,682,305)	(130,925,494)	(116,924,954)
	(2,984,883)	(3,786,110)	(3,223,413)	7,676,459	(7,554,097)	(1,542,711)
	7,793,707	6,595,240	(20,091,573)	7,925,333	13,289,999	1,593,848
	261,139,323	268,933,030	275,528,270	254,609,146	262,534,479	275,824,478
			(827,551)			
\$	268,933,030	\$ 275,528,270	\$ 254,609,146	\$ 262,534,479	\$ 275,824,478	\$ 277,418,326
	1.03%	0.99%	0.94%	3.16%	0.99%	1.06%

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total		Total Direct (County) Rate (Mills)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2003	\$ 8,550,482,230	\$ 24,429,949,229	\$ 1,526,429,698	\$ 5,268,221,065	\$ 10,076,911,928	\$ 29,698,170,294	12.94
2004	8,646,159,440	24,703,312,686	1,336,810,279	4,871,530,696	9,982,969,719	29,574,843,382	13.94
2005	8,756,010,240	25,017,172,114	1,326,314,927	4,419,085,748	10,082,325,167	29,436,257,862	13.94
2006	9,674,872,900	27,642,494,000	1,043,522,697	3,915,464,756	10,718,395,597	31,557,958,756	13.94
2007	9,769,259,480	27,912,169,943	862,430,659	4,369,495,071	10,631,690,139	32,281,665,014	13.94
2008	9,850,479,520	28,144,227,200	607,674,831	6,056,753,277	10,458,154,351	34,200,980,477	15.94
2009	9,888,366,080	28,252,474,514	328,507,650	1,164,471,021	10,216,873,730	29,416,945,535	15.94
2010	9,895,979,370	28,274,226,771	294,492,590	877,132,713	10,190,471,960	29,151,359,484	15.94
2011	9,841,534,430	28,118,669,800	302,617,930	777,177,866	10,144,152,360	28,895,847,666	15.94
2012	9,112,225,340	26,034,929,543	308,638,740	792,640,400	9,420,864,080	26,827,569,943	15.94



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

(1) Includes public utility property values.

Public utility property taxes are assessed on tangible personal property at various percentages of true value; other tangible personal property assessments are as follows: For telephone and inter-exchange telecommunications companies - 0% of true value for 2011 and thereafter, 5% of true value for 2010, 10% of true value for 2009, 15% of true value for 2008, 20% of true value for 2007 and 25% of true value for prior years.

For other general businesses - 0% of true value for 2009 and thereafter, 6.25% of true value for 2008, 12.5% of true value for 2007, 18.75% of true value for 2006 and 25% of true value for prior years. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year.

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

Last Ten Fiscal Years

(Cont'd.)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>Direct (County Units)</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Developmental Disabilities	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	5.21	5.21	7.21	7.21	7.21	7.21	7.21
Human Services Levy B	5.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	12.94	13.94	13.94	13.94	13.94	15.94	15.94	15.94	15.94	15.94
<i>School Districts</i>										
Brookville	65.06	65.06	65.06	65.04	65.04	65.04	69.03	69.03	69.03	69.03
Centerville	60.75	60.75	60.75	67.65	67.65	67.65	67.65	73.55	73.55	73.55
Dayton	70.85	70.85	70.85	70.85	70.85	70.85	75.75	75.75	76.52	77.52
Huber Heights	54.03	54.02	54.02	60.48	60.44	60.44	66.67	66.67	66.67	66.74
Jefferson	61.90	61.90	61.90	61.90	61.90	61.90	66.90	66.90	66.90	66.90
Kettering	60.90	60.90	67.80	67.80	67.80	71.30	72.20	73.10	78.00	78.00
Mad River	62.22	62.22	58.22	65.12	65.20	65.20	65.20	65.20	65.20	65.50
Miamisburg	47.02	46.92	47.78	46.63	46.63	46.48	51.55	51.90	59.74	60.62
New Lebanon	52.57	53.57	52.82	52.82	52.02	52.02	52.02	52.02	52.02	52.02
Northmont	58.35	64.15	64.15	64.15	64.15	70.05	70.05	70.05	70.05	75.95
Northridge	54.05	54.15	54.25	63.00	63.00	63.00	63.00	63.50	63.85	71.00
Oakwood	105.95	105.95	111.45	111.45	111.45	116.95	116.95	116.95	122.70	122.70
Trotwood-Madison	61.05	60.85	60.70	60.06	60.06	60.06	60.06	60.06	60.06	60.06
Valley View	38.66	38.66	44.31	43.91	43.81	37.41	37.11	32.36	32.36	32.36
Vandalia-Butler	44.36	44.26	48.86	47.76	53.30	53.11	53.69	53.72	54.61	55.51
West Carrollton	59.67	65.55	65.55	65.55	65.55	72.05	72.05	72.05	72.05	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	43.50	49.00	48.40	47.10	47.10	46.40	48.85	48.20	48.20	48.90
Carlisle	49.60	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70	43.70
Fairborn	44.70	44.40	44.40	44.20	44.20	52.50	51.90	51.80	51.80	52.65
Preble Shawnee	25.49	23.49	23.49	23.49	23.49	23.49	23.49	23.49	23.49	23.20
Tri County North	38.95	37.95	42.85	42.85	42.85	42.85	42.85	42.85	42.85	43.15
Springboro Community S.D.	50.91	49.91	55.76	65.27	62.86	61.21	59.46	60.71	60.71	60.22

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

Last Ten Fiscal Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	5.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.62	11.59	11.58	11.54	11.67	11.67	11.67	11.29	11.29	11.29
Kettering	6.85	6.85	6.85	6.80	6.80	6.80	6.79	6.79	6.79	6.79
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	6.30	6.30	6.30	6.30
Phillipsburg	12.02	12.02	12.02	9.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	6.39	6.39	6.39	11.34	11.34	11.34	11.34	11.34	11.34	11.34
Trotwood	17.39	17.39	17.39	17.39	17.39	17.39	16.65	19.65	19.65	19.65
Union	16.03	16.03	18.53	18.53	18.53	18.53	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	14.30	14.30	14.30	14.30	14.30	17.30	17.30	17.30	17.30	17.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	6.25	6.25	6.25	6.25

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<i>Townships</i>										
Butler	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	11.40	12.90	12.90	13.90	13.90	14.10	14.10	14.10	14.10	14.10
German	17.20	16.20	16.20	16.20	16.20	16.20	16.20	16.20	18.20	18.20
Harrison	17.53	18.33	18.33	19.05	21.00	21.00	23.97	24.97	24.97	24.97
Jackson	18.70	18.50	16.00	16.00	19.35	19.35	16.85	16.85	16.85	16.85
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	18.55	18.55	18.25	18.25	18.90	18.90	18.90	19.40	19.40	19.40
Perry	11.30	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10	11.10
Washington	13.95	13.95	13.95	13.95	13.95	13.95	13.95	13.95	13.90	13.90
<i>Other Units</i>										
Dayton/Montgomery Library	0.26	0.26	1.25	1.25	1.25	1.25	1.25	1.75	1.75	1.75
Washington/Centerville Library	3.03	3.03	3.03	3.03	3.03	2.70	2.70	2.70	2.70	2.70
Community College	2.50	2.50	2.50	2.50	2.50	2.50	3.20	3.20	3.20	3.20
Park District	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library	0.94	0.94	0.94	0.94	0.94	0.94	0.94	1.44	1.44	1.44
Clayton Fire Dist	3.30	3.30	3.30	3.30	3.30	3.30	4.50	4.50	4.50	4.50
Germantown Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist	2.00	2.00	2.90	2.90	2.00	2.90	2.90	2.90	2.90	2.90
Miami Valley Career Tech Center	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58

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

Principal Property Taxpayers

December 31, 2012

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$28,233,607	\$273,974,280	2.91%
Vectren Energy Delivery of Ohio	3,500,029	32,674,480	0.35%
Dayton Mall Venture Inc.	2,885,708	31,549,190	0.33%
Huber Investment Corp.	1,968,773	26,993,780	0.29%
City of Dayton	2,064,051	24,617,330	0.26%
Miami Valley Hospital	1,767,799	21,468,560	0.23%
Reynolds and Reynolds	1,657,092	18,845,980	0.20%
Huber Management Corp.	1,072,043	13,277,940	0.14%
NCR Corporation	1,183,051	12,039,330	0.13%
Kettering Medical Center	927,567	11,420,410	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>466,861,280</u>	<u>4.96%</u>
All Others		<u>8,954,002,800</u>	<u>95.04%</u>
<i>Total Assessed Valuation</i>		<u><u>\$9,420,864,080</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2012 levy was based.

