



Mary Taylor, CPA
Auditor of State

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

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**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant - Title XX	93.667	MH-3402-03	\$430,264
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX		MR-57	388,498
Total Social Services Block Grant - Title XX			<u>818,762</u>
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
State Children's Insurance Program - Title XXI	93.767	(A)	2,820
<i>Passed Through Ohio Department of Mental Health</i>			
State Children's Insurance Program - Title XXI		(A)	304,353
State Children's Insurance Program - Title XXI		(A)	255,591
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
State Children's Insurance Program - Title XXI		(A)	167,406
State Children's Insurance Program - Title XXI		(A)	95,471
Total State Children's Insurance Program - Title XXI			<u>825,641</u>
<i>Passed through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Medical Assistance Program (Medicaid)	93.778		
CAFS		(A)	720,990
Targeted Case Management		(A)	7,550,031
Waiver Administration		(A)	39,463
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program (Medicaid)		(A)	1,531,813
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (Medicaid)		(A)	10,550,262
Total Medical Assistance Program (Medicaid)			<u>20,392,559</u>
<i>Passed Through Ohio Department of Mental Health</i>			
Projects for Assistance in Transition From Homelessness (PATH)	93.150	35-PATH-98-01	69,085
Projects for Assistance in Transition From Homelessness (PATH)		35-PATH-98-01	117
Projects for Assistance in Transition From Homelessness (PATH)		35-PATH-98-01	21,032
Total Projects for Assistance in Transition From Homelessness			<u>90,234</u>
Public Health/Social Services Emergency Funds	93.003	35-36-05	244
Promoting Safe and Stable Families	93.556	(A)	90,854
Promoting Safe and Stable Families		(A)	17,520
Total Promoting Safe and Stable Families			<u>108,374</u>
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Child/Adolescent		(A)	20,744
CMHS Block Grant - Child/Adolescent		(A)	36,334
CMHS Block Grant - Community Plan		(A)	111,821
CMHS Block Grant - Community Plan		(A)	158,169
HAP Block Grant		(A)	672
HAP Block Grant		(A)	1,642
Total Block Grants For Community Mental Health Services			<u>329,382</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants For Prevention and Treatment of Substance Abuse	93.959		
SAPT Block Grant - Federal Per Capita Prevention		(A)	529,478
SAPT Block Grant - Federal Per Capita Prevention		(A)	1,269,429
SAPT Block Grant - Federal Per Capita Prevention		(A)	307,332
SAPT Block Grant - Federal Per Capita Prevention		(A)	449,000
SAPT Block Grant - UMADAOP		(A)	38,500
SAPT Block Grant - UMADAOP		(A)	36,500
SAPT Block Grant - UMADAOP		(A)	111,081
SAPT Block Grant - UMADAOP		(A)	104,427
SAPT Block Grant - Homeless Women TANF		(A)	13,392
SAPT Block Grant - HIV Services		(A)	39,575
SAPT Block Grant - NOVA		57-57424-01-W-T-99/00-9043	162,647
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	109,454
SAPT Block Grant - MVH		57-57731-02-WFS-T-99/00-9607	168,056
SAPT Block Grant - Juvenile Court TASC Program		(A)	121,562
SAPT Block Grant - Juvenile Court TASC Program		(A)	45,146
SAPT Block Grant - Deaf Link-Fam Svc		(A)	75,701
SAPT Block Grant - Deaf Link-Fam Svc		(A)	40,608
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>3,621,888</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>	93.243	57-00435-SIG-P-04-0412	67,086
<i>Passed Through Ohio Secretary of State Voting Access for Individual with Disabilities</i>	93.617	(A)	<u>76,170</u>
Total United States Department of Health and Human Services			<u>26,330,340</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Direct Programs:</i>			
Community Development Block Grant	14.218	B-00-UC-39-0004 B-01-UC-39-0004 B-02-UC-39-0004 B-03-UC-39-0004 B-04-UC-39-0004 B-05-UC-39-0005	27,500 39,443 297,281 420,141 1,462,341 69,773
Total Community Development Block Grant			<u>2,316,479</u>
Emergency Shelter Grant	14.231	S-04-UC-39-0004	75,492
HOME Investment Partnership Program	14.239	M-03-UC-39-0208 M-04-UC-39-0208 M-00-UC-39-0208 M-05-UC-39-0208	546,278 961,139 20,205
Total HOME Investment Partnership Program			<u>1,527,622</u>
Total United States Department of Housing and Urban Development			<u>3,919,593</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct Programs:</i>			
Crime Lab Improvement DNA Backlog Reduction	16.743	2004DNBXX046	374,613
Drug Court Discretionary Grant Program	16.585	2003-DC-BX-0063	35,943
Community Capacity Development Program	16.595	2006 WSQ 50005	56,139
Community Capacity Development Program		2005 WSQ 50108	126,362
Total Community Capacity Development Program			<u>182,501</u>
Juvenile Accountability Incentive Block Grant (JAIBG)	16.523	2002-JB-013-A056 2003-JB-013-A056	34,241 22,009
Total Juvenile Acct Incentive Block Grant (JAIBG)			<u>56,250</u>
<i>Passed Through Ohio Office of Attorney General Protection of Voting Rights</i>	16.710	(A)	39,928
<i>Passed Through Ohio Department of Justice Crime Victim Assistance</i>	16.575		
Victims of Crime Act		2006VAGENE246	64,770
Victim Witness Protection		2006VAGENE246T	27,720
<i>Direct Programs:</i>			
Victims of Crime Act		2006VACHAE499	7,128
Victims of Crime Act		2006VACHAE499	18,319
Total Crime Victims Assistance			<u>117,937</u>
<i>Passed Through Ohio Office of Criminal Justice Services Edward Byrne Memorial Formula Grant Program</i>	16.579		
Omnibus Crime Control & Safe Streets Act		96-RS-SAT-101	49,666
Ram Server Implementation		2004-DG-E01-9161	10,967
Criminal Justice Information Grant		2004-DG-GOV-9242	79,803
Women's Start Program		2001-DG-COV-7496	4,164
Jail Inmate/Criminal History		(A)	50,000
Total Byrne Formula Grant Program			<u>194,601</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<i>Direct Programs:</i>			
Local Law Enforcement Block Grant	16.592	2004-LB-BX-0959	10,796
<i>Passed Through Ohio Office of Criminal Justice Services</i>			
Juvenile Justice - DSO Emergency Foster Care	16.540	2004-JJ-DI1-0041	7,685
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	2005-PCNFS-7806	52,356
Violence Against Women Act	16.588	2006-WF-VA2-8908 2002-WF-V46-8910B	42,900 15,405
Total Violence Against Women Act			<u>58,305</u>
<i>Passed Through Ohio Office of Criminal Justice Services</i>			
Forensic DNA Capacity Enhancement	16.741	2004DNBXK206	387,902
Paul Coverdell Forensic Sciences Improvement Grant	16.742	2004-PC-NFS-7806	299
Residential Subs Abuse Treatment for State Prisoners	16.593	(A) (A) (A) (A) (A)	25,233 21,525 17,545 7,227 7,005
Total Residential Subs Abuse Treat for State Prisoners			<u>78,535</u>
Total United States Department of Justice			<u>1,597,651</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed Through Area 7 Workforce Investment Board</i>			
<i>Workforce Investment Act (WIA) Cluster</i>			
WIA-Adult Programs (SFY 05)	17.258	(A)	158,298
WIA-Adult Programs (SFY 05)-Admin		(A)	52,146
WIA-Adult Programs (SFY 06)		(A)	1,353,841
WIA-Adult Programs (SFY 06)-Admin		(A)	108,472
WIA-Adult Programs (SFY 07)		(A)	360,475
WIA-Adult Programs (SFY 07)-Admin		(A)	54,849
Total WIA-Adult			<u>2,088,081</u>
WIA-Youth Activities (SFY 05)	17.259	(A)	345,142
WIA-Youth Activities (SFY 05)-Admin		(A)	37,546
WIA-Youth Activities (SFY 06)		(A)	777,498
WIA-Youth Activities (SFY 06)-Admin		(A)	54,197
WIA-Youth Activities (SFY 07)		(A)	368,867
WIA-Youth Activities (SFY 07)-Admin		(A)	59,770
Total WIA-Youth			<u>1,643,020</u>
WIA-Dislocated Workers (SFY 05)	17.260	(A)	1,082,995
WIA-Dislocated Workers (SFY 05)-Admin		(A)	41,678
WIA-Dislocated Workers (SFY 06)		(A)	1,036,043
WIA-Dislocated Workers (SFY 06)-Admin		(A)	116,828
WIA-Dislocated Workers (SFY 07)		(A)	392,846
WIA-Dislocated Workers (SFY 07)-Admin		(A)	14,624
Total WIA-Dislocated Workers			<u>2,685,014</u>
Total WIA Cluster			<u>6,416,115</u>
Veteran's Employment Programs (SFY 06)	17.802	(A)	7,444
Veteran's Employment Programs (SFY 06) - Admin		(A)	1,250
Veteran's Employment Programs (SFY 07)		(A)	1,986
Total Veteran's Employment Programs			<u>10,680</u>
National Reserve (SFY 06)	17.246	(A)	10,283
Total United States Department of Labor			<u>6,437,078</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Federal Aid Highway Program	20.205	(A)	2,023,552
Federal Aid Highway Program		(A)	1,042
<i>Passed Through Ohio Governor's Highway Safety Office</i>			
General Grant 2007		GG2007500000047900	7,450
Total Highway Planning and Construction			<u>2,032,044</u>
<i>Passed Through Regional Transit Authority</i>			
Federal Transit	20.507	(A)	18,648
<i>Passed Through Ohio Department of Highway Safety</i>			
STEP Traffic Grant	20.600	(A)	4,644
STEP Traffic Grant		(A)	29,814
Total STEP Traffic Grant Program			<u>34,458</u>
Total United States Department of Transportation			<u>2,085,150</u>
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Area 7 Workforce Investment Board</i>			
Disaster Grants - Public Assistance (SFY06)	97.036	WIA-NEG-BRAC OH-15	133,054
<i>Passed Through Ohio Emergency Management Agency</i>			
Disaster Grants - Public Assistance		(A)	220,772
Total Disaster Grants - Public Assistance			<u>353,826</u>
Emergency Management Performance	97.042	2006-EMR60042	106,019
Citizens Corps	97.053	2004-GC-T4-0025	20,991
Citizens Corps		(A)	946
Total Citizens Corp			<u>21,937</u>
State Homeland Security Program	97.073	2005-GE-T5-001	105,699
State Homeland Security Program			55,652
Total State Homeland Security Program			<u>161,351</u>
State Domestic Preparedness Equipment Support	97.004	2003-MU-T3-0015	3,892
Total United States Department of Homeland Security			<u>647,025</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe and Drug Free Schools and Communities	84.186		
Drug Free Schools and Communities - DAYBREAK		57-57936-01-DFS-P-04-9075	51,734
		57-57936-01-DFS-P-05-9075	28,412
Drug Free Schools and Communities - Project Impact		57-57936-01-DFS-P-04-9075	37,500
		57-57936-01-DFS-P-05-9075	46,875
Total Safe and Drug Free Schools and Communities			<u>164,521</u>
<i>Passed Through Ohio Department of Education</i>			
<i>Special Education Cluster:</i>			
Special Education - Pre-School Grants	84.173	(A)	117,397
Special Education - Grants to States	84.027	066159-6B-SF-00P	206,907
Total Special Education Cluster			<u>324,304</u>
State Grants for Innovative Programs	84.298	(A)	900
<i>Passed Through Ohio Department of Rehabilitation and Corrections</i>			
Adult Education	84.002	(A)	16,431
		(A)	17,411
Total Adult Education			<u>33,842</u>
Title I Program for Neglected/Delinquent Children	84.013	(A)	10,000
		(A)	33,898
Total Title I Program for Neglected/Delinquent Children			<u>43,898</u>
Total United States Department of Education			<u>567,465</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**FEDERAL AWARDS EXPENDITURE SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF ENERGY			
<i>Passed Through Ohio Department of Development</i> State Energy Program	81.041	(A)	11,041
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education</i> National School Lunch	10.555	070474	<u>203,187</u>
Total Expenditures of Federal Awards			<u><u>\$41,798,530</u></u>

(A) Project number not known or not applicable.

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

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2006**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C – 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.



Mary Taylor, CPA

Auditor of State

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc., as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

**Internal Control Over Financial Reporting
(Continued)**

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting as item 2006-002.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We do not believe the significant deficiency described above is a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated August 30, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2006-001.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 30, 2007.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the management, Board of Commissioners, federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 28, 2007



Mary Taylor, CPA

Auditor of State

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

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

Compliance

We have audited the compliance of Montgomery County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Montgomery County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

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

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**Internal Control Over Compliance
(Continued)**

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Government's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

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

Federal Awards Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Montgomery County as of and for the year ended December 31, 2006, and have issued our report thereon dated June 28, 2007 wherein we noted other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

August 30, 2007

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 93.778 Medical Assistance Program (Medicaid; XIX) CFDA # 14.239: Home Investment Partnerships Program (HOME).
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,253,956 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2006-001

Noncompliance

Ohio Revised Code Section 149.43 states in part that “all public records shall be promptly prepared and made available for inspection to any member of the general public at all reasonable times during regular business hours.” “Record” for purposes of the public records law, means any document, device, or item, regardless of physical form or characteristic, created, received by, or coming under the jurisdiction of any public office which serves to document the organization, functions, policies, decisions, procedures, operations, or other activities of the public office. In addition, **Ohio Revised Code Section 149.351** states that “all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commission provided for under Ohio Revised Code Sections 149.38 to 149.42.”

During the period January 1, 2001 to November 20, 2006 the Montgomery County Stillwater Center had the following deficiencies in maintaining adequate public records:

- 898 out of 1,061 or (84.64%) of expenditures tested originally had no supporting documentation;
- 568 out of 1,061 or (53.54%) of expenditures tested did not have a Purchase Order (P.O.);
- 304 out of 1,061 or (28.66%) of expenditures tested had a P.O. that was not approved by the Fiscal Services Supervisor.

Failure to retain public records could result in the Stillwater Center’s inability to detect errors or irregularities in the normal course of business.

The Stillwater Center should maintain all accounting records and supporting documents until they have been subjected to auditing procedures and only dispose of records in accordance with the Montgomery County’s record retention policies.

Officials’ Response:

Deficiencies noted have been corrected. That is, expenditures are supported by a properly approved Purchase Order and all original supporting documentation is submitted to the county Auditor for payment, with duplicate copies maintained at Stillwater.

FINDING NUMBER 2006-002

Significant deficiency

Stillwater Center Internal Controls

Internal controls are set to alleviate fraud, detect errors or irregularities, and ensure a strong working environment with the proper checks and balances for day to day operations during the normal course of business. The Stillwater Center has set internal controls over the resident accounts and purchasing cycle however they were not always followed. The following errors and control weaknesses were noted in the purchasing control environment:

- 1,035 out of 1,061 or (97.55%) of purchase request forms did not have proper approvals. Including for resident accounts – requestor, 1st and 2nd shift primary habilitation provider, habilitation care supervisor, social services representative, or program director (if necessary). For operating purposes – requestor, department head approval, and fiscal office approval;
- 1,036 out of 1,061 or (97.64%) of purchase request forms were not signed by the account clerk indicating that funds were available for purchase;
- 1,056 out of 1,061 or (99.52%) a purchase order confirmation slip were not signed by rehabilitation care supervisor, employee or authorized individual; and
- 413 out of 1,061 (38.93%) purchase receipts and invoices were not signed by the rehabilitation care supervisor.
- 898 out of 1,061 or (84.64%) of expenditures tested originally had no supporting documentation;
- 568 out of 1,061 or (53.54%) of expenditures tested did not have a Purchase Order (P.O.);
- 304 out of 1,061 or (28.66%) of expenditures tested had a P.O. that was not approved by the Fiscal Services Supervisor.

The Stillwater Center should develop and implement a policy and set of procedures to provide that sufficient controls are in place to support the purchasing process. The policy should discuss the use of purchase orders, review of invoice for payments, and periodic scanning of documents to detect errors or discrepancies. Additionally, the Stillwater Center should ensure that appropriate documentation is maintained to support all expenditures and receipts.

Officials' Response:

Existing procedures are being enforced. That is, purchase request forms with proper approvals are required for a purchase. Purchase receipts and invoices are signed by the appropriate staff.

Additional internal controls regarding Purchase Orders have been implemented as outlined in item number 5.a.4 on page 3 of the document titled "Stillwater Center Purchasing Policies & Procedures". Efforts are being made to provide additional oversight in purchasing activities to make it a more transparent process.

The requestor of a purchase order now signs an acknowledgement receipt as having received the purchase order, if issued to a local vendor. In addition, a purchase order log is produced not less than once per quarter, which registers all purchase orders issued. The log reflects the purchase order number, date of request, amount, vendor, the originator of the request, date issued and items to be purchased. The purchase order log is distributed to the Stillwater Center Director, Fiscal Services Manager, Human Resources Manager and the Accounting Supervisor for review.

3. FINDINGS FOR FEDERAL AWARDS

None

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	ORC Sec. 9.39 – Finding for recovery was issued for monies collected but unaccounted for.	No	Not Corrected. Pending court action.
2005-002	Sheriff Department – Monthly bank reconciliations and recording of Bureau of Prisoner Receipts and Interest was not performed timely.	Yes	
2005-003	Sheriff Department – Internal control weakness was issued for lack of segregation of duties between the cash collection, depositing, and reconciliation functions.	Yes	



MONTGOMERY

C O U N T Y



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2006

MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 0 6



KARL L. KEITH

Montgomery County Auditor

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

James M. Bayer, CPA
Director of Accounting and Finance

Carol J. Longo
Financial System Manager

Staff Accountants:

Kris E. Louthan
Tito C. Reynolds

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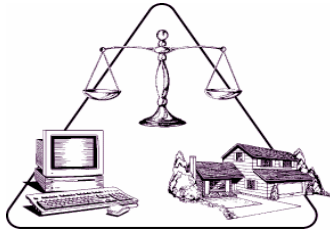
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I N T R O D U C T O R Y S E C T I O N

Transmittal Letter
From County Auditor



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

June 28, 2007
To the Citizens and Board of County
Commissioners of Montgomery County:

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

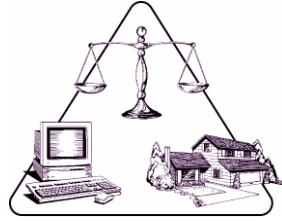
This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2006. It has been prepared in accordance with generally accepted accounting principles 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-third 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, 2007
Honorable Karl L. Keith
Montgomery County Auditor

Honorable Deborah A. Lieberman
Honorable Judy Dodge
Honorable Dan Foley
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, 2006. This report, which conforms to generally accepted accounting principles, provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities. Responsibility for the accuracy, completeness, and fairness of this report rests with the County's management and specifically, the Accounting Department of the Montgomery County Auditor's Office. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

Transmittal Letter (Cont'd.)

Included in this report is an Auditor of State unqualified (“clean”) opinion rendered on the County's operations and financial position, as well as its existing assets and liabilities as reported in the financial statements, for the year ended December 31, 2006. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) will continue to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

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 542,000 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 the mentally retarded and developmentally disabled, and three parking garages.

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

Transmittal Letter (Cont'd.)

tort liabilities, the County is liable for its employees' workers' compensation claims, certain employee health care claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Mental Retardation & Developmental Disabilities obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for certain employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County. Additional information regarding risk management is contained in Note H to the 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. Economic development efforts continue to focus on the stimuli from Wright-Patterson Air Force Base, the Miami Valley Research Park, the automotive and automotive component supplier industries, as well as the area's distribution capabilities which have been advanced by the increasing accessibility which Dayton has built into its transportation systems.

The unemployment rate, at the end of 2006, for the Dayton Metropolitan Statistical Area (MSA) was 5.7%, which was above the state rate of 5.6% and the national rate of 4.5%. The Ohio Department of Job & Family Services reports that nonagricultural wage and salary employment, for the Dayton MSA, dropped 1,900 jobs between December 2005 and December 2006. An over-the-year reduction in manufacturing lowered employment in goods-producing industries 1,200 jobs. Total employment in natural resources, mining and construction was unchanged. Service producing industries lost 700 jobs as a decline in trade, transportation, and utilities more than offset an increase in professional and business services.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network and Delphi Corporation. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs some 22,000. Wright-Patterson is headquarters for the foremost research and development center in the U.S. Air Force and a vast, worldwide logistics system. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation. Currently, 42 organizations, with combined employment of over 4,200 jobs, have located in the park. The Dayton area has the highest concentration of per capital scientific and technical personnel in the State.

At the end of the year, Montgomery County employed more than 4,800. 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 Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

Transmittal Letter (Cont'd.)

LONG-TERM FINANCIAL PLANNING

The County has applied a long-term financial planning approach to its ongoing needs for more than two decades. The five-year plan, which also reflects elements of a ten-year General Fund financial plan, helps 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. Over the next five years, the financial projection for the General Fund includes anticipated budgetary deficits and a planned spend-down of cash reserve levels, primarily as a result of the absorption of additional operating costs of a new Juvenile Justice Center, currently under construction. Slight annual revenue growth in sales tax is anticipated to average 2% and growth in property tax revenues is projected to increase by over 9% during 2009, the effect of the first collection year following the 2008 sexennial reappraisal of real property.

The allocation of funds for any new General Fund-supported program is done through a priority setting process conducted by judicial and administrative County elected officials, along with the County administrator. Any requests for ongoing and one-time funds above budget parameters are submitted directly through the annual budget process with the Board of County Commissioners making the final recommendations on any funding initiatives. The County continues to review its finances and projections to develop strategies to maintain current services provided through the General Fund.

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. Levy A, which is at 5.21 mills, has final levy/collection years of 2007/2008 and will be on the ballot in November, 2007, while Levy B, which is at 6.03 mills, will expire in 2011. The 2006 year-end fund balance of the Human Service Levy fund approximated \$54.6 million, which represents approximately 52.4% of the combined 2006 expenditures and transfers-out for this fund. To an extent, the fund reserves are intended to help ensure the County's continued ability to meet human services needs during transitional periods of funding.

For the major funds of business-type activities, long-term financial planning includes water and wastewater rate adjustments anticipated at 5% per annum with expected stable water consumption and wastewater consumption based on 92% of water consumption levels, while solid waste disposal annual property charge rates are expected to remain unchanged over the next five years.

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

RELEVANT FINANCIAL POLICIES

Contingency funds are set aside each year to cover emergencies for the General Fund. By law, contingencies can only be 3% of the budget. The policy of the Board of County Commissioners is to use contingencies only in cases where an appropriation increase is not accommodated by an increase in revenues. For 2006, the General Fund budget included \$1 million for contingencies, much of which was needed to cover additional unexpected expenses

Transmittal Letter (Cont'd.)

during the year for the Board of Elections, in addition to covering excess costs in connection with the County jail operations.

The County's year end cash reserves for the General Fund approximated 22% of the following year's budget and are somewhat lower than the 25%, or more, guidelines in the General Fund's ten year financial plan, as a result of certain one-time capital costs. The County's policy is to use any increase in General Fund cash reserves, which occur from excess revenues or cost savings, 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, as with certain internal service funds, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

MAJOR INITIATIVES

Significant Events For 2006

During 2006, the Common Pleas Court, General Division, collected over \$1 million in financial obligations from offenders sanctioned to community control. This includes restitution to victims, court costs, fines, attorney fees and supervision fees. Offenders on community control completed nearly 43 thousand hours of community service work for the County and non-profit agencies throughout the County. The felony non-support court team was instrumental in the collection of child support payments, totaling more than \$.7 million, from individuals who previously paid nothing for over 26 weeks.

The Juvenile Court created an intensive probation services unit in the fall of 2006. This unit was created due to a general lack of intensive, specialized programming available for adjudicated youth on probation within Montgomery County. In these circumstances, these youth often are unable to receive the full measure of surveillance, supervision and case management necessary to effectively change their behavior and attitude, thus placing the community and youth at risk. This specialized programming targets, and is geared toward, high-risk probationers, who are often at-risk of being committed to the state department of youth services.

The Administrative Services, Animal Control Division, has increased the use of animal rescue groups in conjunction with the County's Animal Resource Center, which has resulted in increased dog placements by 28% and cat placements by 75%. The strategic plan for the Dayton Alliance for Companion Animals has been completed. This is a collaboration of the County's Animal Resource Center, the Human Society of Greater Dayton and the Society for the Improvement of Conditions for Stray Animals.

Finally, during 2006, the Board of Elections successfully conducted eight elections using new electronic voting machines, with voter verifiable paper trail. Some 275,000 signatures were verified in connection with state-initiatives on the ballot, and over 70,000 voter transactions were processed. The Data Processing Department assisted the Board of Elections with this new voter tabulation touch screen application during the year and also upgraded the County's Performance Financial System to version 3.0. In addition, Data Processing converted the County's administration building network from Novell Netware licenses to Microsoft ADS licenses, resulting in significant savings on per-year maintenance costs.

Plans For 2007 and Beyond

A major challenge facing the County Board of Elections involves ensuring continued adequate election official staffing leading up to the 2008 Presidential Election. In an effort to recruit polling place staffing, the County will continue to promote and apply its "Day for Democracy" program through area corporations and jurisdictions, while also recruiting university students to assist in providing technological knowledge at polling locations. In addition, regular quarterly training classes are planned for all election officials. The Board of Elections is dedicated to ensure

Transmittal Letter (Cont'd.)

efficient voter information and election management by a professional and courteous staff and to anticipate and meet the challenges presented by continuing social, legal and technological change.

Construction continues on the new Juvenile Justice Center during 2007. This center, which is expected to be fully operational in 2008, will integrate nearly all of the Juvenile Court functions, currently housed in different buildings, into one complex and will increase the capacity of the intervention center and detention services. Construction of a Common Pleas Court renovation project, budgeted at \$11 million, will begin in 2007. The goals of this project are to: improve environmental conditions; provide better access to the public; provide better service to clients; and provide improved safety for staff. Coordination with tenants and contractors to maintain the 24 month completion schedule will be a major challenge for the Public Works Department.

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

AWARDS AND ACKNOWLEDGEMENTS

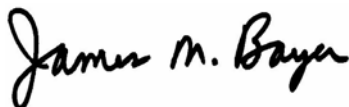
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2005. This was the twenty-second consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

Sincerely,



James M. Bayer, CPA
Director of Accounting and Finance

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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.



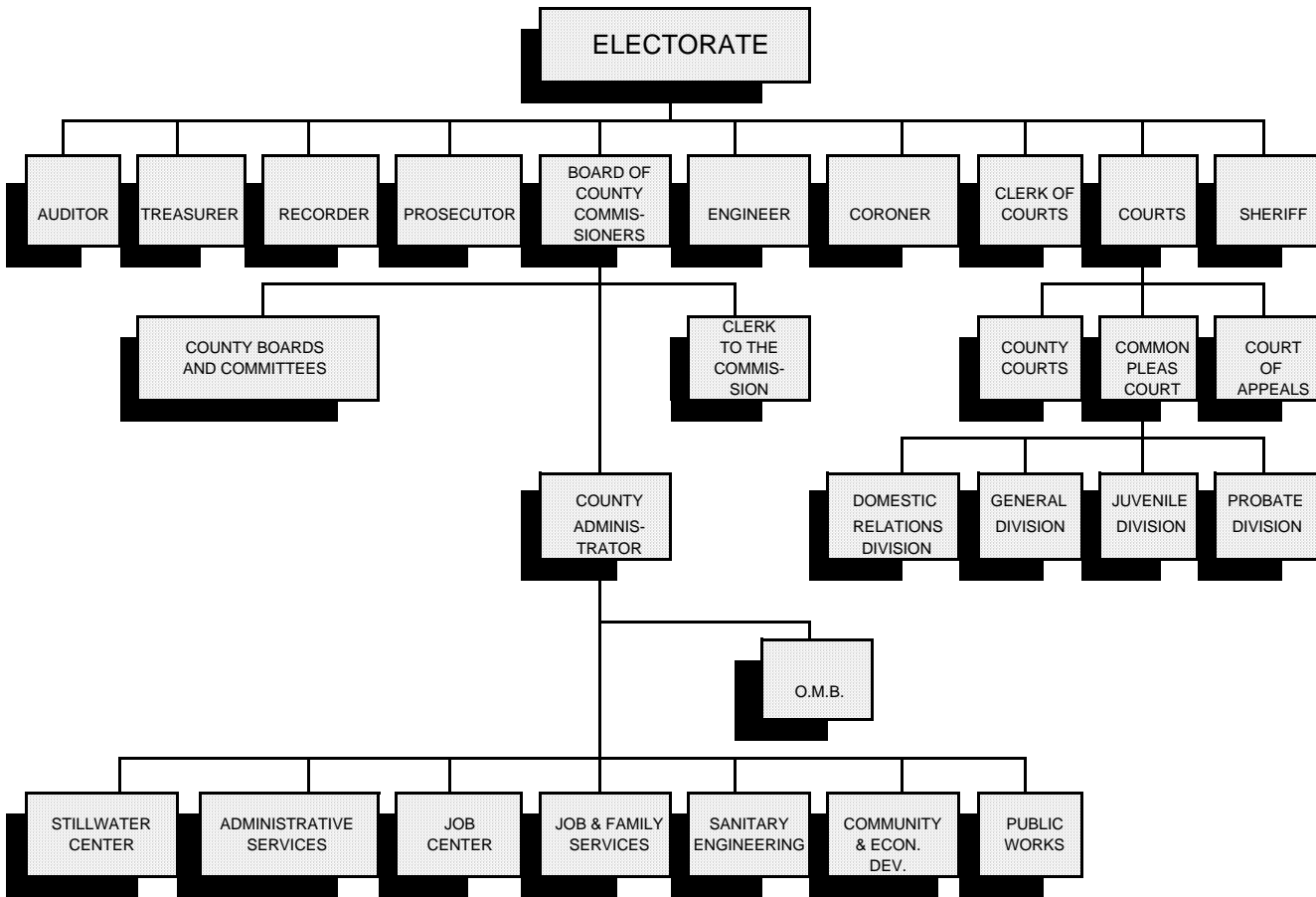
President

Executive Director

Elected Officials

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

*Montgomery County
Organizational Chart*



County Boards and Committees

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



F INANCIAL SECTION



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commission:

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 the Montgomery County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Montgomery County, Ohio, as of December 31, 2006, 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 and Human Services Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 28, 2007

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, 2006. 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, 2006 by \$1,162,030,487. Of this amount, \$248,467,199 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$196,327,331 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$52,139,868 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$27,014,783 in 2006. Net assets of the governmental activities increased \$19,089,611, which represents a 2.47 percent increase from 2005. Net assets of the business-type activities increased \$7,925,172 or 2.18, percent from 2005.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$261,139,323, a decrease of \$3,300,621 from the prior year. \$204,861,314 of this fund balance is considered unreserved at December 31, 2006.
- At the end of the current year, unreserved fund balance for the general fund was \$47,919,115, which represents 39.19% of general fund expenditures.
- The County's total long-term liabilities decreased by \$1,451,270, or 1.67%, in governmental activities and decreased by \$6,611,229, or 3.82%, in business-type activities during the current year.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 89 - 242 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's net assets exceeded \$1 billion as of December 31, 2006 and 2005, as follows:

Montgomery County, Ohio						
<i>Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2006	2005	2006	2005	2006	2005
Current and other assets	\$ 516,223	\$ 508,239	\$ 137,734	\$ 149,609	\$ 653,957	\$ 657,848
Capital assets	523,052	502,952	415,637	412,025	938,689	914,977
<i>Total Assets</i>	<u>1,039,275</u>	<u>1,011,191</u>	<u>553,371</u>	<u>561,634</u>	<u>1,592,646</u>	<u>1,572,825</u>
Long-term liabilities outstanding	85,600	87,052	166,464	173,075	252,064	260,127
Other liabilities	163,274	168,230	15,278	18,236	178,552	186,466
<i>Total Liabilities</i>	<u>248,874</u>	<u>255,282</u>	<u>181,742</u>	<u>191,311</u>	<u>430,616</u>	<u>446,593</u>
Net Assets:						
Invested in capital assets, net of related debt	474,925	452,461	261,719	250,691	736,644	703,152
Restricted	119,149	123,622	57,770	63,380	176,919	187,002
Unrestricted	196,327	195,229	52,140	49,633	248,467	244,862
<i>Total Net Assets</i>	<u>\$ 790,401</u>	<u>\$ 771,312</u>	<u>\$ 371,629</u>	<u>\$ 363,704</u>	<u>\$ 1,162,030</u>	<u>\$ 1,135,016</u>

The largest portion of the County's total net assets, 63.39 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

An additional portion of the County's net assets, 15.22 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$248.5 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2006, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a net decrease, of approximately \$8 million in long-term liabilities for the County as a whole, as debt principal payments made during the year far exceeded new debt added. Total combined net asset restrictions also declined in both governmental activities and in business-type activities by more than \$10 million. For business type-activities the change reflects a net out-flow, during the year, of restricted funds related to construction-in-progress and for governmental activities, the change reflects the County's review and reconsideration of the amounts of certain net asset restrictions resulting from enabling legislation.

The following provides a summary of the County's changes in net assets for 2006, along with comparative data for the prior year.

Montgomery County, Ohio						
<i>Changes in Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2006	2005	2006	2005	2006	2005
Revenues:						
Program revenues:						
Charges for services	\$ 62,748	\$ 57,644	\$ 107,244	\$ 106,233	\$ 169,992	\$ 163,877
Operating grants and contributions	215,557	217,010			215,557	217,010
Capital grants and contributions	5,905	18,315	3,487	2,146	9,392	20,461
General revenues:						
Property taxes	111,611	109,433			111,611	109,433
Sales taxes	65,645	65,308			65,645	65,308
Other taxes:	8,581	8,929			8,581	8,929
Unrestricted grants	22,362	20,956			22,362	20,956
Gain from disposal of capital assets	148	193	26	484	174	677
Unrestricted investment earnings	24,823	12,822	2,194	1,356	27,017	14,178
Miscellaneous	7,933	5,982	3,068	980	11,001	6,962
<i>Total Revenues</i>	<u>525,313</u>	<u>516,592</u>	<u>116,019</u>	<u>111,199</u>	<u>641,332</u>	<u>627,791</u>
Expenses:						
General government	44,924	39,848			44,924	39,848
Judicial and law enforcement	143,283	144,402			143,283	144,402
Environment and public works	17,673	17,672			17,673	17,672
Social services	279,039	267,866			279,039	267,866
Community and economic development	16,030	18,589			16,030	18,589
Interest and fiscal charges	2,411	2,408			2,411	2,408
Water			32,300	32,024	32,300	32,024
Wastewater			44,826	39,093	44,826	39,093
Solid Waste Management			18,256	17,309	18,256	17,309
Parking Facilities			1,439	1,381	1,439	1,381
Stillwater Center			14,137	13,344	14,137	13,344
<i>Total Expenses</i>	<u>503,360</u>	<u>490,785</u>	<u>110,958</u>	<u>103,151</u>	<u>614,318</u>	<u>593,936</u>
Increase in net assets before transfers	21,953	25,807	5,061	8,048	27,014	33,855
Transfers	(2,864)	(1,470)	2,864	1,470	0	0
Increase in net assets	19,089	24,337	7,925	9,518	27,014	33,855
Net assets - Beginning	771,312	746,975	363,704	354,186	1,135,016	1,101,161
Net assets - Ending	<u>\$ 790,401</u>	<u>\$ 771,312</u>	<u>\$ 371,629</u>	<u>\$ 363,704</u>	<u>\$ 1,162,030</u>	<u>\$ 1,135,016</u>

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

Governmental Activities:

Operating grants and contributions, of approximately \$215.6 million, represent the largest program revenue, and approximately 41% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving more than \$73.1 million, along with the Alcohol, Drug Addiction and Mental Health Services Board and Children Services, receiving approximately \$31.4 million and \$25.1 million, respectively. The decrease in this revenue source, by more than \$1.4 million compared to the previous year, is primarily attributable to the Children Services fund, which reflected a decrease of almost \$6 million in state and federal assistance realized during the year. Capital grants and contributions declined by more than \$12.4 million for 2006, compared to the prior year, which had included funding amounts received from the state in connection with the County's construction of a new Juvenile Detention Facility.

Tax revenue accounts for nearly \$185.8 million of the \$525.3 million total revenue for governmental activity, more than 35% of total revenue. Sales tax accounted for approximately \$66 million, exceeding 35% of total tax revenue. Total tax revenues grew by 1.2%, predominantly a result of the triennial real property reappraisal which occurred during 2005 and impacted property tax receipts for 2006.

Investment earnings grew by more than \$12 million during the year. Factors contributing to this change include higher rates of return realized on invested funds during the year, along with growth in the investment portfolio and smaller impacts from market value fluctuations than in some past years. The General Fund was the major beneficiary of these investment earnings, where this revenue source more than doubled, compared to the prior year.

The County's direct charges to users of governmental services made up \$62.7 million, more than 11.9% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. Most of the change from the prior year is attributable to the general government function, resulting from the impact of the 2006 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for more than \$279 million of the \$503.4 million total expenses for governmental activities, representing nearly 55.4% of total expenses. Compared to the prior year, the nearly \$11.2 million increase in this category of expense was primarily attributable to the major providers of social services, including the Job & Family Services Fund, in which expenditures grew by more than \$4.2 million for various client programs and services. In addition, compared to the prior year, a number of nonmajor special revenue funds also reported increases in social services expenditures, including the Board of Mental Retardation and the Child Support Enforcement funds.

Business-type Activities:

The net assets for business-type activities increased by more than \$7.9 million during 2006. Major revenue sources were charges for services of more than \$107.2 million. Charges for services increased by more than \$1 million, primarily as a result of rate increases in connection with the delivery of water and wastewater services. Business-type activities received approximately \$2.9 million in net transfers from governmental activities during the year. Total expenses for business-type activities increased by almost \$7.8 million, most of which resulted from increased costs in connection with Wastewater activities, where expenses grew by more than \$5.7. The business-type activities continued the pattern of cost containment relative to the level of revenues for enterprise activities. For 2006, the proportion of total expenses to total revenues was 95.6 percent, compared to 92.8 percent for the previous year.

Financial Analysis of County Funds

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

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows,

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

and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of more than \$261.1 million, a decrease of approximately \$3.3 million in comparison with the prior year, impacted mostly by a net decline of approximately \$6.6 million in the General Fund, which is further explained below. Capital Projects Funds also reported an overall net decrease in fund balance by almost \$4.9 million, reflecting primarily the ongoing construction of a new Juvenile Detention Facility. Of the combined governmental fund balance, approximately 78.4% of this total (\$204.9 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$55.2 million); and to pay debt service (\$1.1 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$47,919,115, representing nearly all of the total fund balance of \$48,471,707. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 39.19 percent of total General Fund expenditures, while total fund balance represents 39.64 percent of that same amount.

The fund balance of the County's General Fund decreased by \$6,584,397 during 2006, which is less than the prior year's decrease by approximately \$2.8 million. Key factors contributing to this year's decrease are an increase in total expenditures, of approximately \$6.6 million, primarily attributable to the judicial and legislative function, along with a \$4.3 million increase in net other financing uses, including transfers out, which were offset by an increase in total General Fund revenues, compared to the prior year, of approximately \$13.7 million, primarily due to increased investment earnings.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Children Services Funds, which reported unreserved fund balances of \$53,961,571 and \$5,997,324, respectively. The unreserved fund balance in the Human Services Levy Fund represents approximately 51.8 percent of combined 2006 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the unreserved fund balance in the Children Services Fund represents 13.1 percent of its 2006 expenditures. The Alcohol, Drug Addition and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$6,408,148, or approximately 12.1 percent of its 2006 expenditures. The Job & Family Services Fund reported a total fund balance of \$2,869,388, which was a decrease of approximately \$.8 million from the fund balance it reported in the previous year, primarily a result of increased expenditures that outpaced the increases in intergovernmental revenues realized during the year.

The fund balance in the Human Services Levy Fund decreased by approximately \$2 million during 2006, a result of the higher expenditures and transfers out during the year from increased levy allocations, as authorized by the Human Services Levy Council, for a variety of social service programs. The fund balance in the Alcohol, Drug Addition and Mental Health Services Board Fund increased approximately \$1.4 million, and the fund balance in the Children Services Fund decreased by more approximately \$.6 million. In the Alcohol, Drug Addition and Mental Health Services Board Fund, the increase, compared to the previous year's decline, was primarily attributable to an increase in intergovernmental revenues, which exceeded only modest growth in expenditures for 2006. In the Children Services Fund, the decrease was attributable to fewer intergovernmental revenues received, compared to the previous year, which offset a slight reduction in expenditures.

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

Unrestricted net assets of the Water Fund at the end of the year approximated \$10.6 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$22.5 million, and \$22.6 million, respectively. Total net assets in the Water, Wastewater and Solid Waste Management Funds, increased by about \$1.1 million, \$.1 million and \$6.3 million,

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

respectively. Compared to the prior year, the Wastewater and Solid Waste Management Funds each reported increases in both operating income and in operating expenses, while the Water Fund reported a decrease in operating revenues and an increase in operating expenses, resulting in an operating loss of approximately \$.1 million. The Water and Wastewater funds each reported significant increases in capital contributions during the year.

General Fund Budgetary Highlights

The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a net increase from the original budget by 14.02% or \$20,924,440. Increases occurred in the areas of transfers out (\$19,238,871), general government (\$1,466,485), judicial and law enforcement (\$375,083) and social services (\$7,727), while decreases occurred in the areas of community and economic development (\$97,555) and environment and public works (\$66,171). During 2006, the County spent 97.54% of the amount appropriated in the General Fund.

Capital Assets and Long-term Debt

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2006, approximated \$939 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$23.7 million, or approximately 2.6 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$20.1 million. Major events for governmental activity capital assets include the County's completion of land improvement projects surrounding the County Administration Building and its plaza area, as well as extensive work on a new Juvenile Detention Facility construction project. In addition, the County Engineer completed five bridge-related projects, plus a major phase of the North Dixie Drive road project. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of approximately \$3.6 million. Major events for business-type capital assets include the completion of the Sanitary Engineer's construction projects for the Social Row Road and North Dixie Drive water line extensions and for the Clayton/Clay Township sewer system.

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

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. The most recent assessment found that 98% of the County roads continue to have a rating of fair or better. For 2006, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$8,053,665 and actual expenditures were \$7,639,614, which represents approximately 95% of the amount budgeted. The \$414,051 difference was mostly attributed to the personal service category of expenditures, which includes road maintenance and repair crew activity throughout the year, scheduled in light of actual needs and weather conditions.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that 98% of the County bridges have a General Appraisal rating of fair or better. For 2006, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$1,352,871 and actual expenditures were \$1,287,515, which represents approximately 95% of the amount budgeted. The \$65,356 difference was mostly attributed to the personal service category of expenditures, which includes bridge maintenance activity throughout the year, performed in light of actual needs.

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

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

Debt: At December 31, 2006, the County had total bonded debt outstanding of \$152,367,447. Of this amount, \$47,221,740 represents general obligation bonds applicable to governmental activities and \$2,392,572 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 \$36,380,729 of self-supporting general obligation bonds and \$66,372,406 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$63,414,677 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 a net \$12,637,192 during 2006, a result of the \$12,781,467 in bond principal payments made during the year, exceeding the only \$144,275 of new bonded debt added, in connection with special assessment bonds issued during the year.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$106,316,901, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note H.

Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2007 budget. Considering the changing face of retail sales in the local region, resulting in flat or only modest growth in County sales tax revenues, coupled with the continued uncertainty surrounding the state economy, and its resultant impact on state funding reductions in shared revenues to local governments, the County is continually reviewing its finances and developing possible alternatives in order to maintain current services provided by the General Fund. The 2007 General Fund budget reflects an increase of approximately \$7 million from the 2006 adopted budget. As a starting point for developing the General Fund budget, certain known and/or mandated increases, totaling nearly \$3.8 million, were added to the 2007 base budget; these included provisional operating costs associated with the start up the new Juvenile Justice Center currently under construction, increased costs for medical care of prisoners and increased costs for elections, training and staffing for the Board of Elections. The 2007 budget also reflects a zero percent increase in departmental appropriations for operating costs, compared to the prior year, while salaries were budgeted at 3% over 2006 levels and travel budgets were only funded for 2007 if they were covered by budget transfers from existing operating appropriations. In addition, employee benefits were calculated on actual employee costs, with the exclusion of vacant positions, and included a mandated increase in the employer's share of Ohio Public Employees Retirement System contributions from 13.7% of salary to 13.85% for most employees. Also included in the 2007 budget is only \$.6 million for certain limited replacement capital items. Finally, the budget balancing strategy called for no increases in the Community Programs for affordable housing, arts and cultural programs and the Economic Development and Government Equity program. In the development of the 2007 General Fund budget, the County continues to maintain a balanced appropriation through the planned, limited spend down of cash reserves while still maintaining the adequacy of reserves for operational cash flow purposes and to ensure an appropriate buffer during economic recessions, and will take continued cost containment measures, as necessary, to maintain ongoing financial stability.

Request for Information

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets

December 31, 2006

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 291,350,958	\$ 51,631,135	\$ 342,982,093	\$ 975,416
Cash and cash equivalents-segregated accounts.....		500	500	
Collateral on loaned securities.....	8,552,788	2,995,433	11,548,221	
Net receivables:				
Taxes.....	128,906,661		128,906,661	
Accounts.....	7,444,046	16,884,420	24,328,466	170,733
Special assessments.....	3,297,308		3,297,308	
Accrued interest.....	6,289,792	658,662	6,948,454	
Due from other governments.....	63,523,555	1,088,817	64,612,372	
Internal balances.....	6,379,903	(6,379,903)	0	
Prepaid expenses.....	269,368		269,368	6,133
Inventory of supplies.....	209,562	1,005,430	1,214,992	5,200
<i>Restricted Assets:</i>				
Equity in pooled cash and cash equivalents.....		43,207,882	43,207,882	
Cash and cash equivalents--segregated accounts.....		26,642,373	26,642,373	
Other assets.....			0	25,977
Capital assets not being depreciated.....	396,782,974	50,067,874	446,850,848	
Capital assets being depreciated.....	126,268,705	365,568,917	491,837,622	260,433
<i>Total Assets</i>	<u>1,039,275,620</u>	<u>553,371,540</u>	<u>1,592,647,160</u>	<u>1,443,892</u>
<i>Liabilities:</i>				
Accounts payable.....	25,265,384	1,985,441	27,250,825	17,715
Accrued wages and benefits.....	6,237,499	636,781	6,874,280	50,751
Due to other governments.....	3,387,911	6,788,669	10,176,580	
Obligations under securities lending.....	8,552,788	2,995,433	11,548,221	
Accrued interest payable.....	203,780	151,457	355,237	
Other.....			0	48,863
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		552,437	552,437	
Construction contracts.....		1,515,586	1,515,586	
Other.....		652,422	652,422	
Unearned revenue.....	119,626,372		119,626,372	
<i>Long-term liabilities</i>				
Due within one year.....	15,112,481	16,916,379	32,028,860	
Due in more than one year.....	69,247,695	153,285,687	222,533,382	
Unamortized bond amounts.....	1,240,288	(3,737,817)	(2,497,529)	
<i>Total Liabilities</i>	<u>248,874,198</u>	<u>181,742,475</u>	<u>430,616,673</u>	<u>117,329</u>
<i>Net Assets:</i>				
Invested in capital assets, net of related debt.....	474,924,692	261,719,202	736,643,894	260,433
<i>Restricted for:</i>				
Capital projects.....	32,317,632	52,673,784	84,991,416	
Debt service.....	891,502	5,096,211	5,987,713	
Human services levy-supported services.....	71,123,875		71,123,875	
Mental retardation levy-supported services.....	2,387,509		2,387,509	
Statutory road-related maintenance and repair.....	7,828,982		7,828,982	
Grant-specific purposes.....	4,599,899		4,599,899	
Unrestricted.....	196,327,331	52,139,868	248,467,199	1,066,130
<i>Total Net Assets</i>	<u>\$ 790,401,422</u>	<u>\$ 371,629,065</u>	<u>\$ 1,162,030,487</u>	<u>\$ 1,326,563</u>

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

MONTGOMERY COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2006

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 44,923,936	\$ 28,720,706	\$ 1,134,198	\$ 29,160
Judicial and law enforcement.....	143,283,074	17,898,357	30,281,638	
Environment and public works.....	17,673,013	3,338,282	11,124,389	5,875,944
Social services.....	279,038,800	11,177,119	169,336,569	
Community and economic development.....	16,029,837	1,613,826	3,680,182	
Interest and fiscal charges on long-term debt.....	2,411,043			
Total Governmental Activities.....	503,359,703	62,748,290	215,556,976	5,905,104
Business-type Activities:				
Water.....	32,300,477	28,945,526		1,504,441
Wastewater.....	44,826,202	41,609,213		1,982,115
Solid Waste Management.....	18,255,612	23,001,436		
Parking Facilities.....	1,439,069	1,773,177		
Stillwater Center.....	14,136,615	11,914,179		
Total Business-type Activities.....	110,957,975	107,243,531	0	3,486,556
Total Primary Government.....	\$ 614,317,678	\$ 169,991,821	\$ 215,556,976	\$ 9,391,660
Component Unit:				
Monco Enterprises, Inc.....	\$ 2,577,400	\$ 1,302,079	\$ 1,400,450	

General Revenues:

Property taxes levied for:

General operating.....
Mental retardation.....
Human services.....
Sales tax.....
Other taxes:
Property transfer tax.....
Hotel/motel lodging tax.....
Motor vehicle license tax.....
Grants and contributions not restricted to specific programs.....
Gain from disposal of capital assets.....
Unrestricted investment earnings.....
Miscellaneous.....
Transfers.....
Total general revenues and transfers.....
Change in Net Assets.....
Net Assets - Beginning, as Restated.....
Net Assets - Ending.....

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
\$ (15,039,872)	\$	\$ (15,039,872)	\$
(95,103,079)		(95,103,079)	
2,665,602		2,665,602	
(98,525,112)		(98,525,112)	
(10,735,829)		(10,735,829)	
(2,411,043)		(2,411,043)	
(219,149,333)	0	(219,149,333)	0
	(1,850,510)	(1,850,510)	
	(1,234,874)	(1,234,874)	
	4,745,824	4,745,824	
	334,108	334,108	
	(2,222,436)	(2,222,436)	
0	(227,888)	(227,888)	0
(219,149,333)	(227,888)	(219,377,221)	
			\$ 125,129
19,002,013		19,002,013	
3,747,929		3,747,929	
88,861,337		88,861,337	
65,645,345		65,645,345	
2,067,196		2,067,196	
2,244,280		2,244,280	
4,269,542		4,269,542	
22,361,933		22,361,933	
147,373	26,013	173,386	
24,822,378	2,194,489	27,016,867	48,322
7,934,146	3,068,030	11,002,176	6,353
(2,864,528)	2,864,528	0	
238,238,944	8,153,060	246,392,004	54,675
19,089,611	7,925,172	27,014,783	179,804
771,311,811	363,703,893	1,135,015,704	1,146,759
\$ 790,401,422	\$ 371,629,065	\$ 1,162,030,487	\$ 1,326,563

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2006

	<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.....	\$ 34,694,623	\$ 6,022,654	\$ 8,489,588	\$ 2,606,890
Collateral on loaned securities.....	1,142,262	196,341	276,764	
Net receivables:				
Taxes.....	19,581,947			
Accounts.....	973,827	60,895	266,646	91,813
Special assessments.....				
Accrued interest.....	5,872,765			
Due from other funds.....	1,817,052	3,996,774		2,988,540
Interfund receivables.....	6,348,918			
Due from other governments.....	29,212,127	1,834,367	1,660,538	9,916,370
<i>Total Assets</i>	<u>\$ 99,643,521</u>	<u>\$ 12,111,031</u>	<u>\$ 10,693,536</u>	<u>\$ 15,603,613</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 3,844,688	\$ 2,965,855	\$ 3,557,882	\$ 6,376,476
Deferred revenue.....	40,974,967	43,925	32,643	
Due to other funds.....	1,995,081	2,745,564	36,416	4,995,126
Due to other governments.....	493,227	71,990	311,503	378,324
Obligations under securities lending.....	1,142,262	196,341	276,764	
Accrued wages and benefits.....	2,721,589		70,180	984,299
<i>Total Liabilities</i>	<u>51,171,814</u>	<u>6,023,675</u>	<u>4,285,388</u>	<u>12,734,225</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	552,592	90,032	24,116,837	5,689,697
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	47,919,115			
Special Revenue Funds.....		5,997,324	(17,708,689)	(2,820,309)
Capital Projects Funds.....				
<i>Total Fund Balances</i>	<u>48,471,707</u>	<u>6,087,356</u>	<u>6,408,148</u>	<u>2,869,388</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 99,643,521</u>	<u>\$ 12,111,031</u>	<u>\$ 10,693,536</u>	<u>\$ 15,603,613</u>

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

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$	51,434,870 1,767,797	\$ 146,472,877 4,015,929	\$ 249,721,502 7,399,093
	105,045,271	4,279,443 4,441,503 3,297,308 417,027 847,147	128,906,661 5,834,684 3,297,308 6,289,792 9,649,513 6,348,918 63,523,555
	<u>10,274,310</u>	<u>10,625,843</u>	<u>63,523,555</u>
\$	<u>168,522,248</u>	<u>\$ 174,397,077</u>	<u>\$ 480,971,026</u>
\$	629,104 111,370,921 3,424 143,562 1,767,797 10,821	\$ 6,578,580 14,502,071 3,542,338 647,152 4,015,929 2,404,902	\$ 23,952,585 166,924,527 13,317,949 2,045,758 7,399,093 6,191,791
	<u>113,925,629</u>	<u>31,690,972</u>	<u>219,831,703</u>
	635,048	24,098,521 1,095,282	55,182,727 1,095,282
	53,961,571	65,858,636 51,653,666	47,919,115 105,288,533 51,653,666
	<u>54,596,619</u>	<u>142,706,105</u>	<u>261,139,323</u>
\$	<u>168,522,248</u>	<u>\$ 174,397,077</u>	<u>\$ 480,971,026</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2006**

Total governmental fund balances \$ 261,139,323

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

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

Land	7,705,070	
Construction-in-progress	44,863,410	
Infrastructure	344,214,494	
Land improvements, net of \$1,249,217 accumulated depreciation	2,648,699	
Buildings, structures and improvements, net of \$60,438,589 accumulated depreciation	108,233,798	
Furniture, fixtures and equipment, net of \$32,042,762 accumulated depreciation	<u>14,030,210</u>	
Total capital assets		521,695,681

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

Internal service fund assets	50,920,216	
Internal service fund liabilities	(20,547,083)	
Internal service fund consolidation adjustment	<u>(503,281)</u>	
Net adjustment for internal service funds		29,869,852

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

Property taxes	7,676,259	
Sales tax	7,355,256	
Fees and charges for services	1,776,852	
Intergovernmental	26,657,618	
Investment earnings	3,754,744	
Miscellaneous	<u>77,426</u>	
Total		47,298,155

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid 269,368

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due (203,780)

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

Special assessment bonds	(2,392,572)	
General obligation bonds	(47,221,740)	
Unamortized amounts on general obligation bonds	(1,240,288)	
Capital leases	(865,637)	
Compensated absences	<u>(17,946,940)</u>	
Total		<u>(69,667,177)</u>

Net assets of governmental activities \$ 790,401,422

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

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2006

(Cont'd.)

	General	Children Services	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
<i>Revenues:</i>				
Property taxes.....	\$ 16,491,531	\$	\$	\$
Sales tax.....	64,734,278			
Other taxes.....	2,067,196			
Licenses and permits.....	36,336			
Fees and charges for services.....	19,856,062	226,885	1,087,155	5,366
Fines and forfeitures.....	1,219,557			
Special assessments.....				
Intergovernmental.....	21,793,098	25,100,288	31,400,045	73,111,828
Investment earnings.....	23,133,475			
Miscellaneous.....	966,829	132,573	844,648	1,474,547
Total Revenues.....	150,298,362	25,459,746	33,331,848	74,591,741
<i>Expenditures:</i>				
Current:				
General government.....	24,488,567			
Judicial and law enforcement.....	89,524,921			
Environment and public works.....	482,461			
Social services.....	2,752,732	45,705,885	52,896,571	79,562,266
Community and economic development.....	2,943,343			
Capital outlay.....				
Intergovernmental:				
General government.....	103,300			
Social services.....	148,410			
Community and economic development.....	1,591,800			
Environment and public works.....	237,188			
Debt service:				
Principal retirement.....	9,021	12,057	3,309	66,771
Interest and fiscal charges.....	659	358	500	14,246
Total Expenditures.....	122,282,402	45,718,300	52,900,380	79,643,283
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>				
	28,015,960	(20,258,554)	(19,568,532)	(5,051,542)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	38,841			
Inception of capital leases.....	22,139			420,028
Bonds issued.....				
Transfers in.....	2,648,788	20,976,564	20,928,681	3,993,441
Transfers out.....	(37,310,125)	(1,313,726)		(115,910)
Total Other Financing Sources And Uses.....	(34,600,357)	19,662,838	20,928,681	4,297,559
<i>Net Change in Fund Balances.....</i>	(6,584,397)	(595,716)	1,360,149	(753,983)
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>				
	55,056,104	6,683,072	5,047,999	3,623,371
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	\$ 48,471,707	\$ 6,087,356	\$ 6,408,148	\$ 2,869,388

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

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2006

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Totals</i>
<i>Revenues:</i>			
Property taxes.....	\$ 88,864,248	\$ 6,199,739	\$ 111,555,518
Sales tax.....			64,734,278
Other taxes.....		6,513,822	8,581,018
Licenses and permits.....		2,475,291	2,511,627
Fees and charges for services.....		27,172,254	48,347,722
Fines and forfeitures.....		607,634	1,827,191
Special assessments.....		416,769	416,769
Intergovernmental.....	13,170,709	79,681,335	244,257,303
Investment earnings.....		971,386	24,104,861
Miscellaneous.....		4,505,322	7,923,919
Total Revenues.....	102,034,957	128,543,552	514,260,206
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		7,944,299	32,432,866
Judicial and law enforcement.....		49,519,393	139,044,314
Environment and public works.....		14,776,863	15,259,324
Social services.....	8,763,942	69,659,595	259,340,991
Community and economic development.....		8,880,426	11,823,769
Capital outlay.....		32,212,431	32,212,431
<i>Intergovernmental:</i>			
General government.....			103,300
Social services.....	16,233,662		16,382,072
Community and economic development.....		1,706,825	3,298,625
Environment and public works.....			237,188
<i>Debt service:</i>			
Principal retirement.....		2,627,146	2,718,304
Interest and fiscal charges.....		2,540,220	2,555,983
Total Expenditures.....	24,997,604	189,867,198	515,409,167
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>77,037,353</i>	<i>(61,323,646)</i>	<i>(1,148,961)</i>
<i>Other Financing Sources And Uses</i>			
Sale of capital assets/sundries.....		40,293	79,134
Inception of capital leases.....		47,292	489,459
Bonds issued.....		144,275	144,275
Transfers in.....		74,493,631	123,041,105
Transfers out.....	(79,065,405)	(8,100,467)	(125,905,633)
Total Other Financing Sources And Uses.....	(79,065,405)	66,625,024	(2,151,660)
 <i>Net Change in Fund Balances.....</i>	 <i>(2,028,052)</i>	 <i>5,301,378</i>	 <i>(3,300,621)</i>
<i>Fund Balance (Deficit) at Beginning Of Year, as Restated.....</i>	<i>56,624,671</i>	<i>137,404,727</i>	<i>264,439,944</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<i>\$ 54,596,619</i>	<i>\$ 142,706,105</i>	<i>\$ 261,139,323</i>

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

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2006**

Net Change in Fund Balances - Total Governmental Funds \$ (3,300,621)

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

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

Capital outlay	28,843,651	
Depreciation expense	<u>(9,507,717)</u>	
Total		19,335,934

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

(359,992)

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	55,761	
Sales tax	911,067	
Fees and charges for services	(59,622)	
Intergovernmental	(850,059)	
Investment earnings	717,517	
Miscellaneous	<u>(20,315)</u>	
Total		754,349

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

Inception of capital leases	(489,459)	
Issuance of bonds	(144,275)	
Principal repayment for capital leases	270,713	
Principal repayment for bonds	<u>2,447,591</u>	
Total		2,084,570

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

6,593

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

These items include expenses related to the changes in:

Prepaid expenses	4,387	
Amortized amounts on general obligation bonds	140,575	
Compensated absences	<u>(377,836)</u>	
Total		(232,874)

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

801,652

Change in net assets of governmental activities \$ 19,089,611

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

	<u>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.....	\$ 16,510,439	\$ 16,510,439	\$ 16,665,605	\$ 155,166
Sales tax.....	67,159,783	67,159,783	64,890,142	(2,269,641)
Other taxes.....	1,632,000	1,632,000	2,068,583	436,583
Licenses and permits.....	55,900	55,900	36,336	(19,564)
Fees and charges for services.....	17,617,995	17,634,947	20,330,978	2,696,031
Fines and forfeitures.....	1,144,928	1,144,928	1,215,457	70,529
Intergovernmental.....	21,507,526	22,230,763	21,834,090	(396,673)
Investment earnings.....	15,647,730	17,647,730	20,045,870	2,398,140
Miscellaneous.....	1,132,540	9,316,727	9,228,716	(88,011)
Total Revenues.....	142,408,841	153,333,217	156,315,777	2,982,560
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	24,903,661	26,350,146	24,696,930	1,653,216
Judicial and law enforcement.....	89,671,563	90,046,646	89,212,517	834,129
Environment and public works.....	597,614	531,443	477,693	53,750
Social services.....	3,977,081	3,984,808	2,631,602	1,353,206
Community and economic development.....	3,305,738	3,216,383	2,976,931	239,452
<i>Intergovernmental:</i>				
General government.....	83,300	103,300	103,300	0
Environment and public works.....	237,188	237,188	237,188	0
Social services.....	148,410	148,410	148,410	0
Community and economic development.....	1,600,000	1,591,800	1,591,800	0
Total Expenditures.....	124,524,555	126,210,124	122,076,371	4,133,753
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	17,884,286	27,123,093	34,239,406	7,116,313
<i>Other Financing Sources And Uses</i>				
Transfers in.....	7,484,714	8,850,659	9,504,733	654,074
Transfers out.....	(24,706,041)	(43,944,912)	(43,896,206)	48,706
Total Other Financing Sources And Uses.....	(17,221,327)	(35,094,253)	(34,391,473)	702,780
Net Change in Fund Balance.....	662,959	(7,971,160)	(152,067)	7,819,093
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	35,101,868	35,101,868	35,101,868	0
Prior Year Encumbrances Appropriated.....	753,347	753,347	753,347	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 36,518,174	\$ 27,884,055	\$ 35,703,148	\$ 7,819,093

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

	<u>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.....	\$ 18,852	\$ 65,992	\$ 215,084	\$ 149,092
Intergovernmental.....	24,839,247	39,251,514	25,846,091	(13,405,423)
Miscellaneous.....	384,517	633,448	353,046	(280,402)
<i>Total Revenues</i>	<u>25,242,616</u>	<u>39,950,954</u>	<u>26,414,221</u>	<u>(13,536,733)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	48,079,033	76,215,747	45,272,205	30,943,542
<i>Total Expenditures</i>	<u>48,079,033</u>	<u>76,215,747</u>	<u>45,272,205</u>	<u>30,943,542</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(22,836,417)	(36,264,793)	(18,857,984)	17,406,809
<i>Other Financing Sources And Uses</i>				
Transfers in.....	21,745,166	33,272,395	20,976,564	(12,295,831)
Transfers out.....	(1,318,000)	(1,318,000)	(1,313,726)	(4,274)
<i>Total Other Financing Sources And Uses</i>	<u>20,427,166</u>	<u>31,954,395</u>	<u>19,662,838</u>	<u>(12,300,105)</u>
<i>Net Change in Fund Balance</i>	(2,409,251)	(4,310,398)	804,854	5,106,704
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	4,601,107	4,601,107	4,601,107	0
<i>Prior Year Encumbrances Appropriated</i>	333,292	333,292	333,292	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,525,148</u>	<u>\$ 624,001</u>	<u>\$ 5,739,253</u>	<u>\$ 5,115,252</u>

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

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 91,066,412	\$ 91,066,412	\$ 90,215,829	\$ (850,583)
Intergovernmental.....	10,292,682	10,296,107	13,170,709	2,874,602
Miscellaneous.....	474,750	474,750		(474,750)
<i>Total Revenues.....</i>	<u>101,833,844</u>	<u>101,837,269</u>	<u>103,386,538</u>	<u>1,549,269</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	9,500,426	11,350,168	9,569,529	1,780,639
<i>Inergovernmental:</i>				
Social services.....	16,456,460	16,456,460	16,233,662	222,798
<i>Total Expenditures.....</i>	<u>25,956,886</u>	<u>27,806,628</u>	<u>25,803,191</u>	<u>2,003,437</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	75,876,958	74,030,641	77,583,347	3,552,706
<i>Other Financing Sources And Uses</i>				
Transfers in.....	6,482,750	6,482,750	5,985,250	(497,500)
Transfers out.....	(86,662,415)	(85,928,209)	(85,050,655)	877,554
<i>Total Other Financing Sources And Uses.....</i>	<u>(80,179,665)</u>	<u>(79,445,459)</u>	<u>(79,065,405)</u>	<u>380,054</u>
<i>Net Change in Fund Balance.....</i>	(4,302,707)	(5,414,818)	(1,482,058)	3,932,760
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	50,789,561	50,789,561	50,789,561	0
<i>Prior Year Encumbrances Appropriated.....</i>	783,737	783,737	783,737	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 47,270,591</u>	<u>\$ 46,158,480</u>	<u>\$ 50,091,240</u>	<u>\$ 3,932,760</u>

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets
Proprietary Funds

December 31, 2006

(Cont'd.)

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents..... \$	8,955,783	\$ 18,574,073	\$ 21,145,583	\$ 2,955,696	\$ 51,631,135	\$ 41,629,456
Cash and cash equivalents--segregated accounts.....				500	500	
Collateral on loaned securities.....	1,143,414	1,079,088	772,931		2,995,433	1,153,695
<i>Net receivables:</i>						
Accounts.....	5,133,410	7,872,668	2,892,527	985,815	16,884,420	1,609,362
Accrued interest.....	405,033	37,309	216,320		658,662	
<i>Total receivables.....</i>	<i>5,538,443</i>	<i>7,909,977</i>	<i>3,108,847</i>	<i>985,815</i>	<i>17,543,082</i>	<i>1,609,362</i>
Due from other funds.....	17,105	25,355	27,110	7,359	76,929	4,962,143
Due from other governments.....		578,675	510,142		1,088,817	
Inventory of supplies.....	149,286	716,599	66,683	72,862	1,005,430	209,562
<i>Current restricted assets:</i>						
Equity in pooled cash and cash equivalents.....	26,117,830	14,526,382	2,563,670		43,207,882	
Cash and cash equivalents--segregated accounts.....	7,554,883	5,389,435	13,698,055		26,642,373	
<i>Total current assets.....</i>	<i>49,476,744</i>	<i>48,799,584</i>	<i>41,893,021</i>	<i>4,022,232</i>	<i>144,191,581</i>	<i>49,564,218</i>
<i>Noncurrent assets:</i>						
<i>Capital assets in service:</i>						
Land.....	2,111,457	2,478,556	2,493,735	1,300,000	8,383,748	
Land improvements.....	7,350	424,882	4,165,442		4,597,674	
Utility plant in service.....	163,234,680	276,731,381			439,966,061	
Buildings, structures and improvements.....	13,396,084	97,869,921	37,915,771	36,142,734	185,324,510	
Furniture, fixtures and equipment.....	3,999,942	4,882,904	6,885,677	307,515	16,076,038	2,056,264
Less: Accumulated depreciation.....	(81,436,896)	(173,673,936)	(19,238,280)	(6,046,254)	(280,395,366)	(700,266)
Construction-in-progress.....	14,633,244	8,752,131	18,298,751		41,684,126	
<i>Total net capital assets.....</i>	<i>115,945,861</i>	<i>217,465,839</i>	<i>50,521,096</i>	<i>31,703,995</i>	<i>415,636,791</i>	<i>1,355,998</i>
<i>Total noncurrent assets.....</i>	<i>115,945,861</i>	<i>217,465,839</i>	<i>50,521,096</i>	<i>31,703,995</i>	<i>415,636,791</i>	<i>1,355,998</i>
<i>Total Assets.....</i>	<i>165,422,605</i>	<i>266,265,423</i>	<i>92,414,117</i>	<i>35,726,227</i>	<i>559,828,372</i>	<i>50,920,216</i>

MONTGOMERY COUNTY, OHIO

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

December 31, 2006

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 240,804	\$ 440,332	\$ 927,921	\$ 376,384	\$ 1,985,441	\$ 1,312,799
Current portion of insurance claims payable.....					0	5,837,333
Due to other funds.....	80,854	268,843	117,724	273,910	741,331	629,305
Due to other governments.....	3,102,679	3,277,303	1,448	407,239	6,788,669	1,342,153
Obligations under securities lending.....	1,143,414	1,079,088	772,931		2,995,433	1,153,695
Accrued wages and benefits.....	84,594	156,100	96,119	299,968	636,781	45,708
Current portion of long-term notes.....	187,244	3,621,601	143,000		3,951,845	
Current portion of general obligation bonds.....	161,584	1,520,375		607,675	2,289,634	
Accrued interest on general obligation bonds.....	9,329	77,465		64,663	151,457	
Current portion of capitalized leases.....					0	22,319
Current portion of compensated absences.....	240,719	616,369	244,077	139,820	1,240,985	113,018
Current portion of landfill post-closure costs			74,100		74,100	
<i>Current liabilities payable from restricted assets:</i>						
Accrued revenue bond interest.....	214,549	131,693	206,195		552,437	
Current portion of revenue bonds.....	2,555,000	707,406	5,250,000		8,512,406	
Current portion of accreted interest on revenue bonds..		847,409			847,409	
Construction contracts.....	143,325	1,128,682	243,579		1,515,586	
Other.....	169,646	480,025	2,751		652,422	
Total current liabilities.....	8,333,741	14,352,691	8,079,845	2,169,659	32,935,936	10,456,330
<i>Long-term liabilities:</i>						
Interfund payables.....				6,218,782	6,218,782	130,136
<i>(net of current portions):</i>						
Long-term notes.....	3,000,977	56,032,855	429,000		59,462,832	
Insurance claims payable.....					0	9,842,702
Revenue bonds.....	32,865,000	7,055,000	17,940,000		57,860,000	
Less: Unamortized revenue bond charges.....	(1,247,767)	(980,938)	(1,137,049)		(3,365,754)	
General obligation bonds.....	1,945,945	17,968,625		14,176,525	34,091,095	
Less: Unamortized general obligation bond charges	(8,538)	(317,171)		(46,354)	(372,063)	
Capitalized leases.....					0	17,291
Compensated absences.....	336,179	438,137	240,513	296,140	1,310,969	100,624
Estimated liability for landfill post-closure costs			560,791		560,791	
Total long-term liabilities.....	36,891,796	80,196,508	18,033,255	20,645,093	155,766,652	10,090,753
Total Liabilities.....	45,225,537	94,549,199	26,113,100	22,814,752	188,702,588	20,547,083
<i>Net Assets</i>						
Invested in capital assets, net of related debt.....	79,041,416	132,565,492	33,146,145	16,966,149	261,719,202	1,316,388
Restricted for capital purposes.....	28,517,653	15,435,593	8,720,538		52,673,784	
Restricted for debt service.....	2,072,540	1,185,009	1,838,662		5,096,211	
Unrestricted.....	10,565,459	22,530,130	22,595,672	(4,054,674)	51,636,587	29,056,745
Total Net Assets.....	\$ 120,197,068	\$ 171,716,224	\$ 66,301,017	\$ 12,911,475	371,125,784	\$ 30,373,133
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					503,281	
Total Net Assets of Business-type Activities.....					\$ 371,629,065	

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

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

For the Year Ended December 31, 2006

(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.....	\$ 28,945,526	\$ 41,609,213	\$ 23,001,436
Other revenue.....	1,049,135	263,286	83,332
Total Operating Revenues.....	29,994,661	41,872,499	23,084,768
<i>Operating Expenses:</i>			
Personal services.....	5,178,496	9,913,108	4,673,165
Materials and supplies.....	937,050	1,382,404	434,586
Contractual services.....	1,113,882	3,341,271	4,517,390
Utilities.....	16,794,213	13,114,229	4,399,469
Depreciation.....	4,094,984	9,695,843	2,101,092
Insurance claims.....			
Other expenses.....	2,003,431	3,750,471	371,751
Total Operating Expenses.....	30,122,056	41,197,326	16,497,453
<i>Operating Income (Loss).....</i>	<i>(127,395)</i>	<i>675,173</i>	<i>6,587,315</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	1,194,950	336,609	662,930
Interest expense and fiscal charges.....	(2,226,740)	(3,719,215)	(1,768,041)
Gain (loss) from disposal of capital assets.....	5,423	1,989	18,601
Other nonoperating revenue (expense).....	750,000	886,868	
Total Nonoperating Revenues (Expenses).....	(276,367)	(2,493,749)	(1,086,510)
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>	<i>(403,762)</i>	<i>(1,818,576)</i>	<i>5,500,805</i>
Capital contributions.....	1,504,441	1,982,115	
Transfers in.....			817,750
Transfers out.....	(32,075)	(38,612)	
Change in Net Assets.....	1,068,604	124,927	6,318,555
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year, as Restated.....</i>	<i>119,128,464</i>	<i>171,591,297</i>	<i>59,982,462</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<i>\$ 120,197,068</i>	<i>\$ 171,716,224</i>	<i>\$ 66,301,017</i>

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

For the Year Ended December 31, 2006

	<u>Business-type Activities - Enterprise Funds</u>		<i>Governmental Activities- Internal Service Funds</i>
	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Operating Revenues:</i>			
Charges for services..... \$	13,687,356	\$ 107,243,531	\$ 55,647,621
Other revenue.....	35,409	1,431,162	1,561,320
Total Operating Revenues.....	13,722,765	108,674,693	57,208,941
<i>Operating Expenses:</i>			
Personal services.....	8,783,949	28,548,718	2,210,403
Materials and supplies.....	888,774	3,642,814	4,518,647
Contractual services.....	3,168,735	12,141,278	7,240,199
Utilities.....	366,811	34,674,722	1,355,057
Depreciation.....	924,220	16,816,139	68,979
Insurance claims.....		0	40,334,195
Other expenses.....	639,618	6,765,271	533,389
Total Operating Expenses.....	14,772,107	102,588,942	56,260,869
<i>Operating Income (Loss).....</i>	<i>(1,049,342)</i>	<i>6,085,751</i>	<i>948,072</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....		2,194,489	
Interest expense and fiscal charges.....	(808,719)	(8,522,715)	(2,228)
Gain (loss) from disposal of capital assets.....	(3,682)	22,331	(16,629)
Other nonoperating revenue (expense).....		1,636,868	18,335
Total Nonoperating Revenues (Expenses).....	(812,401)	(4,669,027)	(522)
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>	<i>(1,861,743)</i>	<i>1,416,724</i>	<i>947,550</i>
Capital contributions.....		3,486,556	11,466
Transfers in.....	2,117,465	2,935,215	
Transfers out.....		(70,687)	
Change in Net Assets.....	255,722	7,767,808	959,016
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year, as Restated.....</i>	<i>12,655,753</i>		<i>29,414,117</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year..... \$</i>	<i>12,911,475</i>	<i>\$</i>	<i>30,373,133</i>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....			
		157,364	
Change in Net Assets of Business-type Activities..... \$		7,925,172	

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

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2006

(Cont'd.)

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Business-type Activities - Enterprise Funds</i>				<i>Totals</i>	<i>Governmental Activities - Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>		
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 29,987,622	\$ 42,188,420	\$ 22,571,509	\$ 13,492,808	\$ 108,240,359	\$ 9,499,554
Cash receipts from interfund services provided.....	85,816	127,666	209,975	229,977	653,434	45,872,812
Cash payments to employees for services.....	(3,771,408)	(7,400,309)	(3,592,821)	(6,921,769)	(21,686,307)	(1,781,687)
Cash payments to suppliers for goods and services.....	(21,231,503)	(21,043,290)	(8,121,289)	(3,328,360)	(53,724,442)	(13,717,527)
Cash payments for insurance claims.....					0	(39,623,635)
Cash payments for interfund services used.....	(1,914,332)	(3,649,401)	(2,398,230)	(3,460,522)	(11,422,485)	(1,004,592)
Landfill post-closure costs paid.....			(71,948)		(71,948)	
Other operating cash receipts.....	1,049,135	263,286	83,332	35,709	1,431,462	951,045
Cash from other sources.....	765,736	904,510	48,345	3,937	1,722,528	619,845
Other cash payments.....				(399,999)	(399,999)	(9,361)
<i>Net cash provided by (used for) operating activities.....</i>	<u>4,971,066</u>	<u>11,390,882</u>	<u>8,728,873</u>	<u>(348,219)</u>	<u>24,742,602</u>	<u>806,454</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....			817,750	2,117,465	2,935,215	
Transfers out to other funds.....	(32,075)	(38,612)			(70,687)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(32,075)</u>	<u>(38,612)</u>	<u>817,750</u>	<u>2,117,465</u>	<u>2,864,528</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(11,838)	(13,088)	(3,462)	(5,924)	(34,312)	(52,019)
Interest paid on capital leases.....	(400)	(502)	(119)	(183)	(1,204)	(2,228)
Principal paid on long-term notes.....	(181,524)	(3,159,467)	(143,000)		(3,483,991)	
Interest paid on long-term notes.....		(1,941,591)			(1,941,591)	
Principal paid on revenue bonds.....	(2,445,000)	(758,921)	(4,950,000)		(8,153,921)	
Interest paid on revenue bonds.....	(1,827,203)	(1,256,159)	(1,491,554)		(4,574,916)	
Principal paid on general obligation bonds.....	(153,805)	(1,448,625)		(577,525)	(2,179,955)	
Interest paid on general obligation bonds.....	(119,189)	(995,139)		(801,385)	(1,915,713)	
Capital debt fiscal charges paid.....	(24,620)	(18,460)	(37,469)		(80,549)	
Acquisition and construction of capital assets.....	(2,890,299)	(372,572)	(6,525,170)		(9,788,041)	(1,209,872)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(7,653,878)</u>	<u>(9,964,524)</u>	<u>(13,150,774)</u>	<u>(1,385,017)</u>	<u>(32,154,193)</u>	<u>(1,264,119)</u>
<i>Cash flows from investing activities:</i>						
Sale of investment securities.....		4,495,086	42,831		4,537,917	
Interest received on investments.....	1,084,177	352,081	480,378	289	1,916,925	
<i>Net cash provided by (used for) investing activities.....</i>	<u>1,084,177</u>	<u>4,847,167</u>	<u>523,209</u>	<u>289</u>	<u>6,454,842</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(1,630,710)	6,234,913	(3,080,942)	384,518	1,907,779	(457,665)
Cash and cash equivalents at beginning of year.....	44,259,206	32,254,977	40,488,250	2,571,678	119,574,111	42,087,121
Cash and cash equivalents at end of year.....	<u>\$ 42,628,496</u>	<u>\$ 38,489,890</u>	<u>\$ 37,407,308</u>	<u>\$ 2,956,196</u>	<u>\$ 121,481,890</u>	<u>\$ 41,629,456</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2006

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ (127,395)	\$ 675,173	\$ 6,587,315	\$ (1,049,342)	\$ 6,085,751	\$ 948,072
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	4,094,984	9,695,843	2,101,092	924,220	16,816,139	68,979
Miscellaneous nonoperating income (expense).....	765,736	904,510	48,345	(396,062)	1,322,529	610,484
(Increase) decrease in accounts receivable.....	1,136,857	920,737	38,953	36,606	2,133,153	(852,757)
(Increase) decrease in due from other funds.....	(8,945)	(14,830)	(6,486)	(877)	(31,138)	(32,773)
(Increase) decrease in due from other governments.....		(207,831)	(252,419)		(460,250)	
(Increase) decrease in inventory of supplies.....	15,574	29,577	(2,723)	12,022	54,450	(49,815)
Increase (decrease) in accounts payable.....	(134,923)	106,017	272,964	86,569	330,627	(554,462)
Increase (decrease) in due to other funds.....	11,355	(110,283)	3,247	160,952	65,271	(23,242)
Increase (decrease) in due to other governments.....	(945,083)	(919,598)	1,448	(76,708)	(1,939,941)	4,459
Increase (decrease) in accrued wages and benefits.....	6,619	748	(56,629)	18,486	(30,776)	(696)
Increase (decrease) in insurance claims payable.....					0	710,560
Increase (decrease) in compensated absences.....	156,287	310,819	(6,234)	(64,085)	396,787	(22,355)
<i>Total adjustments.....</i>	<u>5,098,461</u>	<u>10,715,709</u>	<u>2,141,558</u>	<u>701,123</u>	<u>18,656,851</u>	<u>(141,618)</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 4,971,066</u>	<u>\$ 11,390,882</u>	<u>\$ 8,728,873</u>	<u>\$ (348,219)</u>	<u>\$ 24,742,602</u>	<u>\$ 806,454</u>

Noncash investing, capital and financing activities:

During 2006, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$163,242 and \$6,605,584, respectively. The Water and Wastewater funds, and the Internal Service Funds, recognized noncash contributions of capital in the amounts of \$1,504,441, \$1,982,115 and \$11,466 respectively.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2006

	<i>Private Purpose Trust</i>		<i>Agency Funds</i>
	<u><i>Unclaimed Funds</i></u>		
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 3,754,040	\$	94,256,823
Cash and cash equivalents-- segregated accounts.....			17,460,388
Collateral on loaned securities.....			2,927,456
Taxes levied for other governments.....			612,003,835
<i>Total Assets</i>	<u>\$ 3,754,040</u>	\$	<u>726,648,502</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	665,563,064
Obligations under securities lending.....			2,927,456
Other liabilities.....			58,157,982
<i>Total Liabilities</i>	<u>0</u>	\$	<u>726,648,502</u>
<i>Net Assets</i>			
Held in trust.....	<u>\$ 3,754,040</u>		

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

*Statement of Changes in Fiduciary Net Assets
Fiduciary Funds*

For the Year Ended December 31, 2006

	<i>Private Purpose Trust</i>
	<u><i>Unclaimed Funds</i></u>
<i>Additions:</i>	
Additional unclaimed funds.....	\$ 578,803
<i>Total Additions</i>	<u>578,803</u>
<i>Deductions:</i>	
Funds claimed.....	<u>2,062,543</u>
<i>Total Deductions</i>	2,062,543
<i>Changes in Net Assets</i>	<u>(1,483,740)</u>
<i>Net Assets Beginning of Year, as Restated</i>	<u>5,237,780</u>
<i>Net Assets End of Year</i>	<u><u>\$ 3,754,040</u></u>

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

*Notes to the Basic
Financial Statements
December 31, 2006*

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 542,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the mentally retarded and developmentally disabled, and three parking facilities.

Reporting Entity

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

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

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

Jointly Governed Organizations: The Montgomery Greene County Local Emergency Response Council (MGCLERC) is the Local Emergency Planning Council (LEPC) for Montgomery and Greene County. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the State Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not pay any monies to the LEPC during calendar year 2006. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

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

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

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

Government-wide Financial Statements: The statement of net assets and the statement of activities report information about the County as a whole. These statements report on all of the non-fiduciary financial activities of the primary government and its component unit. The statements distinguish between those activities of the County that are governmental in nature and those that are considered to be business-type. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and identifiable to a particular function. Program revenues include charges paid by the recipient of goods or services offered by the programs and grants and contributions that are restricted to meeting the

*Notes to the Basic
Financial Statements*

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

operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

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

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

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

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

Children Services: This fund, which the County chose to report as a major fund for 2006, accounts for the operation of the Children Services function within the Job and Family Services Department, including the investigation of all reports of child abuse, neglect or dependency, as well as services which include family counseling, foster care, adoption and clinical care.

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

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

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

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

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

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

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

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

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

Budgetary Accounting and Control

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

Encumbrances

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

Cash and Cash Equivalents and Investments

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

*Notes to the Basic
Financial Statements*

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

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

Inventory of Supplies

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

Restricted Assets

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

Capital Assets

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

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

<i>Class</i>	<i>Estimated Useful Life</i>
Utility plant in service.....	50 years
Buildings, structures and improvements.....	20-40 years
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 long-term liabilities pertaining to enterprise funds.

*Notes to the Basic
Financial Statements*

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

Unamortized Bond Amounts

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

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2006, net interest income of \$25,926 was credited 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 \$58,440 of delinquent amounts outstanding.

Deferred Revenue

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

Sales Tax

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

*Notes to the Basic
Financial Statements*

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

Interfund Transactions

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

Compensated Absences

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

Insurance

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

Net Assets and Fund Balance Reserves

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. As of December 31, 2006, \$73,511,384 of the reported restricted net assets were restricted by enabling legislation. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Fund balance reserves represent those portions of fund balances which are legally segregated for a specific future use or which do not represent available resources and, therefore, are not available for appropriation or expenditure.

*Notes to the Basic
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2006 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>Human Services Levy</i>
GAAP Basis.....	\$ (6,584,397)	\$ (595,716)	\$ (2,028,052)
Increase (decrease)			
Due to revenues:			
Property taxes.....	174,074		1,351,581
Sales tax.....	155,864		
Other taxes.....	1,387		
Fees and charges for services.....	474,916	(11,801)	
Fines and forfeitures.....	(4,100)		
Intergovernmental.....	40,992	745,803	
Investment earnings.....	(3,087,605)		
Miscellaneous.....	8,261,887	220,473	
Due to expenditures:			
Current:			
General government.....	(208,363)		
Judicial and law enforcement.....	312,404		
Environment and public works.....	4,768		
Social services.....	121,130	433,680	(805,587)
Community and economic development.....	(33,588)		
Debt Service:			
Principal retirement.....	9,021	12,057	
Interest and fiscal charges.....	659	358	
Due to other financing sources and (uses):			
Sale of capital assets/sundries.....	(38,841)		
Inception of capital leases.....	(22,139)		
Transfers in.....	6,855,945		5,985,250
Transfers out.....	(6,586,081)		(5,985,250)
Budgetary basis.....	<u>\$ (152,067)</u>	<u>\$ 804,854</u>	<u>\$ (1,482,058)</u>

*Notes to the Basic
Financial Statements*

NOTE D – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

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

Amounts available for deposit or investment are as follows:

Primary Government:

Cash and cash equivalents (carrying amounts)

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

Governmental Activities.....	\$291,350,958
Business-type Activities.....	94,839,017
Private Purpose Trust.....	3,754,040
Agency Funds.....	94,256,823

Segregated:

Business-type Activities.....	26,642,873
Agency Funds.....	17,460,388

Reconciling items (net) to arrive at bank balance of deposits..... 5,244,686

Total available for deposit and investment:

(Bank balance of deposits/fair value of investments)..... \$533,548,785

Custodial Credit Risk: Any public depository at the time it receives a County deposit or investment is required to pledge to the investing authority, as collateral, eligible securities of aggregate market value that, when added to the portion of the deposit by the Federal Deposit Insurance Corporation, equals or exceeds the amount of County funds deposited. A public depository may, at its option, pledge a single pool of eligible securities to secure the repayment of all public monies held by the depository. The pool of securities so pledged must have a current market value at least equal to 110% of all public monies on deposit with the depository including the amount covered by federal insurance. Investments are issued in the name of the County with the County Treasurer, the investing authority, as the designated payee.