December 31, 2003

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,168,092	\$219,079,100	2.17%
Ohio Bell	7,886,810	86,176,340	0.86%
City of Dayton	2,461,889	39,107,570	0.39%
Vectren Energy Delivery of Ohio	1,994,408	21,229,180	0.21%
Dayton Mall Venture Inc.	1,981,951	32,254,210	0.32%
Huber Investment Corp.	1,541,266	27,503,170	0.27%
NCR Corporation	1,305,821	17,958,370	0.18%
Arts Center Foundation	1,217,226	16,585,110	0.16%
Delphi Automotive Systems	1,163,708	20,116,290	0.20%
Verizon North Inc.	1,030,815	10,720,970	0.11%
<i>Total Real and Personal Property Valuation</i>		<u>490,730,310</u>	<u>4.87%</u>
All Others		<u>9,586,181,618</u>	<u>95.13%</u>
<i>Total Assessed Valuation</i>		<u><u>\$10,076,911,928</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2003 levy was based.

*Property Tax Levies and Collections**Last Ten Fiscal Years*

<i>Fiscal Levy Year</i>	<i>Original Taxes Levied</i>	<i>Adjustments</i>	<i>Adjusted Taxes Levied</i>	<i>Collected Within the Fiscal Levy Year</i>		<i>Collections in Subsequent Years</i>	<i>Total Collections</i>	
				<i>Amount</i>	<i>Percentage of Original Levy</i>		<i>Amount</i>	<i>Percentage of Adjusted Levy</i>
2003	\$ 76,370,358	\$ (700,186)	\$ 75,670,172	\$ 68,243,863	89.36%	\$ 7,363,078	\$ 75,606,941	99.92%
2004	94,550,313	(865,958)	93,684,355	84,770,593	89.66%	8,827,013	93,597,606	99.91%
2005	95,503,231	(1,006,578)	94,496,653	86,186,602	90.24%	8,289,540	94,476,142	99.98%
2006	100,365,857	(1,414,757)	98,951,100	89,244,017	88.92%	9,550,673	98,794,690	99.84%
2007	101,652,933	(1,134,779)	100,518,154	89,750,634	88.29%	9,869,132	99,619,766	99.11%
2008	131,185,010	(856,200)	130,328,810	119,123,814	90.81%	10,209,028	129,332,842	99.24%
2009	131,522,137	(2,930,636)	128,591,501	112,384,764	85.45%	14,695,690	127,080,454	98.82%
2010	131,969,221	(3,390,664)	128,578,557	103,509,052	78.43%	13,622,167	117,131,219	91.10%
2011	135,929,539	(2,788,804)	133,140,735	116,826,733	85.95%	13,234,910	130,061,643	97.69%
2012	126,168,385	(2,881,345)	123,287,040	108,926,771	86.33%	-	108,926,771	88.35%

Source: Montgomery County Auditor's Office - Department of Finance
Adjustments include changes in taxes levied as the result of tax appeals.

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
2003	\$ 319,729	\$ 318,253	99.5%	\$ 284,434
2004	294,655	280,870	95.3%	272,811
2005	285,636	268,405	94.0%	286,272
2006	305,982	296,148	96.8%	58,440
2007	314,184	306,026	97.4%	54,493
2008	294,617	291,502	98.9%	27,103
2009	265,439	254,405	95.8%	33,807
2010	244,920	238,149	97.2%	37,044
2011	251,783	245,420	97.5%	38,170
2012	236,040	224,154	95.0%	37,553

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

Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2012:	
<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 56,329,001
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 809,000
Revenue bonds.....	3,990,000
Self-supporting general obligation bonds paid from:	
Water revenue.....	988,848
Wastewater revenue.....	9,062,125
Parking facilities revenue.....	3,131,825
Stillwater Center revenue.....	7,330,000
Portion of general obligation bonds for County jail/family courts expansion.....	3,678,671
Portion of general obligation bonds for Children Service's admin bldg.....	2,315,000
Portion of general obligation bonds for Reibold Building Renovation.....	4,235,000
Portion of general obligation bonds for Juvenile Detention Center.....	18,220,000
<i>Total exempt debt</i>	(53,760,469)
Adjustment for internally-held regional dispatch center bonds (2):.....	937,000
<i>Net debt</i>	\$ 3,505,532
<i>Assessed Valuation of County (3)</i>	\$ 9,343,290,650
Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000).....	\$ 232,082,266
<i>Net debt (all unvoted)</i>	(3,505,532)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	\$ 228,576,734
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	93,432,907
<i>Net debt (all unvoted)</i>	\$ (3,505,532)
<i>Unvoted Legal Debt Margin</i>	\$ 89,927,375
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	3.75%

Comparative Information for Previous Years:

	2011	2010	2009	2008
Direct debt limitation:.....	\$ 234,021,602	\$ 252,103,809	\$ 253,261,799	\$ 253,921,843
Net debt (all unvoted).....	(4,519,361)	(5,488,599)	(6,414,561)	(7,299,560)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	229,502,241	246,615,210	246,847,238	246,622,283
<i>Unvoted debt limitation</i>	94,208,641	101,441,524	101,904,720	102,168,737
Net debt (all unvoted).....	(4,519,361)	(5,488,599)	(6,414,561)	(7,299,560)
<i>Unvoted Legal Debt Margin</i>	89,689,280	95,952,925	95,490,159	94,869,177
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	4.80%	5.41%	6.29%	7.14%

	2007	2006	2005	2004	2003
Direct debt limitation:.....	\$ 259,953,859	\$ 264,292,253	\$ 266,459,890	\$ 250,558,129	\$ 248,074,243
Net debt (all unvoted).....	(5,169,910)	(5,623,180)	(6,063,312)	(13,938,294)	(15,048,943)
<i>Direct Legal Debt Margin (Voted and Unvoted)</i>	254,783,949	258,669,073	260,396,578	236,619,835	233,025,300
<i>Unvoted debt limitation</i>	104,581,544	106,316,901	107,183,956	100,823,252	99,829,697
Net debt (all unvoted).....	(5,169,910)	(5,623,180)	(6,063,312)	(13,938,294)	(15,048,943)
<i>Unvoted Legal Debt Margin</i>	99,411,634	100,693,721	101,120,644	86,884,958	84,780,754
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	4.94%	5.29%	5.66%	13.82%	15.07%

Source: Montgomery County Auditor's Office

- (1) Total debt outstanding includes all externally outstanding bonded indebtedness.
- (2) These are General Obligation Bonds, purchased by the County Treasurer, which in substance represent internal borrowing and are therefore included as interfund payables for purposes of financial reporting but still applicable to the legal debt margin.
- (3) For the purpose of this computation the current assessed valuation, on which the 2013 levy will be based, is used.