*Notes to the Basic
Financial Statements*

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

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Assets. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2006, the fair value of investments was \$343,702 below the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$43,957,393 and the bank balance was \$49,202,079. Of the bank balance, \$3,923,251 was covered by federal depository insurance, \$17,957,142 was collateralized with securities held in the County's name and \$27,321,686 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, 2006 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 27,719,158	5.72%	Aaa	1.40 years
Federal Home Loan Bank	104,975,908	21.68%	Aaa	1.97 years
Federal National Mortgage Assoc..	118,000,995	24.36%	Aaa	1.03 years
Federal Home Loan Mortgage Corp.	131,941,000	27.24%	Aaa	.83 years
General Electric Capital Corp.	9,909,000	2.05%	Aaa	1.04 years
MBNA America Bank NA.	8,764,976	1.81%	Aaa	1.04 years
Wells Fargo & Company	4,897,900	1.01%	Aa1	1.63 years
U.S. Bancorp.	1,996,200	0.41%	Aa2	.54 years
Morgan Stanley	4,912,105	1.01%	Aa3	.29 years
Municipal Bonds	1,160,040	0.24%	Not Rated	8.23 years
Investments in U.S. Gov't. Mutual Funds	70,069,424	14.47%	Not Rated	n/a
<i>Total Investments</i>	<u>\$ 484,346,706</u>	<u>100.00%</u>		

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$975,416 available for deposit, of which \$400,000 was eligible for FDIC insurance coverage, with the remaining \$575,416 uninsured and uncollateralized. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

*Notes to the Basic
Financial Statements*

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

Securities Lending

The County complies with the provisions of GASB Statement No. 28 in connection with a securities lending program whereby the County enters into securities lending agreements with recognized United States securities dealers. The County, acting through its custodial bank, participates in a securities lending program with a securities dealer who acts as the County's agent. Through this agent, the County lends securities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. Collateral may include cash and U.S. government securities. Securities loaned during 2006 consisted of U.S. Government securities and corporate notes. Collateral required from the borrower is at least 102% of the market value of the securities loaned. Cash collaterals are invested in overnight repurchase agreements of U.S. agencies as permitted by the County's investment policy. Since the County has the right to hypothecate security collateral received from the borrower, without default, it is reported in the same manner as is cash collateral, pursuant to GASB Statement No. 28. All loans may be terminated on demand by either the County or the borrower and there are no contractual restrictions on the amounts of loans. The securities lending agent indemnifies the County for any loss occurring from borrower default or for operational error. As of December 31, 2006, there were no violations of legal or contractual provisions, no borrower or lending agent defaults and no losses known to the securities lending agent, nor dividend or coupon payments owing on the securities lent.

The following represents the balances relating to the securities lending transactions at the financial statement date:

<u>Securities Lent</u>	<u>Fair Value of Underlying Securities</u>	<u>Cash Collateral Received/ Securities Collateral Value</u>	<u>Cash/Securites Collateral Investment Value</u>
U.S. Government Securities	\$13,922,672	\$14,218,750	\$14,384,677

The collateral for these loans is reported on the balance sheet. Since the County's internal investment pool represents a consolidation of all funds, a pro-rata allocation of collateral assets and liabilities is made to funds based on their share of the pool. Therefore, the \$14,384,677 collateral is reported in the fund financial statements as collateral on loaned securities, with an offset to obligations under securities lending, based on an allocation method for any fund having at least a 1% share of the pool. Interest revenue from securities lending, as well as borrower rebates and lending transaction costs, are reported only in those funds eligible to be recipient funds, as required by legal or contractual provisions.

*Notes to the Basic
Financial Statements*

NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2006, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,817,052	\$ 1,995,081
Children Services.....	3,996,774	2,745,564
Alcohol, Drug Addiction and Mental Health Services Board.....		36,416
Job & Family Services.....	2,988,540	4,995,126
Human Services Levy.....		3,424
Other Governmental Funds.....	847,147	3,542,338
	9,649,513	13,317,949
Proprietary Funds:		
Enterprise Funds -		
Water.....	17,105	80,854
Wastewater.....	25,355	268,843
Solid Waste Management.....	27,110	117,724
Nonmajor Enterprise Funds.....	7,359	273,910
	76,929	741,331
Internal Service Funds.....	4,962,143	629,305
Total.....	\$ 14,688,585	\$ 14,688,585

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 the Parking Facilities Nonmajor Enterprise Fund and to the Mailroom Internal Service Fund. These Funds will make repayments on the loans from portions of their revenue:

	<i>Interfund Receivables</i>	<i>Interfund Payables</i>
General Fund.....	\$ 6,348,918	\$
Nonmajor Enterprise Funds.....		6,218,782
Internal Service Funds.....		130,136
	\$ 6,348,918	\$ 6,348,918

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2006 was as follows:

Governmental Activities:

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2006</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,705,070	\$	\$	\$ 7,705,070
Construction-in-progress.....	31,653,591	25,946,037	(12,736,218)	44,863,410
Infrastructure.....	335,193,828	9,882,934	(862,268)	344,214,494
<i>Total capital assets, not being depreciated.....</i>	<u>374,552,489</u>	<u>35,828,971</u>	<u>(13,598,486)</u>	<u>396,782,974</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	1,470,295	2,427,621		3,897,916
Buildings, structures and improvements.....	167,927,921	744,466		168,672,387
Furniture, fixtures and equipment.....	46,692,591	4,871,310	(3,434,665)	48,129,236
<i>Total capital assets, being depreciated.....</i>	<u>216,090,807</u>	<u>8,043,397</u>	<u>(3,434,665)</u>	<u>220,699,539</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,173,562	75,655		1,249,217
Buildings, structures and improvements.....	54,542,152	5,896,437		60,438,589
Furniture, fixtures and equipment.....	31,975,596	3,604,604	(2,837,172)	32,743,028
<i>Total accumulated depreciation.....</i>	<u>87,691,310</u>	<u>9,576,696</u>	<u>(2,837,172)</u>	<u>94,430,834</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>128,399,497</u>	<u>(1,533,299)</u>	<u>(597,493)</u>	<u>126,268,705</u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u>\$ 502,951,986</u>	<u>\$ 34,295,672</u>	<u>\$ (14,195,979)</u>	<u>\$ 523,051,679</u>

Business-type Activities:

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2006</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,383,748	\$	\$	\$ 8,383,748
Construction-in-progress.....	27,672,606	15,819,822	(1,808,302)	41,684,126
<i>Total capital assets, not being depreciated.....</i>	<u>36,056,354</u>	<u>15,819,822</u>	<u>(1,808,302)</u>	<u>50,067,874</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2006</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 4,597,674	\$	\$	\$ 4,597,674
Utility plant in service.....	434,671,203	5,294,858		439,966,061
Buildings, structures and improvements.....	185,324,510			185,324,510
Furniture, fixtures and equipment.....	15,618,428	1,184,469	(726,859)	16,076,038
<i>Total capital assets, being depreciated.....</i>	<u>640,211,815</u>	<u>6,479,327</u>	<u>(726,859)</u>	<u>645,964,283</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	669,556	231,643		901,199
Utility plant in service.....	164,102,822	8,692,916		172,795,738
Buildings, structures and improvements.....	88,005,662	6,373,487		94,379,149
Furniture, fixtures and equipment.....	11,464,717	1,518,093	(663,530)	12,319,280
<i>Total accumulated depreciation.....</i>	<u>264,242,757</u>	<u>16,816,139</u>	<u>(663,530)</u>	<u>280,395,366</u>
<i>Total Capital Assets, Being Depreciated, Net.....</i>	<u>375,969,058</u>	<u>(10,336,812)</u>	<u>(63,329)</u>	<u>365,568,917</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$ 412,025,412</u>	<u>\$ 5,483,010</u>	<u>\$ (1,871,631)</u>	<u>\$ 415,636,791</u>

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

Governmental Activities:

General Government	\$ 2,292,911
Judicial and Law Enforcement	4,530,462
Environment and Public Works	636,267
Social Services	1,676,236
Community and Economic Development	440,820
Total Depreciation Expense - Governmental Activities	<u><u>\$ 9,576,696</u></u>

Business-type Activities:

Water	\$ 4,094,984
Wastewater	9,695,843
Solid Waste Management	2,101,092
Other Non-major Enterprise	924,220
Total Depreciation Expense - Business-type Activities	<u><u>\$ 16,816,139</u></u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)**Construction Commitments**

The County's outstanding construction commitments as of December 31, 2006, are as follows:

<i>Governmental Activities:</i>	<u>Committed</u>
Juvenile Detention Facility Construction	\$ 8,589,625
Road and Bridge Projects	4,387,816
Total	<u>\$ 12,977,441</u>
<i>Business-type Activities:</i>	
Water Projects	\$ 1,574,215
Wastewater Projects	10,091,756
Solid Waste Management Projects	740,079
Total	<u>\$ 12,406,050</u>

Discretely Presented Component Unit:

Monco Enterprises, Inc.:

	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2006</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 73,121	\$	\$	\$ 73,121
Furniture, fixtures and equipment.....	566,123	24,574		590,697
<i>Total capital assets, being depreciated.....</i>	<u>639,244</u>	<u>24,574</u>	<u>0</u>	<u>663,818</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	43,063	2,028		45,091
Furniture, fixtures and equipment.....	340,048	18,246		358,294
<i>Total accumulated depreciation.....</i>	<u>383,111</u>	<u>20,274</u>	<u>0</u>	<u>403,385</u>
<i>Total Capital Assets.....</i>	<u>\$ 256,133</u>	<u>\$ 4,300</u>	<u>\$ 0</u>	<u>\$ 260,433</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, 2006:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2006</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2006</i>	<i>Amount Due in 2007</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	\$ 311,416	\$	\$ (36,448)	\$ 274,968	\$ 43,081
1992	Byers Rd Wtr Main Ext	5.700%	2012	76,500		(9,000)	67,500	9,000
1999	St Rt 49/I-70 Corr Wtr Improvement	5.000%- 5.750%	2019	1,345,000		(70,000)	1,275,000	70,000
2005	North High Water Main 2005 Refunding	3.000%- 5.000%	2016	528,418		(38,357)	490,061	39,503
total payable from Water				\$ 2,261,334	\$ 0	\$ (153,805)	\$ 2,107,529	\$ 161,584
<i>Payable from Wastewater:</i>								
1992	Chataqua Sewer Dist	5.700%	2012	\$ 175,000	\$	\$ (20,000)	\$ 155,000	\$ 20,000
1996	Big Three Trunk Swr Project	5.300%	2016	280,000		(280,000)	0	0
1996	Water Pollution Control Master Plan	5.300%	2016	575,000		(575,000)	0	0
1999	St Rt 49/I-70 Corr Swr Improvement	5.000%- 5.750%	2019	1,895,000		(95,000)	1,800,000	100,000
2005	Sewer Improve Bonds-2005 Refunding	3.000%- 5.000%	2016	5,422,625		(393,625)	5,029,000	405,375
2005	Clyo/Spring Valley Swr Project -2005 Refunding	3.000%- 5.000%	2014	695,000		(65,000)	630,000	65,000
2005	Big Three Trunk Swr Project-2005 Refunding	3.000%- 5.000%	2016	3,918,213		(6,588)	3,911,625	306,342
2005	Water Pollution Control Master Plan-2005 Refunding	3.000%- 5.000%	2016	7,976,787		(13,412)	7,963,375	623,658
total payable from Wastewater				\$ 20,937,625	\$ 0	\$ (1,448,625)	\$ 19,489,000	\$ 1,520,375
<i>Payable from Nonmajor Enterprise funds:</i>								
2000	Parking Garage Facility	5.000%- 5.500%	2020	\$ 3,385,000	\$	\$ (145,000)	\$ 3,240,000	\$ 155,000
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	9,600,000		(260,000)	9,340,000	275,000
2005	Parking Facilities-2005 Refunding	3.000%- 5.000%	2016	2,376,725		(172,525)	2,204,200	177,675
total payable from Nonmajor Enterprise Funds				\$ 15,361,725	\$ 0	\$ (577,525)	\$ 14,784,200	\$ 607,675
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 38,560,684	\$ 0	\$ (2,179,955)	\$ 36,380,729	\$ 2,289,634

*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, 2006</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2006</i>	<i>Amount Due in 2007</i>
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>								
<i>Payable from Water revenues:</i>								
1993	Water Rev Refunding Bonds	5.250%- 5.300%	2008	\$ 5,680,000	\$	\$ (1,795,000)	\$ 3,885,000	\$ 1,890,000
2002	Water Rev Refunding Bonds	2.550%- 5.500%	2017	32,185,000		(650,000)	31,535,000	665,000
total payable from Water				\$ 37,865,000	\$ 0	\$ (2,445,000)	\$ 35,420,000	\$ 2,555,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.700%- 5.800%	2011	\$ 8,521,327	\$	\$ (758,921)	\$ 7,762,406	\$ 707,406
total payable from Wastewater				\$ 8,521,327	\$ 0	\$ (758,921)	\$ 7,762,406	\$ 707,406
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.000%- 5.350%	2010	\$ 12,605,000	\$	\$ (2,155,000)	\$ 10,450,000	\$ 2,310,000
1996	Solid Waste Rev Bonds	5.200%- 5.500%	2010	15,535,000		(2,795,000)	12,740,000	2,940,000
total payable from Solid Waste Management				\$ 28,140,000	\$ 0	\$ (4,950,000)	\$ 23,190,000	\$ 5,250,000
<i>Total Revenue Bonds Payable From Enterprise Fund Revenues:</i>				\$ 74,526,327	\$ 0	\$ (8,153,921)	\$ 66,372,406	\$ 8,512,406
<i>Accreted Interest Payable From Enterprise Funds:</i>								
A portion of the 1993 Sewer System Revenue Refunding Bonds, shown in the above table, consists of capital appreciation bonds, for which accreted interest is reported as follows:								
<i>Payable from Wastewater revenues:</i>								
Accreted Interest				\$ 1,577,066	\$ 131,422	\$ (861,079)	\$ 847,409	\$ 847,409
total payable from Wastewater				\$ 1,577,066	\$ 131,422	\$ (861,079)	\$ 847,409	\$ 847,409
<i>Total Accreted Interest Payable From Enterprise Funds:</i>				\$ 1,577,066	\$ 131,422	\$ (861,079)	\$ 847,409	\$ 847,409
<i>Long-term Notes Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 273,750	\$	\$ (27,375)	\$ 246,375	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,530,000		(85,000)	1,445,000	85,000
2003	David Rd Wtr Tank	0%	2021	1,205,152		(63,429)	1,141,723	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	197,601	31,200	(5,720)	223,081	11,440
2006	Munger Rd Wtr Main Rehab	1.000%	2011		132,042		132,042	0
total payable from Water				\$ 3,206,503	\$ 163,242	\$ (181,524)	\$ 3,188,221	\$ 187,244

*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, 2006</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2006</i>	<i>Amount Due in 2007</i>
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 276,867	\$	\$ (36,916)	\$ 239,951	\$ 36,916
1993	Sewer Rehab	0%	2015	404,220		(42,550)	361,670	42,549
1994	Sewer Rehab	0%	2014	415,422		(46,158)	369,264	46,158
1997	Brumbaugh Relief Sewer	0%	2017	550,523		(47,871)	502,652	47,872
2001	Western Regional Screening	0%	2021	1,156,688		(74,625)	1,082,063	74,625
2003	Environmental Lab Roof	0%	2024	323,736		(17,499)	306,237	17,499
2005	Manhole Rehab	0%	2021	262,323	78,961	(17,064)	324,220	17,064
2006	Uplands Camp Sewer Rehab	0%	2027		557,356		557,356	14,125
2006	Manhole Rehab	0%	2021		316,589		316,589	11,350
2000	Uplands Camp Sewer	3.000%	2020	304,458		(16,342)	288,116	16,837
2001	Manhole Rehab	3.000%	2021	249,922		(12,879)	237,043	13,268
2001	Bayside-Orinoco Sewer	3.000%	2022	143,443		(6,833)	136,610	7,040
2003	Eastown Lift Station	3.000%	2024	150,533		(5,981)	144,552	6,161
2003	Uplands Camp Sewer	3.000%	2024	329,284		(13,546)	315,738	13,954
2003	Manhole Rehab	3.000%	2024	346,633		(13,771)	332,862	14,187
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025		254,403		254,403	20,432
2006	Sugarcreek Manhole Rehab	1.000%	2026		554,700		554,700	25,426
2006	Salem Bend Sewer Replacemnt	1.000%	2026		307,893		307,893	0
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	2,197,657		(143,887)	2,053,770	151,440
1995	Relief Sewer Financing	4.180%	2014	899,424		(90,148)	809,276	93,956
1996	Eagle Creek Relief Sewer	4.160%	2016	107,536		(8,358)	99,178	8,709
1996	Lower Moraine Relief Sewer	4.160%	2016	247,713		(18,175)	229,538	18,939
1996	Stillwater Relief Sewer	4.160%	2016	335,880		(26,104)	309,776	27,202
1996	Riverside Relief Sewer	4.160%	2016	2,508,228		(184,032)	2,324,196	191,767
1996	Opposum Creek Sewers	4.350%	2015	469,952		(38,427)	431,525	40,117
1996	Sewer Replacement	4.350%	2016	260,805		(18,944)	241,861	19,777
1997	Lower Holes Creek Relief Swr	4.040%	2016	842,201		(62,187)	780,014	64,725
1997	North System Pump Station	4.120%	2017	744,990		(51,824)	693,166	53,981
1997	Upper Moraine Relief Sewer	4.120%	2016	1,635,486		(120,252)	1,515,234	125,258
1997	Lower Holes Creek Relief Swr	4.120%	2017	2,083,310		(137,362)	1,945,948	143,080
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,726,561		(99,273)	1,627,288	103,193
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	2,868,193		(175,873)	2,692,320	207,102
1999	Equalization Basins	3.790%	2020	10,205,594		(470,655)	9,734,939	564,254
2000	Northwest EQ Basin	4.640%	2021	5,203,606		(193,598)	5,010,008	248,923
2000	Northridge Relief Sewers	4.640%	2021	6,188,563		(279,965)	5,908,598	293,570
2001	WRRSP Projects	0.200%	2022	1,135,874		(72,619)	1,063,255	66,453
2001	Central/South Holes Creek	0.200%	2022	5,600,313		(335,974)	5,264,339	329,021
2003	East Holes Creek Relief Sewer	3.500%	2023	2,651,527		(108,007)	2,543,520	149,619
2004	Fort McKinley Relief Sewer	3.760%	2024	2,364,194		(101,443)	2,262,751	125,708
2005	East Holes Creek Swr-Supplement	3.350%	2023	1,016,680	8,395	(70,325)	954,750	56,162
2006	Southeast Holes Creek Sewer	3.150%	2023		3,450,912		3,450,912	86,273
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023		1,076,375		1,076,375	26,909
	total payable from Wastewater			\$ 56,208,339	\$ 6,605,584	\$ (3,159,467)	\$ 59,654,456	\$ 3,621,601
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 715,000	\$	\$ (143,000)	\$ 572,000	\$ 143,000
	total payable from Solid Waste Management			\$ 715,000	\$ 0	\$ (143,000)	\$ 572,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 60,129,842	\$ 6,768,826	\$ (3,483,991)	\$ 63,414,677	\$ 3,951,845

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

Unamortized Bond Amounts

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary funds. These concepts also apply, on a government-wide basis, to both governmental activities, as well as business-type activities. As such, unamortized bond amounts are shown on the statement of net assets and include bond premiums, discounts, as well as issuance costs and deferred amounts in connection with advance refunding. Deferred amounts represent the difference between the reacquisition price and the net carrying value of the old debt. Unamortized bond amounts are amortized over the life of the applicable debt as a component of interest expense. Following is a detailed summary of unamortized bond amounts and the net carrying value of bonds, at December 31, 2006:

	Total Bonds Out- standing (Long-term & Current Portions)	Unamortized Bond Amounts:			Total	Net Carrying Value of Bonds
		Issuance Costs	(Discount) Premium	Deferred Loss		
Governmental Activities:						
General Obligation Bonds:						
2005 Reibold Renovation Refunding Bonds	\$ 1,821,140	\$ (14,097)	\$ 80,162	\$	\$ 66,065	\$ 1,887,205
2005 Facility Improvement Refunding Bonds	11,855,600	(91,758)	521,859		430,101	12,285,701
2005 Juvenile Detention Center Bonds	18,775,000	(158,568)	902,690		744,122	19,519,122
Other Bonds	14,770,000				0	14,770,000
total	<u>\$ 47,221,740</u>	<u>\$ (264,423)</u>	<u>\$ 1,504,711</u>	<u>\$ 0</u>	<u>\$ 1,240,288</u>	<u>\$ 48,462,028</u>
Business-type Activities:						
Enterprise Funds-						
Revenue Bonds:						
<i>Water Fund:</i>						
1993 Water Rev. Refunding Bonds	\$ 3,885,000	\$ (53,196)	\$ (17,759)	\$ (307,055)	\$ (378,010)	\$ 3,506,990
2002 Water Rev. Refunding Bonds	31,535,000	(403,727)	1,549,875	(2,015,905)	(869,757)	30,665,243
total	<u>\$ 35,420,000</u>	<u>\$ (456,923)</u>	<u>\$ 1,532,116</u>	<u>\$ (2,322,960)</u>	<u>\$ (1,247,767)</u>	<u>\$ 34,172,233</u>
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 7,762,406	\$ (136,351)	\$ (39,258)	\$ (805,329)	\$ (980,938)	\$ 6,781,468
total	<u>\$ 7,762,406</u>	<u>\$ (136,351)</u>	<u>\$ (39,258)</u>	<u>\$ (805,329)</u>	<u>\$ (980,938)</u>	<u>\$ 6,781,468</u>
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 12,740,000	\$ (198,486)	\$ (30,134)	\$	\$ (228,620)	\$ 12,511,380
1995 Solid Waste Rev. Refndng Bonds	10,450,000	(151,147)	53,616	(810,898)	(908,429)	9,541,571
total	<u>\$ 23,190,000</u>	<u>\$ (349,633)</u>	<u>\$ 23,482</u>	<u>\$ (810,898)</u>	<u>\$ (1,137,049)</u>	<u>\$ 22,052,951</u>
Total Enterprise Funds:	<u>\$ 66,372,406</u>	<u>\$ (942,907)</u>	<u>\$ 1,516,340</u>	<u>\$ (3,939,187)</u>	<u>\$ (3,365,754)</u>	<u>\$ 63,006,652</u>
Self-Supporting General Obligation Bonds:						
<i>Water fund:</i>						
2005 Water Refunding Bonds	\$ 490,061	\$ (6,568)	\$ 19,418	\$ (21,388)	\$ (8,538)	\$ 481,523
Other Water Bonds	1,617,468				0	1,617,468
total	<u>\$ 2,107,529</u>	<u>\$ (6,568)</u>	<u>\$ 19,418</u>	<u>\$ (21,388)</u>	<u>\$ (8,538)</u>	<u>\$ 2,098,991</u>
<i>Wastewater fund:</i>						
2005 Wastewater Refunding Bonds	\$ 17,534,000	\$ (162,469)	\$ 740,864	\$ (895,566)	\$ (317,171)	\$ 17,216,829
Other Wastewater Bonds	1,955,000				0	1,955,000
total	<u>\$ 19,489,000</u>	<u>\$ (162,469)</u>	<u>\$ 740,864</u>	<u>\$ (895,566)</u>	<u>\$ (317,171)</u>	<u>\$ 19,171,829</u>
<i>Nonmajor Enterprise Funds:</i>						
2005 Parking Fac. Refunding Bonds	\$ 2,204,200	\$ (29,542)	\$ 87,334	\$ (104,146)	\$ (46,354)	\$ 2,157,846
Other Parking Facilities Bonds	3,240,000				0	3,240,000
2000 Stillwater Rplcmnt. Facil. Bonds	9,340,000				0	9,340,000
total Nonmajor Enterprise Funds	<u>\$ 14,784,200</u>	<u>\$ (29,542)</u>	<u>\$ 87,334</u>	<u>\$ (104,146)</u>	<u>\$ (46,354)</u>	<u>\$ 14,737,846</u>
Total Enterprise Funds:	<u>\$ 36,380,729</u>	<u>\$ (198,579)</u>	<u>\$ 847,616</u>	<u>\$ (1,021,100)</u>	<u>\$ (372,063)</u>	<u>\$ 36,008,666</u>

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

Defeased Debt:

The following is a summary of outstanding defeased debt at December 31, 2006. Through the process of advance refundings, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Business-type Activities:

Enterprise Funds:

Defeased self-supporting general obligation bonds:

Wastewater fund.....	\$	11,955,000
<i>total:</i>	\$	11,955,000

Defeased revenue bonds:

Water fund.....	\$	33,320,000
<i>total:</i>	\$	33,320,000

<i>Total Defeased Enterprise Fund Debt:</i>	\$	45,275,000
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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, 2006</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2006</i>	<i>Amount Due in 2007</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
1998	Swamp Creek Ditch	5.500%	2006	\$ 12,000	\$	\$ (12,000)	\$ 0	\$ 0
1998	Marshall/Sweet Potato Ditch	5.500%	2006	1,300		(1,300)	0	0
1999	Pleasant Plain Ditch	5.000%	2007	10,000		(5,000)	5,000	5,000
2002	Shafer-Karr Ditch	3.000%- 3.750%	2010	25,000		(5,000)	20,000	5,000
total payable from road assessments				\$ 48,300	\$ 0	\$ (23,300)	\$ 25,000	\$ 10,000
<i>Payable from water/sewer assessments:</i>								
1988	Hunt Drive Water Assmt	6.750%	2008	\$ 9,000	\$	\$ (3,000)	\$ 6,000	\$ 3,000
1989	Groby's Water Line Ext	7.750%	2009	8,000		(2,000)	6,000	2,000
1989	Ontario Ave. Sewer Line	7.375%	2009	25,000		(5,000)	20,000	5,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.600%- 6.900%	2011	45,000		(5,000)	40,000	10,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.600%- 6.900%	2011	14,000		(3,000)	11,000	2,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	153,384		(17,952)	135,432	21,219
1992	Byers Road Water Main Ext	5.700%	2012	178,500		(21,000)	157,500	21,000
	Sheehan Rd Water Main Ext	5.700%	2012	5,200		(600)	4,600	700
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	44,000		(4,000)	40,000	4,000
1996	Wolf Creek Pike Water Main	5.600%	2016	28,000		(2,000)	26,000	2,000
1999	Post Town Road Water Main	5.000%- 5.750%	2019	145,000		(5,000)	140,000	10,000
2001	Mad River Rd San Swr Ext	5.000%	2021	222,167		(9,391)	212,776	9,861
2001	Groby's San Swr Ext	5.000%	2021	47,136		(1,993)	45,143	2,092
2001	Alex-Bell Water Main Ext	5.000%	2021	23,916		(1,010)	22,906	1,061
2001	Tuscon San Swr Relocation	5.000%	2021	15,042		(636)	14,406	668
2002	Blackburn Lane Trunk Sewer	3.000%- 4.500%	2022	1,030,000		(40,000)	990,000	45,000
2005	Centerville Forest San Swr Ext	4.000%	2025	320,882		(10,776)	310,106	11,207
2005	Homestretch Water Main Ext	4.000%	2025	42,868		(1,440)	41,428	1,497
2006	Wald, Waldrum & Brantly Water Main Ext	5.500%	2026		144,275		144,275	3,103
total payable from water/sewer assessments				\$ 2,357,095	\$ 144,275	\$ (133,798)	\$ 2,367,572	\$ 155,408
Total Special Assessment Bonds:				\$ 2,405,395	\$ 144,275	\$ (157,098)	\$ 2,392,572	\$ 165,408

*Notes to the Basic
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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, 2006</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2006</i>	<i>Amount Due in 2007</i>
Governmental Activities:								
1999	Children Services Building	5.000%- 5.500%	2014	\$ 9,120,000	\$	\$ (835,000)	\$ 8,285,000	\$ 870,000
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	6,775,000		(290,000)	6,485,000	310,000
2005	Reibold Renovation	3.000%- 5.000%	2016	1,963,683		(142,543)	1,821,140	146,797
2005	Facility Improvements- 2005 Refunding	3.000%- 5.000%	2016	12,783,550		(927,950)	11,855,600	955,650
2005	Juvenile Detention Center	3.000%- 5.000%	2024	18,870,000		(95,000)	18,775,000	95,000
Total General Obligation Bonds:				\$ 49,512,233	\$ 0	\$ (2,290,493)	\$ 47,221,740	\$ 2,377,447

*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, 2006 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	
2007	\$ 161,584	\$ 111,949	\$ 1,520,375	\$ 929,576	\$ 607,675	\$ 775,961	\$ 2,289,634	\$ 1,817,486	
2008	171,222	103,900	1,595,650	867,421	639,370	747,354	2,406,242	1,718,675	
2009	171,633	94,986	1,681,800	787,463	678,640	715,386	2,532,073	1,597,835	
2010	188,592	86,031	1,764,125	703,198	718,425	681,454	2,671,142	1,470,683	
2011	194,232	76,192	1,867,625	614,817	758,725	645,533	2,820,582	1,336,542	
2012-2016	845,266	235,638	10,529,425	1,635,258	4,476,365	2,607,388	15,851,056	4,478,284	
2017-2021	375,000	43,455	530,000	61,467	4,005,000	1,446,632	4,910,000	1,551,554	
2022-2025					2,900,000	410,301	2,900,000	410,301	
Total	\$ 2,107,529	\$ 752,151	\$ 19,489,000	\$ 5,599,200	\$ 14,784,200	\$ 8,030,009	\$ 36,380,729	\$ 14,381,360	

Revenue Bonds									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2007	\$ 2,555,000	\$ 1,716,390	\$ 707,406	\$ 1,307,675	\$ 5,250,000	\$ 1,237,169	\$ 8,512,406	\$ 4,261,234	
2008	2,675,000	1,597,268	1,620,000	395,080	5,560,000	965,849	9,855,000	2,958,197	
2009	2,800,000	1,470,113	1,715,000	304,360	5,980,000	672,388	10,495,000	2,446,861	
2010	2,910,000	1,365,113	1,810,000	208,320	6,400,000	347,560	11,120,000	1,920,993	
2011	3,010,000	1,260,353	1,910,000	106,960			4,920,000	1,367,313	
2012-2016	17,415,000	3,951,151					17,415,000	3,951,151	
2017	4,055,000	217,956					4,055,000	217,956	
Total	\$ 35,420,000	\$ 11,578,344	\$ 7,762,406	\$ 2,322,395	\$ 23,190,000	\$ 3,222,966	\$ 66,372,406	\$ 17,123,705	

Long-term Note Obligations									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2007	\$ 187,244	\$ 2,711	\$ 3,621,601	\$ 1,946,309	\$ 143,000	\$	\$ 3,951,845	\$ 1,949,020	
2008	223,568	7,909	3,885,265	1,488,771	143,000	\$	4,251,833	1,496,680	
2009	223,932	7,545	3,984,344	1,703,483	143,000	\$	4,351,276	1,711,028	
2010	224,299	7,177	4,087,658	1,571,892	143,000	\$	4,454,957	1,579,069	
2011	209,219	6,807	4,195,389	1,435,883	\$	\$	4,404,608	1,442,690	
2012-2016	908,846	\$	22,060,201	4,984,876	\$	\$	22,969,047	4,984,876	
2017-2021	799,346	\$	14,826,190	1,554,050	\$	\$	15,625,536	1,554,050	
2022-2026	411,767	\$	2,874,145	194,557	\$	\$	3,285,912	194,557	
2027	\$	\$	119,663	3,772	\$	\$	119,663	3,772	
Total	\$ 3,188,221	\$ 32,149	\$ 59,654,456	\$ 14,883,593	\$ 572,000	\$ 0	\$ 63,414,677	\$ 14,915,742	

*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, 2006 (Cont'd.)

Year Ending December 31	Governmental Activities			
	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2007	\$ 165,408	\$ 114,870	\$ 2,377,447	\$ 2,318,123
2008	159,745	105,805	2,483,989	2,211,225
2009	165,883	97,750	2,596,508	2,087,025
2010	170,658	89,385	2,722,223	1,957,200
2011	165,942	81,007	2,861,133	1,821,089
2012-2016	651,111	298,109	14,075,440	6,836,304
2017-2021	679,735	148,080	12,675,000	3,725,412
2022-2026	234,090	22,607	7,430,000	755,250
Total	\$ 2,392,572	\$ 957,613	\$ 47,221,740	\$ 21,711,628

Other long-term liabilities are accounted for as follows:

	January 1, 2006	Additions	(Reductions)	December 31, 2006	Amount Due 2007
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 7,148,520	\$ 5,407,755	\$ (4,972,238)	\$ 7,584,037	
Vacation.....	10,494,934	11,361,247	(11,316,491)	10,539,690	
Other.....	161,645	18,073	(142,863)	36,855	
Total compensated absences.....	\$ 17,805,099	\$ 16,787,075	\$ (16,431,592)	\$ 18,160,582	\$ 6,423,252
Capital lease obligations.....	\$ 738,520	\$ 489,459	\$ (322,732)	\$ 905,247	\$ 309,041
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,158,953	\$ 822,851	\$ (523,853)	\$ 1,457,951	
Vacation.....	996,214	1,307,988	(1,210,199)	1,094,003	
Total compensated absences.....	\$ 2,155,167	\$ 2,130,839	\$ (1,734,052)	\$ 2,551,954	\$ 1,240,985
Capital lease obligations.....	\$ 34,312		\$ (34,312)	\$ 0	\$ 0

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 402,000 converted, vested sick hours and 533,100 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 1,900 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 \$2,555,817, are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the government-wide Statement of Net Assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

<u>Year</u>	Governmental Activities		
	Lease Payments		Total Minimum
	Principal	Interest	Lease Payments
2007.....	\$ 309,041	\$ 32,547	\$ 341,588
2008.....	277,939	20,921	298,860
2009.....	155,463	11,688	167,151
2010.....	108,191	5,683	113,874
2011.....	54,613	813	55,426
	<u>\$ 905,247</u>	<u>\$ 71,652</u>	<u>\$ 976,899</u>

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2006 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 thirteen 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 2006 were \$2,756,124; for 2007 through 2019, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2007.....	\$ 2,799,643
2008.....	1,346,154
2009.....	298,140
2010.....	298,140
2011.....	298,140
2012-2016.....	1,490,700
2017-2019.....	<u>654,726</u>
Total minimum lease payments.....	<u>\$7,185,643</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 2006 amounted to \$71,948. The \$634,891 reported as the total estimated liability for landfill postclosure costs at December 31, 2006 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$74,100 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2007, leaving \$560,791 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 2006. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2006, 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, 2006</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2006</u>	<u>Amount Due in 2007</u>
\$636,777	\$70,062	(\$71,948)	\$634,891	\$74,100

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, 2006, there were nine series of Industrial Development Bonds, thirty-two series of Hospital Revenue Bonds and thirteen series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$32.3 million, \$1.1 billion and \$58.9 million, respectively.

*Notes to the Basic
Financial Statements*

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

Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$400,000 for a workers' health care claims, \$300,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim. For all programs, there were no changes in coverage maximums from the previous year. For the health care and property and casualty loss programs, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County pays premiums to the State Bureau of Workers' Compensation for claims in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Worker's Compensation for administration and payment of claims. For all of the County's insurance programs, settled claims have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Mental Retardation & Developmental Disabilities and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. Claims liabilities reported at December 31, 2006 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:	2006	2005
Internal Service Funds-		
Healthcare Self-insurance:		
Claims liability at January 1	\$ 4,076,800	\$ 2,816,690
Current year claims and estimates	37,821,365	22,570,263
Claim payments	<u>(37,563,444)</u>	<u>(21,310,153)</u>
Claims liability at December 31	\$ 4,334,721	\$ 4,076,800
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 3,152,514	\$ 2,979,510
Change in provision for prior years' claims	(527,587)	(269,317)
Current year claims and estimates	750,000	750,000
Claim payments	<u>(466,187)</u>	<u>(307,679)</u>
Claims liability at December 31	\$ 2,908,740	\$ 3,152,514
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 7,740,161	\$ 7,396,528
Change in provision for prior years' claims	227,284	(329,701)
Current year claims and estimates	2,063,133	1,964,889
Claim payments	<u>(1,594,004)</u>	<u>(1,291,555)</u>
Claims liability at December 31	\$ 8,436,574	\$ 7,740,161
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 15,680,035</u>	<u>\$ 14,969,475</u>
Internal Service Funds		

At December 31, 2006, the \$15,680,035 total claims liability is comprised of \$5,837,333 in estimated insurance claims due within one year and \$9,842,702 in estimated long-term claims.

Notes to the Basic Financial Statements

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2006, 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 2006 member contribution rates were 9.0% for members in state and local classifications. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed at a rate of 10.1%. Public safety division members contributed at 9%.

The 2006 employer contribution rate for local government employer units was 13.70% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2006 was 16.93%. The County's contributions to OPERS for the years ended December 31, 2006, 2005 and 2004 were \$24,941,346.57, \$24,013,657, and \$24,452,870, respectively, equal to the required contributions for each year.

Post-employment Benefits: The Ohio Public Employees Retirement System provides retirement, disability, and survivor benefits as well as post-retirement health care coverage to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-retirement health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority for employer contributions. In 2006, local government employer units contributed at 13.70% of covered payroll, and public safety and law enforcement employer units contributed at 16.93%. The portion of employer contributions for all employers allocated to health care was 4.50%.

Summary of Assumptions:

Actuarial Review. The assumptions and calculations below were based on OPERS' latest actuarial review performed as of December 31, 2005.

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

Notes to the Basic Financial Statements

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

Assets Valuation Method. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor.

Investment Return. The investment assumption rate for 2005 was 6.50%.

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

Health Care. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .50% to 6% for the next 9 years. In subsequent years (10 and beyond), health care costs were assumed to increase at 4% (the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. The Traditional Pension and Combined Plans had 369,214 active contributing participants as of December 31, 2006. The number of active contributing participants for both plans used in the December 31, 2005, actuarial valuation was 358,804. The rates stated in the first paragraph of the Post-employment Benefits section are the actuarially determined contribution requirements for OPERS. The portion of employer contributions for the year 2006 that were used to fund post employment benefits was \$8,050,221.29. \$11.1 billion represents the actuarial value of OPERS' net assets available for OPEB at December 31, 2005. The Actuarial Valuation as of December 31, 2005, reported the actuarially accrued liability and the unfounded actuarially accrued liability for OPEB, based on the actuarial cost method used, were \$31.3 billion and \$20.2 billion, respectively.

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

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

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

Notes to the Basic Financial Statements

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

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

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

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

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

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

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

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2006, were 10% of covered payroll for members and 14% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2006, 2005 and 2004 were \$544,155, \$520,947, and \$456,323, respectively, equal to the required contributions for each year. Member and employer contributions actually made for Defined Contribution and Combined Plan participants will be provided upon written request.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2006 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, by calling toll-free 1-888-227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

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

The R.C. grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The Retirement Board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal year ended June 30, 2006 and June 30, 2005, the board allocated employer contributions equal to 1% of covered payroll to the Health Care Stabilization Fund. The balance in the Health Care Stabilization Fund was \$3.5 billion on June 30, 2006. For the fiscal year ended June 30, 2006, net health care costs paid by STRS Ohio were \$282,743,000 There were 119,184 eligible benefit recipients.

*Notes to the Basic
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NOTE J - Property Tax Revenues

Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes collected during 2006 were levied after October 1, 2005 on the assessed value as of January 1, 2005, the lien date. Public utility property taxes collected in 2006 attached as a lien on December 31, 2004 and were levied after October 31, 2005. Taxpayers were required to pay one half of real property taxes by February 15, 2006 with the remaining half due July 12, 2006. Tangible personal property taxes collected in 2006 were levied after October 1, 2005 on the value listed as of December 31, 2005. Taxpayers were required to pay one half of personal property taxes by April 30, 2006 with the remaining half due September 20, 2006. Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 18.75% of true value. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2002 and a statistical update was completed in 2005.

The assessed value by property classification, upon which the 2006 tax levy was based, follows:

Real property	\$ 9,673,425,210
Public utility real property.....	1,447,690
Tangible personal property.....	694,244,777
Public utility tangible personal property	<u>349,277,920</u>
Total	\$10,718,395,597

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

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	1993	5.21	3.16	4.16	2007
Human Services B	2003	6.03	5.44	5.74	2010
Mental Retardation	1977	<u>1.00</u>	<u>0.27</u>	<u>0.43</u>	cont.
<i>Total</i>		12.24	8.87	10.33	

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

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2006. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2007 were recorded as 2006 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 2006 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is offset by a credit to deferred revenue.

*Notes to the Basic
Financial Statements*

NOTE K - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>							<i>TOTAL</i>
	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$	\$ 3,688,941	\$ 32,803,433	\$ 817,750	\$	\$ 37,310,124
Children Services					1,313,726			1,313,726
Job & Family Services					115,910			115,910
Human Services Levy	2,390,563	20,976,564	20,928,681	304,500	32,347,633		2,117,465	79,065,406
Nonmajor Governmental Funds	258,225				7,842,242			8,100,467
Business-type Activities:								
Water					32,075			32,075
Wastewater					38,612			38,612
TOTAL	\$ 2,648,788	\$ 20,976,564	\$ 20,928,681	\$ 3,993,441	\$ 74,493,631	\$ 817,750	\$ 2,117,465	\$ 125,976,320

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

NOTE L – Individual Fund Deficits

Other Governmental Funds:

Sheriff Contracts

This Special Revenue Fund deficit of \$814,804 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.

County Engineer Issue 2 Projects

This Capital Projects Fund deficit of \$200,808 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 \$300,123 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

*Notes to the Basic
Financial Statements*

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

Mailroom

This Internal Service Fund deficit of \$191,974 resulted from from cumulative operating losses. This deficit will be eliminated through future user charges.

Stockroom

This Internal Service Fund deficit of \$113,756 resulted from an operating loss during the year. This deficit will be eliminated through future user charges.

Service Depot

This Internal Service Fund deficit of \$107,917 resulted from from cumulative operating losses. This deficit will be eliminated through future user charges.

NOTE M - Miscellaneous Revenues

For the year ended December 31, 2006, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Other Governmental Funds</i>
Reimbursements and refunds.....	\$ 298,561	\$ 132,423	\$ 844,648	\$ 1,474,547	\$ 4,418,498
Proceeds of unclaimed funds.....	264,242				
Donations and contributions.....	404,026	150			86,824
	<u>\$ 966,829</u>	<u>\$ 132,573</u>	<u>\$ 844,648</u>	<u>\$ 1,474,547</u>	<u>\$ 4,505,322</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 \$1,375,450, was recorded as operating revenues and expenses by Monco in its 2006 financial statements.

NOTE O – Change in Accounting Principles, Prior Period Adjustments and Restatements

For fiscal year 2006, the County has implemented GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries", GASB Statement No. 44 "Economic Condition Reporting: The Statistical Section, GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation", and GASB Statement No. 47, "Accounting for Termination Benefits". GASB Statement No. 42 amends GASB Statement No. 34 and establishes accounting and financial reporting standards for impairment of capital assets and accounting requirements for insurance recoveries. GASB Statement No. 44 defines the requirements to the statistical tables in the Comprehensive Annual Financial Report. GASB Statement No. 46

*Notes to the Basic
Financial Statements*

NOTE O – Change in Accounting Principles, Prior Period Adjustments and Restatements (Cont’d.)

defines enabling legislation and specifies how net assets should be reported in the financial statements when there are changes in such legislation. The Statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation. GASB Statement No. 47 establishes accounting standards for termination benefits. The implementation of these GASB Statements had no effect on the fund balances or net assets of the County as previously reported at December 31, 2005.

Within the nonmajor governmental funds, the County reclassified the Road A&G Projects fund from the Special Revenue fund type to the Capital Projects fund type. In addition to this reclassification, which had no effect on previously-reported net assets, the financial statements reflect prior period adjustments in the accounts of governmental and business-type activities for certain corrections and reclassifications. Certain residual funds held by the Treasurer in connection with the collection and administration of property taxes from prior years' tax duplicates were previously reported with agency fund assets and liabilities; however, based on a review by the County's legal counsel, the funds, have been reclassified. Accordingly, a reduction, in the amount of \$11,996,678, was made to the undivided tax agency fund assets and liabilities. \$3,935,932 of this amount was subsequently added to the previous equity in pooled cash and cash equivalents balance reported in the County's private purpose trust. The remaining \$8,060,746, along with a \$215,013 correcting entry for a previously unrecorded item, resulted in a \$8,275,759 adjustment to the equity in pooled cash and cash equivalents for the General fund. In addition, an adjustment was recorded to the interfund receivables and interfund payables accounts for a previously unrecognized, pre-existing loan between the General fund and the nonmajor Enterprise Parking Facilities fund in the amount of \$6,618,781. An adjustment also was made in the Nonmajor Governmental funds to record a previously unrecognized intergovernmental receivable, in the amount of \$267,680, in the Capital Improvement capital projects fund. Finally, the beginning net assets of governmental activities was also increased by \$240,149 in connection with a prior period adjustment for a correction to the liability account for a previously recorded capital lease. The bases for these items requiring correction were determined to be preexisting to 2005 and the adjustments have no impact on the operating activity of the prior year, as previously reported. The financial statements contained herein, along with any comparative disclosures, show the full effect for these matters and corresponding adjustments have been made to the applicable balances, where necessary, to incorporate the retroactive application of these adjustments while also retaining the integrity of the current period's reporting.

The following summarizes the restatements for governmental and business-type activities:

	General	Nonmajor Governmental Funds	Total Governmental Activities
Beginning net assets, as previously reported	\$	\$	\$ 755,909,442
Adjustment for Treasurer's reclassifications and corrections	8,275,759		8,275,759
Adjustment for Interfund receivable	6,618,781		6,618,781
Adjustment to due from other governments		267,680	267,680
Adjustment for capital lease correction			240,149
Beginning net assets, as restated			<u>\$ 771,311,811</u>
		Nonmajor Enterprise Funds	Total Business-type Activities
Beginning net assets, as previously reported		\$	\$ 370,322,674
Adjustment for Interfund payable		(6,618,781)	(6,618,781)
Beginning net assets, as restated			<u>\$ 363,703,893</u>

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2006

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

County Roads

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

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

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

It is the policy of the County Engineer that 95% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed annually.

The following summarizes the County Engineer's condition assessment of County roads as of December 31, 2006, 2005, 2004, 2003 and 2002:

	2006		2005		2004		2003		2002	
	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	312	98%	320	100%	320	100%	320	100%	320	100%
Condition Assessment of Less than Fair	8	2%	0	0	0	0	0	0	0	0

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2006

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$7,508,385	\$6,056,228	\$1,452,157
2003	\$8,276,806	\$6,993,893	\$1,282,913
2004	\$8,110,380	\$6,940,964	\$1,169,416
2005	\$7,934,487	\$7,457,377	\$477,110
2006	\$8,053,665	\$7,639,614	\$414,051

County Bridges

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

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

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2006, 2005, 2004, 2003 and 2002:

	2006		2005		2004		2003		2002	
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Condition Assessment of Fair or Better	364	98%	363	98%	361	98%	354	98%	351	98%
Condition Assessment of Less than Fair	9	2%	8	2%	7	2%	8	2%	7	2%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$1,574,571	\$1,269,480	\$305,091
2003	\$1,284,820	\$868,749	\$416,071
2004	\$1,220,026	\$1,031,876	\$188,150
2005	\$1,388,272	\$1,288,741	\$99,531
2006	\$1,352,871	\$1,287,515	\$65,356

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*Combining Financial Statements
and Individual Fund Schedules*

Other Governmental Funds:

The following are the County's nonmajor governmental funds:

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

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

Public Works Building Maintenance	This fund accounts for the Public Works Department costs of maintaining certain buildings that are subsequently recovered through contractual agreement with the benefiting County agencies. Five separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
Other Federal Grants	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
Other State Grants	This fund accounts for a number of smaller state grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
Other	This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include:	<i>Annually Budgeted</i>
	<ul style="list-style-type: none"> -Dog and Kennel -Caring Program -Animal Control Contracts -Coroner's Special Lab -Forensic Crime Lab -Crime Lab-AFIS Fees -Victims of Domestic Violence -District Court Probation Services -Common Pleas Probation Services -Prosecutor Child Support Contract -Prosecutor's Pretrial Diversion Program -Alternative Dispute Resolution -Indigent Guardianship -Multi-Service Centers -Cultural Facilities -Telecommunications Tax -Building Regulations -Plat and Site Review -Hospital Bond Fees -Housing Bond Fees -Business First -Low Income Housing -Homeless Solutions Administration -CED-HSL Contract Administration -MRDD-HSL Contract Admin -JFS-Frail & Elderly Services -Indigent Drug-Alcohol -Jail Commissary -Sheriff's Concealed Handgun License -Emergency Management Operating -Emergency Operations Center -Sheriff-DARE/Canine Donations -Sheriff's CANE Seizures -Sheriff's Seized Assets -800 MHz Operating -County Recorder Equipment Needs -Recorder's Temporary Imaging -Inspection Services -HB 592 District Planning Fee -Development Fee -Auditor License Bureau -Domestic Relations Legal Research Fees -Domestic Relations Automation Fees -Domestic Relations Special Project Fees -Probate Court Legal Research Fees -Probate Court Automation Fees -Probate Court Dispute Resolution -Common Pleas Court Legal Research Fees -Common Pleas Court Automation Fees -Common Pleas Special Project Fees -Clerk of Courts MIS -Clerk of Courts CJIS -Juvenile Court Automation Fees -Juvenile Detention Education Program -Juvenile Court HSL Contract Admin -Juvenile Court Contracts -Juvenile Court Probation IV-E -District Courts Legal Research Fees -District Courts Automation Fees -District Courts Operation -DETAC-Prosecutor -DETAC-Treasurer -Treasurer's Prepayment Interest -Treasurer's Tax Certificate Administration 	

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

Road Assessment Debt Service	To account for the accumulation of Road Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds.
Water and Sewer Assessment Debt Service	To account for the accumulation of Water and Sewer Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds.
Various Purpose Facility Improvement Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements.
Reibold Building Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements.
Children Services Building Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Children Services Building.
Juvenile Detention Center Debt Service	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Juvenile Detention Center.

Other Governmental Funds (Cont'd.):

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

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

MONTGOMERY COUNTY, OHIO

Combining Balance Sheet
Nonmajor Governmental Funds

December 31, 2006

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 81,860,328	\$ 1,096,232	\$ 63,516,317	\$ 146,472,877
Collateral on loaned securities.....	1,963,723		2,052,206	4,015,929
Net receivables:				
Taxes.....	4,279,443			4,279,443
Accounts.....	4,441,503			4,441,503
Special assessments.....		3,278,911	18,397	3,297,308
Accrued interest.....	295,724		121,303	417,027
Due from other funds.....	846,991		156	847,147
Due from other governments.....	10,458,938		166,905	10,625,843
<i>Total Assets.....</i>	<u>\$ 104,146,650</u>	<u>\$ 4,375,143</u>	<u>\$ 65,875,284</u>	<u>\$ 174,397,077</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,304,958	\$ 950	\$ 2,272,672	\$ 6,578,580
Deferred revenue.....	11,150,747	3,278,911	72,413	14,502,071
Due to other funds.....	3,340,268		202,070	3,542,338
Due to other governments.....	647,152			647,152
Obligations under securities lending.....	1,963,723		2,052,206	4,015,929
Accrued wages and benefits.....	2,404,902			2,404,902
<i>Total Liabilities.....</i>	<u>23,811,750</u>	<u>3,279,861</u>	<u>4,599,361</u>	<u>31,690,972</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	14,476,264		9,622,257	24,098,521
Reserved for debt service.....		1,095,282		1,095,282
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	65,858,636			65,858,636
Capital Projects Funds.....			51,653,666	51,653,666
<i>Total Fund Balances.....</i>	<u>80,334,900</u>	<u>1,095,282</u>	<u>61,275,923</u>	<u>142,706,105</u>
<i>Total Liabilities and Fund Balances.....</i>	<u>\$ 104,146,650</u>	<u>\$ 4,375,143</u>	<u>\$ 65,875,284</u>	<u>\$ 174,397,077</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2006

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<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>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 14,505,111	\$ 964,266	\$ 4,356,369	\$ 1,552,658	\$ 188,246	\$ 3,690,285	\$ 3,210,448
Collateral on loaned securities.....	472,872						
<i>Net receivables</i>							
Taxes.....	4,240,096						
Accounts.....	2,215,450		718,818		12,424	302,368	
Accrued interest.....			199,999				
Due from other funds.....	257,914		18,071				4,479
Due from other governments.....	2,994,080		3,089,047		446,601	600,019	5,950
Total Assets.....	\$ 24,685,523	\$ 964,266	\$ 8,382,304	\$ 1,552,658	\$ 647,271	\$ 4,592,672	\$ 3,220,877
<i>Liabilities</i>							
Accounts payable.....	\$ 834,908	\$ 20,073	\$ 222,397	\$ 523,139	\$ 316,312	\$ 81,732	\$ 204,868
Deferred revenue.....	7,779,894		1,814,784		7,873		
Due to other funds.....	604,109	134,896	149,788	15,095	4,480	774,660	44,695
Due to other governments.....	66,586		7,128	1,149	163,579		33,710
Obligations under securities lending.....	472,872						
Accrued wages and benefits.....	888,122	19,648	174,009	58,585	14,220	345,849	104,307
Total Liabilities.....	10,646,491	174,617	2,368,106	597,968	506,464	1,202,241	387,580
<i>Fund Balances</i>							
Reserved for encumbrances.....	2,377,664	47,094	347,423	129,806	2,346,505	1,688,856	126,667
Unreserved/undesignated.....	11,661,368	742,555	5,666,775	824,884	(2,205,698)	1,701,575	2,706,630
Total Fund Balances.....	14,039,032	789,649	6,014,198	954,690	140,807	3,390,431	2,833,297
Total Liabilities And Fund Balances.....	\$ 24,685,523	\$ 964,266	\$ 8,382,304	\$ 1,552,658	\$ 647,271	\$ 4,592,672	\$ 3,220,877

(Cont'd.)

<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/ Motel Tax Admini- stration</i>	<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>
\$ 10,423,904 339,823	\$ 250,803	\$ 306,825	\$ 159,465	\$ 3,043,930	\$	\$ 1,056,329	\$ 79,930
		7,046	39,347				
	19,805				62,724	53,478	13,655
	1,181,293	255,472			881,997		
<u>\$ 10,763,727</u>	<u>\$ 1,451,901</u>	<u>\$ 569,343</u>	<u>\$ 198,812</u>	<u>\$ 3,043,930</u>	<u>\$ 944,721</u>	<u>\$ 1,109,807</u>	<u>\$ 93,585</u>
\$	\$ 47,534	\$ 363,557	\$	\$	\$ 4,418	\$ 22,912	\$ 784
		68,036			415,730		
	44,673	3,543	1,470		1,108,219	1,516	7,136
174,373 339,823	40,264						7,875
	107,554		5,911		231,158	6,224	8,184
<u>514,196</u>	<u>240,025</u>	<u>435,136</u>	<u>7,381</u>	<u>0</u>	<u>1,759,525</u>	<u>30,652</u>	<u>23,979</u>
3,109,702	63,477	1,873,706				2,556	8,441
7,139,829	1,148,399	(1,739,499)	191,431	3,043,930	(814,804)	1,076,599	61,165
<u>10,249,531</u>	<u>1,211,876</u>	<u>134,207</u>	<u>191,431</u>	<u>3,043,930</u>	<u>(814,804)</u>	<u>1,079,155</u>	<u>69,606</u>
<u>\$ 10,763,727</u>	<u>\$ 1,451,901</u>	<u>\$ 569,343</u>	<u>\$ 198,812</u>	<u>\$ 3,043,930</u>	<u>\$ 944,721</u>	<u>\$ 1,109,807</u>	<u>\$ 93,585</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2006

	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 556,984	\$ 841,412	\$ 446,585	\$ 919,590	\$ 35,307,188	\$ 81,860,328
Collateral on loaned securities.....					1,151,028	1,963,723
Net receivables						
Taxes.....						4,279,443
Accounts.....	128,641	102,417		506	953,833	4,441,503
Accrued interest.....					95,725	295,724
Due from other funds.....		38,137			378,728	846,991
Due from other governments.....			34,230	168,954	801,295	10,458,938
Total Assets.....	\$ 685,625	\$ 981,966	\$ 480,815	\$ 1,089,050	\$ 38,687,797	\$ 104,146,650
<i>Liabilities</i>						
Accounts payable.....	\$ 20,425	\$ 107,811	\$ 72,856	\$ 56,375	\$ 1,404,857	\$ 4,304,958
Deferred revenue.....		79,309	6,171	71,922	907,028	11,150,747
Due to other funds.....	17,185	40,181	6,564	15,697	366,361	3,340,268
Due to other governments.....		5,157	1,720	5,343	140,268	647,152
Obligations under securities lending.....					1,151,028	1,963,723
Accrued wages and benefits.....	46,594	27,585	3,408	61,829	301,715	2,404,902
Total Liabilities.....	84,204	260,043	90,719	211,166	4,271,257	23,811,750
<i>Fund Balances</i>						
Reserved for encumbrances.....	11,292	28,563	1,066,282	495,497	752,733	14,476,264
Unreserved/undesignated.....	590,129	693,360	(676,186)	382,387	33,663,807	65,858,636
Total Fund Balances.....	601,421	721,923	390,096	877,884	34,416,540	80,334,900
Total Liabilities And Fund Balances.....	\$ 685,625	\$ 981,966	\$ 480,815	\$ 1,089,050	\$ 38,687,797	\$ 104,146,650

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2006

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 20,635	\$ 253,232	\$	\$ 784,013	\$ 38,352	\$	\$ 1,096,232
Special assessments receivable.....	47,961	3,230,950	0	784,013	38,352	0	3,278,911
Total Assets.....	<u>68,596</u>	<u>3,484,182</u>	<u>0</u>	<u>784,013</u>	<u>38,352</u>	<u>0</u>	<u>4,375,143</u>
<i>Liabilities</i>							
Accounts payable.....	\$	\$ 950	\$	\$	\$	\$	\$ 950
Deferred revenue.....	47,961	3,230,950	0	0	0	0	3,278,911
Total Liabilities.....	<u>47,961</u>	<u>3,231,900</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,279,861</u>
<i>Fund Balances</i>							
Reserved for debt service.....	20,635	252,282	0	784,013	38,352	0	1,095,282
Total Fund Balances.....	<u>20,635</u>	<u>252,282</u>	<u>0</u>	<u>784,013</u>	<u>38,352</u>	<u>0</u>	<u>1,095,282</u>
Total Liabilities And Fund Balances.....	<u>68,596</u>	<u>3,484,182</u>	<u>0</u>	<u>784,013</u>	<u>38,352</u>	<u>0</u>	<u>4,375,143</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2006

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>	<i>Road, A&G Projects</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 33,761,793	\$ 8,598,839	\$ 5,223,086	\$ 273,355	\$ 185,474	\$ 10,394,805
Collateral on loaned securities.....	1,100,648	280,326	170,275			338,875
Net receivables						
Special assessments.....				18,397		
Accrued interest.....	121,303					
Due from other funds.....	156					
Due from other governments.....		166,905				
Total Assets.....	\$ 34,983,900	\$ 9,046,070	\$ 5,393,361	\$ 291,752	\$ 185,474	\$ 10,733,680
<i>Liabilities</i>						
Accounts payable.....	\$ 1,856,752	\$ 23,635	\$ 64,703	\$	\$	\$ 254,601
Deferred revenue.....	72,413					
Due to other funds.....	1,262					
Obligations under securities lending.....	1,100,648	280,326	170,275			338,875
Total Liabilities.....	3,031,075	303,961	234,978	0	0	593,476
<i>Fund Balances</i>						
Reserved for encumbrances.....	7,155,773	179,671	1,246,757	40,845	0	396,350
Unreserved/undesignated.....	24,797,052	8,562,438	3,911,626	250,907	185,474	9,743,854
Total Fund Balances.....	31,952,825	8,742,109	5,158,383	291,752	185,474	10,140,204
Total Liabilities And Fund Balances.....	\$ 34,983,900	\$ 9,046,070	\$ 5,393,361	\$ 291,752	\$ 185,474	\$ 10,733,680

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$	\$ 15,976	\$	\$ 4,971,775 162,082	\$ 91,214	\$ 63,516,317 2,052,206
					18,397
					121,303
					156
					166,905
<u>\$ 0</u>	<u>\$ 15,976</u>	<u>\$ 0</u>	<u>\$ 5,133,857</u>	<u>\$ 91,214</u>	<u>\$ 65,875,284</u>
\$	\$	\$	\$ 70,681	\$ 2,300	\$ 2,272,672
					72,413
200,808					202,070
			162,082		2,052,206
<u>200,808</u>	<u>0</u>	<u>0</u>	<u>232,763</u>	<u>2,300</u>	<u>4,599,361</u>
239,435	256,102		107,324		9,622,257
<u>(440,243)</u>	<u>(240,126)</u>	<u>0</u>	<u>4,793,770</u>	<u>88,914</u>	<u>51,653,666</u>
<u>(200,808)</u>	<u>15,976</u>	<u>0</u>	<u>4,901,094</u>	<u>88,914</u>	<u>61,275,923</u>
<u>\$ 0</u>	<u>\$ 15,976</u>	<u>\$ 0</u>	<u>\$ 5,133,857</u>	<u>\$ 91,214</u>	<u>\$ 65,875,284</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2006

	<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.....	\$ 6,199,739	\$	\$	\$ 6,199,739
Other taxes.....	6,513,822			6,513,822
Licenses and permits.....	2,475,291			2,475,291
Fees and charges for services.....	27,134,074		38,180	27,172,254
Fines and forfeitures.....	607,634			607,634
Special assessments.....		268,927	147,842	416,769
Intergovernmental.....	74,193,000		5,488,335	79,681,335
Investment earnings.....	829,234		142,152	971,386
Miscellaneous.....	1,231,492		3,273,830	4,505,322
<i>Total Revenues.....</i>	<u>119,184,286</u>	<u>268,927</u>	<u>9,090,339</u>	<u>128,543,552</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	7,944,299			7,944,299
Judicial and law enforcement.....	49,519,393			49,519,393
Environment and public works.....	14,776,863			14,776,863
Social services.....	69,659,595			69,659,595
Community and economic development.....	8,880,426			8,880,426
Capital outlay.....			32,212,431	32,212,431
<i>Intergovernmental:</i>				
Community and economic development.....	1,706,825			1,706,825
<i>Debt service:</i>				
Principal retirement.....	179,555	2,447,591		2,627,146
Interest and fiscal charges.....	14,595	2,525,625		2,540,220
<i>Total Expenditures.....</i>	<u>152,681,551</u>	<u>4,973,216</u>	<u>32,212,431</u>	<u>189,867,198</u>
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures.....</i>	(33,497,265)	(4,704,289)	(23,122,092)	(61,323,646)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	40,293			40,293
Inception of capital leases.....	47,292			47,292
Bonds issued.....			144,275	144,275
Transfers in.....	51,640,409	4,770,520	18,082,702	74,493,631
Transfers out.....	(8,100,467)			(8,100,467)
<i>Total Other Financing Sources And Uses.....</i>	<u>43,627,527</u>	<u>4,770,520</u>	<u>18,226,977</u>	<u>66,625,024</u>
<i>Net Change in Fund Balances.....</i>	10,130,262	66,231	(4,895,115)	5,301,378
<i>Fund Balance (Deficit) at</i>				
<i>Beginning Of Year.....</i>	<u>70,204,638</u>	<u>1,029,051</u>	<u>66,171,038</u>	<u>137,404,727</u>
<i>Fund Balance (Deficit) at</i>				
<i>End Of Year.....</i>	<u>\$ 80,334,900</u>	<u>\$ 1,095,282</u>	<u>\$ 61,275,923</u>	<u>\$ 142,706,105</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, 2006

(Cont'd.)

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>
<i>Revenues:</i>					
Property taxes.....	\$ 3,740,949	\$	\$	\$	\$
Other taxes.....			4,269,542		
Licenses and permits.....					
Fees and charges for services.....	6,842,122	287,198	320,456	2,497,152	
Fines and forfeitures.....			550,283		
Intergovernmental.....	17,433,726		11,248,107		3,497,447
Investment earnings.....			574,422		
Miscellaneous.....	577,951	5,268	5,971	10	73,190
Total Revenues.....	28,594,748	292,466	16,968,781	2,497,162	3,570,637
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....				3,701,011	
Judicial and law enforcement.....					
Environment and public works.....			12,798,001		
Social services.....	44,157,576	1,908,190			73,488
Community and economic development.....					3,774,019
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	76,997		1,449		
Interest and fiscal charges.....	6,399		135		
Total Expenditures.....	44,240,972	1,908,190	12,799,585	3,701,011	3,847,507
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(15,646,224)</i>	<i>(1,615,724)</i>	<i>4,169,196</i>	<i>(1,203,849)</i>	<i>(276,870)</i>
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	18,800		12,059		
Inception of capital leases.....					
Transfers in.....	24,027,058	2,206,362			
Transfers out.....	(1,424,900)		(3,248,543)		
Total Other Financing Sources And Uses.....	22,620,958	2,206,362	(3,236,484)	0	0
 <i>Net Change in Fund Balances.....</i>	 <i>6,974,734</i>	 <i>590,638</i>	 <i>932,712</i>	 <i>(1,203,849)</i>	 <i>(276,870)</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<i>7,064,298</i>	<i>199,011</i>	<i>5,081,486</i>	<i>2,158,539</i>	<i>417,677</i>
 <i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 14,039,032</i>	<i>\$ 789,649</i>	<i>\$ 6,014,198</i>	<i>\$ 954,690</i>	<i>\$ 140,807</i>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2006

	<i>Child Support Enforcement</i>	<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/ Motel Tax Admini- stration</i>	<i>Anthem Demutualization Settlement</i>
<i>Revenues:</i>							
Property taxes.....	\$	\$	\$	\$	\$	\$	\$
Other taxes.....						2,244,280	
Licenses and permits.....							
Fees and charges for services.....	1,852,526	450					
Fines and forfeitures.....							
Intergovernmental.....	11,797,130	4,496,246		5,994,777	4,560,806		
Investment earnings.....							
Miscellaneous.....	160,261	1,439					
Total Revenues.....	13,809,917	4,498,135	0	5,994,777	4,560,806	2,244,280	0
<i>Expenditures:</i>							
<i>Current:</i>							
General government.....							
Judicial and law enforcement.....	13,298,764	4,988,415		4,827,692			
Environment and public works.....							
Social services.....	6,512,753				4,892,384		
Community and economic development....						1,539,794	
<i>Intergovernmental:</i>							
Community and economic development....			1,706,825				
<i>Debt Service:</i>							
Principal retirement.....	87,797			1,012			
Interest and fiscal charges.....	7,453			56			
Total Expenditures.....	19,906,767	4,988,415	1,706,825	4,828,760	4,892,384	1,539,794	0
<i>Excess (Deficiency) Of</i>							
<i>Revenues Over Expenditures.....</i>	<i>(6,096,850)</i>	<i>(490,280)</i>	<i>(1,706,825)</i>	<i>1,166,017</i>	<i>(331,578)</i>	<i>704,486</i>	<i>0</i>
<i>Other Financing Sources And Uses</i>							
Sale of capital assets/sundries.....							
Inception of capital leases.....	47,292						
Transfers in.....	7,954,093	16,112	3,300,000				
Transfers out.....						(765,337)	
Total Other Financing Sources And Uses.....	8,001,385	16,112	3,300,000	0	0	(765,337)	0
<i>Net Change in Fund Balances.....</i>	<i>1,904,535</i>	<i>(474,168)</i>	<i>1,593,175</i>	<i>1,166,017</i>	<i>(331,578)</i>	<i>(60,851)</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>							
<i>Beginning of Year.....</i>	<i>1,485,896</i>	<i>3,307,465</i>	<i>8,656,356</i>	<i>45,859</i>	<i>465,785</i>	<i>252,282</i>	<i>3,043,930</i>
<i>Fund Balance (Deficit) At</i>							
<i>End Of Year.....</i>	\$ 3,390,431	\$ 2,833,297	\$ 10,249,531	\$ 1,211,876	\$ 134,207	\$ 191,431	\$ 3,043,930

<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>	<i>Certificate of Title Administration</i>	<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$	\$	\$	\$	2,458,790
								6,199,739
								6,513,822
								2,475,291
	2,204,134	140,216	1,827,312	2,457,902	225,000			8,479,606
						2,820		54,531
6,702,612				647,319	1,988,785	1,521,418		4,304,627
								254,812
								357,618
<u>96</u>		<u>3,721</u>	<u>2,541</u>	<u>9,880</u>	<u>452</u>	<u>33,094</u>		<u>1,231,492</u>
<u>6,702,708</u>	<u>2,204,134</u>	<u>143,937</u>	<u>1,829,853</u>	<u>3,115,101</u>	<u>2,214,237</u>	<u>1,557,332</u>	<u>18,385,275</u>	<u>119,184,286</u>
				1,744,049	301,852			2,197,387
7,087,842			2,097,012	1,696,998	1,235,702	2,085,327		12,201,641
					2,331			1,976,531
	2,696,245	317,401		191,301	522,852	574,218		7,813,187
						537,636		3,028,977
								1,706,825
								12,300
								552
<u>7,087,842</u>	<u>2,696,245</u>	<u>317,401</u>	<u>2,097,012</u>	<u>3,632,348</u>	<u>2,062,737</u>	<u>3,197,181</u>	<u>27,230,575</u>	<u>152,681,551</u>
(385,134)	(492,111)	(173,464)	(267,159)	(517,247)	151,500	(1,639,849)	(8,845,300)	(33,497,265)
1,110							8,324	40,293
								47,292
	500,000	124,900		1,598,654	32,671	629,457		11,251,102
		(1,352,058)		(879,563)	(25,689)	(45,527)		(358,850)
<u>1,110</u>	<u>500,000</u>	<u>(1,227,158)</u>	<u>0</u>	<u>719,091</u>	<u>6,982</u>	<u>583,930</u>	<u>10,900,576</u>	<u>43,627,527</u>
(384,024)	7,889	(1,400,622)	(267,159)	201,844	158,482	(1,055,919)		2,055,276
(430,780)	1,071,266	1,470,228	868,580	520,079	231,614	1,933,803		32,361,264
<u>\$ (814,804)</u>	<u>\$ 1,079,155</u>	<u>\$ 69,606</u>	<u>\$ 601,421</u>	<u>\$ 721,923</u>	<u>\$ 390,096</u>	<u>\$ 877,884</u>	<u>\$ 34,416,540</u>	<u>\$ 80,334,900</u>

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

For the Year Ended December 31, 2006

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Juvenile Detention Center Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Revenues:</i>							
Special assessments.....	\$ 26,609	\$ 242,318	\$ _____	\$ _____	\$ _____	\$ _____	\$ 268,927
Total Revenues.....	26,609	242,318	0	0	0	0	268,927
<i>Expenditures:</i>							
<i>Debt service:</i>							
Principal retirement.....	23,300	133,798	927,950	432,543	835,000	95,000	2,447,591
Interest and fiscal charges.....	2,095	114,194	583,944	447,017	478,725	899,650	2,525,625
Total Expenditures.....	25,395	247,992	1,511,894	879,560	1,313,725	994,650	4,973,216
<i>Excess (Deficiency) Of Revenues</i>							
<i>Over Expenditures.....</i>	1,214	(5,674)	(1,511,894)	(879,560)	(1,313,725)	(994,650)	(4,704,289)
<i>Other Financing Sources And Uses</i>							
Transfers in.....	_____	70,687	1,511,894	879,563	1,313,726	994,650	4,770,520
Total Other Financing Sources And Uses...	0	70,687	1,511,894	879,563	1,313,726	994,650	4,770,520
 <i>Net Change in Fund Balances.....</i>	 1,214	 65,013	 0	 3	 1	 0	 66,231
<i>Fund Balance (Deficit)</i>							
<i>At Beginning Of Year.....</i>	19,421	187,269	0	784,010	38,351	0	1,029,051
 <i>Fund Balance (Deficit)</i>							
<i>At End Of Year.....</i>	<u>\$ 20,635</u>	<u>\$ 252,282</u>	<u>\$ 0</u>	<u>\$ 784,013</u>	<u>\$ 38,352</u>	<u>\$ 0</u>	<u>\$ 1,095,282</u>

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

For the Year Ended December 31, 2006

(Cont'd)

	Public Works Capital	Capital Improvement	Board of Mental Retardation Capital	Road Assessment Projects	Water and Sewer Assessment Projects	Road, A&G Projects
<i>Revenues:</i>						
Fees and charges for services.....	\$ 28,880	\$	\$ 9,300	\$	\$	\$
Special assessments.....				28,905	118,937	
Intergovernmental.....	29,160			82,034		1,087,403
Investment earnings.....	142,152					
Miscellaneous.....	3,218,593	18,991	3,044			
Total Revenues.....	3,418,785	18,991	12,344	110,939	118,937	1,087,403
<i>Expenditures:</i>						
Capital outlay.....	20,636,499	969,670	1,834,340	352,967	49,350	3,078,093
Total Expenditures.....	20,636,499	969,670	1,834,340	352,967	49,350	3,078,093
<i>Excess (Deficiency) Of Revenues</i>						
Over Expenditures.....	(17,217,714)	(950,679)	(1,821,996)	(242,028)	69,587	(1,990,690)
<i>Other Financing Sources And Uses</i>						
Bonds issued.....					144,275	
Transfers in.....	6,899,500	3,375,910	1,300,000			3,313,543
Total Other Financing Sources And Uses.....	6,899,500	3,375,910	1,300,000	0	144,275	3,313,543
Net Change in Fund Balances.....	(10,318,214)	2,425,231	(521,996)	(242,028)	213,862	1,322,853
<i>Fund Balance (Deficit)</i>						
At Beginning Of Year.....	42,271,039	6,316,878	5,680,379	533,780	(28,388)	8,817,351
Fund Balance (Deficit) At End Of Year.....	\$ 31,952,825	\$ 8,742,109	\$ 5,158,383	\$ 291,752	\$ 185,474	\$ 10,140,204

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

For the Year Ended December 31, 2006

	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$	\$	\$ 38,180
Special assessments.....						147,842
Intergovernmental.....	2,244,564	2,045,174				5,488,335
Investment earnings.....						142,152
Miscellaneous.....				33,202		3,273,830
Total Revenues.....	2,244,564	2,045,174	0	33,202	0	9,090,339
<i>Expenditures:</i>						
Capital outlay.....	2,467,797	2,021,768	479,283	300,888	21,776	32,212,431
Total Expenditures.....	2,467,797	2,021,768	479,283	300,888	21,776	32,212,431
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	(223,233)	23,406	(479,283)	(267,686)	(21,776)	(23,122,092)
<i>Other Financing Sources And Uses</i>						
Bonds issued.....						144,275
Transfers in.....			204,441	2,989,308		18,082,702
Total Other Financing Sources And Uses.....	0	0	204,441	2,989,308	0	18,226,977
 <i>Net Change in Fund Balances.....</i>	 (223,233)	 23,406	 (274,842)	 2,721,622	 (21,776)	 (4,895,115)
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	22,425	(7,430)	274,842	2,179,472	110,690	66,171,038
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	\$ (200,808)	\$ 15,976	\$ 0	\$ 4,901,094	\$ 88,914	\$ 61,275,923

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

(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.....	\$ 16,510,439	\$ 16,510,439	\$ 16,665,605	\$ 155,166
Sales tax.....	67,159,783	67,159,783	64,890,142	(2,269,641)
Other taxes.....	1,632,000	1,632,000	2,068,583	436,583
Licenses and permits.....	55,900	55,900	36,336	(19,564)
Fees and charges for services.....	17,617,995	17,634,947	20,330,978	2,696,031
Fines and forfeitures.....	1,144,928	1,144,928	1,215,457	70,529
Intergovernmental.....	21,507,526	22,230,763	21,834,090	(396,673)
Investment earnings.....	15,647,730	17,647,730	20,045,870	2,398,140
Miscellaneous.....	1,132,540	9,316,727	9,228,716	(88,011)
<i>Total Revenues.....</i>	<i>\$ 142,408,841</i>	<i>\$ 153,333,217</i>	<i>\$ 156,315,777</i>	<i>\$ 2,982,560</i>
<i>General Government</i>				
<i>Expenditures:</i>				
<i>Board of County Commissioners</i>				
Personal services.....	\$ 720,068	\$ 723,684	\$ 723,684	\$ 0
Professional services.....	19,625	26,225	21,289	4,936
Operating expenditures.....	37,142	61,974	33,811	28,163
Capital outlays.....		19,800	19,378	422
<i>Total Board of County Commissioners.....</i>	<i>776,835</i>	<i>831,683</i>	<i>798,162</i>	<i>33,521</i>
<i>County Administrator</i>				
Personal services.....	219,202	219,202	207,981	11,221
Professional services.....	11,640	14,108	14,106	2
Operating expenditures.....	13,341	15,196	13,699	1,497
Capital outlays.....		565	565	0
<i>Total County Administrator.....</i>	<i>244,183</i>	<i>249,071</i>	<i>236,351</i>	<i>12,720</i>
<i>Clerk of Commission</i>				
Personal services.....	73,964	135,431	134,287	1,144
Professional services.....	25,609	21,109	7,933	13,176
Operating expenditures.....	8,135	19,812	8,514	11,298
Capital outlays.....		15,000	14,506	494
<i>Total Clerk of the Commission.....</i>	<i>107,708</i>	<i>191,352</i>	<i>165,240</i>	<i>26,112</i>
<i>Office of Management and Budget</i>				
Personal services.....	821,399	821,399	735,061	86,338
Professional services.....	56,062	60,492	54,561	5,931
Operating expenditures.....	24,303	105,892	11,013	94,879
Capital outlays.....		20,900	20,554	346
<i>Total Office of Management and Budget.....</i>	<i>901,764</i>	<i>1,008,683</i>	<i>821,189</i>	<i>187,494</i>
<i>Administrative Services</i>				
Personal services.....	1,551,477	2,103,258	2,097,363	5,895
Professional services.....	143,773	191,902	162,650	29,252
Operating expenditures.....	167,121	147,900	127,952	19,948
Capital outlays.....	5,261	33,315	26,826	6,489
<i>Total Administrative Services.....</i>	<i>1,867,632</i>	<i>2,476,375</i>	<i>2,414,791</i>	<i>61,584</i>
<i>Public Works</i>				
Personal services.....	2,669,375	2,646,672	2,378,123	268,549
Professional services.....	437,541	466,068	439,504	26,564
Operating expenditures.....	1,228,687	1,321,367	1,098,699	222,668
Capital outlays.....	78,433	89,537	67,426	22,111
<i>Total Public Works.....</i>	<i>4,414,036</i>	<i>4,523,644</i>	<i>3,983,752</i>	<i>539,892</i>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

(Cont'd.)

<i>General Government (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Personal services.....	\$ 707,700	\$ 1,107,227	\$ 1,107,227	\$ 0
Professional services.....	1,317,593	1,150,907	1,148,507	2,400
Operating expenditures.....	1,363,300	230,799	230,799	0
Capital outlays.....		11,740	11,740	0
<i>Total Non-Departmental.....</i>	<u>3,388,593</u>	<u>2,500,673</u>	<u>2,498,273</u>	<u>2,400</u>
<i>Data Processing</i>				
Personal services.....	1,976,722	1,976,722	1,882,197	94,525
Professional services.....	1,059,603	1,138,373	1,113,996	24,377
Operating expenditures.....	159,177	190,582	130,089	60,493
Capital outlays.....	132,277	162,977	162,155	822
<i>Total Data Processing.....</i>	<u>3,327,779</u>	<u>3,468,654</u>	<u>3,288,437</u>	<u>180,217</u>
<i>Records Center and Archives</i>				
Personal services.....	728,470	728,470	682,117	46,353
Professional services.....	131,477	79,301	65,660	13,641
Operating expenditures.....	70,637	64,442	33,994	30,448
Capital outlays.....	106,824	186,524	184,190	2,334
<i>Total Records Center and Archives.....</i>	<u>1,037,408</u>	<u>1,058,737</u>	<u>965,961</u>	<u>92,776</u>
<i>Auditor</i>				
Personal services.....	2,819,318	2,835,488	2,815,190	20,298
Professional services.....	291,925	263,525	187,430	76,095
Operating expenditures.....	97,548	118,288	67,496	50,792
Capital outlays.....	8,940	19,640	16,275	3,365
<i>Total Auditor.....</i>	<u>3,217,731</u>	<u>3,236,941</u>	<u>3,086,391</u>	<u>150,550</u>
<i>Treasurer</i>				
Personal services.....	1,269,144	1,269,144	1,220,673	48,471
Professional services.....	492,233	471,859	416,178	55,681
Operating expenditures.....	53,452	153,707	40,875	112,832
Capital outlays.....		17,624	9,603	8,021
<i>Total Treasurer.....</i>	<u>1,814,829</u>	<u>1,912,334</u>	<u>1,687,329</u>	<u>225,005</u>
<i>Recorder</i>				
Personal services.....	1,101,809	1,101,809	1,009,996	91,813
Professional services.....	15,074	15,074	9,308	5,766
Operating expenditures.....	17,107	60,539	17,569	42,970
<i>Total Recorder.....</i>	<u>1,133,990</u>	<u>1,177,422</u>	<u>1,036,873</u>	<u>140,549</u>
<i>Board of Elections</i>				
Personal services.....	2,231,050	2,806,190	2,806,190	0
Professional services.....	250,406	408,629	408,629	0
Operating expenditures.....	272,674	602,715	602,662	53
Capital outlays.....	343	343		343
<i>Total Board of Elections.....</i>	<u>2,754,473</u>	<u>3,817,877</u>	<u>3,817,481</u>	<u>396</u>
<i>Total General Government.....</i>	<u>24,986,961</u>	<u>26,453,446</u>	<u>24,800,230</u>	<u>1,653,216</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

(Cont'd.)

<i>Judicial and Law Enforcement</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Public Works</i>				
Personal services.....	\$ 1,294,246	\$ 1,272,748	\$ 1,209,260	\$ 63,488
Professional services.....	239,253	263,001	246,798	16,203
Operating expenditures.....	1,294,763	1,588,862	1,534,890	53,972
Capital outlays.....	9,102	9,103	3,750	5,353
<i>Total Public Works.....</i>	<u>2,837,364</u>	<u>3,133,714</u>	<u>2,994,698</u>	<u>139,016</u>
<i>Non-Departmental</i>				
Personal services.....	3,500	3,500	647	2,853
Professional services.....	4,262,921	3,709,300	3,613,185	96,115
Operating expenditures.....	31,150	28,737	21,049	7,688
<i>Total Non-Departmental.....</i>	<u>4,297,571</u>	<u>3,741,537</u>	<u>3,634,881</u>	<u>106,656</u>
<i>Prosecutor</i>				
Personal services.....	9,622,681	9,614,633	9,565,668	48,965
Professional services.....	270,023	208,805	208,019	786
Operating expenditures.....	284,011	322,492	282,028	40,464
Capital outlays.....	50,000	89,829	88,437	1,392
<i>Total Prosecutor.....</i>	<u>10,226,715</u>	<u>10,235,759</u>	<u>10,144,152</u>	<u>91,607</u>
<i>Sheriff</i>				
Personal services.....	23,512,300	22,876,658	22,876,658	0
Professional services.....	4,696,351	5,479,290	5,452,825	26,465
Operating expenditures.....	1,427,760	1,373,397	1,264,372	109,025
Capital outlays.....	182,610	122,159	121,475	684
<i>Total Sheriff.....</i>	<u>29,819,021</u>	<u>29,851,504</u>	<u>29,715,330</u>	<u>136,174</u>
<i>Coroner</i>				
Personal services.....	3,168,075	3,234,394	3,234,394	0
Professional services.....	233,182	232,182	211,994	20,188
Operating expenditures.....	63,186	67,264	63,236	4,028
Capital outlays.....	48,000	47,844	47,844	0
<i>Total Coroner.....</i>	<u>3,512,443</u>	<u>3,581,684</u>	<u>3,557,468</u>	<u>24,216</u>
<i>Clerk of Courts</i>				
Personal services.....	1,165,856	1,233,835	1,205,480	28,355
Professional services.....	56,300	57,889	52,235	5,654
Operating expenditures.....	514,053	527,578	501,022	26,556
<i>Total Clerk of Courts.....</i>	<u>1,736,209</u>	<u>1,819,302</u>	<u>1,758,737</u>	<u>60,565</u>
<i>Common Pleas Court</i>				
Personal services.....	10,058,787	10,411,001	10,410,905	96
Professional services.....	962,827	1,289,751	1,288,664	1,087
Operating expenditures.....	971,976	477,112	476,606	506
Capital outlays.....	31,635	86,050	86,050	0
<i>Total Common Pleas Court.....</i>	<u>12,025,225</u>	<u>12,263,914</u>	<u>12,262,225</u>	<u>1,689</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

(Cont'd.)