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population(1)</i>	<i>Assessed Values (in 000's)</i>	<i>General Bonded Debt</i>		<i>Total Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
			<i>Governmental Activities</i>	<i>Business-Type Activities</i>			
			<i>General Obligation Bonds</i>	<i>General Obligation Bonds</i>			
2003	552,187	\$ 10,076,912	\$ 36,805,000	\$ 43,982,112	\$ 80,787,112	0.80%	146.30
2004	550,063	9,982,970	33,715,000	41,405,014	75,120,014	0.75%	136.57
2005	547,435	10,082,325	49,512,233	38,560,684	88,072,917	0.87%	160.88
2006	542,237	10,718,396	47,221,740	36,380,729	83,602,469	0.78%	154.18
2007	538,104	10,631,690	44,844,293	34,091,095	78,935,388	0.74%	146.69
2008	534,626	10,458,154	42,360,304	31,684,853	74,045,157	0.71%	138.50
2009	532,562	10,216,874	39,763,796	29,152,780	68,916,576	0.67%	129.41
2010	535,153	10,190,472	37,111,573	26,626,638	63,738,211	0.63%	119.10
2011	534,941	10,144,152	34,105,441	23,631,057	57,736,498	0.57%	107.93
2012	534,325	9,420,864	31,017,203	20,512,798	51,530,001	0.55%	96.44

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

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

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

Last Ten Fiscal Years

<i>Year</i>	<i>Debt Service Requirements</i>		<i>Total Debt Service</i>	<i>Total Governmental Fund</i>	<i>Ratio of Debt Service to General Governmental Expenditures</i>
	<i>Principal</i>	<i>Interest & Fiscal Charges</i>		<i>Noncapital Expenditures</i>	
2003	\$ 2,935,000	\$ 2,085,170	\$ 5,020,170	\$ 471,643,943	1.06%
2004	3,090,000	1,940,257	5,030,257	448,220,410	1.12%
2005	2,688,613	2,567,174	5,255,787	480,313,024	1.09%
2006	2,290,493	2,409,336	4,699,829	486,565,516	0.97%
2007	2,377,447	2,318,124	4,695,571	515,790,208	0.91%
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%
2009	2,596,508	2,087,025	4,683,533	545,746,244	0.86%
2010	13,447,223	2,157,413	15,604,636	506,527,844	3.08%
2011	3,006,132	1,480,870	4,487,002	486,525,900	0.92%
2012	3,088,238	1,386,213	4,474,451	450,406,080	0.99%

Source: Montgomery County Auditor's Office

<i>Other Governmental Activities Debt</i>		<i>Other Business-Type Activities Debt</i>			<i>Total Primary Government</i>	<i>Personal Income (in thousands)(2)</i>	<i>Percentage of Personal Income</i>	<i>Total Debt Per Capita</i>
<i>Special Assessment Bonds</i>	<i>Capital Leases</i>	<i>Revenue Bonds</i>	<i>Notes Payable</i>	<i>Capital Leases</i>				
\$ 2,360,477	\$ 1,186,575	\$ 89,760,033	\$ 58,380,283	\$ 72,176	\$ 232,546,656	\$ 16,936,680	1.37%	421.14
2,191,456	1,397,018	82,313,935	60,498,133	56,911	221,577,467	17,052,503	1.30%	402.82
2,405,395	978,669	74,526,327	60,129,842	34,312	226,147,462	17,456,060	1.30%	413.10
2,392,572	905,247	63,372,406	63,414,677	0	213,687,371	18,182,833	1.18%	394.08
1,465,613	916,265	57,860,000	63,441,279	0	202,618,545	18,689,428	1.08%	376.54
1,337,844	720,537	48,005,000	63,617,337	0	187,725,875	19,257,229	0.97%	351.13
1,205,425	563,276	37,510,000	60,459,851	0	168,655,128	18,995,954	0.89%	316.69
1,069,789	358,219	30,890,000	59,482,558	0	155,538,777	19,427,124	0.80%	290.64
940,503	413,648	25,720,000	57,357,735	0	142,168,384	20,158,717	0.71%	265.76
809,000	423,714	3,990,000	52,962,365	0	109,715,080	Not Available	Not Available	205.33

Computation of Direct, Overlapping and Underlying Debt

December 31, 2012

	<i>General Bonded Debt</i>	<i>Percent Applicable To County(1)</i>	<i>County Share</i>
<i>Direct:</i>			
Montgomery County:			
Governmental Activities:			
General obligation bonds.....\$	31,017,203	100.00%	\$ 31,017,203
<i>Total Net Direct Debt.....</i>			<u>31,017,203</u>
<i>Overlapping:</i>			
City of Carlisle.....	2,146,200	5.28%	113,319
City of Centerville.....	9,580,000	99.57%	9,538,806
City of Huber Heights.....	25,832,389	96.51%	24,930,839
City of Kettering.....	15,181,027	98.35%	14,930,540
City of Springboro.....	24,775,000	5.39%	1,335,373
City of Union.....	1,050,000	99.03%	1,039,815
Brookville Local School District.....	18,724,978	98.88%	18,515,258
Kettering Local School District.....	85,484,693	99.09%	84,706,782
Northmont Local School District.....	54,347,000	99.42%	54,031,787
Miami Valley Career Technology Center...	6,615,000	64.56%	4,270,644
Valley View Local School District.....	39,279	99.91%	39,244
<i>Total Net Overlapping Debt.....</i>			<u>213,452,407</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County.....	164,600,686	100.00%	164,600,686
School Districts			
Within Montgomery County.....	616,505,256	100.00%	616,505,256
<i>Total Net Underlying Debt.....</i>			<u>781,105,942</u>
<i>Total Net Debt.....</i>			<u>\$ 1,025,575,552</u>

Source: Montgomery County Auditor's Office - D

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

Schedule of Enterprise Fund Revenue Bond Coverage

Last Ten Fiscal Years

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Water Fund Bond Coverage:</i>							
2003	\$31,515,181	\$22,621,939	\$8,893,242	\$2,160,000	\$2,110,978	\$4,270,978	2.08
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45
2005	33,696,441	25,745,109	7,951,332	2,345,000	1,929,090	4,274,090	1.86
2006	34,097,916	26,027,072	8,070,844	2,445,000	1,827,203	4,272,203	1.89
2007	36,352,954	27,340,383	9,012,571	2,555,000	1,716,390	4,271,390	2.11
2008	36,369,188	27,631,380	8,737,808	2,675,000	1,597,268	4,272,268	2.05
2009	37,848,910	28,645,072	9,203,838	2,800,000	1,470,113	4,270,113	2.16
2010	38,802,392	28,805,172	9,997,220	2,910,000	1,365,113	4,275,113	2.34
2011	37,415,957	28,039,938	9,376,019	3,010,000	1,260,353	4,270,353	2.20
2012	39,014,099	30,863,512	8,150,587	3,165,000	1,109,853	4,274,853	1.91
<i>Solid Waste Management Fund Bond Coverage:</i>							
2003	\$53,147,700	\$14,680,796	\$38,466,904	\$4,035,000	\$2,168,241	\$6,203,241	6.20
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84
2007	45,413,246	14,499,608	30,913,638	5,250,000	1,237,169	6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46
2009	44,620,209	15,921,912	28,698,297	5,980,000	672,388	6,652,388	4.31
2010	44,866,345	15,674,283	29,192,062	6,400,000	347,560	6,747,560	4.33
2011	45,863,254	17,868,651	27,994,603	250,000	126,230	376,230	74.41
2012	49,198,851	16,041,157	33,157,694	260,000	115,219	375,219	88.37

(1) Pledged Revenues:

Include all revenues (excluding gains or losses on disposition of assets, judgments received, and gains and losses arising from early extinguishment of Bonds, General Obligations and Notes and Obligations), plus: for Water, the lesser of 25% of unencumbered year-end balance carried over to the current fiscal year, or an amount equal to 25% of the Operating and Maintenance of the immediately preceding year; for Solid Waste, 100% of any unencumbered year-end balance carried over to the current fiscal year.

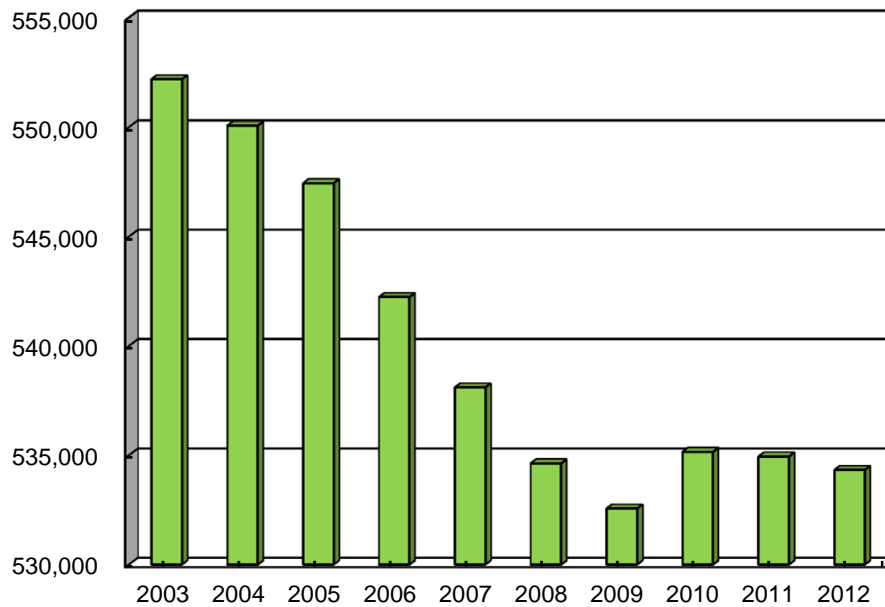
(2) Operating expenses exclude depreciation, amortization and non-operating expense items.