<i>Judicial and Law Enforcement (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Juvenile Court</i>				
Personal services.....	\$ 13,787,001	\$ 13,733,029	\$ 13,717,734	\$ 15,295
Professional services.....	1,711,983	1,698,939	1,686,475	12,464
Operating expenditures.....	679,318	716,074	692,196	23,878
Capital outlays.....	33,064	31,823	31,334	489
<i>Total Juvenile Court.....</i>	<u>16,211,366</u>	<u>16,179,865</u>	<u>16,127,739</u>	<u>52,126</u>
<i>Domestic Relations Court</i>				
Personal services.....	311,886	310,754	310,484	270
Professional services.....	36,069	34,551	34,435	116
Operating expenditures.....	6,027	8,823	8,560	263
Capital outlays.....	1,560	1,560	1,560	0
<i>Total Domestic Relations Court.....</i>	<u>355,542</u>	<u>355,688</u>	<u>355,039</u>	<u>649</u>
<i>Probate Court</i>				
Personal services.....	1,542,577	1,542,577	1,451,251	91,326
Professional services.....	138,178	131,782	123,053	8,729
Operating expenditures.....	41,477	45,862	34,736	11,126
Capital outlays.....	2,555	15,256	15,183	73
<i>Total Probate Court.....</i>	<u>1,724,787</u>	<u>1,735,477</u>	<u>1,624,223</u>	<u>111,254</u>
<i>District Courts</i>				
Personal services.....	796,279	798,889	778,703	20,186
Professional services.....	45,609	45,558	39,745	5,813
Operating expenditures.....	17,852	15,286	10,773	4,513
Capital outlays.....	25,376	31,723	31,715	8
<i>Total District Courts.....</i>	<u>885,116</u>	<u>891,456</u>	<u>860,936</u>	<u>30,520</u>
<i>Municipal Courts</i>				
Personal services.....	100,005	106,555	91,775	14,780
Professional services.....	56,131	68,931	58,954	9,977
Operating expenditures.....	934,784	1,112,515	1,104,810	7,705
<i>Total Municipal Courts.....</i>	<u>1,090,920</u>	<u>1,288,001</u>	<u>1,255,539</u>	<u>32,462</u>
<i>Court of Appeals</i>				
Personal services.....	24,050	24,050	21,768	2,282
Professional services.....	46,341	39,341	36,506	2,835
Operating expenditures.....	94,775	109,367	88,797	20,570
Capital outlays.....	420	420	420	0
<i>Total Court of Appeals.....</i>	<u>165,586</u>	<u>173,178</u>	<u>147,491</u>	<u>25,687</u>
<i>Public Defender</i>				
Personal services.....	4,511,792	4,529,792	4,509,602	20,190
Professional services.....	172,001	114,221	113,707	514
Operating expenditures.....	88,479	85,709	84,952	757
Capital outlays.....	11,426	65,845	65,798	47
<i>Total Public Defender.....</i>	<u>4,783,698</u>	<u>4,795,567</u>	<u>4,774,059</u>	<u>21,508</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>89,671,563</u>	<u>90,046,646</u>	<u>89,212,517</u>	<u>834,129</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

(Cont'd.)

<i>Environment & Public Works</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	\$ 133,666	\$ 128,175	\$ 128,175	\$ 0
Operating expenditures.....	237,188	237,188	237,188	0
<i>Total Non-Departmental</i>	<u>370,854</u>	<u>365,363</u>	<u>365,363</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	272,644	272,758	263,075	9,683
Professional services.....	52,964	52,964	42,131	10,833
Operating expenditures.....	107,095	44,820	34,242	10,578
Debt service.....	4,638	4,638	4,552	86
Capital outlays.....	26,607	28,088	5,518	22,570
<i>Total County Engineer</i>	<u>463,948</u>	<u>403,268</u>	<u>349,518</u>	<u>53,750</u>
<i>Total Environment & Public Works</i>	<u>834,802</u>	<u>768,631</u>	<u>714,881</u>	<u>53,750</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	259,049	223,888	223,888	0
Operating expenditures.....	180,250	159,811	159,811	0
<i>Total Non-Departmental</i>	<u>439,299</u>	<u>383,699</u>	<u>383,699</u>	<u>0</u>
<i>Veteran Services</i>				
Personal services.....	759,390	759,390	730,918	28,472
Professional services.....	39,647	36,792	24,128	12,664
Operating expenditures.....	2,887,155	2,892,110	1,582,323	1,309,787
Capital outlays.....		61,227	58,944	2,283
<i>Total Veteran Services</i>	<u>3,686,192</u>	<u>3,749,519</u>	<u>2,396,313</u>	<u>1,353,206</u>
<i>Total Social Services</i>	<u>4,125,491</u>	<u>4,133,218</u>	<u>2,780,012</u>	<u>1,353,206</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	650,334	652,104	572,740	79,364
Professional services.....	52,262	37,867	23,884	13,983
Operating expenditures.....	39,728	76,515	35,480	41,035
<i>Total Community Development and Planning</i>	<u>742,324</u>	<u>766,486</u>	<u>632,104</u>	<u>134,382</u>
<i>Public Works</i>				
Personal services.....	1,485,712	1,350,712	1,264,919	85,793
Professional services.....	227,469	228,933	222,814	6,119
Operating expenditures.....	294,086	285,875	272,717	13,158
Capital outlays.....	123,889	148,668	148,668	0
<i>Total Public Works</i>	<u>2,131,156</u>	<u>2,014,188</u>	<u>1,909,118</u>	<u>105,070</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

<i>Community and Economic Development (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Operating expenditures.....	\$ 2,032,258	\$ 2,027,509	\$ 2,027,509	\$ 0
<i>Total Non-Departmental</i>	<u>2,032,258</u>	<u>2,027,509</u>	<u>2,027,509</u>	<u>0</u>
<i>Total Community and Economic Development</i>	<u>4,905,738</u>	<u>4,808,183</u>	<u>4,568,731</u>	<u>239,452</u>
<hr/>				
<i>Totals</i>				
<i>Total Expenditures</i>	\$ 124,524,555	\$ 126,210,124	\$ 122,076,371	\$ 4,133,753
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	17,884,286	27,123,093	34,239,406	7,116,313
<hr/>				
<i>Other Financing Sources And Uses</i>				
Transfers in.....	7,484,714	8,850,659	9,504,733	654,074
Transfers out.....	(24,706,041)	(43,944,912)	(43,896,206)	48,706
<i>Total Other Financing Sources And Uses</i>	<u>(17,221,327)</u>	<u>(35,094,253)</u>	<u>(34,391,473)</u>	<u>702,780</u>
<i>Net Change in Fund Balance</i>	662,959	(7,971,160)	(152,067)	7,819,093
<i>Fund Balance at Beginning of Year</i>	35,101,868	35,101,868	35,101,868	0
<i>Prior Year Encumbrances Appropriated</i>	753,347	753,347	753,347	0
<i>Fund Balance at End of Year</i>	<u>\$ 36,518,174</u>	<u>\$ 27,884,055</u>	<u>\$ 35,703,148</u>	<u>\$ 7,819,093</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

	<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.....	\$ 18,852	\$ 65,992	\$ 215,084	\$ 149,092
Intergovernmental.....	24,839,247	39,251,514	25,846,091	(13,405,423)
Miscellaneous.....	384,517	633,448	353,046	(280,402)
<i>Total Revenues.....</i>	<u>25,242,616</u>	<u>39,950,954</u>	<u>26,414,221</u>	<u>(13,536,733)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....	21,239,595	21,239,595	10,879,465	10,360,130
Professional services.....	19,170,861	27,554,490	17,170,676	10,383,814
Operating expenditures.....	7,312,864	27,065,949	17,096,422	9,969,527
Debt service.....	125,783	125,783	48,981	76,802
Capital outlays.....	229,930	229,930	76,661	153,269
<i>Total Expenditures.....</i>	<u>48,079,033</u>	<u>76,215,747</u>	<u>45,272,205</u>	<u>30,943,542</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(22,836,417)	(36,264,793)	(18,857,984)	17,406,809
<i>Other Financing Sources And Uses</i>				
Transfers in.....	21,745,166	33,272,395	20,976,564	(12,295,831)
Transfers out.....	(1,318,000)	(1,318,000)	(1,313,726)	4,274
<i>Total Other Financing Sources And Uses.....</i>	<u>20,427,166</u>	<u>31,954,395</u>	<u>19,662,838</u>	<u>(12,291,557)</u>
<i>Net Change in Fund Balance.....</i>	(2,409,251)	(4,310,398)	804,854	5,115,252
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,601,107	4,601,107	4,601,107	0
<i>Prior Year Encumbrances Appropriated.....</i>	333,292	333,292	333,292	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 2,525,148</u>	<u>\$ 624,001</u>	<u>\$ 5,739,253</u>	<u>\$ 5,115,252</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 36,553,397	\$ 36,553,397	\$ 35,488,488	\$ (1,064,909)
Intergovernmental.....	4,061,558	4,061,558	5,311,736	1,250,178
Miscellaneous.....	474,750	474,750		(474,750)
<i>Total Revenues.....</i>	<u>41,089,705</u>	<u>41,089,705</u>	<u>40,800,224</u>	<u>(289,481)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	181,496	1,481,512	1,430,350	51,162
Operating expenditures.....		108,758	108,758	0
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	129,210	129,210	129,210	0
Operating expenditures.....	465,250	465,250	465,250	0
<i>Total Expenditures.....</i>	<u>775,956</u>	<u>2,184,730</u>	<u>2,133,568</u>	<u>51,162</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	40,313,749	38,904,975	38,666,656	(238,319)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(39,553,544)</u>	<u>(38,653,486)</u>	<u>(37,875,324)</u>	<u>778,162</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(39,553,544)</u>	<u>(38,653,486)</u>	<u>(37,875,324)</u>	<u>778,162</u>
<i>Net Change in Fund Balance.....</i>	760,205	251,489	791,332	539,843
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	11,537,004	11,537,004	11,537,004	0
<i>Prior Year Encumbrances Appropriated.....</i>	181,496	181,496	181,496	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 12,478,705</u>	<u>\$ 11,969,989</u>	<u>\$ 12,509,832</u>	<u>\$ 539,843</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 54,513,015	\$ 54,513,015	\$ 54,727,341	\$ 214,326
Intergovernmental.....	6,057,064	6,057,064	7,688,969	1,631,905
Miscellaneous.....				0
<i>Total Revenues.....</i>	<u>60,570,079</u>	<u>60,570,079</u>	<u>62,416,310</u>	<u>1,846,231</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	8,400,838	8,748,639	7,094,353	1,654,286
Operating expenditures.....		333,208	333,208	0
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Operating expenditures.....	15,862,000	15,862,000	15,639,202	222,798
<i>Total Expenditures.....</i>	<u>24,262,838</u>	<u>24,943,847</u>	<u>23,066,763</u>	<u>1,877,084</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	36,307,241	35,626,232	39,349,547	3,723,315
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,997,500	5,997,500	5,500,000	(497,500)
Transfers out.....	(47,108,871)	(46,775,663)	(46,676,902)	98,761
<i>Total Other Financing Sources And Uses.....</i>	<u>(41,111,371)</u>	<u>(40,778,163)</u>	<u>(41,176,902)</u>	<u>(398,739)</u>
<i>Net Change in Fund Balance.....</i>	(4,804,130)	(5,151,931)	(1,827,355)	3,324,576
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	38,306,659	38,306,659	38,306,659	0
<i>Prior Year Encumbrances Appropriated.....</i>	553,881	553,881	553,881	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 34,056,410</u>	<u>\$ 33,708,609</u>	<u>\$ 37,033,185</u>	<u>\$ 3,324,576</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 174,060	\$ 177,485	\$ 170,004	\$ (7,481)
<i>Total Revenues</i>	<u>174,060</u>	<u>177,485</u>	<u>170,004</u>	<u>(7,481)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Personal services.....	297,872	307,372	298,113	9,259
Professional services.....	217,829	33,672	19,693	13,979
Operating expenditures.....	68,505	66,002	54,745	11,257
Capital outlays.....	12,000	22,580	21,761	819
<i>Total Expenditures</i>	<u>596,206</u>	<u>429,626</u>	<u>394,312</u>	<u>35,314</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(422,146)	(252,141)	(224,308)	27,833
<i>Other Financing Sources And Uses</i>				
Transfers in.....	445,250	445,250	445,250	0
Transfers out.....		(499,060)	(498,429)	631
<i>Total Other Financing Sources And Uses</i>	<u>445,250</u>	<u>(53,810)</u>	<u>(53,179)</u>	<u>631</u>
<i>Net Change in Fund Balance</i>	23,104	(305,951)	(277,487)	28,464
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	566,471	566,471	566,471	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,474</u>	<u>6,474</u>	<u>6,474</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 596,049</u>	<u>\$ 266,994</u>	<u>\$ 295,458</u>	<u>\$ 28,464</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Community Access</i>				
Professional services.....	36,597	36,597	200	36,397
Operating expenditures.....	<u>3,480</u>	<u>3,480</u>		<u>3,480</u>
<i>Total Expenditures</i>	<u>40,077</u>	<u>40,077</u>	<u>200</u>	<u>39,877</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(40,077)	(40,077)	(200)	39,877
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	<u>40,077</u>	<u>40,077</u>	<u>40,077</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,877</u>	<u>\$ 39,877</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Professional services.....	279,309	208,348	208,348	0
Operating expenditures.....	<u>2,500</u>	<u> </u>	<u> </u>	<u>0</u>
<i>Total Expenditures</i>	<u>281,809</u>	<u>208,348</u>	<u>208,348</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(281,809)	(208,348)	(208,348)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(241,809)	(168,348)	(168,348)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	379,427	379,427	379,427	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,809</u>	<u>1,809</u>	<u>1,809</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 139,427</u>	<u>\$ 212,888</u>	<u>\$ 212,888</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 3,705,000	\$ 3,705,000	\$ 3,802,928	\$ 97,928
Fees and charges for services.....	7,439,000	7,439,000	7,500,920	61,920
Intergovernmental.....	14,820,000	14,820,000	15,061,943	241,943
Miscellaneous.....	24,000	24,000	92,843	68,843
<i>Total Revenues.....</i>	<u>25,988,000</u>	<u>25,988,000</u>	<u>26,458,634</u>	<u>470,634</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Personal services.....	35,570,165	35,282,691	33,736,633	1,546,058
Professional services.....	2,664,454	3,150,284	2,653,885	496,399
Operating expenditures.....	7,487,110	6,849,352	4,378,924	2,470,428
Capital outlays.....	178,351	307,753	303,578	4,175
<i>Total Expenditures.....</i>	<u>45,900,080</u>	<u>45,590,080</u>	<u>41,073,020</u>	<u>4,517,060</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(19,912,080)</u>	<u>(19,602,080)</u>	<u>(14,614,386)</u>	<u>4,987,694</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	18,480,000	18,480,000	18,654,386	174,386
Transfers out.....	(565,000)	(875,000)	(875,000)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>17,915,000</u>	<u>17,605,000</u>	<u>17,779,386</u>	<u>174,386</u>
<i>Net Change in Fund Balance.....</i>	<u>(1,997,080)</u>	<u>(1,997,080)</u>	<u>3,165,000</u>	<u>5,162,080</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>3,029,919</u>	<u>3,029,919</u>	<u>3,029,919</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>1,424,074</u>	<u>1,424,074</u>	<u>1,424,074</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 2,456,913</u>	<u>\$ 2,456,913</u>	<u>\$ 7,618,993</u>	<u>\$ 5,162,080</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 2,315,000	\$ 2,315,000	\$ 2,290,202	\$ (24,798)
Miscellaneous.....			410,272	410,272
<i>Total Revenues.....</i>	<u>2,315,000</u>	<u>2,315,000</u>	<u>2,700,474</u>	<u>385,474</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	2,000,000	2,000,000	1,239,872	760,128
Operating expenditures.....	4,285,000	4,285,000	3,583,520	701,480
<i>Total Expenditures.....</i>	<u>6,285,000</u>	<u>6,285,000</u>	<u>4,823,392</u>	<u>1,461,608</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(3,970,000)	(3,970,000)	(2,122,918)	1,847,082
<i>Other Financing Sources And Uses</i>				
Transfers in.....	4,025,000	4,025,000	4,738,931	713,931
Transfers out.....	(455,000)	(455,000)	(424,464)	30,536
<i>Total Other Financing Sources And Uses.....</i>	<u>3,570,000</u>	<u>3,570,000</u>	<u>4,314,467</u>	<u>744,467</u>
<i>Net Change in Fund Balance.....</i>	(400,000)	(400,000)	2,191,549	2,591,549
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,591,549</u>	<u>\$ 2,591,549</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 325,000	\$ 325,000	\$ 322,111	\$ (2,889)
Miscellaneous.....			484	484
<i>Total Revenues.....</i>	<u>325,000</u>	<u>325,000</u>	<u>322,595</u>	<u>(2,405)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	555,000	555,000	240,944	314,056
Operating expenditures.....	<u>325,000</u>	<u>325,000</u>	<u>322,111</u>	<u>2,889</u>
<i>Total Expenditures.....</i>	<u>880,000</u>	<u>880,000</u>	<u>563,055</u>	<u>316,945</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(555,000)	(555,000)	(240,460)	314,540
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>305,000</u>	<u>305,000</u>	<u>933,304</u>	<u>628,304</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>305,000</u>	<u>305,000</u>	<u>933,304</u>	<u>628,304</u>
<i>Net Change in Fund Balance.....</i>	(250,000)	(250,000)	692,844	942,844
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 942,844</u>	<u>\$ 942,844</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(1,000,000)	(1,000,000)	(1,000,000)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 333,369	\$ 333,369	\$ 310,377	\$ (22,992)
Miscellaneous.....			6,675	6,675
<i>Total Revenues.....</i>	<u>333,369</u>	<u>333,369</u>	<u>317,052</u>	<u>(16,317)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-Country View Manor</i>				
Personal services.....	1,610,591	1,610,591	1,463,127	147,464
Professional services.....	491,826	491,826	381,870	109,956
Operating expenditures.....	539,053	539,053	316,670	222,383
<i>Total Expenditures.....</i>	<u>2,641,470</u>	<u>2,641,470</u>	<u>2,161,667</u>	<u>479,803</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(2,308,101)</u>	<u>(2,308,101)</u>	<u>(1,844,615)</u>	<u>463,486</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,206,362	2,206,362	2,206,362	0
<i>Total Other Financing Sources And Uses.....</i>	<u>2,206,362</u>	<u>2,206,362</u>	<u>2,206,362</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(101,739)</u>	<u>(101,739)</u>	<u>361,747</u>	<u>463,486</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	484,811	484,811	484,811	0
<i>Prior Year Encumbrances Appropriated.....</i>	58,175	58,175	58,175	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 441,247</u>	<u>\$ 441,247</u>	<u>\$ 904,733</u>	<u>\$ 463,486</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,100,000	\$ 4,100,000	\$ 4,315,393	\$ 215,393
Fees and charges for services.....	195,000	195,000	280,880	85,880
Fines and forfeitures.....	275,000	275,000	541,599	266,599
Intergovernmental.....	10,808,532	11,308,532	11,192,253	(116,279)
Investment earnings.....	101,000	246,423	555,385	308,962
Miscellaneous.....	109,000	109,000	18,805	(90,195)
<i>Total Revenues</i>	<u>15,588,532</u>	<u>16,233,955</u>	<u>16,904,315</u>	<u>670,360</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	7,408,416	7,470,916	7,084,465	386,451
Professional services.....	559,435	790,935	659,807	131,128
Operating expenditures.....	2,199,819	2,294,819	2,029,660	265,159
Debt service.....	3,394	3,394	1,719	1,675
Capital outlays.....	3,485,131	3,600,131	3,535,787	64,344
<i>Total Expenditures</i>	<u>13,656,195</u>	<u>14,160,195</u>	<u>13,311,438</u>	<u>848,757</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,932,337	2,073,760	3,592,877	1,519,117
<i>Other Financing Sources And Uses</i>				
Transfers in.....	200,000	200,000		(200,000)
Transfers out.....	(3,111,120)	(3,252,543)	(3,248,543)	4,000
<i>Total Other Financing Sources And Uses</i>	<u>(2,911,120)</u>	<u>(3,052,543)</u>	<u>(3,248,543)</u>	<u>(196,000)</u>
<i>Net Change in Fund Balance</i>	(978,783)	(978,783)	344,334	1,323,117
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,804,925	2,804,925	2,804,925	0
<i>Prior Year Encumbrances Appropriated</i>	601,374	601,374	601,374	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 2,427,516</u>	<u>\$ 2,427,516</u>	<u>\$ 3,750,633</u>	<u>\$ 1,323,117</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 42,070	\$ 42,070	\$ 39,576	\$ (2,494)
<i>Total Revenues</i>	<u>42,070</u>	<u>42,070</u>	<u>39,576</u>	<u>(2,494)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Operating expenditures.....	2,006	2,006		2,006
Capital outlays.....	<u>43,271</u>	<u>63,813</u>	<u>41,257</u>	<u>22,556</u>
<i>Total Expenditures</i>	<u>45,277</u>	<u>65,819</u>	<u>41,257</u>	<u>24,562</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(3,207)	(23,749)	(1,681)	22,068
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	144,594	144,594	144,594	0
<i>Prior Year Encumbrances Appropriated</i>	<u>83</u>	<u>83</u>	<u>83</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 141,470</u>	<u>\$ 120,928</u>	<u>\$ 142,996</u>	<u>\$ 22,068</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, 2006

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 3,520,000	\$ 3,520,000	\$ 2,497,152	\$ (1,022,848)
Miscellaneous.....			10	10
<i>Total Revenues.....</i>	<u>3,520,000</u>	<u>3,520,000</u>	<u>2,497,162</u>	<u>(1,022,838)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	1,884,811	1,884,811	1,732,122	152,689
Professional services.....	1,837,534	1,837,534	1,641,770	195,764
Operating expenditures.....	144,268	112,458	93,854	18,604
Capital outlays.....	65,852	97,662	96,032	1,630
<i>Total Expenditures.....</i>	<u>3,932,465</u>	<u>3,932,465</u>	<u>3,563,778</u>	<u>368,687</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(412,465)	(412,465)	(1,066,616)	(654,151)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,088,964	2,088,964	2,088,964	0
<i>Prior Year Encumbrances Appropriated.....</i>	307,953	307,953	307,953	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,984,452</u>	<u>\$ 1,984,452</u>	<u>\$ 1,330,301</u>	<u>\$ (654,151)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 2,256,397	\$ 2,496,397	\$ 2,409,248	\$ (87,149)
<i>Total Revenues.....</i>	<u>2,256,397</u>	<u>2,496,397</u>	<u>2,409,248</u>	<u>(87,149)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	166,110	168,810	168,681	129
Professional services.....	13,217	13,217	9,286	3,931
Operating expenditures.....	<u>1,362,550</u>	<u>1,519,850</u>	<u>1,462,750</u>	<u>57,100</u>
<i>Total Expenditures.....</i>	<u>1,541,877</u>	<u>1,701,877</u>	<u>1,640,717</u>	<u>61,160</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	714,520	794,520	768,531	(25,989)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(714,900)</u>	<u>(794,900)</u>	<u>(765,337)</u>	<u>29,563</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(714,900)</u>	<u>(794,900)</u>	<u>(765,337)</u>	<u>29,563</u>
<i>Net Change in Fund Balance.....</i>	(380)	(380)	3,194	3,574
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	155,837	155,837	155,837	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>380</u>	<u>380</u>	<u>380</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 155,837</u>	<u>\$ 155,837</u>	<u>\$ 159,411</u>	<u>\$ 3,574</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 3,279,248	\$ 3,773,037	\$ 3,198,279	\$ (574,758)
Miscellaneous.....			1,131	1,131
<i>Total Revenues</i>	<u>3,279,248</u>	<u>3,773,037</u>	<u>3,199,410</u>	<u>(573,627)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,946,007	2,946,007	2,766,964	179,043
Professional services.....	270,294	300,294	248,778	51,516
Operating expenditures.....	<u>63,998</u>	<u>33,998</u>	<u>25,455</u>	<u>8,543</u>
<i>Total Expenditures</i>	<u>3,280,299</u>	<u>3,280,299</u>	<u>3,041,197</u>	<u>239,102</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,051)	492,738	158,213	(334,525)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	(493,788)	(493,788)	(493,788)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,051</u>	<u>1,051</u>	<u>1,051</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (493,788)</u>	<u>\$ 1</u>	<u>\$ (334,524)</u>	<u>\$ (334,525)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 2,857,120	\$ 3,353,560	\$ 2,954,312	\$ (399,248)
Miscellaneous.....			75	75
<i>Total Revenues</i>	<u>2,857,120</u>	<u>3,353,560</u>	<u>2,954,387</u>	<u>(399,173)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,647,879	2,647,879	2,613,926	33,953
Professional services.....	184,488	174,488	132,253	42,235
Operating expenditures.....	<u>26,753</u>	<u>36,753</u>	<u>18,524</u>	<u>18,229</u>
<i>Total Expenditures</i>	<u>2,859,120</u>	<u>2,859,120</u>	<u>2,764,703</u>	<u>94,417</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,000)	494,440	189,684	(304,756)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	(496,439)	(496,439)	(496,439)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (496,439)</u>	<u>\$ 1</u>	<u>\$ (304,755)</u>	<u>\$ (304,756)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 554,266	\$ 635,325	\$ 352,315	\$ (283,010)
<i>Total Revenues</i>	<u>554,266</u>	<u>635,325</u>	<u>352,315</u>	<u>(283,010)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	428,749	428,749	409,798	18,951
Professional services.....	89,576	96,576	41,000	55,576
Operating expenditures.....	40,441	33,441	23,052	10,389
<i>Total Expenditures</i>	<u>558,766</u>	<u>558,766</u>	<u>473,850</u>	<u>84,916</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,500)	76,559	(121,535)	(198,094)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	(81,058)	(81,058)	(81,058)	0
<i>Prior Year Encumbrances Appropriated</i>	4,500	4,500	4,500	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>(81,058)</u>	\$ <u>1</u>	\$ <u>(198,093)</u>	\$ <u>(198,094)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 373,835	\$ 446,640	\$ 383,163	\$ (63,477)
<i>Total Revenues</i>	<u>373,835</u>	<u>446,640</u>	<u>383,163</u>	<u>(63,477)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	370,936	370,936	336,990	33,946
Professional services.....		216	216	0
Operating expenditures.....	<u>2,899</u>	<u>2,683</u>		<u>2,683</u>
<i>Total Expenditures</i>	<u>373,835</u>	<u>373,835</u>	<u>337,206</u>	<u>36,629</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	72,805	45,957	(26,848)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(72,805)</u>	<u>(72,805)</u>	<u>(72,805)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (72,805)</u>	<u>\$ 0</u>	<u>\$ (26,848)</u>	<u>\$ (26,848)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 174,820	\$ 220,998	\$ 153,820	\$ (67,178)
<i>Total Revenues</i>	<u>174,820</u>	<u>220,998</u>	<u>153,820</u>	<u>(67,178)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	168,849	168,849	148,827	20,022
Professional services.....	3,949	3,949	234	3,715
Operating expenditures.....	<u>2,022</u>	<u>2,022</u>	<u> </u>	<u>2,022</u>
<i>Total Expenditures</i>	<u>174,820</u>	<u>174,820</u>	<u>149,061</u>	<u>25,759</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	46,178	4,759	(41,419)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(46,177)</u>	<u>(46,177)</u>	<u>(46,177)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (46,177)</u>	<u>\$ 1</u>	<u>\$ (41,418)</u>	<u>\$ (41,419)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 85,597	\$ 86,046	\$ 71,501	\$ (14,545)
Total Revenues.....	85,597	86,046	71,501	(14,545)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Personal services.....	84,591	84,591	66,749	17,842
Professional services.....	271	310	39	271
Operating expenditures.....	735	696		696
Total Expenditures.....	85,597	85,597	66,788	18,809
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	449	4,713	4,264
Fund Balance (Deficit) At				
Beginning Of Year.....	(448)	(448)	(448)	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (448)	\$ 1	\$ 4,265	\$ 4,264

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 85,443	\$ 97,525	\$ 67,933	\$ (29,592)
Total Revenues.....	85,443	97,525	67,933	(29,592)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Personal services.....	84,423	84,423	72,318	12,105
Professional services.....	370	416	46	370
Operating expenditures.....	650	604		604
Total Expenditures.....	85,443	85,443	72,364	13,079
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	12,082	(4,431)	(16,513)
Fund Balance (Deficit) At				
Beginning Of Year.....	(12,081)	(12,081)	(12,081)	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (12,081)	\$ 1	\$ (16,512)	\$ (16,513)

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 171,502	\$ 195,235	\$ 63,944	\$ (131,291)
<i>Total Revenues</i>	<u>171,502</u>	<u>195,235</u>	<u>63,944</u>	<u>(131,291)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	171,502	171,502	40,211	131,291
<i>Total Expenditures</i>	<u>171,502</u>	<u>171,502</u>	<u>40,211</u>	<u>131,291</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	23,733	23,733	0
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>(23,733)</u>	<u>(23,733)</u>	<u>(23,733)</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u><u>\$ (23,733)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 125,132	\$ 188,768	\$ 119,545	\$ (69,223)
Miscellaneous.....				0
<i>Total Revenues.....</i>	<u>125,132</u>	<u>188,768</u>	<u>119,545</u>	<u>(69,223)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	122,382	122,322	53,166	69,156
Professional services.....		60		60
Operating expenditures.....	<u>2,750</u>	<u>2,750</u>	<u>2,743</u>	<u>7</u>
<i>Total Expenditures.....</i>	<u>125,132</u>	<u>125,132</u>	<u>55,909</u>	<u>69,223</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	63,636	63,636	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(63,636)</u>	<u>(63,636)</u>	<u>(63,636)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u><u>\$ (63,636)</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 47,236	\$ 47,236	\$ 28,768	\$ (18,468)
Total Revenues.....	47,236	47,236	28,768	(18,468)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	47,236	47,236	37,826	9,410
Total Expenditures.....	47,236	47,236	37,826	9,410
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(9,058)	(9,058)
<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>\$ (9,058)</u>	<u>\$ (9,058)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.....	\$ 123,000	\$ 173,367	\$ 77,990	\$ (95,377)
Total Revenues.....	123,000	173,367	77,990	(95,377)
Expenditures:				
Current:				
Judicial and Law Enforcement				
Sheriff				
Personal services.....	123,000	122,933	52,263	70,670
Professional services.....		67	67	0
Total Expenditures.....	123,000	123,000	52,330	70,670
Excess (Deficiency) Of				
Revenues Over Expenditures.....	0	50,367	25,660	(24,707)
Fund Balance (Deficit) At				
Beginning Of Year.....	(50,367)	(50,367)	(50,367)	0
Fund Balance (Deficit) At				
End Of Year.....	\$ (50,367)	\$ 0	\$ (24,707)	\$ (24,707)

*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, 2006

	<u>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.....	\$ 1,991,165	\$ 1,991,165	\$ 2,189,491	\$ 198,326
<i>Total Revenues</i>	<u>1,991,165</u>	<u>1,991,165</u>	<u>2,189,491</u>	<u>198,326</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	176,220	183,820	183,808	12
Professional services.....	103,400	67,500	61,817	5,683
Operating expenditures.....	<u>3,168,535</u>	<u>3,196,835</u>	<u>2,470,761</u>	<u>726,074</u>
<i>Total Expenditures</i>	<u>3,448,155</u>	<u>3,448,155</u>	<u>2,716,386</u>	<u>731,769</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,456,990)	(1,456,990)	(526,895)	930,095
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,300,000</u>	<u>1,300,000</u>	<u>500,000</u>	<u>(800,000)</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,300,000</u>	<u>1,300,000</u>	<u>500,000</u>	<u>(800,000)</u>
<i>Net Change in Fund Balance</i>	(156,990)	(156,990)	(26,895)	130,095
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,078,873	1,078,873	1,078,873	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,794</u>	<u>1,794</u>	<u>1,794</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 923,677</u>	<u>\$ 923,677</u>	<u>\$ 1,053,772</u>	<u>\$ 130,095</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 2,005,640	\$ 2,005,640	\$ 1,819,317	\$ (186,323)
Miscellaneous.....			2,541	2,541
<i>Total Revenues.....</i>	<u>2,005,640</u>	<u>2,005,640</u>	<u>1,821,858</u>	<u>(183,782)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,660,988	1,743,577	1,685,836	57,741
Professional services.....	203,831	214,531	195,211	19,320
Operating expenditures.....	190,345	207,134	202,705	4,429
Capital outlays.....	61,500	50,893	44,582	6,311
<i>Total Expenditures.....</i>	<u>2,116,664</u>	<u>2,216,135</u>	<u>2,128,334</u>	<u>87,801</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(111,024)	(210,495)	(306,476)	(95,981)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	839,266	839,266	839,266	0
<i>Prior Year Encumbrances Appropriated.....</i>	8,492	8,492	8,492	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 736,734</u>	<u>\$ 637,263</u>	<u>\$ 541,282</u>	<u>\$ (95,981)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 630,020	\$ 706,020	\$ 540,000	\$ (166,020)
Miscellaneous.....			149	149
<i>Total Revenues.....</i>	<u>630,020</u>	<u>706,020</u>	<u>540,149</u>	<u>(165,871)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	539,007	549,007	521,296	27,711
Professional services.....	76,553	82,053	73,588	8,465
Operating expenditures.....	936,924	931,424	836,156	95,268
<i>Total Expenditures.....</i>	<u>1,552,484</u>	<u>1,562,484</u>	<u>1,431,040</u>	<u>131,444</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(922,464)	(856,464)	(890,891)	(34,427)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	918,214	918,214	825,519	(92,695)
<i>Total Other Financing Sources And Uses.....</i>	<u>918,214</u>	<u>918,214</u>	<u>825,519</u>	<u>(92,695)</u>
<i>Net Change in Fund Balance.....</i>	(4,250)	61,750	(65,372)	(127,122)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(37,278)	(37,278)	(37,278)	0
<i>Prior Year Encumbrances Appropriated.....</i>	4,250	4,250	4,250	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (37,278)</u>	<u>\$ 28,722</u>	<u>\$ (98,400)</u>	<u>\$ (127,122)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 1,567,000	\$ 1,567,000	\$ 1,535,611	\$ (31,389)
Intergovernmental.....	647,317	647,317	647,319	2
Miscellaneous.....			9,841	9,841
<i>Total Revenues.....</i>	<u>2,214,317</u>	<u>2,214,317</u>	<u>2,192,771</u>	<u>(21,546)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	960,099	961,799	932,697	29,102
Professional services.....	224,770	283,430	277,327	6,103
Operating expenditures.....	646,389	589,734	584,044	5,690
Capital outlays.....	1,556	1,736	1,515	221
<i>Total Expenditures.....</i>	<u>1,832,814</u>	<u>1,836,699</u>	<u>1,795,583</u>	<u>41,116</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>381,503</u>	<u>377,618</u>	<u>397,188</u>	<u>19,570</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	473,015	475,400	455,218	(20,182)
Transfers out.....	(870,410)	(880,410)	(879,563)	847
<i>Total Other Financing Sources And Uses.....</i>	<u>(397,395)</u>	<u>(405,010)</u>	<u>(424,345)</u>	<u>(19,335)</u>
<i>Net Change in Fund Balance.....</i>	<u>(15,892)</u>	<u>(27,392)</u>	<u>(27,157)</u>	<u>235</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>517,883</u>	<u>517,883</u>	<u>517,883</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>15,892</u>	<u>15,892</u>	<u>15,892</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 517,883</u>	<u>\$ 506,383</u>	<u>\$ 506,618</u>	<u>\$ 235</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	114,105	121,105	108,108	12,997
Professional services.....	40,425	44,481	41,839	2,642
Operating expenditures.....	<u>155,539</u>	<u>154,483</u>	<u>146,798</u>	<u>7,685</u>
<i>Total Expenditures</i>	<u>310,069</u>	<u>320,069</u>	<u>296,745</u>	<u>23,324</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(310,069)	(320,069)	(296,745)	23,324
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>306,784</u>	<u>306,784</u>	<u>317,917</u>	<u>11,133</u>
<i>Total Other Financing Sources And Uses</i>	<u>306,784</u>	<u>306,784</u>	<u>317,917</u>	<u>11,133</u>
<i>Net Change in Fund Balance</i>	(3,285)	(13,285)	21,172	34,457
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	55,526	55,526	55,526	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,108</u>	<u>4,108</u>	<u>4,108</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 56,349</u>	<u>\$ 46,349</u>	<u>\$ 80,806</u>	<u>\$ 34,457</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 237,359	\$ 272,359	\$ 251,565	\$ (20,794)
<i>Total Revenues</i>	<u>237,359</u>	<u>272,359</u>	<u>251,565</u>	<u>(20,794)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	85,066	85,066	55,291	29,775
Professional services.....	138,514	138,559	127,010	11,549
Operating expenditures.....	<u>21,381</u>	<u>21,336</u>	<u>14,434</u>	<u>6,902</u>
<i>Total Expenditures</i>	<u>244,961</u>	<u>244,961</u>	<u>196,735</u>	<u>48,226</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(7,602)	27,398	54,830	27,432
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	(34,463)	(34,463)	(34,463)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>7,602</u>	<u>7,602</u>	<u>7,602</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u><u>\$ (34,463)</u></u>	<u><u>\$ 537</u></u>	<u><u>\$ 27,969</u></u>	<u><u>\$ 27,432</u></u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 140,000	\$ 140,000	\$ 140,996	\$ 996
<i>Total Revenues</i>	<u>140,000</u>	<u>140,000</u>	<u>140,996</u>	<u>996</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	11,526	11,826	11,580	246
Professional services.....	33,108	42,708	37,551	5,157
Operating expenditures.....	<u>61,858</u>	<u>51,958</u>	<u>19,286</u>	<u>32,672</u>
<i>Total Expenditures</i>	<u>106,492</u>	<u>106,492</u>	<u>68,417</u>	<u>38,075</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	33,508	33,508	72,579	39,071
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	68,295	68,295	68,295	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,830</u>	<u>1,830</u>	<u>1,830</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 103,633</u>	<u>\$ 103,633</u>	<u>\$ 142,704</u>	<u>\$ 39,071</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,212,611	\$ 1,212,611	\$ 1,135,379	\$ (77,232)
Fees and charges for services.....	287,400	287,400	206,105	(81,295)
Fines and forfeitures.....	15,000	15,000	20,258	5,258
Miscellaneous.....	30,000	30,000	41,947	11,947
<i>Total Revenues.....</i>	<u>1,545,011</u>	<u>1,545,011</u>	<u>1,403,689</u>	<u>(141,322)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,525,304	1,525,304	1,487,940	37,364
Professional services.....	269,226	321,794	254,235	67,559
Operating expenditures.....	409,071	403,003	385,990	17,013
Capital outlays.....	170,026	149,026	146,945	2,081
<i>Total Expenditures.....</i>	<u>2,373,627</u>	<u>2,399,127</u>	<u>2,275,110</u>	<u>124,017</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(828,616)	(854,116)	(871,421)	(17,305)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	801,556	748,556	801,556	53,000
<i>Total Other Financing Sources And Uses.....</i>	<u>801,556</u>	<u>748,556</u>	<u>801,556</u>	<u>53,000</u>
<i>Net Change in Fund Balance.....</i>	(27,060)	(105,560)	(69,865)	35,695
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	344,351	344,351	344,351	0
<i>Prior Year Encumbrances Appropriated.....</i>	91,391	91,391	91,391	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 408,682</u>	<u>\$ 330,182</u>	<u>\$ 365,877</u>	<u>\$ 35,695</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 26,800	\$ 26,800	\$ 38,509	\$ 11,709
<i>Total Revenues</i>	<u>26,800</u>	<u>26,800</u>	<u>38,509</u>	<u>11,709</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Professional services.....	13,710	13,710	6,665	7,045
Operating expenditures.....	<u>11,000</u>	<u>11,000</u>	<u>5,738</u>	<u>5,262</u>
<i>Total Expenditures</i>	<u>24,710</u>	<u>24,710</u>	<u>12,403</u>	<u>12,307</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	2,090	2,090	26,106	24,016
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	48,052	48,052	48,052	0
<i>Prior Year Encumbrances Appropriated</i>	<u>210</u>	<u>210</u>	<u>210</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 50,352</u>	<u>\$ 50,352</u>	<u>\$ 74,368</u>	<u>\$ 24,016</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 60,000	\$ 60,000	\$ 91,872	\$ 31,872
Miscellaneous.....			30	30
<i>Total Revenues.....</i>	<u>60,000</u>	<u>60,000</u>	<u>91,902</u>	<u>31,902</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	123,256	101,956	63,353	38,603
Professional services.....	20,694	35,044	18,909	16,135
Operating expenditures.....	23,856	30,806	29,142	1,664
Capital outlays.....	1,072	1,072	1,072	0
<i>Total Expenditures.....</i>	<u>168,878</u>	<u>168,878</u>	<u>112,476</u>	<u>56,402</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(108,878)</u>	<u>(108,878)</u>	<u>(20,574)</u>	<u>88,304</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	21,609	74,609		(74,609)
<i>Total Other Financing Sources And Uses.....</i>	<u>21,609</u>	<u>74,609</u>	<u>0</u>	<u>(74,609)</u>
<i>Net Change in Fund Balance.....</i>	<u>(87,269)</u>	<u>(34,269)</u>	<u>(20,574)</u>	<u>13,695</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	33,013	33,013	33,013	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,922	1,922	1,922	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (52,334)</u>	<u>\$ 666</u>	<u>\$ 14,361</u>	<u>\$ 13,695</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 650,000	\$ 650,000	\$ 807,595	\$ 157,595
<i>Total Revenues</i>	<u>650,000</u>	<u>650,000</u>	<u>807,595</u>	<u>157,595</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Professional services.....	49,000	69,000	67,924	1,076
Operating expenditures.....	190,875	195,875	190,007	5,868
Capital outlays.....	<u>256,077</u>	<u>301,077</u>	<u>266,662</u>	<u>34,415</u>
<i>Total Expenditures</i>	<u>495,952</u>	<u>565,952</u>	<u>524,593</u>	<u>41,359</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	154,048	84,048	283,002	198,954
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(240,000)</u>	<u>(240,000)</u>	<u>(141,972)</u>	<u>98,028</u>
<i>Total Other Financing Sources And Uses</i>	<u>(240,000)</u>	<u>(240,000)</u>	<u>(141,972)</u>	<u>98,028</u>
<i>Net Change in Fund Balance</i>	(85,952)	(155,952)	141,030	296,982
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,002,893	1,002,893	1,002,893	0
<i>Prior Year Encumbrances Appropriated</i>	<u>68,952</u>	<u>68,952</u>	<u>68,952</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 985,893</u>	<u>\$ 915,893</u>	<u>\$ 1,212,875</u>	<u>\$ 296,982</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, 2006

	<u>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.....	\$ 20,000	\$ 37,700	\$ 65,056	\$ 27,356
Intergovernmental.....	1,257,173	1,257,173	1,344,927	87,754
Total Revenues.....	1,277,173	1,294,873	1,409,983	115,110
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,530,724	1,578,687	1,578,687	0
Professional services.....	70,621	79,865	72,834	7,031
Operating expenditures.....	544,532	568,949	540,943	28,006
Total Expenditures.....	2,145,877	2,227,501	2,192,464	35,037
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(868,704)</i>	<i>(932,628)</i>	<i>(782,481)</i>	<i>150,147</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	926,173	932,889	932,889	0
Transfers out.....	(18,000)	(18,000)		18,000
Total Other Financing Sources And Uses.....	908,173	914,889	932,889	18,000
Net Change in Fund Balance.....	39,469	(17,739)	150,408	168,147
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>102,198</i>	<i>102,198</i>	<i>102,198</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>1,353</i>	<i>1,353</i>	<i>1,353</i>	<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ 143,020	\$ 85,812	\$ 253,959	\$ 168,147