Source: Montgomery County Auditor's Office

Demographic and Economic Statistics

December 31, 2012

<i>Population</i>		<i>County</i>	<i>MSA</i>
	1940	295,480	331,343
	1950	398,441	518,642
	1960	527,080	727,121
	1970	606,148	850,266
	1980	571,697	830,070
	1990	573,809	951,270
	2000	559,062	950,558
	2010	535,153	841,502
<i>Population for the Last Ten Years</i>			
	2003	552,187	
	2004	550,063	
	2005	547,435	
	2006	542,237	
	2007	538,104	
	2008	534,626	
	2009	532,562	
	2010	535,153	
	2011	534,941	
	2012	534,325	



Source: U.S. Census Bureau

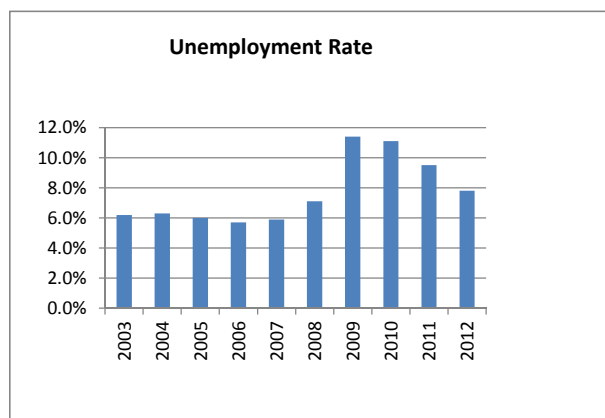
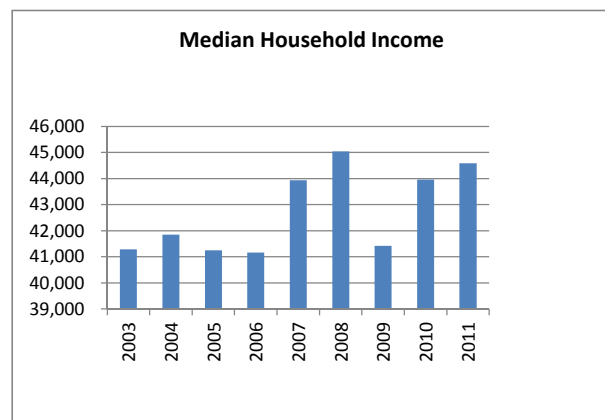
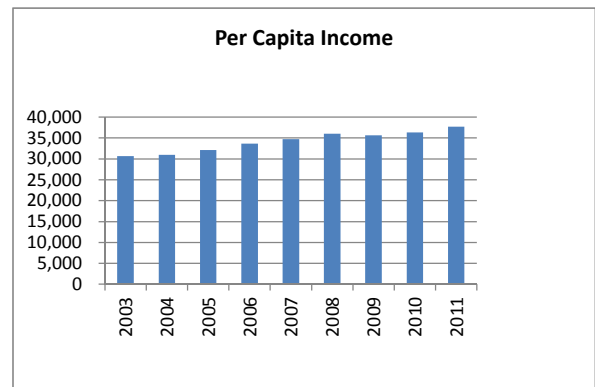
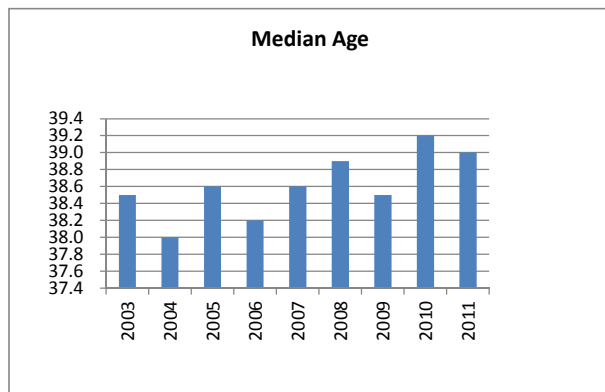
Year	Median Age (1)	Total Personal Income (2)	Per Capita Income (2)	Median Household Income (3)	Annual Unemployment Rate (4)
2003	38.5	\$ 16,882,037,000	\$ 30,655	\$ 41,283	6.2%
2004	38.0	16,981,109,000	30,976	41,846	6.3%
2005	38.6	17,511,898,000	32,127	41,249	6.0%
2006	38.2	18,219,910,000	33,658	41,161	5.7%
2007	38.6	19,006,005,000	34,732	43,939	5.9%
2008	38.9	19,266,895,000	36,020	45,047	7.1%
2009	38.5	18,995,875,000	35,669	41,426	11.4%
2010	39.2	19,451,335,000	36,302	43,965	11.1%
2011	39.0	20,258,807,000	37,684	44,585	9.5%
2012	Not Available	Not Available	Not Available	Not Available	7.8%

(1) Source: US Census Bureau - American Fact Finder

(2) Source: US Bureau of Economic Analysis - CA1-3

(3) Source: US Census Bureau - Quick Facts

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



Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

<i>Year</i>	<i>Total Permits Issued(1)</i>	<i>Building Permits Total Estimated Value of Buildings(1)</i>	<i>Real Property</i>		<i>Banking Activity Bank Deposits(3)</i>
			<i>Assessed Value(2)</i>	<i>Estimated Actual Value</i>	
2003	2,684	\$ 316,580,406	\$ 8,550,482,230	\$ 24,429,949,229	\$ 249,614,000
2004	2,470	293,832,391	8,646,159,440	24,703,312,686	250,930,000
2005	2,405	265,562,333	8,756,010,240	25,017,172,114	264,569,000
2006	2,080	176,291,468	9,674,872,900	27,642,494,000	262,397,000
2007	1,932	258,210,185	9,769,259,480	27,912,169,943	267,338,000
2008	1,578	181,232,493	9,850,479,520	28,144,227,200	281,870,000
2009	1,335	108,159,913	9,888,366,080	28,252,474,514	301,158,000
2010	1,356	312,772,206	9,895,979,370	28,274,226,771	335,772,000
2011	1,567	174,980,692	9,841,534,430	28,118,669,800	420,479,000
2012	1,624	169,269,641	9,112,225,340	26,034,929,543	425,350,000

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

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

(3) Source: Federal Reserve Bank of Cleveland.

Principal Employers

2012 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	27,400	11.76%
Premier Health Partners.....	14,548	6.24%
Kettering Health Network.....	5,496	2.36%
The Kroger Company.....	4,950	2.12%
Montgomery County.....	3,814	1.64%
LexisNexis.....	3,400	1.46%
Sinclair Community College.....	2,726	1.17%
Dayton Public Schools.....	2,574	1.10%
Wright State University.....	2,320	1.00%
University of Dayton.....	2,243	0.96%
	69,471	29.81%

Source: Dayton Business Journal

2003 Data:

<i>Company</i>	<i>Employees</i>	<i>Percentage of Total Employment</i>
Wright-Patterson Air Force Base.....	22,000	8.51%
Premier Health Partners.....	10,600	4.10%
Delphi Automotive Systems.....	8,700	3.37%
Kettering Medical Network.....	6,460	2.50%
Montgomery County.....	5,293	2.05%
GM Moraine Assembly Plant.....	4,200	1.63%
LexisNexis.....	4,000	1.55%
AK Steel Corporation.....	3,800	1.47%
Dayton Public Schools.....	3,500	1.35%
NCR.....	2,700	1.04%
	71,253	27.57%