*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, 2006

	<u>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.....	\$ 285,000	\$ 312,035	\$ 322,242	\$ 10,207
<i>Total Revenues</i>	<u>285,000</u>	<u>312,035</u>	<u>322,242</u>	<u>10,207</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	240,588	240,588	203,881	36,707
Professional services.....	56,000	83,126	81,980	1,146
Operating expenditures.....	<u>5,000</u>	<u>4,909</u>	<u>4,614</u>	<u>295</u>
<i>Total Expenditures</i>	<u>301,588</u>	<u>328,623</u>	<u>290,475</u>	<u>38,148</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(16,588)	(16,588)	31,767	48,355
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>207,701</u>	<u>207,701</u>	<u>207,701</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 191,113</u>	<u>\$ 191,113</u>	<u>\$ 239,468</u>	<u>\$ 48,355</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 150,000	\$ 150,000	\$ 126,759	\$ (23,241)
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>126,759</u>	<u>(23,241)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	140,000	140,000	129,907	10,093
<i>Total Expenditures</i>	<u>140,000</u>	<u>140,000</u>	<u>129,907</u>	<u>10,093</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	10,000	10,000	(3,148)	(13,148)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>71,642</u>	<u>71,642</u>	<u>71,642</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 81,642</u>	<u>\$ 81,642</u>	<u>\$ 68,494</u>	<u>\$ (13,148)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 62,500	\$ 62,500	\$ 59,824	\$ (2,676)
<i>Total Revenues</i>	<u>62,500</u>	<u>62,500</u>	<u>59,824</u>	<u>(2,676)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	78,362	78,984	78,960	24
Professional services.....	100	100	51	49
Operating expenditures.....	<u>3,000</u>	<u>2,378</u>	<u>2,378</u>	<u>2,378</u>
<i>Total Expenditures</i>	<u>81,462</u>	<u>81,462</u>	<u>79,011</u>	<u>2,451</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(18,962)	(18,962)	(19,187)	(225)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>132,592</u>	<u>132,592</u>	<u>132,592</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 113,630</u>	<u>\$ 113,630</u>	<u>\$ 113,405</u>	<u>\$ (225)</u>

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

For the Year Ended December 31, 2006

	<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.....	\$	\$ 71,475	\$ 79,265	\$ 7,790
Total Revenues.....		<u>0</u>	<u>79,265</u>	<u>7,790</u>
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		65,133	64,708	425
Operating expenditures.....	7,300	25,271	21,538	3,733
Capital outlays.....	<u>2,477</u>	<u>15,968</u>	<u>10,981</u>	<u>4,987</u>
Total Expenditures.....		<u>106,372</u>	<u>97,227</u>	<u>9,145</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(9,777)	(34,897)	(17,962)	16,935
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	116,044	116,044	116,044	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>9,777</u>	<u>9,777</u>	<u>9,777</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ <u>116,044</u>	\$ <u>90,924</u>	\$ <u>107,859</u>	\$ <u>16,935</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 823,830	\$ 929,930	\$ 620,627	\$ (309,303)
Miscellaneous.....			939	939
<i>Total Revenues.....</i>	<u>823,830</u>	<u>929,930</u>	<u>621,566</u>	<u>(308,364)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	665,045	737,390	612,661	124,729
Professional services.....	54,367	51,787	16,649	35,138
Operating expenditures.....	107,988	96,819	71,355	25,464
<i>Total Expenditures.....</i>	<u>827,400</u>	<u>885,996</u>	<u>700,665</u>	<u>185,331</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(3,570)	43,934	(79,099)	(123,033)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(47,504)	(47,504)	(47,504)	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,570	3,570	3,570	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (47,504)</u>	<u>\$ 0</u>	<u>\$ (123,033)</u>	<u>\$ (123,033)</u>

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

For the Year Ended December 31, 2006

	<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.....	\$	\$ 20,000	\$ 33,320	\$ 13,320
Total Revenues.....		<u>0</u>	<u>33,320</u>	<u>13,320</u>
Expenditures:				
Current:				
Judicial and Law Enforcement				
Prosecutor				
Professional services.....		322	5,201	121
Operating expenditures.....		8,341	3,975	4,366
Total Expenditures.....		<u>322</u>	<u>9,176</u>	<u>4,487</u>
Excess (Deficiency) Of				
Revenues Over Expenditures.....		(322)	24,144	17,807
Fund Balance (Deficit) At				
Prior Year Encumbrances Appropriated.....		322	322	0
Beginning Of Year.....		<u>50,771</u>	<u>50,771</u>	<u>0</u>
Fund Balance (Deficit) At				
End Of Year.....	\$	<u><u>50,771</u></u>	<u><u>75,237</u></u>	<u><u>17,807</u></u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 486,000	\$ 503,190	\$ 479,824	\$ (23,366)
Miscellaneous.....			1,255	1,255
<i>Total Revenues.....</i>	<u>486,000</u>	<u>503,190</u>	<u>481,079</u>	<u>(22,111)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	528,363	528,363	523,816	4,547
Professional services.....	104,800	101,650	70,332	31,318
Operating expenditures.....	8,882	12,032	9,519	2,513
<i>Total Expenditures.....</i>	<u>642,045</u>	<u>642,045</u>	<u>603,667</u>	<u>38,378</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(156,045)	(138,855)	(122,588)	16,267
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	135,973	135,973	135,973	0
<i>Prior Year Encumbrances Appropriated.....</i>	2,882	2,882	2,882	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (17,190)</u>	<u>\$ 0</u>	<u>\$ 16,267</u>	<u>\$ 16,267</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 80,000	\$ 80,000	\$ 69,320	\$ (10,680)
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>69,320</u>	<u>(10,680)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....		255	255	0
Professional services.....	12,010	61,355	57,332	4,023
Operating expenditures.....	<u>2,500</u>	<u>2,900</u>	<u>2,612</u>	<u>288</u>
<i>Total Expenditures</i>	<u>14,510</u>	<u>64,510</u>	<u>60,199</u>	<u>4,311</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	65,490	15,490	9,121	(6,369)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(50,000)</u>			<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>(50,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	15,490	15,490	9,121	(6,369)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>149,773</u>	<u>149,773</u>	<u>149,773</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 165,263</u>	<u>\$ 165,263</u>	<u>\$ 158,894</u>	<u>\$ (6,369)</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, 2006

	<u>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.....	\$ 155,180	\$ 155,180	\$ 112,996	\$ (42,184)
Miscellaneous.....	190,000	468,580	210,640	(257,940)
<i>Total Revenues</i>	<u>345,180</u>	<u>623,760</u>	<u>323,636</u>	<u>(300,124)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Multi-Service Centers</i>				
Personal services.....	371,787	388,400	361,650	26,750
Professional services.....	172,638	434,435	388,609	45,826
Operating expenditures.....	86,566	105,565	98,535	7,030
Capital outlays.....		31,171	30,642	529
<i>Total Expenditures</i>	<u>630,991</u>	<u>959,571</u>	<u>879,436</u>	<u>80,135</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(285,811)	(335,811)	(555,800)	(219,989)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	391,231	391,231	391,231	0
<i>Total Other Financing Sources And Uses</i>	<u>391,231</u>	<u>391,231</u>	<u>391,231</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	105,420	55,420	(164,569)	(219,989)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	547,794	547,794	547,794	0
<i>Prior Year Encumbrances Appropriated</i>	3,205	3,205	3,205	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 656,419</u>	<u>\$ 606,419</u>	<u>\$ 386,430</u>	<u>\$ (219,989)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 83,821	\$ 83,821	\$ 111,997	\$ 28,176
Miscellaneous.....	20,000	20,000	1,657	(18,343)
<i>Total Revenues.....</i>	<u>103,821</u>	<u>103,821</u>	<u>113,654</u>	<u>9,833</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	610,645	612,165	537,936	74,229
Professional services.....	372,145	330,645	97,855	232,790
Operating expenditures.....	331,508	371,488	193,381	178,107
<i>Total Expenditures.....</i>	<u>1,314,298</u>	<u>1,314,298</u>	<u>829,172</u>	<u>485,126</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,210,477)</u>	<u>(1,210,477)</u>	<u>(715,518)</u>	<u>494,959</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	714,900	714,900	711,791	(3,109)
<i>Total Other Financing Sources And Uses.....</i>	<u>714,900</u>	<u>714,900</u>	<u>711,791</u>	<u>(3,109)</u>
<i>Net Change in Fund Balance.....</i>	<u>(495,577)</u>	<u>(495,577)</u>	<u>(3,727)</u>	<u>491,850</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,390,101	1,390,101	1,390,101	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>50,846</u>	<u>50,846</u>	<u>50,846</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 945,370</u>	<u>\$ 945,370</u>	<u>\$ 1,437,220</u>	<u>\$ 491,850</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Telecommunications</i>				
Professional services.....	520,000	520,000	500,000	20,000
Operating expenditures.....	<u>5,750</u>	<u>5,750</u>	<u>5,690</u>	<u>60</u>
<i>Total Expenditures.....</i>	<u>525,750</u>	<u>525,750</u>	<u>505,690</u>	<u>20,060</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(525,750)</u>	<u>(525,750)</u>	<u>(505,690)</u>	<u>20,060</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	352,837	352,837	363,420	10,583
Transfers out.....	<u>(100,000)</u>	<u>(46,454)</u>	<u>(46,454)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>252,837</u>	<u>306,383</u>	<u>316,966</u>	<u>10,583</u>
<i>Net Change in Fund Balance.....</i>	<u>(272,913)</u>	<u>(219,367)</u>	<u>(188,724)</u>	<u>30,643</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>219,368</u>	<u>219,368</u>	<u>219,368</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u><u>\$ (53,545)</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 30,644</u></u>	<u><u>\$ 30,643</u></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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,845,661	\$ 1,845,661	\$ 1,282,524	\$ (563,137)
Fees and charges for services.....	5,000	5,000	1,597	(3,403)
Intergovernmental.....	40,000	40,000	40,000	0
Miscellaneous.....	3,000	3,000	7,193	4,193
<i>Total Revenues.....</i>	<u>1,893,661</u>	<u>1,893,661</u>	<u>1,331,314</u>	<u>(562,347)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	1,311,277	1,317,777	1,267,762	50,015
Professional services.....	238,985	232,485	159,200	73,285
Operating expenditures.....	360,047	360,047	189,251	170,796
Capital outlays.....	22,261	22,261	19,890	2,371
<i>Total Expenditures.....</i>	<u>1,932,570</u>	<u>1,932,570</u>	<u>1,636,103</u>	<u>296,467</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(38,909)	(38,909)	(304,789)	(265,880)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			97,500	97,500
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>97,500</u>	<u>97,500</u>
<i>Net Change in Fund Balance.....</i>	(38,909)	(38,909)	(207,289)	(168,380)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	403,903	403,903	403,903	0
<i>Prior Year Encumbrances Appropriated.....</i>	17,460	17,460	17,460	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 382,454</u>	<u>\$ 382,454</u>	<u>\$ 214,074</u>	<u>\$ (168,380)</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 15,000	\$ 15,000	\$ 9,400	\$ (5,600)
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>9,400</u>	<u>(5,600)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Plat and Site Review</i>				
Personal services.....	29,245	29,345	29,109	236
Professional services.....	<u>1,500</u>	<u>1,400</u>	<u>265</u>	<u>1,135</u>
<i>Total Expenditures</i>	<u>30,745</u>	<u>30,745</u>	<u>29,374</u>	<u>1,371</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(15,745)	(15,745)	(19,974)	(4,229)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>62,822</u>	<u>62,822</u>	<u>62,822</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 47,077</u>	<u>\$ 47,077</u>	<u>\$ 42,848</u>	<u>\$ (4,229)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$	\$	\$ 2,250	\$ 2,250
<i>Total Revenues</i>	0	0	2,250	2,250
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Professional services.....		14,500	14,362	138
Operating expenditures.....	5,000	5,000		5,000
<i>Total Expenditures</i>	5,000	19,500	14,362	5,138
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(5,000)	(19,500)	(12,112)	7,388
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	823,336	823,336	823,336	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 818,336	\$ 803,836	\$ 811,224	\$ 7,388

*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, 2006

	<u>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.....	\$	\$ 100,000	\$ 91,250	\$ (8,750)
<i>Total Revenues</i>	0	100,000	91,250	(8,750)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Professional services.....	2,759	102,759	100,000	2,759
<i>Total Expenditures</i>	2,759	102,759	100,000	2,759
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,759)	(2,759)	(8,750)	(5,991)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	61,054	61,054	61,054	0
<i>Prior Year Encumbrances Appropriated</i>	2,759	2,759	2,759	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 61,054	\$ 61,054	\$ 55,063	\$ (5,991)

*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, 2006

	<u>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.....	\$ 26,400	\$ 26,400	\$ 34,800	\$ 8,400
<i>Total Revenues</i>	<u>26,400</u>	<u>26,400</u>	<u>34,800</u>	<u>8,400</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Business First</i>				
Professional services.....	22,898	22,898	20,190	2,708
Operating expenditures.....	<u>6,510</u>	<u>6,510</u>	<u>1,582</u>	<u>4,928</u>
<i>Total Expenditures</i>	<u>29,408</u>	<u>29,408</u>	<u>21,772</u>	<u>7,636</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(3,008)	(3,008)	13,028	16,036
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>10,630</u>	<u>10,630</u>	<u>10,630</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 7,622</u>	<u>\$ 7,622</u>	<u>\$ 23,658</u>	<u>\$ 16,036</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Non-Departmental</i>				
Professional services.....	74,120	130,411	104,110	26,301
<i>Total Expenditures</i>	74,120	130,411	104,110	26,301
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(74,120)	(130,411)	(104,110)	26,301
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	224,031	224,031	224,031	0
<i>Prior Year Encumbrances Appropriated</i>	74,120	74,120	74,120	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 224,031</u>	<u>\$ 167,740</u>	<u>\$ 194,041</u>	<u>\$ 26,301</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$	\$	\$ 1,820	\$ 1,820
<i>Total Revenues</i>	0	0	1,820	1,820
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Personal services.....		33,401	32,422	979
Professional services.....		32,394	30,558	1,836
Operating expenditures.....		4,500	2,618	1,882
Capital outlays.....		5,780	5,689	91
<i>Total Expenditures</i>	0	76,075	71,287	4,788
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(76,075)	(69,467)	6,608
<i>Other Financing Sources And Uses</i>				
Transfers in.....		325,000	325,000	0
<i>Total Other Financing Sources And Uses</i>	0	325,000	325,000	0
<i>Net Change in Fund Balance</i>	0	248,925	255,533	6,608
<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	\$ 248,925	\$ 255,533	\$ 6,608

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

For the Year Ended December 31, 2006

	<u>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.....	\$	\$ 140,866	\$ 140,866	\$ 0
<i>Total Revenues</i>		<u>140,866</u>	<u>140,866</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Community Development</i>				
Professional services.....		<u>606,039</u>	<u>589,154</u>	<u>16,885</u>
<i>Total Expenditures</i>		<u>72,173</u>	<u>589,154</u>	<u>16,885</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>		<u>(72,173)</u>	<u>(448,288)</u>	<u>16,885</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		<u>393,000</u>	<u>393,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>		<u>0</u>	<u>393,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>		<u>(72,173)</u>	<u>(55,288)</u>	<u>16,885</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>		<u>4,294</u>	<u>4,294</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>		<u>72,173</u>	<u>72,173</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$	<u><u>4,294</u></u>	<u><u>21,179</u></u>	<u><u>16,885</u></u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	<u>35,544</u>	<u>274,544</u>	<u>264,426</u>	<u>10,118</u>
<i>Total Expenditures</i>	<u>35,544</u>	<u>274,544</u>	<u>264,426</u>	<u>10,118</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(35,544)</u>	<u>(274,544)</u>	<u>(264,426)</u>	<u>10,118</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		239,117	239,000	(117)
Transfers out.....		(117)		117
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>239,000</u>	<u>239,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(35,544)</u>	<u>(35,544)</u>	<u>(25,426)</u>	<u>10,118</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	<u>35,544</u>	<u>35,544</u>	<u>35,544</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,118</u>	<u>\$ 10,118</u>

*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, 2006

	<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>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job and Family Services</i>				
Personal services.....	124,425	199,396	127,720	71,676
Professional services.....	7,600,412	13,354,646	7,015,509	6,339,137
Operating expenditures.....	53,610	154,050	1,679	152,371
Capital outlays.....	5,000	17,821		17,821
<u>Total Expenditures.....</u>	<u>7,783,447</u>	<u>13,725,913</u>	<u>7,144,908</u>	<u>6,581,005</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(7,783,447)	(13,725,913)	(7,144,908)	6,581,005
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,602,000	11,544,466	5,602,000	(5,942,466)
<u>Total Other Financing Sources And Uses.....</u>	<u>5,602,000</u>	<u>11,544,466</u>	<u>5,602,000</u>	<u>(5,942,466)</u>
Net Change in Fund Balance.....	(2,181,447)	(2,181,447)	(1,542,908)	638,539
<i>Fund Balance (Deficit) At</i>				
Beginning Of Year.....	3,207,909	3,207,909	3,207,909	0
Prior Year Encumbrances Appropriated.....	1,363,970	1,363,970	1,363,970	0
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	<u>\$ 2,390,432</u>	<u>\$ 2,390,432</u>	<u>\$ 3,028,971</u>	<u>\$ 638,539</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 10,000	\$ 10,000	\$ 7,410	\$ (2,590)
Fines and forfeitures.....			3,933	3,933
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>11,343</u>	<u>1,343</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Professional services.....	<u>20,780</u>	<u>20,780</u>	<u>10,825</u>	<u>9,955</u>
<i>Total Expenditures</i>	<u>20,780</u>	<u>20,780</u>	<u>10,825</u>	<u>9,955</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(10,780)	(10,780)	518	11,298
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	112,893	112,893	112,893	0
<i>Prior Year Encumbrances Appropriated</i>	<u>780</u>	<u>780</u>	<u>780</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 102,893</u>	<u>\$ 102,893</u>	<u>\$ 114,191</u>	<u>\$ 11,298</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 135,000	\$ 135,000	\$ 157,831	\$ 22,831
<i>Total Revenues</i>	<u>135,000</u>	<u>135,000</u>	<u>157,831</u>	<u>22,831</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	12,900	38,900	33,545	5,355
Operating expenditures.....	136,857	185,657	132,520	53,137
Capital outlays.....		55,200	55,193	7
<i>Total Expenditures</i>	<u>149,757</u>	<u>279,757</u>	<u>221,258</u>	<u>58,499</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(14,757)	(144,757)	(63,427)	81,330
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	233,454	233,454	233,454	0
<i>Prior Year Encumbrances Appropriated</i>	<u>65,256</u>	<u>65,256</u>	<u>65,256</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 283,953</u>	<u>\$ 153,953</u>	<u>\$ 235,283</u>	<u>\$ 81,330</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 66,000	\$ 66,000	\$ 62,464	\$ (3,536)
<i>Total Revenues</i>	<u>66,000</u>	<u>66,000</u>	<u>62,464</u>	<u>(3,536)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	50,000	53,100	33,120	19,980
Operating expenditures.....	10,000	9,000	7,249	1,751
Capital outlays.....		10,000	4,227	5,773
<i>Total Expenditures</i>	<u>60,000</u>	<u>72,100</u>	<u>44,596</u>	<u>27,504</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	6,000	(6,100)	17,868	23,968
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>71,576</u>	<u>71,576</u>	<u>71,576</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 77,576</u>	<u>\$ 65,476</u>	<u>\$ 89,444</u>	<u>\$ 23,968</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 115,166	\$ 115,166	\$ 111,812	\$ (3,354)
Intergovernmental.....	242,027	242,027	217,859	(24,168)
Miscellaneous.....		1,295	1,295	0
<i>Total Revenues.....</i>	<u>357,193</u>	<u>358,488</u>	<u>330,966</u>	<u>(27,522)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	221,265	221,265	181,002	40,263
Professional services.....	53,368	53,368	48,567	4,801
Operating expenditures.....	64,300	58,699	52,906	5,793
Capital outlays.....	3,116	10,012	9,572	440
<i>Total Expenditures.....</i>	<u>342,049</u>	<u>343,344</u>	<u>292,047</u>	<u>51,297</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	15,144	15,144	38,919	23,775
<i>Other Financing Sources And Uses</i>				
Transfers in.....		3,920	3,920	0
Transfers out.....		(3,920)	(3,920)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	15,144	15,144	38,919	23,775
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	135,722	135,722	135,722	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,484	1,484	1,484	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 152,350</u>	<u>\$ 152,350</u>	<u>\$ 176,125</u>	<u>\$ 23,775</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 25,000	\$ 25,000	\$	\$ (25,000)
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Professional services.....	11,900	10,500	8,726	1,774
Operating expenditures.....	11,700	4,200	4,010	190
Capital outlays.....		11,344	11,083	261
<i>Total Expenditures</i>	<u>23,600</u>	<u>26,044</u>	<u>23,819</u>	<u>2,225</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,400	(1,044)	(23,819)	(22,775)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		28,920	28,920	0
Transfers out.....		(3,920)	(3,920)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,400	23,956	1,181	(22,775)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>36,612</u>	<u>36,612</u>	<u>36,612</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 38,012</u>	<u>\$ 60,568</u>	<u>\$ 37,793</u>	<u>\$ (22,775)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures		5,115	4,984	131
<i>Total Expenditures</i>	0	5,115	4,984	131
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(5,115)	(4,984)	131
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,115	5,115	5,115	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 5,115	\$ 0	\$ 131	\$ 131

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

For the Year Ended December 31, 2006

	<u>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.....	\$	\$ 90,421	\$ 96,448	\$ 6,027
<i>Total Revenues</i>		0	96,448	6,027
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....		267,179	243,946	23,233
<i>Total Expenditures</i>		0	243,946	23,233
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>		0	(147,498)	29,260
<i>Other Financing Sources And Uses</i>				
Transfers in.....		5,837	5,837	0
Transfers out.....		(113,183)	(113,183)	0
<i>Total Other Financing Sources And Uses</i>		0	(107,346)	0
<i>Net Change in Fund Balance</i>		0	(254,844)	29,260
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>		284,104	284,104	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$	\$ 284,104	\$ 29,260	\$ 29,260

*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, 2006

	<u>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.....	\$	\$	\$ 29,934	\$ 29,934
Intergovernmental.....		269,418	413,797	144,379
Miscellaneous.....			4,682	4,682
<i>Total Revenues</i>	<u>0</u>	<u>269,418</u>	<u>448,413</u>	<u>178,995</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....	133	5,133	5,000	133
Capital outlays.....	189,390	660,450	464,256	196,194
<i>Total Expenditures</i>	<u>189,523</u>	<u>665,583</u>	<u>469,256</u>	<u>196,327</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(189,523)	(396,165)	(20,843)	375,322
<i>Other Financing Sources And Uses</i>				
Transfers in.....			118,693	118,693
Transfers out.....		(119,418)		119,418
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(119,418)</u>	<u>118,693</u>	<u>238,111</u>
<i>Net Change in Fund Balance</i>	(189,523)	(515,583)	97,850	613,433
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	425,357	425,357	425,357	0
<i>Prior Year Encumbrances Appropriated</i>	189,523	189,523	189,523	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 425,357</u>	<u>\$ 99,297</u>	<u>\$ 712,730</u>	<u>\$ 613,433</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, 2006

	<u>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.....	\$ 481,569	\$ 481,569	\$ 526,089	\$ 44,520
<i>Total Revenues</i>	<u>481,569</u>	<u>481,569</u>	<u>526,089</u>	<u>44,520</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	95,767	99,767	97,899	1,868
Professional services.....	282,123	294,870	282,575	12,295
Operating expenditures.....	<u>316,682</u>	<u>299,935</u>	<u>289,109</u>	<u>10,826</u>
<i>Total Expenditures</i>	<u>694,572</u>	<u>694,572</u>	<u>669,583</u>	<u>24,989</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(213,003)	(213,003)	(143,494)	69,509
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>210,693</u>	<u>710,693</u>	<u>710,693</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>210,693</u>	<u>710,693</u>	<u>710,693</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,310)	497,690	567,199	69,509
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	219,634	219,634	219,634	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,310</u>	<u>2,310</u>	<u>2,310</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 219,634</u>	<u>\$ 719,634</u>	<u>\$ 789,143</u>	<u>\$ 69,509</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder</i>				
Professional services.....	55,669	98,869	74,365	24,504
Operating expenditures.....	29,834	249,285	234,213	15,072
Capital outlays.....		115,404	114,958	446
<i>Total Expenditures</i>	<u>85,503</u>	<u>463,558</u>	<u>423,536</u>	<u>40,022</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(85,503)	(463,558)	(423,536)	40,022
<i>Other Financing Sources And Uses</i>				
Transfers in.....	510,000	510,000	437,422	(72,578)
Transfers out.....	(264,151)	(46,105)	(46,105)	0
<i>Total Other Financing Sources And Uses</i>	<u>245,849</u>	<u>463,895</u>	<u>391,317</u>	<u>(72,578)</u>
<i>Net Change in Fund Balance</i>	160,346	337	(32,219)	(32,556)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,397,443	1,397,443	1,397,443	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,989</u>	<u>2,989</u>	<u>2,989</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,560,778</u>	<u>\$ 1,400,769</u>	<u>\$ 1,368,213</u>	<u>\$ (32,556)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder</i>				
Personal services.....	35,396	80,251	80,084	167
Professional services.....		50	48	2
<i>Total Expenditures</i>	<u>35,396</u>	<u>80,301</u>	<u>80,132</u>	<u>169</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(35,396)	(80,301)	(80,132)	169
<i>Other Financing Sources And Uses</i>				
Transfers in.....		46,105	46,105	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>46,105</u>	<u>46,105</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(35,396)	(34,196)	(34,027)	169
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>34,234</u>	<u>34,234</u>	<u>34,234</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (1,162)</u>	<u>\$ 38</u>	<u>\$ 207</u>	<u>\$ 169</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:				
Current:				
<i>Environment and Public Works</i>				
<i>Sanitary Engineering</i>				
Operating expenditures.....	1,392	1,392	1,142	250
Capital outlays.....	<u>2,237</u>	<u>2,237</u>	<u>2,237</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,629</u>	<u>3,629</u>	<u>3,379</u>	<u>250</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(3,629)	(3,629)	(3,379)	250
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,629</u>	<u>3,629</u>	<u>3,629</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 250</u>	<u>\$ 250</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 2,381,154	\$ 2,381,154	\$ 2,545,630	\$ 164,476
Miscellaneous.....			11,416	11,416
<i>Total Revenues.....</i>	<u>2,381,154</u>	<u>2,381,154</u>	<u>2,557,046</u>	<u>175,892</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	674,219	674,219	654,477	19,742
Professional services.....	899,338	855,424	764,667	90,757
Operating expenditures.....	833,637	849,026	603,535	245,491
Capital outlays.....	65,000	65,000	63,193	1,807
<i>Total Expenditures.....</i>	<u>2,472,194</u>	<u>2,443,669</u>	<u>2,085,872</u>	<u>357,797</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(91,040)</u>	<u>(62,515)</u>	<u>471,174</u>	<u>533,689</u>
<i>Other Financing Sources and Uses</i>				
Transfers in.....			37,527	37,527
Transfers out.....		(62,359)	(62,359)	0
<i>Total Other Financing Sources and Uses.....</i>	<u>0</u>	<u>(62,359)</u>	<u>(24,832)</u>	<u>37,527</u>
<i>Net Change in Fund Balance.....</i>	<u>(91,040)</u>	<u>(124,874)</u>	<u>446,342</u>	<u>571,216</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,544,773	1,544,773	1,544,773	0
<i>Prior Year Encumbrances Appropriated.....</i>	114,854	114,854	114,854	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,568,587</u>	<u>\$ 1,534,753</u>	<u>\$ 2,105,969</u>	<u>\$ 571,216</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Professional services.....	345,963	345,963	155,755	190,208
Operating expenditures.....		15,330	15,330	0
<i>Total Expenditures</i>	<u>345,963</u>	<u>361,293</u>	<u>171,085</u>	<u>190,208</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(345,963)	(361,293)	(171,085)	190,208
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,602,179	5,602,179	5,602,179	0
<i>Prior Year Encumbrances Appropriated</i>	<u>145,963</u>	<u>145,963</u>	<u>145,963</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,402,179</u>	<u>\$ 5,386,849</u>	<u>\$ 5,577,057</u>	<u>\$ 190,208</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, 2006

	<u>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	\$ 148,065	\$ (21,935)
Miscellaneous.....			70	70
<i>Total Revenues.....</i>	<u>170,000</u>	<u>170,000</u>	<u>148,135</u>	<u>(21,865)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	142,549	155,049	151,773	3,276
Professional services.....	4,275	875	104	771
Operating expenditures.....	<u>22,500</u>	<u>20,900</u>	<u>20,509</u>	<u>391</u>
<i>Total Expenditures.....</i>	<u>169,324</u>	<u>176,824</u>	<u>172,386</u>	<u>4,438</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	676	(6,824)	(24,251)	(17,427)
<i>Other Financing Sources And Uses</i>				
Transfers out.....		<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	676	(36,824)	(54,251)	(17,427)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>63,881</u>	<u>63,881</u>	<u>63,881</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 64,557</u>	<u>\$ 27,057</u>	<u>\$ 9,630</u>	<u>\$ (17,427)</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, 2006

	<u>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.....	\$ 7,908	\$ 7,908	\$ 7,594	\$ (314)
<i>Total Revenues</i>	<u>7,908</u>	<u>7,908</u>	<u>7,594</u>	<u>(314)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Total Expenditures</i>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,908	1,908	7,594	5,686
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>16,582</u>	<u>16,582</u>	<u>16,582</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 18,490</u>	<u>\$ 18,490</u>	<u>\$ 24,176</u>	<u>\$ 5,686</u>

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

For the Year Ended December 31, 2006

	<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.....	\$ 38,000	\$ 38,000	\$ 34,731	\$ (3,269)
Total Revenues.....	38,000	38,000	34,731	(3,269)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	13,909	13,909	13,909	0
Total Expenditures.....	13,909	13,909	13,909	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	24,091	24,091	20,822	(3,269)
<i>Other Financing Sources and Uses</i>				
Transfers out.....	(23,784)	(37,845)	(37,845)	0
Total Other Financing Sources and Uses.....	(23,784)	(37,845)	(37,845)	0
<i>Net Change in Fund Balance.....</i>	307	(13,754)	(17,023)	(3,269)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	36,121	36,121	36,121	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 36,428</u>	<u>\$ 22,367</u>	<u>\$ 19,098</u>	<u>\$ (3,269)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$	\$ 18,000	\$ 86,221	\$ 68,221
<i>Total Revenues</i>	0	18,000	86,221	68,221
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Capital outlays.....		18,000	17,655	345
<i>Total Expenditures</i>	0	18,000	17,655	345
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	68,566	68,566
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	35,378	35,378	35,378	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 35,378	\$ 35,378	\$ 103,944	\$ 68,566

*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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 80,000	\$ 80,000	\$ 78,951	\$ (1,049)
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>78,951</u>	<u>(1,049)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Operating expenditures.....	<u>7,100</u>	<u>9,032</u>	<u>8,895</u>	<u>137</u>
<i>Total Expenditures</i>	<u>7,100</u>	<u>9,032</u>	<u>8,895</u>	<u>137</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	72,900	70,968	70,056	(912)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>231,699</u>	<u>231,699</u>	<u>231,699</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 304,599</u>	<u>\$ 302,667</u>	<u>\$ 301,755</u>	<u>\$ (912)</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 270,000	\$ 270,000	\$ 263,180	\$ (6,820)
Miscellaneous.....			299	299
<i>Total Revenues.....</i>	<u>270,000</u>	<u>270,000</u>	<u>263,479</u>	<u>(6,521)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	58,332	58,332	57,979	353
Professional services.....	51,240	51,240	51,240	0
Operating expenditures.....	54,100	54,100	42,140	11,960
Capital outlays.....	<u>35,053</u>	<u>35,053</u>	<u>18,313</u>	<u>16,740</u>
<i>Total Expenditures.....</i>	<u>198,725</u>	<u>198,725</u>	<u>169,672</u>	<u>29,053</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	71,275	71,275	93,807	22,532
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	395,900	395,900	395,900	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>25,753</u>	<u>25,753</u>	<u>25,753</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 492,928</u>	<u>\$ 492,928</u>	<u>\$ 515,460</u>	<u>\$ 22,532</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 25,000	\$ 25,000	\$ 25,500	\$ 500
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>25,500</u>	<u>500</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Professional services.....		5,000	400	4,600
<i>Total Expenditures</i>	<u>0</u>	<u>5,000</u>	<u>400</u>	<u>4,600</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	25,000	20,000	25,100	5,100
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>22,410</u>	<u>22,410</u>	<u>22,410</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 47,410</u>	<u>\$ 42,410</u>	<u>\$ 47,510</u>	<u>\$ 5,100</u>

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

For the Year Ended December 31, 2006

	<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.....	\$ 38,234	\$ 38,234	\$ 14,713	\$ (23,521)
Total Revenues.....	38,234	38,234	14,713	(23,521)
Expenditures:				
Current:				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Capital outlays.....	495	495	495	0
Total Expenditures.....	495	495	495	0
Excess (Deficiency) Of				
<i>Revenues Over Expenditures.....</i>	37,739	37,739	14,218	(23,521)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	35,431	35,431	35,431	0
<i>Prior Year Encumbrances Appropriated.....</i>	495	495	495	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 73,665</u>	<u>\$ 73,665</u>	<u>\$ 50,144</u>	<u>\$ (23,521)</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 165,000	\$ 190,153	\$ 221,731	\$ 31,578
<i>Total Revenues</i>	<u>165,000</u>	<u>190,153</u>	<u>221,731</u>	<u>31,578</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....	51,797	79,837	79,271	566
Operating expenditures.....		12,250	12,245	5
Debt service.....	11,500	11,500	11,474	26
Capital outlays.....		16,760	16,760	0
<i>Total Expenditures</i>	<u>63,297</u>	<u>120,347</u>	<u>119,750</u>	<u>597</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	101,703	69,806	101,981	32,175
<i>Other Financing Sources and Uses</i>				
Transfers in.....			6,089	6,089
Transfers out.....	(71,353)	(146,812)	(146,812)	0
<i>Total Other Financing Sources and Uses</i>	<u>(71,353)</u>	<u>(146,812)</u>	<u>(140,723)</u>	<u>6,089</u>
<i>Net Change in Fund Balance</i>	30,350	(77,006)	(38,742)	38,264
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>413,726</u>	<u>413,726</u>	<u>413,726</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 444,076</u>	<u>\$ 336,720</u>	<u>\$ 374,984</u>	<u>\$ 38,264</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, 2006

	<u>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.....	\$	\$ 177,000	\$ 168,861	\$ (8,139)
<i>Total Revenues</i>		<u>0</u>	<u>168,861</u>	<u>(8,139)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....		220,000	220,000	0
Operating expenditures.....	1,136	1,136	575	561
Capital outlays.....	<u>19,093</u>	<u>196,093</u>	<u>185,320</u>	<u>10,773</u>
<i>Total Expenditures</i>	<u>20,229</u>	<u>417,229</u>	<u>405,895</u>	<u>11,334</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(20,229)	(240,229)	(237,034)	3,195
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	257,651	257,651	257,651	0
<i>Prior Year Encumbrances Appropriated</i>	<u>20,229</u>	<u>20,229</u>	<u>20,229</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>257,651</u>	\$ <u>37,651</u>	\$ <u>40,846</u>	\$ <u>3,195</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	95,137	95,137	94,648	489
<i>Total Expenditures.....</i>	<u>95,137</u>	<u>95,137</u>	<u>94,648</u>	<u>489</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(95,137)	(95,137)	(94,648)	489
<i>Other Financing Sources And Uses</i>				
Transfers in.....	95,137	95,137	95,137	0
<i>Total Other Financing Sources And Uses.....</i>	<u>95,137</u>	<u>95,137</u>	<u>95,137</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	0	0	489	489
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>224</u>	<u>224</u>	<u>224</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 224</u>	<u>\$ 224</u>	<u>\$ 713</u>	<u>\$ 489</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 381,483	\$ 404,816	\$ 255,697	\$ (149,119)
Total Revenues.....	381,483	404,816	255,697	(149,119)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	194,523	147,240	138,597	8,643
Professional services.....	162,956	471,764	460,790	10,974
Operating expenditures.....	21,215	55,742	50,667	5,075
Capital outlays.....	40,000	186,335	186,331	4
Total Expenditures.....	418,694	861,081	836,385	24,696
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(37,211)	(456,265)	(580,688)	(124,423)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		196,052	196,052	0
Total Other Financing Sources And Uses.....	0	196,052	196,052	0
Net Change in Fund Balance.....	(37,211)	(260,213)	(384,636)	(124,423)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	223,002	223,002	223,002	0
<i>Prior Year Encumbrances Appropriated.....</i>	37,211	37,211	37,211	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 223,002	\$ 0	\$ (124,423)	\$ (124,423)

*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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 48,000	\$ 48,000	\$ 29,742	\$ (18,258)
<i>Total Revenues</i>	<u>48,000</u>	<u>48,000</u>	<u>29,742</u>	<u>(18,258)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Operating expenditures.....		12,581	12,177	404
Capital outlays.....	<u>3,465</u>	<u>15,090</u>	<u>14,770</u>	<u>320</u>
<i>Total Expenditures</i>	<u>3,465</u>	<u>27,671</u>	<u>26,947</u>	<u>724</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	44,535	20,329	2,795	(17,534)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	88,912	88,912	88,912	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,465</u>	<u>3,465</u>	<u>3,465</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 136,912</u>	<u>\$ 112,706</u>	<u>\$ 95,172</u>	<u>\$ (17,534)</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 990,000	\$ 990,000	\$ 859,400	\$ (130,600)
Miscellaneous.....			1,742	1,742
Total Revenues.....	990,000	990,000	861,142	(128,858)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	954,146	944,876	855,602	89,274
Professional services.....	19,454	77,659	9,112	68,547
Operating expenditures.....	43,801	47,216	41,555	5,661
Capital outlays.....	2,262	6,917	4,851	2,066
Total Expenditures.....	1,019,663	1,076,668	911,120	165,548
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(29,663)	(86,668)	(49,978)	36,690
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,615,604	2,615,604	2,615,604	0
<i>Prior Year Encumbrances Appropriated.....</i>	2,388	2,388	2,388	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,588,329</u>	<u>\$ 2,531,324</u>	<u>\$ 2,568,014</u>	<u>\$ 36,690</u>

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

For the Year Ended December 31, 2006

	<u>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	\$ 249,751	\$ 249,751
Total Revenues.....	0	0	249,751	249,751
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	198,489	185,520	180,423	5,097
Professional services.....	106,710	109,204	83,144	26,060
Operating expenditures.....	7,980	5,486	2,223	3,263
Total Expenditures.....	313,179	300,210	265,790	34,420
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(313,179)</i>	<i>(300,210)</i>	<i>(16,039)</i>	<i>284,171</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	300,000	300,210	16,039	(284,171)
Total Other Financing Sources And Uses.....	300,000	300,210	16,039	(284,171)
<i>Net Change in Fund Balance.....</i>	<i>(13,179)</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>(210)</i>	<i>(210)</i>	<i>(210)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>210</i>	<i>210</i>	<i>210</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ (13,179)	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ _____	\$ 16,000	\$ 16,000	\$ 0
<i>Total Revenues</i>	0	16,000	16,000	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	_____	16,000	16,000	0
<i>Total Expenditures</i>	0	16,000	16,000	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 824,000	\$ 1,168,000	\$ 1,168,927	\$ 927
Miscellaneous.....	361,300	361,300	461,681	100,381
<i>Total Revenues.....</i>	<u>1,185,300</u>	<u>1,529,300</u>	<u>1,630,608</u>	<u>101,308</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	143,927	143,927	64,834	79,093
Professional services.....	349,946	894,847	892,746	2,101
Operating expenditures.....	8,702	117,801	114,535	3,266
Capital outlays.....		10,000	9,655	345
<i>Total Expenditures.....</i>	<u>502,575</u>	<u>1,166,575</u>	<u>1,081,770</u>	<u>84,805</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	682,725	362,725	548,838	186,113
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>212,913</u>	<u>212,913</u>	<u>212,913</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 895,638</u>	<u>\$ 575,638</u>	<u>\$ 761,751</u>	<u>\$ 186,113</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 50,000	\$ 50,000	\$ 50,609	\$ 609
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>50,609</u>	<u>609</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	13,582	14,378	11,976	2,402
Professional services.....	28,050	29,380	25,439	3,941
Operating expenditures.....	15,963	15,963	6,207	9,756
Capital outlays.....	<u>6,251</u>	<u>14,966</u>	<u>14,353</u>	<u>613</u>
<i>Total Expenditures</i>	<u>63,846</u>	<u>74,687</u>	<u>57,975</u>	<u>16,712</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(13,846)	(24,687)	(7,366)	17,321
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	176,716	176,716	176,716	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,350</u>	<u>6,350</u>	<u>6,350</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 169,220</u>	<u>\$ 158,379</u>	<u>\$ 175,700</u>	<u>\$ 17,321</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 165,000	\$ 165,000	\$ 167,298	\$ 2,298
Miscellaneous.....			22	22
Total Revenues.....	165,000	165,000	167,320	2,320
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	65,059	88,454	78,539	9,915
Professional services.....	66,886	75,086	64,022	11,064
Operating expenditures.....	27,788	27,788	7,811	19,977
Capital outlays.....	20,556	46,701	44,873	1,828
Total Expenditures.....	180,289	238,029	195,245	42,784
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(15,289)	(73,029)	(27,925)	45,104
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(20,000)	(20,000)	0
Total Other Financing Sources And Uses.....	0	(20,000)	(20,000)	0
Net Change in Fund Balance.....	(15,289)	(93,029)	(47,925)	45,104
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	210,260	210,260	210,260	0
<i>Prior Year Encumbrances Appropriated.....</i>	17,870	17,870	17,870	0
Fund Balance (Deficit) At End Of Year.....	\$ 212,841	\$ 135,101	\$ 180,205	\$ 45,104

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 90,000	\$ 90,000	\$ 119,911	\$ 29,911
<i>Total Revenues</i>	<u>90,000</u>	<u>90,000</u>	<u>119,911</u>	<u>29,911</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	98,908	82,606	76,100	6,506
Operating expenditures.....	<u>16,000</u>	<u>14,000</u>	<u>12,636</u>	<u>1,364</u>
<i>Total Expenditures</i>	<u>114,908</u>	<u>96,606</u>	<u>88,736</u>	<u>7,870</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(24,908)	(6,606)	31,175	37,781
<i>Other Financing Sources And Uses</i>				
Transfers in.....			<u>20,000</u>	<u>20,000</u>
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	(24,908)	(6,606)	51,175	57,781
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>374,320</u>	<u>374,320</u>	<u>374,320</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 349,412</u>	<u>\$ 367,714</u>	<u>\$ 425,495</u>	<u>\$ 57,781</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, 2006

	<u>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.....	\$ 650,000	\$ 650,000	\$ 1,193,104	\$ 543,104
<i>Total Revenues</i>	<u>650,000</u>	<u>650,000</u>	<u>1,193,104</u>	<u>543,104</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	484,640	484,640	247,016	237,624
Professional services.....	184,154	184,654	120,458	64,196
Operating expenditures.....	29,926	29,426	19,887	9,539
Capital outlays.....	<u>7,000</u>	<u>7,000</u>	<u>998</u>	<u>6,002</u>
<i>Total Expenditures</i>	<u>705,720</u>	<u>705,720</u>	<u>388,359</u>	<u>317,361</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(55,720)	(55,720)	804,745	860,465
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,192,912	3,192,912	3,192,912	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 3,143,792</u>	<u>\$ 3,143,792</u>	<u>\$ 4,004,257</u>	<u>\$ 860,465</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, 2006

	<u>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.....	\$ 750,000	\$ 750,000	\$ 1,265,686	\$ 515,686
<i>Total Revenues.....</i>	<u>750,000</u>	<u>750,000</u>	<u>1,265,686</u>	<u>515,686</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	465,089	475,589	464,201	11,388
Professional services.....	231,283	226,855	148,167	78,688
Operating expenditures.....	86,734	54,964	34,684	20,280
Capital outlays.....		26,198	17,930	8,268
<i>Total Expenditures.....</i>	<u>783,106</u>	<u>783,606</u>	<u>664,982</u>	<u>118,624</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(33,106)</u>	<u>(33,606)</u>	<u>600,704</u>	<u>634,310</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(17,500)	(17,500)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(17,500)</u>	<u>(17,500)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(33,106)</u>	<u>(51,106)</u>	<u>583,204</u>	<u>634,310</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,775,140	1,775,140	1,775,140	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>9,468</u>	<u>9,468</u>	<u>9,468</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,751,502</u>	<u>\$ 1,733,502</u>	<u>\$ 2,367,812</u>	<u>\$ 634,310</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, 2006