Source: Dayton Business Journal

*Employees by Function**Last Seven Fiscal Years*

Function	2006	2007	2008	2009	2010	2011	2012
Governmental Activities							
General government	549	367	357	328	307	297	262
Judicial and law enforcement	1,804	1,935	1,963	1,798	1,678	1,604	1,529
Environment and public works	128	123	120	118	116	110	115
Social services	1,753	1,532	1,510	1,699	1,626	1,533	1,412
Community and economic development	56	65	59	47	28	25	25
Total Governmental Activities	<u>4,290</u>	<u>4,022</u>	<u>4,009</u>	<u>3,990</u>	<u>3,755</u>	<u>3,569</u>	<u>3,343</u>
Business-type Activities							
Water	84	73	81	82	87	86	86
Wastewater	170	153	144	128	136	129	135
Solid Waste Management	79	76	77	71	67	65	65
Parking Facilities	7	6	5	5	5	5	5
Stillwater Center	210	168	185	175	187	192	180
Total Business-type Activities	<u>550</u>	<u>476</u>	<u>492</u>	<u>461</u>	<u>482</u>	<u>477</u>	<u>471</u>
Total Primary Government	<u>4,840</u>	<u>4,498</u>	<u>4,501</u>	<u>4,451</u>	<u>4,237</u>	<u>4,046</u>	<u>3,814</u>

Source: County position-control records

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011 and 2012. Additional data will be added for future years, along with comparative data of prior years.

*Selected Operating Indicators**Last Seven Fiscal Years*

	2006	2007	2008	2009	2010	2011	2012
Governmental Activities							
Judicial and law enforcement							
Sheriff							
County jail book-ins	36,976	38,750	37,160	31,573	29,510	27,540	25,734
Calls dispatched handled	371,223	364,658	344,319	430,459	386,542	583,889	635,993
Common Pleas Court							
Caseload for civil cases	16,486	16,586	16,901	16,052	16,327	14,550	13,617
Caseload for criminal cases	6,805	6,979	6,652	5,432	4,865	5,013	4,874
Environment and public works							
County Engineer							
Asphalt resurfacing (tons)	37,018	40,058	30,868	27,891	25,674	31,882	27,000
Social services							
Job Center							
Yearly total number of positions posted	4,888	4,322	4,500	4,500	1,090	1,500	1,271
Yearly increase in customer job bank services	3,098	3,010	3,100	3,200	3,243	2,904	3,084
Community and economic development							
Building Regulations							
Building inspections	10,559	10,094	8,449	7,019	7,691	7,959	8,657
Electrical inspections	6,983	6,447	5,699	4,987	4,647	4,885	5,248
Business-type Activities							
Water							
Historic water consumption, daily maximum (millions of gallons)							
South system	31	31	30	24	28	27	27
North system	19	19	18	15	17	16	17
Wastewater							
Daily treatment capacity (millions of gallons)							
Western Regional Treatment Plant	15	15	16	14	14	16	12
Eastern Regional Treatment Plant	9	9	10	8	8	11	8
Solid Waste Management							
Tons of solid waste disposed of	509,006	524,316	533,670	495,467	498,453	513,270	471,373
Parking Facilities							
Public parking capacity (spaces)	1,607	1,607	1,607	1,610	1,610	1,610	1,610
Employee-only parking capacity (spaces)	580	580	580	552	552	552	552
Stillwater Center							
Total patient days	35,954	35,989	37,015	36,670	36,154	36,104	36,140
Percentage of occupancy	99.3%	99.6%	102.0%	101.0%	99.6%	99.2%	98.8%

Source: Various county departments

Indicators are not provided for the general government function

Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011 and 2012. Additional statistics will be added for future years, along with comparative information from prior years

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

	2006	2007	2008	2009	2010	2011	2012
Judicial and Law Enforcement							
<i>Sheriff</i>							
Jails	1	1	1	1	1	1	1
<i>County Courts</i>							
Detention Facilities	3	3	3	3	3	3	3
Court Buildings	3	3	3	3	3	3	3
Environment and Public Works							
<i>County Engineer</i>							
Roads (centerline miles)	320	320	320	318	320	320	320
Bridges	373	377	378	364	387	399	400
Social Services							
<i>Board of Developmental Disabilities Services</i>							
Facilities	6	6	6	6	6	6	6
Community & Economic Development							
<i>County Parks</i>							
Parks acreage	690	690	690	475	475	475	475
Parks	4	4	4	3	3	3	3
Shelters	17	17	17	11	11	11	11
Tennis courts	21	21	21	16	16	16	16
Basketball courts	11	11	11	3	3	13	13
Ball diamonds	17	17	17	11	11	11	11
Water							
Water lines (miles)	1,340	1,344	1,347	1,348	1,367	1,374	1,374
Wastewater							
Sewer lines (miles)	1,178	1,196	1,200	1,202	1,203	1,207	1,210
Lift stations	30	32	37	37	26	36	36
Treatment Plants	2	2	2	2	2	2	2
Solid Waste							
Transfer Facilities	2	2	2	2	2	2	2
Parking Facilities							
Public Parking Garages	2	2	2	2	2	2	2
Employees-only Parking Lot	1	1	1	1	1	1	1
Employees-only Parking Garage	1	1	1	1	1	1	1

Source: Various county departments

Indicators are not provided for the general government function. Information is only presented for fiscal years 2006, 2007, 2008, 2009, 2010, 2011 and 2012. Additional statistics will be added for future years, along with comparative information from prior years

Synopsis of Insurance

December 31, 2012

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Alcohol, Drug Addiction and Mental Health Services Board:					
Selective Insurance	S1999585	9/1/12 - 9/1/13			
		Property:			\$6,284
		409 E. Monument - Contents	\$557,230	10%	
		601 Infirmary Rd. - Building	\$3,999,168	10%	
		601 Infirmary Rd. - Contents	\$50,000	10%	
		Crisis Incident - Business Income	\$100,000	10%	
		Crisis Incident - Counseling Expense	\$25,000	10%	
		Liability:			\$1,671
		General Aggregate Limit - Per Job/Per Location	\$3,000,000		
		Products/Completed Operations Aggregate Limit	\$3,000,000		
		Personal/Advertising Injury Limit	\$1,000,000		
		Each Occurrence	\$1,000,000		
		Damage to Premises Rented To You Limit	\$100,000		
		Medical Expense Limit - Any One Person	\$15,000		
		Professional Liability:			\$500
		Social Services Professional Liability			
		- Each Occurrence Limit	\$1,000,000		
		- Aggregate Limit	\$3,000,000		
		Employer's Liability (Ohio Stop Gap)			
		- Bodily Injury Each Accident	\$1,000,000		
		- Bodily Injury Policy Limit	\$1,000,000		
		- Bodily Injury Disease Each Employee	\$1,000,000		
		Employee Benefits Coverage - Claims Made Form			
		- Each Claim Limit	\$1,000,000	\$1,000	
		- Aggregate Limit	\$3,000,000		
		CyCurity Coverage (Cyber Liability):			\$1,304
		- Electronic Media Liability - Aggregate	\$250,000	\$2,500	
		- Electronic Information Security Liability - Aggregate	\$250,000	\$2,500	
		- Security Breach Expenses - Aggregate	\$100,000	\$2,500	
		Auto Coverage:			\$201
		- Hired and Non-Owned Liability	\$1,000,000		
		- Physical Damage (Comprehensive)	Actual Cash Value or Cost of Repair	per schedule	
		(Specified Causes of Loss)	Actual Cash Value	\$25	
		(Collision)	or Cost of Repair	per schedule	
		Commercial Umbrella Liability:			\$2,000
		- Each Occurrence	\$4,000,000		
		- Annual Aggregate	\$4,000,000		
Chubb Group of Insurance Companies	8224-3230	9/1/12 - 9/1/13			
		ForeFront - Directors & Officers Liability:		<u>Retention</u>	\$13,263
		Maximum Limit For All Claims Each Policy Year	\$3,000,000		
		Sublimit For All Excess Benefit Transaction Excise Tax	\$1,000		
		- Insuring Clause 1		\$0	
		- Insuring Clause 2		\$5,000	
		- Insuring Clause 3		\$5,000	
		Employment Practices Liability - Aggregate	\$3,000,000		
		- Third Party Claims - Sub-Limit	\$1,000,000		
		- Insuring Clause 1		\$5,000	
		- Insuring Clause 2		\$5,000	
		ForeFront Portfolio (Crime)			
		- Employee Theft	\$1,000,000	\$5,000	
		- Premises	\$1,000,000	\$5,000	
		- In-transit	\$1,000,000	\$5,000	
		- Forgery Coverage	\$3,000,000	\$5,000	
		- Computer Fraud Coverage	\$1,000,000	\$5,000	
		- Funds Transfer Fraud	\$1,000,000	\$5,000	
		- Money Orders & Counterfeit Currency Fraud	\$100,000	\$1,000	
		- Credit Card Fraud	\$100,000	\$1,000	
		- Client Coverage	\$1,000,000	\$5,000	
		- Expense Coverage	\$100,000	N/A	

Carrier	Policy Number	Policy Period/ Coverage	Limits	Deductible	Annual Premium
Board of Developmental Disabilities Services:					
Ohio School Plan	40000829EGLOHP06	1/1/12-12/31/12 Acts or Omissions Directors & Officers Liability	\$1,000,000 Per Incident \$3,000,000 Aggregate	up to \$2,500	\$30,047
	40000829EAUOHP06	1/1/12-12/31/12 Liability Medical Pay Buses-Comprehensive All Other Vehicles-Comprehensive Buses-Collision All Other Vehicles-Collision	\$2,000,000 Per Accident \$5,000 Per Person	\$0 \$0 \$1,000 \$250 \$1,000 \$500	\$71,324
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/11-1/29/14 Forgery or Alteration Theft, Disappearance and Destruction Employee Dishonesty	\$10,000 \$5,000 Inside \$5,000 Outside \$10,000 Per Incident	\$1,000 \$1,000 \$1,000 \$1,000	\$2,064
Other County Agencies:					
Affiliated FM Insurance Co.	MJ422	12/5/12-12/5/13 Property/Boiler & Machinery & Terrorism Earthquake and Flood Flood - Flood Plain Locations Property in-transit	Varies by type of covered loss per property summary	\$100,000 \$500,000 \$25,000	\$259,013
Travelers Insurance	105398457	3/31/10-3/31/13 Crime	\$1,000,000	\$25,000	\$9,709
Catlin Insurance Group	PEC999150313	3/31/12-3/31/13 Excess Liability: General Liability, Auto Liability Public Officials Liability, Law Enforcement Liability	\$5,000,000 except auto excess SIR	\$500,000	\$307,035
	06107B121AHL	3/31/12-3/31/13 Professional Liability - Stillwater Center	\$2,000,000 Per Incident \$4,000,000 Aggregate	\$25,000	\$50,000
Everest National Insurance Co.	SISCPEL01770112	3/31/12-3/31/13 Excess Liability above Catlin Insurance Group policy	\$20,000,000 xs of \$10,000,000	xs \$500,000 SIR	\$173,800
Continental Insurance Company	42512277602	3/31/12-3/31/13 Executive/Cyber Liability	\$1,000,000 per occurrence \$3,000,000 aggregate	\$100,000	\$54,259
Self-Funded Alternatives, LLC	SP4044449	7/1/12-7/1/13 Excess Workers' Compensation	Statutory	\$500,000	\$219,121
Travelers Insurance	105053589	12/31/11-12/31/15 Scheduled Public Officials Bond Program	\$396,000	\$0	\$1,603
	105763521	3/19/12-3/19/13 Common Pleas Scheduled Bond Program	\$816,000	\$0	\$2,862
	105216129	7/1/11-1/1/13 Furtherance of Justice Bond - Phil Plummer, County Sheriff	\$100,399	\$0	\$335
	105216136	1/1/12-1/1/13 Furtherance of Justice Bond - Mathias Heck, County Prosecutor	\$118,513	\$0	\$290
	105459839	6/27/10-6/29/13 Karl Keith, Deputy Registrar for BMV	\$25,000	\$0	\$146

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



MONTGOMERY COUNTY, OHIO



Single Audit Reports

December 31, 2012

Montgomery County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
U.S. Department of Health and Human Services			
<i>Passed Through Ohio Department of Mental Health:</i>			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	NGAG-12-200-20-001	\$4,228
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	2010H	20,000
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant - Title XX	93.667	(A)	345,310
Social Services Block Grant - Title XX		(A)	50,384
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Social Services Block Grant - Title XX		(A)	2,869,314
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant - Title XX		(A)	389,078
Total Social Services Block Grant - Title XX			<u>3,654,086</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Children's Health Insurance Program - Title XXI	93.767	(A)	10,616
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Children's Health Insurance Program - Title XXI		(A)	44,966
Total Children's Health Insurance Programs			<u>55,582</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program (MAC Payments)	93.778	(A)	3,191,898
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Medical Assistance Program (Medicaid)		(A)	3,210,207
Medical Assistance Program (Medicaid) (Waiver Administration)			105,497
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Medicaid)		(A)	6,057
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program (Medicaid)		(A)	30,928
Total Medical Assistance Program (Medicaid)			<u>6,544,587</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Projects for Assistance in Transition From Homelessness	93.150	(A)	80,120
Projects for Assistance in Transition From Homelessness			44,067
Total Assistance in Homeless Transition (PATH)			<u>124,187</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Care and Development Block Grant	93.575	(A)	1,060,481
<i>Passed Through Ohio Department of Mental Health:</i>			
Promoting Safe & Stable Families - FAST Dollars	93.556	(A)	59,069
Promoting Safe & Stable Families - FAST Dollars		5AU-13-100-2-058	6,963
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe & Stable Families - Caseworker Visits		(A)	-
Promoting Safe & Stable Families - Title IV-B		(A)	219,517
Promoting Safe & Stable Families - Post Final Adoption		(A)	148,629
Total Promoting Safe & Stable Families Programs			<u>368,146</u>
Refugee and Entrant Assistance-State Administered Programs	93.566	(A)	120,273
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Temporary Assistance For Needy Families - PA	93.558	(A)	10,551,925
Temporary Assistance For Needy Families - KPI		(A)	100,513
Total Temporary Assistance For Needy Families			<u>10,652,438</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Support Enforcement - CSEA	93.563	(A)	7,839,105
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Children's Justice Grants to States	93.643	(A)	17,356
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	(A)	88,256

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Foster Care-Title IV-E	93.658	(A)	9,124,984
Foster Care-Title IV-E (Juvenile Courts)		G-1213-06-0213	887,158
Foster Care-Title IV-E ARRA		(A)	8,115
Total Foster Care-Title IV-E Programs			<u>10,020,257</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Adoption Assistance (Nonrecurring Adoption)	93.659	(A)	7,277,609
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Abuse and Neglect State Grants	93.669	(A)	-
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chafee Foster Care Independence Program	93.674	(A)	499,907
<i>Passed Through Ohio Department of Mental Health:</i>			
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Community Plan		(A)	195,110
CMHS Block Grant - Community Plan		(A)	184,212
ODMH/Forensic Block Grant		(A)	2,683
ODMH/Forensic Block Grant		(A)	1,342
Total Block Grants For Community Mental Health Services			<u>383,347</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants For Prevention and Treatment of Substance Abuse	93.959		
SAPT Block Grant - UMADAOP		(A)	123,952
SAPT Block Grant - UMADAOP		(A)	80,432
SAPT Block Grant - Nova House		(A)	101,881
SAPT Block Grant - Nova House		(A)	33,055
SAPT Block Grant - Project Cure		(A)	91,414
SAPT Block Grant - Project Cure		(A)	29,659
SAPT Block Grant - Federal Per Capita Prevention		(A)	407,937
SAPT Block Grant - Federal Per Capita Prevention		(A)	132,302
SAPT Block Grant - Federal Per Capita Treatment		(A)	1,417,944
SAPT Block Grant - Federal Per Capita Treatment		(A)	462,050
SAPT Block Grant - UMADAOP - Elder Care		(A)	41,563
SAPT Block Grant - UMADAOP - Elder Care		(A)	26,970
SAPT Block Grant - Juvenile Court TASC Program		(A)	158,030
SAPT Block Grant - Juvenile Court TASC Program		(A)	46,311
SAPT Block Grant - ODADAS TANF Prevention		(A)	25,237
SAPT Block Grant - ODADAS TANF Prevention		(A)	8,183
SAPT Block Grant - Youth Led Prevention		(A)	5,150
SAPT Block Grant - Youth Led Prevention		(A)	3,340
SAPT Block Grant - Federal Healthy Youth		(A)	22,638
SAPT Block Grant - Federal Healthy Youth		(A)	6,787
SAPT Block Grant - Circle of Recovery		(A)	41,960
SAPT Block Grant - Circle of Recovery		(A)	27,228
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>3,294,023</u>
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities-Grants to States	93.617	(A)	1,630
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Money Follows the Person Rebalancing Demonstration	93.791	(A)	-
Total U.S. Department of Health and Human Services			52,025,498
U.S. Election Assistance Commission			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act	90.401	(A)	49,564
Total U.S. Election Assistance Commission			49,564
U.S. Department of Housing and Urban Development			
<i>Direct Programs:</i>			
Community Development Block Grant	14.218	B-05-UC-39-0004	28,851
Community Development Block Grant		B-10-UC-39-0004	436,429
Community Development Block Grant		B-11-UC-39-0004	1,369,750
Community Development Block Grant		B-12-UC-39-0004	22,176
Total Community Development Block Grant			<u>1,857,206</u>
CDBG/ Neighborhood Stabilization Program	14.218	B-08-UN-39-0006	485,233
Emergency Shelter Grant Program	14.231	S-10-UC-39-0004	7,176