	<u>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.....	\$ 183,000	\$ 183,000	\$ 254,737	\$ 71,737
Total Revenues.....	183,000	183,000	254,737	71,737
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	93,888	105,338	103,126	2,212
Professional services.....	83,904	66,431	51,539	14,892
Operating expenditures.....	25,468	32,268	25,747	6,521
Capital outlays.....		20,173	12,100	8,073
Total Expenditures.....	203,260	224,210	192,512	31,698
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(20,260)</i>	<i>(41,210)</i>	<i>62,225</i>	<i>103,435</i>
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(17,500)	(17,500)	0
Total Other Financing Sources And Uses.....	0	(17,500)	(17,500)	0
<i>Net Change in Fund Balance.....</i>	<i>(20,260)</i>	<i>(58,710)</i>	<i>44,725</i>	<i>103,435</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>329,265</i>	<i>329,265</i>	<i>329,265</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>20,277</i>	<i>20,277</i>	<i>20,277</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 329,282</i>	<i>\$ 290,832</i>	<i>\$ 394,267</i>	<i>\$ 103,435</i>

*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, 2006

	<u>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.....	\$ 357,000	\$ 357,000	\$ 361,222	\$ 4,222
Total Revenues.....	357,000	357,000	361,222	4,222
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	69,552	136,682	132,500	4,182
Professional services.....	206,280	204,309	70,903	133,406
Operating expenditures.....	77,735	76,485	55,297	21,188
Capital outlays.....		3,221	3,211	10
Total Expenditures.....	353,567	420,697	261,911	158,786
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	3,433	(63,697)	99,311	163,008
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>355,860</u>	<u>355,860</u>	<u>355,860</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 359,293</u>	<u>\$ 292,163</u>	<u>\$ 455,171</u>	<u>\$ 163,008</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 25,398	\$ 29,698	\$ 26,609	\$ (3,089)
<i>Total Revenues</i>	<u>25,398</u>	<u>29,698</u>	<u>26,609</u>	<u>(3,089)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	23,300	23,300	23,300	0
Interest and fiscal charges.....	2,098	2,098	2,095	3
<i>Total Expenditures</i>	<u>25,398</u>	<u>25,398</u>	<u>25,395</u>	<u>3</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	4,300	1,214	(3,086)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>19,421</u>	<u>19,421</u>	<u>19,421</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 19,421</u>	<u>\$ 23,721</u>	<u>\$ 20,635</u>	<u>\$ (3,086)</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2006

	<u>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.....	\$ 246,851	\$ 318,852	\$ 242,318	\$ (76,534)
<i>Total Revenues</i>	<u>246,851</u>	<u>318,852</u>	<u>242,318</u>	<u>(76,534)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	133,799	133,799	133,798	1
Interest and fiscal charges.....	114,552	114,552	114,194	358
<i>Total Expenditures</i>	<u>248,351</u>	<u>248,351</u>	<u>247,992</u>	<u>359</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,500)	70,501	(5,674)	(76,175)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,500</u>	<u>1,500</u>	<u>70,687</u>	<u>69,187</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,500</u>	<u>1,500</u>	<u>70,687</u>	<u>69,187</u>
<i>Net Change in Fund Balance</i>	0	72,001	65,013	(6,988)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>188,219</u>	<u>188,219</u>	<u>188,219</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 188,219</u>	<u>\$ 260,220</u>	<u>\$ 253,232</u>	<u>\$ (6,988)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	927,950	927,950	927,950	0
Interest and fiscal charges.....	583,944	583,944	583,944	0
<i>Total Expenditures.....</i>	<u>1,511,894</u>	<u>1,511,894</u>	<u>1,511,894</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,511,894)</u>	<u>(1,511,894)</u>	<u>(1,511,894)</u>	<u>0</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,511,894</u>	<u>1,511,894</u>	<u>1,511,894</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>1,511,894</u>	<u>1,511,894</u>	<u>1,511,894</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	432,543	432,543	432,543	0
Interest and fiscal charges.....	447,020	447,020	447,017	3
<i>Total Expenditures</i>	879,563	879,563	879,560	3
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(879,563)	(879,563)	(879,560)	3
<i>Other Financing Sources And Uses</i>				
Transfers in.....	879,563	879,563	879,563	0
<i>Total Other Financing Sources And Uses</i>	879,563	879,563	879,563	0
<i>Net Change in Fund Balance</i>	0	0	3	3
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	784,010	784,010	784,010	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 784,010	\$ 784,010	\$ 784,013	\$ 3

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	835,000	835,000	835,000	0
Interest and fiscal charges.....	478,726	478,726	478,725	1
<i>Total Expenditures.....</i>	<u>1,313,726</u>	<u>1,313,726</u>	<u>1,313,725</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,313,726)</u>	<u>(1,313,726)</u>	<u>(1,313,725)</u>	<u>1</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,313,726	1,313,726	1,313,726	0
<i>Total Other Financing Sources And Uses.....</i>	<u>1,313,726</u>	<u>1,313,726</u>	<u>1,313,726</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	0	0	1	1
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>38,351</u>	<u>38,351</u>	<u>38,351</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 38,351</u>	<u>\$ 38,351</u>	<u>\$ 38,352</u>	<u>\$ 1</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	95,000	95,000	95,000	0
Interest and fiscal charges.....	899,650	899,650	899,650	0
<i>Total Expenditures</i>	994,650	994,650	994,650	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(994,650)	(994,650)	(994,650)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	994,650	994,650	994,650	0
<i>Total Other Financing Sources And Uses</i>	994,650	994,650	994,650	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 0	\$ 0	\$ 0	\$ 0

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 29,500,000	\$ 29,615,000	\$ 29,977,860	\$ 362,860
Other.....	1,841,500	1,854,164	1,003,593	(850,571)
<i>Total Revenues.....</i>	<u>31,341,500</u>	<u>31,469,164</u>	<u>30,981,453</u>	<u>(487,711)</u>
<i>Expenses:</i>				
Personal services.....	4,820,491	4,860,736	4,632,622	228,114
Professional services.....	1,800,483	1,746,657	1,361,225	385,432
Operating expenses.....	19,026,465	19,552,937	19,365,042	187,895
Debt service.....	196,340	195,573	188,291	7,282
Capital outlays.....	447,736	307,434	125,316	182,118
<i>Total Expenses.....</i>	<u>26,291,515</u>	<u>26,663,337</u>	<u>25,672,496</u>	<u>990,841</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>5,049,985</u>	<u>4,805,827</u>	<u>5,308,957</u>	<u>503,130</u>
Transfers out.....	(5,746,399)	(6,009,741)	(6,009,741)	0
<i>Net Change in Fund Equity.....</i>	<u>(696,414)</u>	<u>(1,203,914)</u>	<u>(700,784)</u>	<u>503,130</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>8,466,781</u>	<u>8,466,781</u>	<u>8,466,781</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>728,918</u>	<u>728,918</u>	<u>728,918</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 8,499,285</u>	<u>\$ 7,991,785</u>	<u>\$ 8,494,915</u>	<u>\$ 503,130</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 42,091,000	\$ 42,256,000	\$ 42,243,269	\$ (12,731)
Other.....	219,115	227,781	319,916	92,135
<i>Total Revenues.....</i>	<u>42,310,115</u>	<u>42,483,781</u>	<u>42,563,185</u>	<u>79,404</u>
<i>Expenses:</i>				
Personal services.....	9,722,488	9,725,078	8,840,990	884,088
Professional services.....	2,062,035	2,009,297	1,617,838	391,459
Operating expenses.....	17,319,242	18,188,511	17,026,346	1,162,165
Debt service.....	6,032,824	4,984,024	4,983,950	74
Capital outlays.....	603,231	324,664	272,826	51,838
<i>Total Expenses.....</i>	<u>35,739,820</u>	<u>35,231,574</u>	<u>32,741,950</u>	<u>2,489,624</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>6,570,295</u>	<u>7,252,207</u>	<u>9,821,235</u>	<u>2,569,028</u>
Transfers out.....	(7,351,324)	(8,833,236)	(8,823,454)	9,782
<i>Net Change in Fund Equity.....</i>	<u>(781,029)</u>	<u>(1,581,029)</u>	<u>997,781</u>	<u>2,578,810</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>15,578,562</u>	<u>15,578,562</u>	<u>15,578,562</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>921,531</u>	<u>921,531</u>	<u>921,531</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 15,719,064</u>	<u>\$ 14,919,064</u>	<u>\$ 17,497,874</u>	<u>\$ 2,578,810</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 23,046,474	\$ 22,673,554	\$ 22,754,430	\$ 80,876
Other.....			129,727	129,727
<i>Total Revenues.....</i>	<u>23,046,474</u>	<u>22,673,554</u>	<u>22,884,157</u>	<u>210,603</u>
<i>Expenses:</i>				
Personal services.....	4,678,213	4,852,213	4,703,598	148,615
Professional services.....	2,024,148	1,966,548	1,562,700	403,848
Operating expenses.....	9,208,793	9,256,153	8,720,549	535,604
Debt service.....	148,000	148,000	146,617	1,383
Capital outlays.....	49,221	59,461	50,032	9,429
<i>Total Expenses.....</i>	<u>16,108,375</u>	<u>16,282,375</u>	<u>15,183,496</u>	<u>1,098,879</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	6,938,099	6,391,179	7,700,661	1,309,482
Transfers in.....	368,862	368,862	817,750	448,888
Transfers out.....	(6,420,259)	(9,105,050)	(8,870,559)	234,491
<i>Net Change in Fund Equity.....</i>	886,702	(2,345,009)	(352,148)	1,992,861
<i>Fund Equity At Beginning Of Year.....</i>	21,011,503	21,011,503	21,011,503	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>263,082</u>	<u>263,082</u>	<u>263,082</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 22,161,287</u>	<u>\$ 18,929,576</u>	<u>\$ 20,922,437</u>	<u>\$ 1,992,861</u>

Nonmajor Enterprise Funds

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

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

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

*Combining Statement of Net Assets
Nonmajor Enterprise Funds*

December 31, 2006

	<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.....	\$ 1,080,039	\$ 1,875,657	\$ 2,955,696
Cash and cash equivalents--segregated accounts.....		500	500
Accounts receivable (net).....	9,746	976,069	985,815
Due from other funds.....	7,359		7,359
Inventory of supplies.....	398	72,464	72,862
<i>Total current assets</i>	<u>1,097,542</u>	<u>2,924,690</u>	<u>4,022,232</u>
<i>Noncurrent assets:</i>			
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	25,249	282,266	307,515
Less: Accumulated depreciation.....	(4,321,505)	(1,724,749)	(6,046,254)
<i>Total net capital assets</i>	<u>14,177,555</u>	<u>17,526,440</u>	<u>31,703,995</u>
<i>Total noncurrent assets</i>	<u>14,177,555</u>	<u>17,526,440</u>	<u>31,703,995</u>
<i>Total Assets</i>	<u>15,275,097</u>	<u>20,451,130</u>	<u>35,726,227</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	12,860	363,524	376,384
Due to other funds.....	2,711	271,199	273,910
Due to other governments.....		407,239	407,239
Accrued wages and benefits.....	5,140	294,828	299,968
Current portion of general obligation bonds.....	332,675	275,000	607,675
Accrued interest on general obligation bonds.....	22,889	41,774	64,663
Current portion of compensated absences.....		139,820	139,820
<i>Total current liabilities</i>	<u>376,275</u>	<u>1,793,384</u>	<u>2,169,659</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	6,218,782		6,218,782
General obligation bonds (net of current portion).....	5,111,525	9,065,000	14,176,525
Less: Unamortized general obligation bond charges.....	(46,354)		(46,354)
Compensated absences (net of current portion).....	7,448	288,692	296,140
<i>Total long-term liabilities</i>	<u>11,291,401</u>	<u>9,353,692</u>	<u>20,645,093</u>
<i>Total Liabilities</i>	<u>11,667,676</u>	<u>11,147,076</u>	<u>22,814,752</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,779,709	8,186,440	16,966,149
Unrestricted.....	(5,172,288)	1,117,614	(4,054,674)
<i>Total net assets</i>	<u>\$ 3,607,421</u>	<u>\$ 9,304,054</u>	<u>\$ 12,911,475</u>

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

For the Year Ended December 31, 2006

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,773,177	\$ 11,914,179	\$ 13,687,356
Other revenue.....	38	35,371	35,409
<i>Total Operating Revenues.....</i>	<u>1,773,215</u>	<u>11,949,550</u>	<u>13,722,765</u>
<i>Operating Expenses:</i>			
Personal services.....	300,124	8,483,825	8,783,949
Materials and supplies.....	14,526	874,248	888,774
Contractual services.....	193,578	2,975,157	3,168,735
Utilities.....	60,652	306,159	366,811
Depreciation.....	432,483	491,737	924,220
Other expenses.....	153,445	486,173	639,618
<i>Total Operating Expenses.....</i>	<u>1,154,808</u>	<u>13,617,299</u>	<u>14,772,107</u>
<i>Operating Income (Loss).....</i>	618,407	(1,667,749)	(1,049,342)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(295,332)	(513,387)	(808,719)
Gain (loss) from disposal of capital assets.....	-	(3,682)	(3,682)
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(295,332)</u>	<u>(517,069)</u>	<u>(812,401)</u>
<i>Income (Loss) Before Transfers.....</i>	323,075	(2,184,818)	(1,861,743)
Transfers in.....	-	2,117,465	2,117,465
<i>Change in Net Assets.....</i>	<u>323,075</u>	<u>(67,353)</u>	<u>255,722</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>3,284,346</u>	<u>9,371,407</u>	<u>12,655,753</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 3,607,421</u>	<u>\$ 9,304,054</u>	<u>\$ 12,911,475</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2006

<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.....	\$ 1,575,869	\$ 11,916,939	\$ 13,492,808
Cash receipts from interfund services provided.....	229,977		229,977
Cash payments to employees for services.....	(215,306)	(6,706,463)	(6,921,769)
Cash payments to suppliers for goods and services.....	(316,381)	(3,011,979)	(3,328,360)
Cash payments for interfund services used.....	(214,924)	(3,245,598)	(3,460,522)
Other operating cash receipts.....	38	35,671	35,709
Cash from other sources.....		3,937	3,937
Other cash payments.....	(399,999)		(399,999)
<i>Net cash provided by (used for) operating activities.....</i>	<u>659,274</u>	<u>(1,007,493)</u>	<u>(348,219)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		2,117,465	2,117,465
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>	<u>2,117,465</u>	<u>2,117,465</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....		(5,924)	(5,924)
Interest paid on capital leases.....		(183)	(183)
Principal paid on general obligation bonds.....	(317,525)	(260,000)	(577,525)
Interest paid on general obligation bonds.....	(287,098)	(514,287)	(801,385)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(604,623)</u>	<u>(780,394)</u>	<u>(1,385,017)</u>
<i>Cash flows from investing activities:</i>			
Interest received on investments.....		289	289
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>289</u>	<u>289</u>
Net increase (decrease) in cash and cash equivalents.....	54,651	329,867	384,518
Cash and cash equivalents at beginning of year.....	1,025,388	1,546,290	2,571,678
Cash and cash equivalents at end of year.....	<u>\$ 1,080,039</u>	<u>\$ 1,876,157</u>	<u>\$ 2,956,196</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 618,407	\$ (1,667,749)	\$ (1,049,342)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	432,483	491,737	924,220
Miscellaneous nonoperating income (expense).....	(399,999)	3,937	(396,062)
(Increase) decrease in accounts receivable.....	33,546	3,060	36,606
(Increase) decrease in due from other funds.....	(877)		(877)
(Increase) decrease in inventory of supplies.....	(117)	12,139	12,022
Increase (decrease) in accounts payable.....	(24,438)	111,007	86,569
Increase (decrease) in due to other funds.....	(382)	161,334	160,952
Increase (decrease) in due to other governments.....		(76,708)	(76,708)
Increase (decrease) in accrued wages and benefits.....	(543)	19,029	18,486
Increase (decrease) in compensated absences.....	1,194	(65,279)	(64,085)
<i>Total adjustments.....</i>	<u>40,867</u>	<u>660,256</u>	<u>701,123</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 659,274</u>	<u>\$ (1,007,493)</u>	<u>\$ (348,219)</u>

Noncash investing, capital and financing activities:

During 2006, there were no noncash investing, capital and related financing activities in the Nonmajor Enterprise Funds.

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,848,500	\$ 1,878,500	\$ 1,805,846	\$ (72,654)
Other.....			38	38
<i>Total Revenues.....</i>	<u>1,848,500</u>	<u>1,878,500</u>	<u>1,805,884</u>	<u>(72,616)</u>
<i>Expenses:</i>				
Personal services.....	238,284	298,267	296,644	1,623
Professional services.....	238,478	300,218	242,783	57,435
Operating expenses.....	209,431	209,791	182,055	27,736
<i>Total Expenses.....</i>	<u>686,193</u>	<u>808,276</u>	<u>721,482</u>	<u>86,794</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>1,162,307</u>	<u>1,070,224</u>	<u>1,084,402</u>	<u>14,178</u>
Transfers out.....	(1,037,350)	(1,005,809)	(1,004,625)	1,184
<i>Net Change in Fund Equity.....</i>	<u>124,957</u>	<u>64,415</u>	<u>79,777</u>	<u>15,362</u>
<i>Fund Equity At Beginning Of Year.....</i>	632,106	632,106	632,106	0
<i>Prior Year Encumbrances Appropriated.....</i>	38,125	38,125	38,125	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 795,188</u>	<u>\$ 734,646</u>	<u>\$ 750,008</u>	<u>\$ 15,362</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 11,824,156	\$ 11,824,156	\$ 11,916,809	\$ 92,653
Other.....	11,000	11,000	19,490	8,490
<i>Total Revenues.....</i>	<u>11,835,156</u>	<u>11,835,156</u>	<u>11,936,299</u>	<u>101,143</u>
<i>Expenses:</i>				
Personal services.....	8,719,563	8,649,854	8,611,258	38,596
Professional services.....	2,895,526	3,348,355	3,102,441	245,914
Operating expenses.....	1,743,680	1,761,949	1,646,601	115,348
Capital outlays.....	53,213	118,275	111,295	6,980
<i>Total Expenses.....</i>	<u>13,411,982</u>	<u>13,878,433</u>	<u>13,471,595</u>	<u>406,838</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(1,576,826)</u>	<u>(2,043,277)</u>	<u>(1,535,296)</u>	<u>507,981</u>
Transfers in.....	2,117,465	2,207,465	2,117,465	(90,000)
Transfers out.....	(774,287)	(797,836)	(797,836)	0
<i>Net Change in Fund Equity.....</i>	<u>(233,648)</u>	<u>(633,648)</u>	<u>(215,667)</u>	<u>417,981</u>
<i>Fund Equity At Beginning Of Year.....</i>	1,151,083	1,151,083	1,151,083	0
<i>Prior Year Encumbrances Appropriated.....</i>	236,145	236,145	236,145	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 1,153,580</u>	<u>\$ 753,580</u>	<u>\$ 1,171,561</u>	<u>\$ 417,981</u>

Internal Service Funds

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

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

Combining Statement of Net Assets Internal Service Funds

December 31, 2006

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications
<i>Assets</i>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$	\$	\$	\$	\$ 1,860,937
Collateral on loaned securities.....					
Accounts receivable (net).....	23,291	1,758	13,635	67,165	47,083
Due from other funds.....	20,333	147,369	290,455	98,720	165,595
Inventory of supplies.....	18,723	28,899	125,550	28,219	8,171
<i>Total current assets</i>	<u>62,347</u>	<u>178,026</u>	<u>429,640</u>	<u>194,104</u>	<u>2,081,786</u>
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	471,042	28,035	31,497	35,770	1,458,987
Less: Accumulated depreciation.....	(340,923)	(28,035)	(31,497)	(17,757)	(257,495)
<i>Total net capital assets</i>	<u>130,119</u>	<u>0</u>	<u>0</u>	<u>18,013</u>	<u>1,201,492</u>
<i>Total noncurrent assets</i>	<u>130,119</u>	<u>0</u>	<u>0</u>	<u>18,013</u>	<u>1,201,492</u>
<i>Total Assets</i>	<u>192,466</u>	<u>178,026</u>	<u>429,640</u>	<u>212,117</u>	<u>3,283,278</u>
<i>Liabilities</i>					
<i>Current Liabilities:</i>					
Accounts payable.....	161,042	179,112	305,344	154,356	438,066
Current portion of insurance claims payable.....					
Due to other funds.....	209,334	20,598	230,870	152,947	4,397
Due to other governments.....		1,736			
Obligations under securities lending.....					
Accrued wages and benefits.....	8,821	4,534	4,009	5,646	10,377
Current portion of capitalized leases.....	22,319				
Current portion of compensated absences.....	21,014	31,749			4,817
<i>Total Current Liabilities</i>	<u>422,530</u>	<u>237,729</u>	<u>540,223</u>	<u>312,949</u>	<u>457,657</u>
<i>Long Term Liabilities:</i>					
Interfund payables.....		130,136			
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....	17,291				
Compensated absences.....	52,768	2,135	3,173	7,085	15,297
<i>Total Long Term Liabilities</i>	<u>70,059</u>	<u>132,271</u>	<u>3,173</u>	<u>7,085</u>	<u>15,297</u>
<i>Total Liabilities</i>	<u>492,589</u>	<u>370,000</u>	<u>543,396</u>	<u>320,034</u>	<u>472,954</u>
<i>Net Assets</i>					
Invested in capital assets, net of related debt.....	90,509			18,013	1,201,492
Unrestricted.....	(390,632)	(191,974)	(113,756)	(125,930)	1,608,832
<i>Total Net Assets</i>	<u>\$ (300,123)</u>	<u>\$ (191,974)</u>	<u>\$ (113,756)</u>	<u>\$ (107,917)</u>	<u>\$ 2,810,324</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 141,980	\$ 195,116	\$ 5,611,781	\$ 4,042,435	\$ 29,777,207	\$ 41,629,456
		182,946		970,749	1,153,695
	3,590	817,572		635,268	1,609,362
			2,812	4,236,859	4,962,143
					209,562
<u>141,980</u>	<u>198,706</u>	<u>6,612,299</u>	<u>4,045,247</u>	<u>35,620,083</u>	<u>49,564,218</u>
	5,435		7,384	18,114	2,056,264
	(5,435)		(5,538)	(13,586)	(700,266)
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,846</u>	<u>4,528</u>	<u>1,355,998</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,846</u>	<u>4,528</u>	<u>1,355,998</u>
141,980	198,706	6,612,299	4,047,093	35,624,611	50,920,216
2,116	15,190		53,035	4,538	1,312,799
		4,334,721	293,520	1,209,092	5,837,333
	2,812		6,265	2,082	629,305
		182,946		1,340,417	1,342,153
	5,569		3,376	970,749	1,153,695
				3,376	45,708
					22,319
	33,524		10,957	10,957	113,018
<u>2,116</u>	<u>57,095</u>	<u>4,517,667</u>	<u>367,153</u>	<u>3,541,211</u>	<u>10,456,330</u>
					130,136
			2,615,220	7,227,482	9,842,702
					17,291
			10,083	10,083	100,624
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,625,303</u>	<u>7,237,565</u>	<u>10,090,753</u>
2,116	57,095	4,517,667	2,992,456	10,778,776	20,547,083
			1,846	4,528	1,316,388
<u>139,864</u>	<u>141,611</u>	<u>2,094,632</u>	<u>1,052,791</u>	<u>24,841,307</u>	<u>29,056,745</u>
\$ <u>139,864</u>	\$ <u>141,611</u>	\$ <u>2,094,632</u>	\$ <u>1,054,637</u>	\$ <u>24,845,835</u>	\$ <u>30,373,133</u>

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

For the Year Ended December 31, 2006

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Operating Revenues:</i>					
Charges for services.....	\$ 1,160,583	\$ 1,876,241	\$ 4,128,383	\$ 1,638,686	\$ 1,826,299
Other revenue.....	71	42	1,026	1,890	565,209
Total Operating Revenues.....	1,160,654	1,876,283	4,129,409	1,640,576	2,391,508
<i>Operating Expenses:</i>					
Personal services.....	452,710	409,234	218,172	289,470	309,190
Materials and supplies.....	206,921	1,211,205	1,789,227	1,299,703	4,818
Contractual services.....	163,982	404,607	2,209,091	116,480	79,473
Utilities.....					1,355,057
Depreciation.....	45,936			3,482	16,469
Insurance claims.....					
Other expenses.....	430,310		28,724	13,667	(3,981)
Total Operating Expenses.....	1,299,859	2,025,046	4,245,214	1,722,802	1,761,026
Operating Income (Loss).....	(139,205)	(148,763)	(115,805)	(82,226)	630,482
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....	(1,983)			(127)	
Gain (loss) from disposal of capital assets.....		(19,512)		(4,106)	
Other nonoperating revenue (expense).....	17,448	(741)		1,628	
Total Nonoperating Revenues (Expenses).....	15,465	(20,253)	0	(2,605)	0
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>					
	(123,740)	(169,016)	(115,805)	(84,831)	630,482
Capital contributions.....				11,466	
Change in Net Assets.....	(123,740)	(169,016)	(115,805)	(73,365)	630,482
<i>Total Net Assets (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<u>(176,383)</u>	<u>(22,958)</u>	<u>2,049</u>	<u>(34,552)</u>	<u>2,179,842</u>
<i>Total Net Assets (Deficit) At</i>					
<i>End Of Year.....</i>	<u>\$ (300,123)</u>	<u>\$ (191,974)</u>	<u>\$ (113,756)</u>	<u>\$ (107,917)</u>	<u>\$ 2,810,324</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 46,581	\$ 429,211	\$ 37,539,230	\$ 2,132,888	\$ 4,869,519	\$ 55,647,621
		902,287	250	90,545	1,561,320
<u>46,581</u>	<u>429,211</u>	<u>38,441,517</u>	<u>2,133,138</u>	<u>4,960,064</u>	<u>57,208,941</u>
	323,059		119,431	89,137	2,210,403
	18		2,755	4,000	4,518,647
41,080	173,194	1,286,069	1,249,930	1,516,293	7,240,199
					1,355,057
	543		738	1,811	68,979
		37,821,365	222,413	2,290,417	40,334,195
	13,382	1,501	22,375	27,411	533,389
<u>41,080</u>	<u>510,196</u>	<u>39,108,935</u>	<u>1,617,642</u>	<u>3,929,069</u>	<u>56,260,869</u>
5,501	(80,985)	(667,418)	515,496	1,030,995	948,072
			(59)	(59)	(2,228)
			9,485	(2,496)	(16,629)
					18,335
<u>0</u>	<u>0</u>	<u>0</u>	<u>9,426</u>	<u>(2,555)</u>	<u>(522)</u>
5,501	(80,985)	(667,418)	524,922	1,028,440	947,550
					11,466
<u>5,501</u>	<u>(80,985)</u>	<u>(667,418)</u>	<u>524,922</u>	<u>1,028,440</u>	<u>959,016</u>
<u>134,363</u>	<u>222,596</u>	<u>2,762,050</u>	<u>529,715</u>	<u>23,817,395</u>	<u>29,414,117</u>
\$ <u>139,864</u>	\$ <u>141,611</u>	\$ <u>2,094,632</u>	\$ <u>1,054,637</u>	\$ <u>24,845,835</u>	\$ <u>30,373,133</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2006

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Cash flows from operating activities:</i>					
Cash receipts from customers.....	\$ 240,412	\$ 87,478	\$ 351,025	\$ 379,760	\$ 314,412
Cash receipts from interfund services provided.....	918,164	1,714,246	3,864,864	1,319,883	1,487,012
Cash payments to employees for services.....	(343,642)	(347,292)	(157,484)	(205,847)	(240,180)
Cash payments to suppliers for goods and services.....	(765,453)	(1,582,072)	(4,629,939)	(1,263,577)	(1,263,433)
Cash payments for insurance claims.....					
Cash payments for interfund services used.....	(130,267)	(71,440)	(98,562)	(425,739)	(95,394)
Other operating cash receipts.....	170	42	1,026	1,890	565,209
Cash from other sources.....	125,055	142,554	214,574	125,681	
Other cash payments.....		(9,361)			
<i>Net cash provided by (used for) operating activities.....</i>	<u>44,439</u>	<u>(65,845)</u>	<u>(454,496)</u>	<u>(67,949)</u>	<u>767,626</u>
<i>Cash flows from noncapital financing activities:</i>					
<i>Net cash provided by (used for) noncapital financing activities.....</i>	0	0	0	0	0
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....	(42,456)			(4,249)	
Interest paid on capital leases.....	(1,983)			(127)	
Acquisition and construction of capital assets.....					(1,209,872)
<i>Net cash provided by (used for) capital and related financing activities....</i>	<u>(44,439)</u>	<u>0</u>	<u>0</u>	<u>(4,376)</u>	<u>(1,209,872)</u>
Net increase (decrease) in cash and cash equivalents.....	0	(65,845)	(454,496)	(72,325)	(442,246)
Cash and cash equivalents at beginning of year.....	0	65,845	454,496	72,325	2,303,183
Cash and cash equivalents at end of year.....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,860,937</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (139,205)	\$ (148,763)	\$ (115,805)	\$ (82,226)	\$ 630,482
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	45,936			3,482	16,469
Miscellaneous nonoperating income (expense).....	125,055	133,193	214,574	125,681	
(Increase) decrease in accounts receivable.....	(17,776)	(585)	12,074	13,092	(12,256)
(Increase) decrease in due from other funds.....	15,868	(73,932)	75,432	47,865	(12,619)
(Increase) decrease in inventory of supplies.....	729	(13,594)	(30,159)	(1,914)	(4,877)
Increase (decrease) in accounts payable.....	(4,978)	35,548	(622,712)	(133,388)	143,299
Increase (decrease) in due to other funds.....	3,916	73	11,697	(38,788)	(92)
Increase (decrease) in due to other governments.....		1,736			
Increase (decrease) in accrued wages and benefits.....	(1,291)	(549)	197	(1,273)	1,810
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	16,185	1,028	206	(480)	5,410
<i>Total adjustments.....</i>	<u>183,644</u>	<u>82,918</u>	<u>(338,691)</u>	<u>14,277</u>	<u>137,144</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 44,439</u>	<u>\$ (65,845)</u>	<u>\$ (454,496)</u>	<u>\$ (67,949)</u>	<u>\$ 767,626</u>
<i>Noncash investing, capital and financing activities:</i>					

During 2006, the Service Depot Fund recognized a noncash contribution of capital in the amount of \$11,466.

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 4,897	\$ 30,967	\$ 7,540,113	\$ 11,570	\$ 538,920	\$ 9,499,554
41,684	394,654	29,864,362	2,121,124	4,146,819	45,872,812
	(335,783)		(85,980)	(65,479)	(1,781,687)
(38,964)	(168,946)	(1,287,570)	(1,204,905)	(1,512,668)	(13,717,527)
	(49,901)	(37,563,444)	(466,187)	(1,594,004)	(39,623,635)
		291,913	(79,980)	(53,309)	(1,004,592)
			250	90,545	951,045
			11,981		619,845
					(9,361)
<u>7,617</u>	<u>(129,009)</u>	<u>(1,154,626)</u>	<u>307,873</u>	<u>1,550,824</u>	<u>806,454</u>
0	0	0	0	0	0
			(2,657)	(2,657)	(52,019)
			(59)	(59)	(2,228)
					(1,209,872)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,716)</u>	<u>(2,716)</u>	<u>(1,264,119)</u>
7,617	(129,009)	(1,154,626)	305,157	1,548,108	(457,665)
134,363	324,125	6,766,407	3,737,278	28,229,099	42,087,121
<u>\$ 141,980</u>	<u>\$ 195,116</u>	<u>\$ 5,611,781</u>	<u>\$ 4,042,435</u>	<u>\$ 29,777,207</u>	<u>\$ 41,629,456</u>
\$ 5,501	\$ (80,985)	\$ (667,418)	\$ 515,496	\$ 1,030,995	\$ 948,072
	543		738	1,811	68,979
			11,981		610,484
	(3,590)	(745,129)	1,618	(100,205)	(852,757)
			(1,812)	(83,575)	(32,773)
					(49,815)
2,116	2,392		21,831	1,430	(554,462)
	1,175		(330)	(893)	(23,242)
				2,723	4,459
	(1,190)		800	800	(696)
		257,921	(243,774)	696,413	710,560
	(47,354)		1,325	1,325	(22,355)
<u>2,116</u>	<u>(48,024)</u>	<u>(487,208)</u>	<u>(207,623)</u>	<u>519,829</u>	<u>(141,618)</u>
<u>\$ 7,617</u>	<u>\$ (129,009)</u>	<u>\$ (1,154,626)</u>	<u>\$ 307,873</u>	<u>\$ 1,550,824</u>	<u>\$ 806,454</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, 2006

	<u>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.....	\$ 1,214,000	\$ 1,383,000	\$ 1,158,576	\$ (224,424)
Other.....			170	170
<i>Total Revenues.....</i>	<u>1,214,000</u>	<u>1,383,000</u>	<u>1,158,746</u>	<u>(224,254)</u>
<i>Expenses:</i>				
Personal services.....	451,902	451,902	437,459	14,443
Professional services.....	142,710	136,180	133,460	2,720
Operating expenses.....	591,792	674,322	672,341	1,981
Debt service.....	28,056	27,056	26,991	65
<i>Total Expenses.....</i>	<u>1,214,460</u>	<u>1,289,460</u>	<u>1,270,251</u>	<u>19,209</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(460)	93,540	(111,505)	(205,045)
<i>Fund Equity At Beginning Of Year.....</i>	(96,755)	(96,755)	(96,755)	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,363	3,363	3,363	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ (93,852)</u>	<u>\$ 148</u>	<u>\$ (204,897)</u>	<u>\$ (205,045)</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, 2006

	<u>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.....	\$ 1,765,000	\$ 1,867,000	\$ 1,801,724	\$ (65,276)
Other.....			42	42
<i>Total Revenues.....</i>	<u>1,765,000</u>	<u>1,867,000</u>	<u>1,801,766</u>	<u>(65,234)</u>
<i>Expenses:</i>				
Personal services.....	207,021	408,604	407,113	1,491
Professional services.....	500,250	507,650	506,034	1,616
Operating expenses.....	979,418	1,089,178	1,087,880	1,298
Debt service.....	75,708	9,361	9,361	0
<i>Total Expenses.....</i>	<u>1,762,397</u>	<u>2,014,793</u>	<u>2,010,388</u>	<u>4,405</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	2,603	(147,793)	(208,622)	(60,829)
Transfers in.....		130,136	130,136	0
<i>Net Change in Fund Equity.....</i>	2,603	(17,657)	(78,486)	(60,829)
<i>Fund Equity At Beginning Of Year.....</i>	18,868	18,868	18,868	0
<i>Prior Year Encumbrances Appropriated.....</i>	46,977	46,977	46,977	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 68,448</u>	<u>\$ 48,188</u>	<u>\$ (12,641)</u>	<u>\$ (60,829)</u>

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

For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 3,014,000	\$ 4,514,000	\$ 4,215,889	\$ (298,111)
Other.....			1,026	1,026
<i>Total Revenues.....</i>	<u>3,014,000</u>	<u>4,514,000</u>	<u>4,216,915</u>	<u>(297,085)</u>
<i>Expenses:</i>				
Personal services.....	219,632	209,532	207,084	2,448
Professional services.....	1,060,936	2,576,744	2,576,149	595
Operating expenses.....	1,724,465	2,120,127	2,115,529	4,598
Capital outlays.....	30,000	11,150	9,441	1,709
<i>Total Expenses.....</i>	<u>3,035,033</u>	<u>4,917,553</u>	<u>4,908,203</u>	<u>9,350</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(21,033)	(403,553)	(691,288)	(287,735)
<i>Fund Equity At Beginning Of Year.....</i>				
	432,956	432,956	432,956	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	21,541	21,541	21,541	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 433,464</u>	<u>\$ 50,944</u>	<u>\$ (236,791)</u>	<u>\$ (287,735)</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, 2006

	<u>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.....	\$ 1,827,000	\$ 1,935,000	\$ 1,699,644	\$ (235,356)
Other.....			3,517	3,517
<i>Total Revenues.....</i>	<u>1,827,000</u>	<u>1,935,000</u>	<u>1,703,161</u>	<u>(231,839)</u>
<i>Expenses:</i>				
Personal services.....	345,084	345,084	344,482	602
Professional services.....	107,159	142,009	132,930	9,079
Operating expenses.....	<u>1,378,198</u>	<u>1,519,348</u>	<u>1,426,343</u>	<u>93,005</u>
<i>Total Expenses.....</i>	<u>1,830,441</u>	<u>2,006,441</u>	<u>1,903,755</u>	<u>102,686</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(3,441)	(71,441)	(200,594)	(129,153)
<i>Fund Equity At Beginning Of Year.....</i>	68,403	68,403	68,403	0
<i>Prior Year Encumbrances Appropriated.....</i>	3,922	3,922	3,922	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 68,884</u>	<u>\$ 884</u>	<u>\$ (128,269)</u>	<u>\$ (129,153)</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,048,110	\$ 2,048,110	\$ 1,801,424	\$ (246,686)
Other.....			565,209	565,209
<i>Total Revenues.....</i>	<u>2,048,110</u>	<u>2,048,110</u>	<u>2,366,633</u>	<u>318,523</u>
<i>Expenses:</i>				
Personal services.....	302,173	302,173	301,195	978
Professional services.....	141,136	149,136	83,111	66,025
Operating expenses.....	1,600,113	1,591,113	1,502,616	88,497
Capital outlays.....		1,278,862	1,216,532	62,330
<i>Total Expenses.....</i>	<u>2,043,422</u>	<u>3,321,284</u>	<u>3,103,454</u>	<u>217,830</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	4,688	(1,273,174)	(736,821)	536,353
<i>Fund Equity At Beginning Of Year.....</i>	2,303,028	2,303,028	2,303,028	0
<i>Prior Year Encumbrances Appropriated.....</i>	155	155	155	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 2,307,871</u>	<u>\$ 1,030,009</u>	<u>\$ 1,566,362</u>	<u>\$ 536,353</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 44,850	\$ 44,850	\$ 46,581	\$ 1,731
Total Revenues.....	44,850	44,850	46,581	1,731
<i>Expenses:</i>				
Professional services.....	30,000	62,500	46,599	15,901
Total Expenses.....	30,000	62,500	46,599	15,901
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	14,850	(17,650)	(18)	17,632
<i>Fund Equity At Beginning Of Year.....</i>	134,363	134,363	134,363	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 149,213</u>	<u>\$ 116,713</u>	<u>\$ 134,345</u>	<u>\$ 17,632</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, 2006

	<u>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.....	\$ 417,450	\$ 417,450	\$ 425,621	\$ 8,171
<i>Total Revenues</i>	<u>417,450</u>	<u>417,450</u>	<u>425,621</u>	<u>8,171</u>
<i>Expenses:</i>				
Personal services.....	221,723	380,923	371,151	9,772
Professional services.....	202,531	203,231	193,705	9,526
Operating expenses.....	10,300	10,100	10,019	81
Capital outlays.....		<u>3,500</u>	<u>3,382</u>	<u>118</u>
<i>Total Expenses</i>	<u>434,554</u>	<u>597,754</u>	<u>578,257</u>	<u>19,497</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(17,104)	(180,304)	(152,636)	27,668
<i>Fund Equity At Beginning Of Year</i>	303,394	303,394	303,394	0
<i>Prior Year Encumbrances Appropriated</i>	<u>20,731</u>	<u>20,731</u>	<u>20,731</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 307,021</u>	<u>\$ 143,821</u>	<u>\$ 171,489</u>	<u>\$ 27,668</u>

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

For the Year Ended December 31, 2006

	<u>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.....	\$ 35,966,550	\$ 38,766,550	\$ 37,404,475	\$ (1,362,075)
Other.....			291,912	291,912
<i>Total Revenues</i>	<u>35,966,550</u>	<u>38,766,550</u>	<u>37,696,387</u>	<u>(1,070,163)</u>
<i>Expenses:</i>				
Professional services.....	33,958,403	40,533,599	38,849,513	1,684,086
Operating expenses.....		1,600	1,500	100
<i>Total Expenses</i>	<u>33,958,403</u>	<u>40,535,199</u>	<u>38,851,013</u>	<u>1,684,186</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	2,008,147	(1,768,649)	(1,154,626)	614,023
<i>Fund Equity At Beginning Of Year</i>	6,144,974	6,144,974	6,144,974	0
<i>Prior Year Encumbrances Appropriated</i>	<u>621,433</u>	<u>621,433</u>	<u>621,433</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 8,774,554</u>	<u>\$ 4,997,758</u>	<u>\$ 5,611,781</u>	<u>\$ 614,023</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,250,000	\$ 2,250,000	\$ 2,120,124	\$ (129,876)
Other.....			24,801	24,801
<i>Total Revenues.....</i>	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,144,925</u>	<u>(105,075)</u>
<i>Expenses:</i>				
Personal services.....	140,844	130,844	116,105	14,739
Professional services.....	2,147,834	2,403,057	1,731,890	671,167
Operating expenses.....	43,826	44,603	35,608	8,995
Capital outlays.....		23,000	19,151	3,849
<i>Total Expenses.....</i>	<u>2,332,504</u>	<u>2,601,504</u>	<u>1,902,754</u>	<u>698,750</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(82,504)	(351,504)	242,171	593,675
<i>Fund Equity At Beginning Of Year.....</i>				
	3,647,367	3,647,367	3,647,367	0
<i>Prior Year Encumbrances Appropriated.....</i>				
	89,910	89,910	89,910	0
<i>Fund Equity At End Of Year.....</i>	<u>\$ 3,654,773</u>	<u>\$ 3,385,773</u>	<u>\$ 3,979,448</u>	<u>\$ 593,675</u>