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
<i>Passed Through Ohio Department of Development:</i>			
Housing Stability Program	14.231	B-K-11-1DH-1	68,305
HOME Investment Partnership Program	14.239	M-07-UC-39-0208	2,880
HOME Investment Partnership Program		M-08-UC-39-0208	158,011
HOME Investment Partnership Program		M-10-UC-39-0208	57,930
HOME Investment Partnership Program		M-11-UC-39-0208	273,304
HOME Investment Partnership Program		M-12-UC-39-0208	22,731
Total HOME Investment Partnership Program			514,856
Total CDB Grants, Emergency Shelter Grants & HOME Investment Partnership Program			2,932,776
Supportive Housing Program	14.235	OH0127B5E051003	36,347
Supportive Housing Program		OH0127B5E051104	97,075
Total Supportive Housing Program			133,422
Neighborhood Stabilization Program III	14.264	B-11-UN-39-0006	588,785
ARRA - Community Development Block Grant Entitlement - ARRA	14.253	B-09-UY-39-0004	61,843
ARRA -Neighborhood Stabilization Program II- ARRA	14.256	B-09-CN-OH-0029	3,487,103
ARRA - Homelessness Prevention and Rapid Rehousing - ARRA	14.257	S-09-UY-39-0004	7,431
ARRA - Homelessness Prevention and Rapid Rehousing - ARRA		B-A-09-251-1	30,000
Total ARRA HPRR Programs			37,431
Lead Hazard Control	14.900	OHLHB0448	560,397
Total U.S. Department of Housing and Urban Development			7,801,757
U.S. Department of Justice			
<i>Direct Programs:</i>			
Crime Lab Improvement DNA Backlog Reduction	16.564	2010DNBXK085	105,867
Crime Lab Improvement DNA Backlog Reduction		2011DNBXK483	237,747
Crime Lab Improvement DNA Backlog Reduction		2012DNBX0079	65,062
Total Crime Lab Improvement DNA Backlog Reduction			408,676
Juvenile Acct Incentive Block Grant (JAIBG)	16.523	2010-JB-001-A056	41,144
Juvenile Acct Incentive Block Grant (JAIBG)		2010-JE-015-B092	7,999
Total Juvenile Acct Incentive Block Grant (JAIBG)			49,143
Violence Against Women with Disabilities	16.529	2009-FW-AX-K007	217,768
Second Chance Act Adult Offender Reentry Program	16.812	2011-CZ-BX-0028	226,366
<i>Passed Through Ohio Department of Youth Services:</i>			
Juvenile Justice/Delinquency Prevention - DMC Title II	16.540	2009-JJ-DMC-0203	4,257
Juvenile Justice/Delinquency Prevention - DMC Title II		2010-JJ-DMC-0203	58,319
Total Juvenile Justice/Delinquency Prevention - DMC Title II			62,576
<i>Passed Through Ohio Department of Justice:</i>			
Victims of Crime Act	16.575	2012VACHAE499	21,897
Victims of Crime Act	16.575	2013VACHAE499	4,840
Total Victims of Crime Act			26,737
<i>Passed Through Ohio Department of Public Safety:</i>			
Paul Coverdell Act	16.742	2010-PC-NFS-7806	9,536
Paul Coverdell Act		2011-PC-NFS-7808	83,432
Coverdell Competitive		2011-CD-BX-0063	162,736
Total Paul Coverdell Act			255,704
<i>Passed Through Ohio Department of Public Safety:</i>			
RANGE Task Force	16.738	2010-JG-A01-6803	36,206
RANGE Task Force		2011-JG-A01-6803	98,476
RANGE Task Force		2011-DL-LEF-5845	39,935
Cold Case Investigations 2012		2011-JG-E01-6948	57,546
<i>Direct Program:</i>			
Cold Case Squad and DNA Project	16.738	2012-DN-BX-K014	20,182
Total Edward Byrne Formula Grants			252,345
<i>Passed Through Ohio Department of Public Safety:</i>			
ARRA - Reentry Project Stimulus -ARRA	16.803	2009-RA-R01-2353	166,781
ARRA - Cold Case Task Force - ARRA	16.803	2009-RA-A02-V2267	11,943
Total ARRA - Byrne Memorial JAG Grants			178,724
Residential Subs Abuse Treat for State Prisoners	16.593	2011-RS-SAT-101	35,046
Residential Subs Abuse Treat for State Prisoners		2012-RS-SAT-101	9,446
Residential Subs Abuse Treat for State Prisoners		2011-RS-SAT-101A	25,655
Total Residential Subs Abuse Treat for State Prisoners			70,147
Equitable Sharing Agreement and Certification	16.XXX	(A)	261,513
Federal Forfeited Assets - R.A.N.G.E. Taskforce		(A)	82,816
Total Other Public Safety Grants			344,329
Total U.S. Department of Justice			2,092,515

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
U.S. Department of Labor			
<i>Passed Through Ohio Department of Jobs and Family Services:</i>			
WIA Cluster			
WIA-Adult Programs (SFY 10)	17.258	(A)	288,262
WIA-Adult Programs (SFY 10)-Admin		(A)	95,588
WIA-Adult Programs (SFY 11)		(A)	1,066,618
WIA-Adult Programs (SFY 11)-Admin		(A)	68,454
WIA-Adult Programs (SFY 12)		(A)	54,369
Total WIA-Adult			1,573,291
WIA-Youth Activities (SFY 10)	17.259	(A)	481,206
WIA-Youth Activities (SFY 10)-Admin		(A)	56,084
WIA-Youth Activities (SFY 11)		(A)	706,709
WIA-Youth Activities (SFY 11)-Admin		(A)	11,492
WIA-Youth Activities (SFY 12)		(A)	150,203
Total WIA-Youth			1,405,694
WIA-Dislocated Workers (SFY 10)	17.278	(A)	942,078
WIA-Dislocated Workers (SFY 10)-Admin		(A)	113,324
WIA-Dislocated Workers (SFY 11)		(A)	896,404
WIA-Dislocated Workers (SFY 11)-Admin		(A)	40,951
Total WIA-Dislocated Workers			1,992,757
Total WIA Cluster			4,971,742
WIA-Research Projects	17.261	(A)	79,909
Total U.S. Department of Labor			5,051,651
U.S. Department of Transportation			
<i>Direct Program:</i>			
Federal-Aid Highway Program	20.205	(A)	41,459
<i>Passed Through Ohio Department of Transportation:</i>			
Federal-Aid Highway Program	20.205	MOT CR 166 6.00	172,945
Federal-Aid Highway Program	20.205	MOT CR 175 2.17	626,274
Federal-Aid Highway Program	20.205	MOT CR 166 2.99	20,535
Federal-Aid Highway Program	20.205	MOT CR 78 1.97	604,179
Federal-Aid Highway Program	20.205	MOT CR 50 2.45	1,627,492
Federal-Aid Highway Program	20.205	MOT CR 175 .079	189,233
Federal-Aid Highway Program	20.205	STW 2013 CEAO	71,779
Total Federal-Aid Highway Programs			3,353,896
<i>Passed Through Ohio Department of Highway Safety:</i>			
High Visibility Traffic Enforcement 2012	20.600	HVEO2012-57-0000-00334-00	56,244
High Visibility Traffic Enforcement 2013		HVEO2013-57-0000-00379-00	7,799
Total High Visibility Traffic Enforcement			64,043
Total United States Department of Transportation			3,417,939
U.S. Department of Energy			
<i>Direct Programs:</i>			
ARRA - Energy Efficiency and Conservation Block Grant - ARRA	81.128	10EE000240	355,902
Total U.S. Department of Energy			355,902
U.S. Department of Homeland Security			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance	97.042	(A)	171,841
Total Emergency Management Performance Grants			171,841
Citizen Corps Programs 08	97.067	2008-GE-T8-0025	1,131
State Homeland Security LE 09		2009-SS-T9-0089	443,547
Citizen Corps Programs 09		2009-SS-T9-0089	2,357
State Homeland Security Program 09		2009-SS-T9-0089	36,240
State Homeland Security Program 10		2010-SS-T0-0012	138,193
Law Enforcement State Homeland Security Program 10		2010-SS-T0-0012	174,040
Law Enforcement State Homeland Security Program 11		EMW-2011-SS-0070	20,264
State Homeland Security Program 10 - Regional Animal Team		2012-SS-T0-0012	7,982
State Homeland Security Program 09		2009-SS-T0-0012	28,672
Citizen Corps Programs 10		2010-SS-T0-0012	2,292
State Homeland Security Program 11		EMW-2011-SS-0070	112,000
Total State Homeland Security Programs			966,718
Total U.S. Department of Homeland Security			1,138,559

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Project/Grant Number	Disbursements
U.S. Department of Education			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
Special Education - Pre-School Grants	84.173	(A)	64,548
Special Education - Grants to States	84.027	(A)	<u>135,610</u>
Total Special Education Cluster			<u>200,158</u>
Title I Grants to Local Education Agencies	84.010	2012-T1-ED-0005	<u>8,000</u>
Total U.S. Department of Education			<u>208,158</u>
U.S. Department of Agriculture			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Division of School Food Service:			
SNAP Administrative Matching Grant	10.561	(A)	4,220,093
<i>Passed Through Ohio Department of Education:</i>			
National School Lunch	10.555	NSL 10/11	<u>285,727</u>
Total U.S. Department of Agriculture			<u>4,505,820</u>
Total Expenditures of Federal Awards			<u>\$76,647,363</u>

(A) Project number not known or not applicable.

Montgomery County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2012

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of federal awards expenditures includes the federal grant activity of the County and has been prepared on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

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

NOTE B – SUBRECIPIENTS

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

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

NOTE C – U.S. DEPARTMENT OF AGRICULTURE

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

NOTE D – MATCHING REQUIREMENTS

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

NOTE E – OHIO DEPARTMENT OF DEVELOPMENTAL DISABILITIES

The Montgomery County Department of Developmental Disabilities received federal financial assistance from the Ohio Department of Developmental Disabilities for the program (which is audited at the state level and reported in the State of Ohio Single Audit Report):

CFDA #93.778 Medicaid Cluster (Individual Options and Level 1 Waiver Programs)

Montgomery County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2012

NOTE F – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

The County Department of Job and Family Services, Children Services Board and Child Support Enforcement Agency received federal financial assistance from the Ohio Department of Job and Family Services for the following programs (which are audited at the state level and reported in the State of Ohio Single Audit Report):

CFDA #10.551/561	Food Stamps Cluster
CFDA #93.558	Temporary Assistance for Needy Families
CFDA #93.563	Child Support Enforcement
CFDA #93.575/596	Child Care Cluster
CFDA #93.658	Foster Care Adoption Assistance
CFDA #93.667	Social Services Block Grant Title XX
CFDA #93.767	State Children's Insurance Fund
CFDA #93.775/777/778	Medicaid Cluster

NOTE G – MEDICAID PROGRAM

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$120 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in prior reporting periods.

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$18,894. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in prior reporting periods.

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

To the Board of County Commissioners
Montgomery County, Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Montgomery County (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2013, wherein we noted the County adopted GASB Statement No. 62 and GASB Statement No. 63 as disclosed in Note P. Our report also noted that we did not audit the financial statements of the discretely presented component unit, Monco Enterprises, Inc. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc, is based solely on the report of the other auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies which are included in finding 2012-1.

Compliance and Other Matters

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

County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plattensburg & Associates, Inc.

Plattensburg & Associates, Inc.

Dayton, Ohio

June 28, 2013

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of County Commissioners
Montgomery County, Ohio

Report on Compliance for Each Major Federal Program

We have audited the Montgomery County's (the County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 28, 2013, which contained unmodified opinions on those financial statements, wherein we noted the County adopted GASB Statement No. 62 and GASB Statement No. 63 as disclosed in Note P. Also our report noted that other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.

Dayton, Ohio

June 28, 2013

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2012**

Section I – Summary of Auditor’s Results

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant control deficiencies reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any material reported non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were the any other significant control deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under Section .510?	No
(d)(1)(vii)	Major Programs (list):	
	Temporary Assistance For Needy Families	CFDA# 93.558
	Child Support Enforcement - CSEA	CFDA# 93.563
	Adoption Assistance	CFDA# 93.659
	Neighborhood Stabilization Program II-ARRA	CFDA# 14.256
	Energy Efficiency & Conservation Block Grant-ARRA	CFDA# 81.128
	SNAP Adminstrative Matching Grant	CFDA# 10.561
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type B: all others Type A: > \$2,299,421
(d)(1)(ix)	Low Risk Auditee?	Yes

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

During the course of our audit we identified certain control deficiencies as described below. Although no material misstatements were noted as a result of these deficiencies, they represent a reasonable possibility that material misstatements due to fraud or error will not be prevented, or detected and corrected on a timely basis. While significant deficiencies are less severe than material weaknesses, they are important enough to merit the attention of those charged with the County's governance.

2012-1 Finding Type — Significant Deficiency –Controls Related to Financial Reporting

The following finding relates to solid waste collections:

- The procedure for processing solid waste collections does not require segregation of duties among multiple employees related to opening the mail, recording receipts and preparing deposit slips. Improper design of segregation of duties controls increases the possibility of material misstatements due to fraud or error.
- Daily Cash Receipts Reports were not signed for several reports that we tested related to solid waste collections. Improper operation of controls diminishes the County's ability to prevent, or detect and correct misstatements on a timely basis.

Recommendation:

Consider reviewing and updating the design and operation of the County's controls over solid waste collections.

Management's Response:

The procedures for processing solid waste collections are segregated among employees of Financial Services as follows.

A staff member opens the mail and incoming payment checks are forwarded to a different staff member for the preparation of the daily cash receipt worksheet. The preparer of daily cash receipt takes the Pay-In Receipt and deposit slip documents along with checks to the Treasurer's Office. The Treasurer's Office employee signs the Pay-In Receipt document with the amount of deposit listed. This is the same procedure followed by another staff member for the preparation of deposit for cash bags received from Transfer Station locations.

Management will review the procedures and further strengthen controls by deposit stamping the checks as soon as mail is opened. Based on job classifications of the employees, segregation of duties will be further reviewed and proper internal controls will be strengthened.

Management has reviewed daily cash receipt sheets that were not signed by the preparer. The deposit amounts related to these sheets were in agreement with the deposits verified by Treasurer's Office. In order to make sure these sheets are properly signed, the supervisor of the department will review these sheets for compliance on a daily basis.

Section III – Federal Award Findings and Questioned Costs

None

**MONTGOMERY COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133
DECEMBER 31, 2012**

Summary of Prior Audit Findings and Questioned Costs:

None

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Dave Yost • Auditor of State

MONTGOMERY COUNTY FINANCIAL CONDITION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 1, 2013