Fiduciary Funds - Agency Funds

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

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

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

For the Year Ended December 31, 2006

<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.....	\$	3,908,884	\$ 212,275,027	\$ 211,725,292	\$ 4,458,619
Total Assets.....	\$	3,908,884	\$ 212,275,027	\$ 211,725,292	\$ 4,458,619
<i>Liabilities</i>					
Due to other governments.....	\$	3,554,781	\$ 90,287,661	\$ 89,675,110	\$ 4,167,332
Other liabilities.....		354,103	121,987,366	122,050,182	291,287
Total Liabilities.....	\$	3,908,884	\$ 212,275,027	\$ 211,725,292	\$ 4,458,619
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	45,528,225	\$ 816,353,410	\$ 813,320,892	\$ 48,560,743
Collateral on loaned securities.....		2,237,820	1,583,099	2,237,820	1,583,099
Taxes levied for other governments.....		586,348,121	575,643,362	549,987,648	612,003,835
Total Assets.....	\$	634,114,166	\$ 1,393,579,871	\$ 1,365,546,360	\$ 662,147,677
<i>Liabilities</i>					
Due to other governments.....	\$	631,876,346	\$ 1,391,996,772	\$ 1,363,308,540	\$ 660,564,578
Obligations under securities lending.....		2,237,820	1,583,099	2,237,820	1,583,099
Total Liabilities.....	\$	634,114,166	\$ 1,393,579,871	\$ 1,365,546,360	\$ 662,147,677
<i>Other Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	38,602,448	\$ 136,947,099	\$ 134,312,086	\$ 41,237,461
Cash and cash equivalents-segregated accounts.....		14,156,669	126,945,524	123,641,805	17,460,388
Collateral on loaned securities.....		2,487,067	1,344,357	2,487,067	1,344,357
Total Assets.....	\$	55,246,184	\$ 265,236,980	\$ 260,440,958	\$ 60,042,206
<i>Liabilities</i>					
Undistributed assets.....	\$		\$ 23,448,094	\$ 23,448,094	\$ 0
Due to other governments.....		1,917,297	5,867,233	6,953,376	831,154
Obligations under securities lending.....		2,487,067	1,344,357	2,487,067	1,344,357
Other liabilities.....		50,841,820	234,577,296	227,552,421	57,866,695
Total Liabilities.....	\$	55,246,184	\$ 265,236,980	\$ 260,440,958	\$ 60,042,206
<i>Total Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	88,039,557	\$ 1,165,575,536	\$ 1,159,358,270	\$ 94,256,823
Cash and cash equivalents-segregated accounts.....		14,156,669	126,945,524	123,641,805	17,460,388
Collateral on loaned securities.....		4,724,887	2,927,456	4,724,887	2,927,456
Taxes levied for other governments.....		586,348,121	575,643,362	549,987,648	612,003,835
Total Assets.....	\$	693,269,234	\$ 1,871,091,878	\$ 1,837,712,610	\$ 726,648,502
<i>Liabilities</i>					
Undistributed assets.....	\$		\$ 23,448,094	\$ 23,448,094	\$ 0
Due to other governments.....		637,348,424	1,488,151,666	1,459,937,026	665,563,064
Obligations under securities lending.....		4,724,887	2,927,456	4,724,887	2,927,456
Other liabilities.....		51,195,923	356,564,662	349,602,603	58,157,982
Total Liabilities.....	\$	693,269,234	\$ 1,871,091,878	\$ 1,837,712,610	\$ 726,648,502

Capital Assets Used in the Operation of Governmental Funds

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

December 31, 2006

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,705,070
Land improvements.....	3,897,916
Buildings, structures, and improvements.....	168,672,387
Furniture, fixtures, and equipment.....	46,072,972
Infrastructure.....	344,214,494
Construction-in-progress.....	44,863,410
<i>Total Governmental Funds Capital Assets.....</i>	<u><u>\$ 615,426,249</u></u>
 <i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 27,219,693
Special revenue fund revenues.....	30,670,223
Capital projects.....	550,291,385
Donations.....	7,244,948
<i>Total Governmental Funds Capital Assets.....</i>	<u><u>\$ 615,426,249</u></u>

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

December 31, 2006

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings, Structures and Improvements</i>	<i>Furniture, Fixtures and Equipment</i>	<i>Infrastructure</i>	<i>Total</i>
<i>General Government:</i>						
Legislative and Executive.....	\$	\$	\$	\$ 482,036	\$	\$ 482,036
Data Processing.....				1,384,018		1,384,018
Auditor.....				601,965		601,965
Treasurer.....				142,182		142,182
Recorder.....				173,134		173,134
Board of Elections.....				188,994		188,994
Public Works.....	965,977	2,301,863	45,588,196	394,509		49,250,545
Total General Government.....	965,977	2,301,863	45,588,196	3,366,838	0	52,222,874
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			33,953,601	14,909,926		48,863,527
County Courts.....	3,077,078		39,644,766	5,834,844		48,556,688
Prosecutor.....				331,177		331,177
Coroner.....	400,000		2,800,024	1,949,421		5,149,445
Forensic Crime Lab.....				1,599,934		1,599,934
Animal Shelter.....	6,169		6,742,238	441,102		7,189,509
Support Enforcement.....				0		0
Total Judicial and Law Enforcement.....	3,483,247	0	83,140,629	25,066,404	0	111,690,280
<i>Environment and Public Works:</i>						
Memorial Hall.....	42,345		1,707,815	30,041		1,780,201
Public works.....				85,472		85,472
County Engineer.....	48,211		5,187,918	6,267,749	344,214,494	355,718,372
Total Environment and Public Works.....	90,556	0	6,895,733	6,383,262	344,214,494	357,584,045
<i>Social Services:</i>						
Children Services Board.....	0		0	0		0
Job and Family Services.....	169,611		14,685,359	3,142,121		17,997,091
Board of Mental Retardation.....	713,618	195,017	9,482,658	6,345,247		16,736,540
ADAMHS Board.....				51,397		51,397
Country View Manor.....	36,570		2,012,103	158,105		2,206,778
Total Social Services.....	919,799	195,017	26,180,120	9,696,870	0	36,991,806
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			4,215,247	305,036		4,520,283
County Parks.....	2,245,491	1,401,036	2,652,462	1,254,562		7,553,551
Total Community And Economic Development.....	2,245,491	1,401,036	6,867,709	1,559,598	0	12,073,834
Construction-in-progress.....			39,068,025		5,795,385	44,863,410
Total Governmental Funds Capital Assets....	\$ 7,705,070	\$ 3,897,916	\$ 207,740,412	\$ 46,072,972	\$ 350,009,879	\$ 615,426,249

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

For the Year Ended December 31, 2006

<i>Function and Activity</i>	<i>Balance January 1, 2006</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2006</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 384,952	\$ 146,397	\$ (49,313)	\$ 482,036
Data Processing.....	2,506,277	105,114	(1,227,373)	1,384,018
Auditor.....	547,031	63,930	(8,996)	601,965
Treasurer.....	142,182			142,182
Recorder.....	133,698	54,398	(14,962)	173,134
Board of Elections.....	179,974	9,020		188,994
Public Works.....	46,793,129	2,469,514	(12,098)	49,250,545
<i>Total General Government.....</i>	<u>50,687,243</u>	<u>2,848,373</u>	<u>(1,312,742)</u>	<u>52,222,874</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	48,186,790	869,171	(192,434)	48,863,527
County Courts.....	47,955,703	1,072,108	(471,123)	48,556,688
Prosecutor.....	433,745	13,015	(115,583)	331,177
Coroner.....	5,079,506	205,224	(135,285)	5,149,445
Forensic Crime Lab.....	1,491,675	202,194	(93,935)	1,599,934
Animal Shelter.....	7,152,209	37,300		7,189,509
Support Enforcement.....	208,893		(208,893)	0
<i>Total Judicial and Law Enforcement.....</i>	<u>110,508,521</u>	<u>2,399,012</u>	<u>(1,217,253)</u>	<u>111,690,280</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,780,201			1,780,201
Public Works.....	60,700	24,772		85,472
County Engineer.....	346,762,474	10,095,828	(1,139,930)	355,718,372
<i>Total Environment and Public Works.....</i>	<u>348,603,375</u>	<u>10,120,600</u>	<u>(1,139,930)</u>	<u>357,584,045</u>
<i>Social Services:</i>				
Job and Family Services.....	17,472,313	702,090	(177,312)	17,997,091
Board of Mental Retardation.....	16,610,943	444,340	(318,743)	16,736,540
ADAMHS Board.....	67,940		(16,543)	51,397
Country View Manor.....	2,206,778			2,206,778
<i>Total Social Services.....</i>	<u>36,357,974</u>	<u>1,146,430</u>	<u>(512,598)</u>	<u>36,991,806</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	4,445,535	74,748		4,520,283
County Parks.....	7,474,010	115,830	(36,289)	7,553,551
<i>Total Community And Economic Development.....</i>	<u>11,919,545</u>	<u>190,578</u>	<u>(36,289)</u>	<u>12,073,834</u>
Construction-in-progress.....	31,653,591	25,946,037	(12,736,218)	44,863,410
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 589,730,249</u>	<u>\$ 42,651,030</u>	<u>\$ (16,955,030)</u>	<u>\$ 615,426,249</u>



S TATISTICAL 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 244 to 251.
<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 252 to 258.
<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 259 to 263.
<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 264 to 266.
<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 267 to 270.

*Net Assets by Component**Last Five Fiscal Years**(accrual basis of accounting)*

	2002	2003	2004	2005	2006
<i>Governmental activities</i>					
Invested in capital assets, net of related debt	\$ 407,378,685	\$ 411,090,737	\$ 444,770,518	\$ 452,461,084	\$ 474,924,692
Restricted	164,410,827	107,492,004	87,809,491	123,622,195	119,149,399
Unrestricted	161,144,572	182,184,395	198,992,236	195,228,532	196,327,331
<i>Total governmental activities net assets</i>	<u>732,934,084</u>	<u>700,767,136</u>	<u>731,572,245</u>	<u>771,311,811</u>	<u>790,401,422</u>
<i>Business-type activities</i>					
Invested in capital assets, net of related debt	198,338,557	216,049,957	232,965,647	250,690,641	261,719,202
Restricted		86,435,682	77,488,972	63,379,667	57,769,995
Unrestricted	142,772,889	47,010,304	50,350,398	49,633,585	52,139,868
<i>Total business-type activities net assets</i>	<u>341,111,446</u>	<u>349,495,943</u>	<u>360,805,017</u>	<u>363,703,893</u>	<u>371,629,065</u>
<i>Primary government</i>					
Invested in capital assets, net of related debt	605,717,242	627,140,694	677,736,165	703,151,725	736,643,894
Restricted	164,410,827	193,927,686	165,298,463	187,001,862	176,919,394
Unrestricted	303,917,461	229,194,699	249,342,634	244,862,117	248,467,199
<i>Total primary government net assets</i>	<u>\$ 1,074,045,530</u>	<u>\$ 1,050,263,079</u>	<u>\$ 1,092,377,262</u>	<u>\$ 1,135,015,704</u>	<u>\$ 1,162,030,487</u>

Changes in Net Assets

Last Five Fiscal Years
(accrual basis of accounting)

(Cont'd.)

	2002	2003	2004	2005	2006
Expenses					
<i>Governmental activities:</i>					
General government	\$ 34,130,942	\$ 38,814,646	\$ 36,349,528	\$ 39,848,363	\$ 44,923,936
Judicial and law enforcement	135,730,501	142,001,155	137,040,737	144,401,974	143,283,074
Environment and public works	15,480,097	20,663,599	14,833,792	17,672,017	17,673,013
Social services	247,528,396	247,022,760	247,152,140	267,866,466	279,038,800
Community and economic development	31,588,870	29,123,008	17,762,217	18,589,022	16,029,837
Interest and fiscal charges on long-term debt	2,356,195	2,224,643	2,076,732	2,407,699	2,411,043
<i>Total governmental activities expenses</i>	<u>466,815,001</u>	<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	29,210,025	26,823,908	28,871,495	32,024,037	32,300,477
Wastewater	36,104,975	37,317,021	36,919,726	39,093,555	44,826,202
Solid Waste Management	19,269,319	19,046,559	19,020,082	17,308,881	18,255,612
Parking Facilities	917,228	1,578,828	1,514,105	1,380,872	1,439,069
Stillwater Center	11,061,211	12,395,350	13,334,343	13,343,604	14,136,615
<i>Total business-type activities expenses</i>	<u>96,562,758</u>	<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>\$ 563,377,759</u>	<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	\$ 21,496,187	\$ 22,090,706	\$ 21,570,071	\$ 24,060,553	\$ 28,720,706
Judicial and law enforcement	13,857,959	16,184,925	17,507,587	17,774,297	17,898,357
Environment and public works	4,378,272	3,260,531	3,071,520	3,313,986	3,338,282
Social services	7,556,601	5,381,190	6,643,553	10,702,937	11,177,119
Community and economic development	2,442,001	2,415,895	1,736,078	1,791,833	1,613,826
Operating grants and contributions	182,653,480	192,487,242	210,065,383	217,009,995	215,556,976
Capital grants and contributions	9,848,858	7,021,003	6,389,395	18,314,683	5,905,104
<i>Total governmental activities program revenues</i>	<u>242,233,358</u>	<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	29,742,197	27,102,235	26,775,464	30,110,071	28,945,526
Wastewater	37,582,338	36,223,679	37,305,281	40,875,470	41,609,213
Solid Waste Management	22,632,957	24,425,832	23,165,554	22,293,588	23,001,436
Parking Facilities	1,027,341	1,508,709	1,712,351	1,743,652	1,773,177
Stillwater Center	9,244,505	9,697,340	10,821,450	11,210,167	11,914,179
Capital grants and contributions	5,210,741	1,614,624	5,741,629	2,146,137	3,486,556
<i>Total business-type activities program revenues</i>	<u>105,440,079</u>	<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>\$ 347,673,437</u>	<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>	(224,581,643)	(231,008,319)	(188,231,559)	(197,817,257)	(219,149,333)
<i>Business-type activities</i>	8,877,321	3,410,753	5,861,978	5,228,136	(227,888)
<i>Total primary government net expense</i>	<u>\$ (215,704,322)</u>	<u>\$ (227,597,566)</u>	<u>\$ (182,369,581)</u>	<u>\$ (192,589,121)</u>	<u>\$ (219,377,221)</u>

Changes in Net Assets (Cont'd.)

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

	2002	2003	2004	2005	2006
General Revenues and Other Changes in Net Assets					
<i>Governmental activities:</i>					
Property taxes levied for:					
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013
Mental Retardation	4,086,789	3,849,843	3,953,997	3,910,012	3,747,929
Human Services	72,223,077	69,006,700	91,539,155	88,519,306	88,861,337
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276	65,645,345
Other taxes	8,211,846	8,523,529	8,631,279	8,929,500	8,581,018
Grants and contributions not restricted to specific programs	21,060,412	21,534,566	21,299,144	20,956,377	22,361,933
Gain from disposal of capital assets	918,730	218,291	295,706	193,433	147,373
Unrestricted investment earnings	30,243,526	9,057,075	6,641,656	12,822,158	24,822,378
Miscellaneous	17,690,687	9,355,171	7,578,736	5,981,854	7,934,146
Transfers	(4,336,621)	(3,474,100)	(3,744,688)	(1,469,729)	(2,864,528)
<i>Total governmental activities</i>	<u>228,756,652</u>	<u>198,841,371</u>	<u>219,036,668</u>	<u>222,154,454</u>	<u>238,238,944</u>
<i>Business-type activities:</i>					
Gain from disposal of capital assets	1,125	165,076	25,675	484,521	26,013
Unrestricted investment earnings	709,424	203,981	445,850	1,355,738	2,194,489
Miscellaneous	373,509	1,130,587	1,230,883	979,533	3,068,030
Transfers	4,336,621	3,474,100	3,744,688	1,469,729	2,864,528
<i>Total business-type activities</i>	<u>5,420,679</u>	<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>\$ 234,177,331</u>	<u>\$ 203,815,115</u>	<u>\$ 224,483,764</u>	<u>\$ 226,443,975</u>	<u>\$ 246,392,004</u>
Change in Net Assets					
<i>Governmental activities</i>	\$ 4,175,009	\$ (32,166,948)	\$ 30,805,109	\$ 24,337,197	\$ 19,089,611
<i>Business-type activities</i>	14,298,000	8,384,497	11,309,074	9,517,657	7,925,172
<i>Total primary government</i>	<u>\$ 18,473,009</u>	<u>\$ (23,782,451)</u>	<u>\$ 42,114,183</u>	<u>\$ 33,854,854</u>	<u>\$ 27,014,783</u>

Governmental Activities Tax Revenues by Source

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

	2002	2003	2004	2005	2006
Property taxes levied for:					
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013
Mental retardation	4,086,789	3,849,843	3,953,997	3,910,012	3,747,929
Human services	72,223,077	69,006,700	91,539,155	88,519,306	88,861,337
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276	65,645,345
Other taxes:					
Real property transfer tax	1,840,654	2,066,302	2,188,770	2,386,153	2,067,196
Hotel/motel lodging tax	2,236,512	2,343,618	2,279,793	2,393,631	2,244,280
Motor vehicle license tax	4,134,680	4,113,609	4,162,716	4,149,716	4,269,542
Total tax revenues	<u>\$ 163,179,918</u>	<u>\$ 162,150,368</u>	<u>\$ 186,966,114</u>	<u>\$ 183,670,361</u>	<u>\$ 185,837,642</u>

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	1997	1998	1999	2000
General Fund				
Reserved	\$ 674,695	\$ 890,908	\$ 1,053,843	\$ 644,284
Unreserved	48,437,282	53,655,455	38,090,481	49,366,033
Total General Fund	49,111,977	54,546,363	39,144,324	50,010,317
Children Services				
Reserved	794,350	2,453,845	559,372	369,631
Unreserved	2,771,228	(1,508,788)	2,434,633	1,752,738
Total Children Services Fund	3,565,578	945,057	2,994,005	2,122,369
Alcohol, Drug Addiction and Mental Health Services Bd.				
Reserved	16,122,728	16,569,973	22,197,033	18,509,468
Unreserved	(12,574,573)	(11,780,159)	(15,672,940)	(15,025,452)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	3,548,155	4,789,814	6,524,093	3,484,016
Job & Family Services				
Reserved	3,762,182	18,171,821	11,553,874	20,879,906
Unreserved	1,036,435	(22,206,857)	(6,157,945)	(23,293,446)
Total Job & Family Services Fund	4,798,617	(4,035,036)	5,395,929	(2,413,540)
Human Services Levy				
Reserved	2,467,553	1,174,619	1,017,044	6,194,436
Unreserved	37,773,256	44,507,731	34,648,931	36,958,909
Total Human Services Levy Fund	40,240,809	45,682,350	35,665,975	43,153,345
Other Governmental Funds				
Reserved	29,950,298	31,105,387	50,505,002	47,251,951
Unreserved, reported in:				
Special revenue funds	35,461,008	42,720,411	69,885,030	72,628,589
Capital projects funds	22,886,229	37,025,976	28,547,434	26,114,735
Total Other Governmental Funds	88,297,535	110,851,774	148,937,466	145,995,275
Total Fund Balances of Governmental Funds	\$ 189,562,671	\$ 212,780,322	\$ 238,661,792	\$ 242,351,782

2001	2002	2003	2004	2005	2006
\$ 212,959	\$ 36,778	\$ 362,478	\$ 492,188	\$ 411,819	\$ 552,592
65,166,836	70,909,804	58,192,815	49,049,450	54,644,285	47,919,115
65,379,795	70,946,582	58,555,293	49,541,638	55,056,104	48,471,707
118,458	126,702	180,297	268,681	177,802	90,032
494,725	(1,066,011)	5,984,219	1,770,385	6,505,270	5,997,324
613,183	(939,309)	6,164,516	2,039,066	6,683,072	6,087,356
17,941,936	10,129,657	21,325,858	18,472,657	24,535,205	24,116,837
(10,875,927)	(1,090,994)	(16,003,812)	(12,316,901)	(19,487,206)	(17,708,689)
7,066,009	9,038,663	5,322,046	6,155,756	5,047,999	6,408,148
10,737,234	10,860,456	13,048,074	16,623,352	10,625,703	5,689,697
(2,420,625)	(6,978,034)	(15,709,797)	(15,105,548)	(7,002,332)	(2,820,309)
8,316,609	3,882,422	(2,661,723)	1,517,804	3,623,371	2,869,388
2,540,099	632,441	1,027,824	576,147	551,305	635,048
41,442,609	30,357,279	23,099,861	56,141,555	56,073,366	53,961,571
43,982,708	30,989,720	24,127,685	56,717,702	56,624,671	54,596,619
38,587,309	45,168,039	32,180,460	59,425,914	40,360,394	25,193,803
81,519,786	77,422,317	75,517,648	57,557,659	65,723,692	65,858,636
35,265,747	39,583,518	38,333,187	(2,100,841)	31,320,641	51,653,666
155,372,842	162,173,874	146,031,295	114,882,732	137,404,727	142,706,105
\$ 280,731,146	\$ 276,091,952	\$ 237,539,112	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

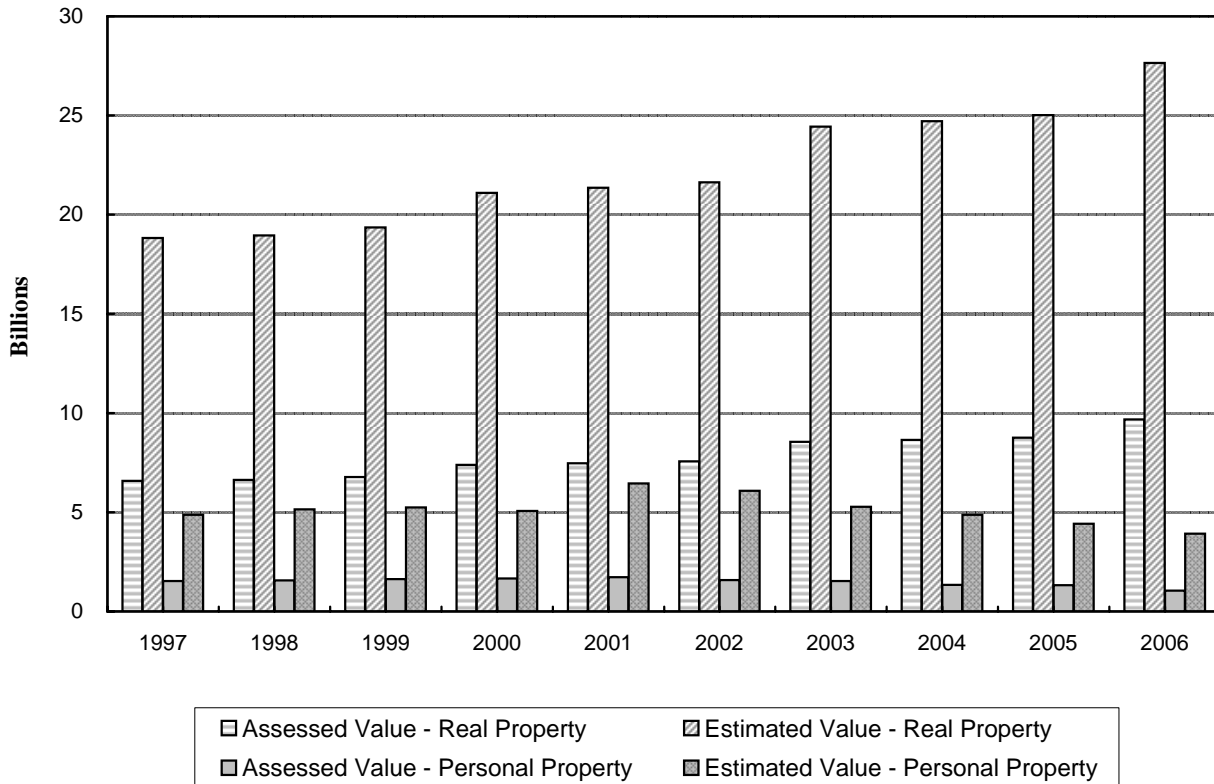
	1997	1998	1999	2000
<i>Revenues:</i>				
Property taxes	\$ 84,999,338	\$ 86,447,250	\$ 87,678,617	\$ 89,119,451
Sales tax	57,843,529	59,291,722	62,860,529	64,101,822
Other taxes	7,428,013	7,579,902	8,012,521	8,142,536
Licenses and permits	1,820,932	1,820,706	2,399,728	2,559,856
Fees and charges for services	33,952,222	33,946,516	35,505,136	35,370,277
Fines and forfeitures	1,442,352	1,295,105	1,716,496	1,552,331
Special assessments	530,626	497,779	470,195	255,602
Intergovernmental	167,224,959	164,395,851	198,533,889	198,221,535
Investment earnings	19,544,184	26,391,210	11,887,399	38,602,928
Miscellaneous	3,985,825	6,293,644	11,715,727	14,291,053
<i>Total Revenues</i>	<u>378,771,980</u>	<u>387,959,685</u>	<u>420,780,237</u>	<u>452,217,391</u>
<i>Expenditures:</i>				
Current:				
General government	18,030,629	19,712,683	22,012,933	22,399,440
Judicial and law enforcement	96,001,945	104,138,662	109,947,009	115,450,990
Environment and public works	17,900,229	17,259,191	16,257,398	18,996,364
Social services	164,571,212	178,706,422	192,446,345	209,114,973
Community and economic development	10,217,371	12,672,741	19,037,226	16,257,192
Capital outlay	6,982,901	13,495,592	29,960,357	41,662,113
Intergovernmental:				
General government				53,300
Social services	10,561,773	5,664,054	16,405,742	11,247,398
Community and economic development	5,563,960	5,587,161	3,302,388	7,166,566
Environment and public works	1,303,570	1,262,781	210,941	218,324
Debt service:				
Principal retirement	1,701,878	1,604,924	1,936,204	1,857,230
Interest and fiscal charges	1,603,571	1,510,089	1,629,644	2,189,418
<i>Total Expenditures</i>	<u>334,439,039</u>	<u>361,614,300</u>	<u>413,146,187</u>	<u>446,613,308</u>
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures</i>	44,332,941	26,345,385	7,634,050	5,604,083
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	250,700	66,661	76,332	55,992
Inception of capital leases	197,212	149,901	496,621	317,358
Bonds issued		88,500	13,025,000	8,000,000
Refunding bonds issued				
Premium on bond issuance				
Redemption of refunded bonds				
Transfers in	89,200,970	122,332,026	117,552,045	115,573,463
Transfers out	(101,835,302)	(127,547,045)	(122,356,194)	(121,876,691)
<i>Total Other Financing Sources And Uses.....</i>	<u>(12,186,420)</u>	<u>(4,909,957)</u>	<u>8,793,804</u>	<u>2,070,122</u>
<i>Net Change in Fund Balances</i>	<u>32,146,521</u>	<u>21,435,428</u>	<u>16,427,854</u>	<u>7,674,205</u>
<i>Fund Balance at Beginning Of Year.....</i>	157,416,150	189,562,671	212,780,322	238,661,792
<i>Fund Balance reclassified/restated</i>		1,782,223	9,453,616	(3,984,215)
<i>Fund Balance at End Of Year.....</i>	<u>\$ 189,562,671</u>	<u>\$ 212,780,322</u>	<u>\$ 238,661,792</u>	<u>\$ 242,351,782</u>

	2001	2002	2003	2004	2005	2006
\$	90,230,887	\$ 89,821,906	\$ 89,784,186	\$ 110,542,041	\$ 111,781,459	\$ 111,555,518
	63,935,966	62,952,069	64,564,376	65,568,624	65,853,109	64,734,278
	7,773,930	8,211,846	8,523,529	8,631,279	8,929,500	8,581,018
	2,475,534	2,723,190	2,786,094	2,804,391	2,905,160	2,511,627
	38,382,995	43,360,367	41,412,621	42,082,895	46,360,968	48,347,722
	1,516,569	1,421,710	1,498,338	1,371,727	1,450,986	1,827,191
	417,505	292,867	280,320	264,179	379,311	416,769
	264,702,316	215,392,727	217,915,519	238,590,816	256,632,101	244,257,303
	42,171,691	30,827,900	9,461,272	6,710,858	11,977,382	24,104,861
	14,360,408	17,871,875	9,306,574	7,315,355	5,924,992	7,923,919
	525,967,801	472,876,457	445,532,829	483,882,165	512,194,968	514,260,206
	27,593,383	28,287,431	31,657,412	31,070,261	30,697,050	32,432,866
	124,782,866	129,355,357	132,470,525	139,451,197	139,408,050	139,044,314
	17,679,547	17,664,079	19,482,723	20,303,740	19,364,489	15,259,324
	236,851,122	232,922,161	233,531,332	236,623,795	246,931,413	259,340,991
	18,666,457	19,726,771	13,376,134	11,920,130	12,293,903	11,823,769
	32,305,204	26,925,145	20,793,226	30,103,321	37,222,004	32,212,431
	53,300	73,920	103,300	3,300	53,300	103,300
	11,403,269	11,875,178	12,525,722	6,878,742	15,886,995	16,382,072
	7,344,899	6,046,679	11,797,341	5,376,478	5,153,556	3,298,625
	225,965	232,744	232,744	225,765	230,280	237,188
	3,196,624	3,380,257	3,459,666	3,685,718	3,258,705	2,718,304
	2,536,118	2,373,116	2,266,250	2,110,554	2,714,922	2,555,983
	482,638,754	478,862,838	481,696,375	487,753,001	513,214,667	515,409,167
	43,329,047	(5,986,381)	(36,163,546)	(3,870,836)	(1,019,699)	(1,148,961)
	60,111	882,071	108,249	210,172	162,666	79,134
	391,954	426,961	752,179	547,990	61,492	489,459
	354,465	1,170,000			19,578,750	144,275
					16,015,846	
					1,845,821	
					(16,745,000)	
	100,992,875	130,990,614	101,942,351	106,227,185	123,723,429	123,041,105
	(108,255,768)	(132,122,459)	(105,192,076)	(109,798,925)	(125,200,279)	(125,905,633)
	(6,456,363)	1,347,187	(2,389,297)	(2,813,578)	19,442,725	(2,151,660)
	36,872,684	(4,639,194)	(38,552,843)	(6,684,414)	18,423,026	(3,300,621)
	242,351,782	280,731,146	276,091,952	237,539,112	230,854,698	264,439,944
	1,506,680				15,162,220	
\$	280,731,146	\$ 276,091,952	\$ 237,539,109	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1997	\$ 6,585,728,000	\$ 18,816,365,714	\$ 1,536,976,114	\$ 4,873,166,250	\$ 8,122,704,114	\$ 23,689,531,964
1998	6,635,726,270	18,959,217,914	1,563,579,180	5,148,179,762	8,199,305,450	24,107,397,676
1999	6,771,709,230	19,347,740,657	1,631,390,913	5,236,974,782	8,403,100,143	24,584,715,439
2000	7,383,870,500	21,096,772,857	1,659,017,780	5,057,003,279	9,042,888,280	26,153,776,136
2001	7,471,890,920	21,348,259,771	1,727,099,740	6,459,202,316	9,198,990,660	27,807,462,087
2002	7,568,805,050	21,625,157,286	1,585,734,273	6,084,278,422	9,154,539,323	27,709,435,708
2003	8,550,482,230	24,429,949,229	1,526,429,698	5,268,221,065	10,076,911,928	29,698,170,294
2004	8,646,159,440	24,703,312,686	1,336,810,279	4,871,530,696	9,982,969,719	29,574,843,382
2005	8,756,010,240	25,017,172,114	1,326,314,927	4,419,085,748	10,082,325,167	29,436,257,862
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



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

(1) Includes public utility property values.

Public utility property taxes are assessed on tangible personal property at true value; other tangible personal property assessments are 18.75 % of true value for fiscal year 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, with a statistical update every third year.

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

Last Ten Fiscal Years

(Cont'd.)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<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
Mental Retardation & DD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy A	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21
Human Services Levy B	5.03	5.03	5.03	5.03	5.03	5.03	5.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	12.94	12.94	12.94	12.94	12.94	12.94	12.94	13.94	13.94	13.94
<i>School Districts</i>										
Brookville	57.24	57.22	57.15	57.09	57.09	57.08	65.06	65.06	65.06	65.04
Centerville	56.48	56.48	56.05	55.85	60.75	60.75	60.75	60.75	60.75	67.65
Dayton	62.65	62.65	62.65	62.65	62.65	62.65	70.85	70.85	70.85	70.85
Huber Heights	47.98	47.92	47.71	54.11	54.10	54.09	54.03	54.02	54.02	60.48
Jefferson	56.40	56.40	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90
Kettering	53.10	53.10	53.10	53.10	56.30	56.30	60.90	60.90	67.80	67.80
Mad River	50.60	50.60	50.60	50.60	56.50	62.22	62.22	62.22	58.22	65.12
Miamisburg	43.95	44.95	44.63	46.88	46.52	47.70	47.02	46.92	47.78	46.63
New Lebanon	48.30	48.30	48.30	48.30	52.57	52.57	52.57	53.57	52.82	52.82
Northmont	59.08	59.03	58.93	58.85	58.83	58.80	58.35	64.15	64.15	64.15
Northridge	52.10	52.10	52.10	52.10	52.10	52.10	54.05	54.15	54.25	63.00
Oakwood	88.82	88.82	88.82	95.57	95.57	95.57	105.95	105.95	111.45	111.45
Trotwood-Madison	53.74	53.74	53.74	52.64	52.64	52.91	61.05	60.85	60.70	60.06
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	44.31	43.91
Vandalia-Butler	45.86	45.86	45.86	45.06	44.86	44.66	44.36	44.26	48.86	47.76
West Carrollton	53.26	53.26	53.26	53.26	60.66	59.67	59.67	65.55	65.55	65.55
<i>Out-Of-County School Districts</i>										
Beavercreek	43.00	42.90	42.00	42.60	42.12	45.40	43.50	49.00	48.40	47.10
Carlisle	42.70	43.70	50.51	50.51	49.85	49.60	49.60	43.70	43.70	43.70
Fairborn	41.80	41.80	41.80	44.70	44.64	44.70	44.70	44.40	44.40	44.20
Preble Shawnee	24.50	22.50	25.49	25.49	25.49	25.49	25.49	23.49	23.49	23.49
Tri County North	41.95	41.17	40.85	40.55	40.05	39.75	38.95	37.95	42.85	42.85
Springboro Community S.D.					51.96	51.06	50.91	49.91	55.76	65.27

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

Last Ten Fiscal Years

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.64	2.51	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.46	9.46	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	7.67	7.67	10.17	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	9.64	9.64	9.64	9.64	9.64	12.64	12.64	12.64	12.64	12.64
Germantown	4.66	4.66	4.66	5.66	5.66	5.66	5.66	7.66	7.66	7.66
Huber Heights	11.76	11.76	11.74	11.69	11.68	11.64	11.62	11.59	11.58	11.54
Kettering	7.00	7.00	6.98	6.92	6.92	6.91	6.85	6.85	6.85	6.80
Miamisburg	7.03	7.03	6.35	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	14.70	14.70	14.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	9.02
Riverside	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	11.34
Trotwood	15.14	15.14	15.14	15.14	11.64	17.39	17.39	17.39	17.39	17.39
Union	13.11	13.11	16.03	16.03	16.03	16.03	16.03	16.03	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	8.30	13.30	13.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<i>Townships</i>										
Butler	16.60	17.60	17.60	17.60	16.94	16.94	16.94	16.94	16.94	16.94
Clay	11.40	11.40	11.40	11.40	11.40	11.40	11.40	12.90	12.90	13.90
German	14.70	15.70	15.70	16.70	16.70	16.70	17.20	16.20	16.20	16.20
Harrison	13.68	13.68	13.68	16.63	16.63	17.53	17.53	18.33	18.33	19.05
Jackson	16.90	18.70	18.70	18.70	18.70	18.70	18.70	18.50	16.00	16.00
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	17.00	17.25	17.25	18.25	18.25	18.75	18.55	18.55	18.25	18.25
Perry	10.80	10.80	10.80	11.00	11.30	11.30	11.30	11.10	11.10	11.10
Randolph	10.34	10.34	10.34	-	-	-	-	-	-	-
Washington	15.75	15.50	15.50	14.00	14.00	14.00	13.95	13.95	13.95	13.95
<i>Other Units</i>										
Dayton/Montgomery Library	0.72	0.26	0.26	0.26	0.26	0.26	0.26	0.26	1.25	1.25
Washington/Centerville Library	1.63	1.63	1.63	1.63	1.63	1.63	3.03	3.03	3.03	3.03
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Park District	1.20	1.20	1.20	1.20	1.80	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
Clayton Fire Dist					3.30	3.30	3.30	3.30	3.30	3.30
Germantown Cemetary					0.50	0.50	0.50	0.50	0.50	0.50
Washington Twp. Park Dist					2.00	2.00	2.00	2.00	2.90	2.90

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

Principal Property Taxpayers

December 31, 2006

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,958,345	\$217,592,640	2.03%
Ohio Bell	6,383,487	66,884,480	0.62%
Vectren Energy Delivery of Ohio	2,773,147	28,807,460	0.27%
City of Dayton	2,751,851	39,143,130	0.37%
Dayton Mall Venture Inc.	2,196,270	32,254,210	0.30%
Huber Investment Corp.	1,714,005	29,303,710	0.27%
Delphi Automotive Systems LLC	1,474,289	21,489,250	0.20%
NCR Corporation	1,419,813	17,956,060	0.17%
Arts Center Foundation	1,284,701	16,082,190	0.15%
Huber Management Corp.	906,780	14,183,710	0.13%
<i>Total Real and Personal Property Valuation</i>		<u>483,696,840</u>	4.51%
All Others		<u>10,234,698,757</u>	<u>95.49%</u>
<i>Total Assessed Valuation</i>		<u><u>\$10,718,395,597</u></u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2006 levy was based.

December 31, 1997

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$27,678,936	\$339,691,240	4.18%
Ohio Bell	10,787,154	127,577,630	1.57%
General Motors Corp.	2,420,385	46,368,050	0.57%
NCR Corporation	1,722,090	25,161,680	0.31%
Dayton City Airport	1,045,406	20,201,250	0.25%
General Telephone Co. of Ohio	1,665,526	18,989,820	0.23%
Meijer Inc.	799,946	14,081,460	0.17%
Dayton City Mead/DP&L Center	810,630	11,678,850	0.14%
Neil Bluhm et. al. Trust	680,041	11,634,630	0.14%
Mariott Corp.	617,341	9,436,270	0.12%
<i>Total Real and Personal Property Valuation</i>		<u>624,820,880</u>	7.68%
All Others		<u>7,497,883,234</u>	<u>92.32%</u>
<i>Total Assessed Valuation</i>		<u><u>\$8,122,704,114</u></u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 1997 levy was based.

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

Last Ten Fiscal Years

<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1996	1997	\$ 93,541,788	\$ 89,679,128	95.9%	\$ 3,256,593	\$ 92,935,721
1997	1998	94,415,815	92,268,244	97.7%	3,600,117	95,868,361
1998	1999	96,442,969	93,655,374	97.1%	3,672,969	97,328,343
1999	2000	98,871,625	96,148,720	97.2%	3,481,404	99,630,124
2000	2001	100,549,990	97,056,050	96.5%	2,834,370	99,890,420
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300
2004	2005	121,461,373	117,038,609	96.4%	6,427,547	123,466,156
2005	2006	118,675,374	115,024,835	96.9%	7,086,261	122,111,096

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

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
1997	\$ 431,522	\$ 402,524	93.3%	\$ 439,380
1998	356,443	344,528	96.7%	224,740
1999	425,342	386,095	90.8%	271,888
2000	250,040	231,704	92.7%	314,341
2001	289,773	281,506	97.1%	233,913
2002	267,246	258,956	96.9%	256,325
2003	319,729	318,253	99.5%	284,434
2004	294,655	280,870	95.3%	272,811
2005	285,636	268,405	94.0%	286,272
2006	305,982	296,148	96.8%	58,440

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

Computation of Legal Debt Margin

December 31, 2006

<i>Total of all County Debt Outstanding (1)</i>	\$ 152,367,447
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 2,392,572
Revenue bonds.....	66,372,406
Self-supporting general obligation bonds paid from:	
Water revenue.....	2,107,529
Wastewater revenue.....	19,489,000
Parking facilities revenue.....	5,444,200
Stillwater Center revenue.....	9,340,000
Portion of general obligation bonds for County jail / family courts expansion.....	8,053,560
Portion of general obligation bonds for Children Service's admin bldg.....	8,285,000
Portion of general obligation bonds for Reibold Building Renovation.....	6,485,000
Portion of general obligation bonds for Juvenile Detention Center.....	18,775,000
<i>Total exempt debt</i>	<u>(146,744,267)</u>
Net debt.....	<u>\$ 5,623,180</u>
<i>Assessed Valuation of County (2)</i>	<u>\$ 10,631,690,139</u>
Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000: not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000).....	
	\$ 264,292,253
Net debt (all unvoted).....	<u>(5,623,180)</u>
Direct Legal Debt Margin (Voted and Unvoted).....	<u>\$ 258,669,073</u>
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	<u>\$ 106,316,901</u>
Net unvoted debt.....	<u>(5,623,180)</u>
<i>Unvoted Legal Debt Margin</i>	<u>\$ 100,693,721</u>
 <i>Ratio of net unvoted debt to unvoted debt limitation</i>	 5.29%

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2007 levy will be based, is used.

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

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Values (in 000's)</i>	<i>Gross Bonded Debt</i>	<i>Less Self-Supporting Debt(1)</i>	<i>Less Applicable Debt Service Fund Balance(2)</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
1997	561,303	\$ 8,122,704	\$ 199,923,033	\$ 175,808,033	\$ 711,179	\$ 23,403,821	0.288%	\$ 41.70
1998	558,427	8,199,305	190,407,533	167,170,033	711,179	22,526,321	0.275%	40.34
1999	565,866	8,403,100	197,954,433	159,496,933	1,940,125	36,517,375	0.435%	64.53
2000	559,062	9,042,888	210,469,833	165,214,833	1,986,447	43,268,553	0.478%	77.39
2001	554,232	9,198,991	198,878,098	156,323,098	1,940,130	40,614,870	0.442%	73.28
2002	554,470	9,154,539	186,161,678	146,421,678	822,361	38,917,639	0.425%	70.19
2003	552,187	10,076,912	172,907,622	136,102,622	822,361	35,982,639	0.357%	65.16
2004	550,063	9,982,970	159,625,405	125,910,405	822,360	32,892,640	0.329%	59.80
2005	547,435	10,082,325	165,004,639	115,492,406	822,361	48,689,872	0.483%	88.94
2006	542,237	10,718,396	152,367,447	105,145,707	822,365	46,399,375	0.433%	85.57

Source: Montgomery County Auditor's Office

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

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

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

<i>Year</i>	<i>Debt Service Requirements(1)</i>		<i>Total Debt Service</i>	<i>Total Governmental Fund Noncapital Expenditures (2)</i>		<i>Ratio of Debt Service to General Governmental Expenditures</i>
	<i>Principal</i>	<i>Interest & Fiscal Charges</i>				
1997	\$ 960,000	\$ 1,390,513	\$ 2,350,513	\$ 327,454,792	0.72%	
1998	1,020,000	1,331,163	2,351,163	348,118,708	0.68%	
1999	1,285,000	1,460,334	2,745,334	383,185,830	0.72%	
2000	1,365,000	2,036,608	3,401,608	404,951,195	0.84%	
2001	2,700,000	2,403,358	5,103,358	450,333,550	1.13%	
2002	2,815,000	2,222,282	5,037,282	451,937,693	1.11%	
2003	2,935,000	2,085,170	5,020,170	460,903,149	1.09%	
2004	3,090,000	1,940,257	5,030,257	457,649,680	1.10%	
2005	2,688,613	2,567,174	5,255,787	475,992,663	1.10%	
2006	2,290,493	2,409,336	4,699,829	483,196,736	0.97%	

Source: Montgomery County Auditor's Office

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

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

Computation of Direct, Overlapping and Underlying Debt

December 31, 2006

	Gross Debt	Less		Net Debt	Percent Applicable To County(3)	County Share
		Self- Supporting Debt(1)	Debt Service Fund(2)			
<i>Direct:</i>						
Montgomery County:						
Special assessment bonds.....	\$ 2,392,572	\$ 2,392,572	\$	\$ 0	\$	
Revenue bonds.....	66,372,406	66,372,406		0		
Self-supporting general obligation bonds.....	36,380,729	36,380,729		0		
General obligation bonds.....	47,221,740		822,365	46,399,375		
	152,367,447	105,145,707	822,365	46,399,375	100.00%	46,399,375
<i>Total Net Direct Debt.....</i>						<u>46,399,375</u>
<i>Overlapping:</i>						
City of Carlisle.....	3,092,502	423,752		2,668,750	4.93%	131,569
City of Huber Heights.....	30,080,517	24,325,517	884,706	4,870,294	97.21%	4,734,413
City of Springboro.....	48,591,000	38,375,250		10,215,750	6.00%	612,945
City of Union.....	1,773,400	294,300	134,000	1,345,100	99.25%	1,335,012
<i>Total Net Overlapping Debt.....</i>						<u>6,813,939</u>
<i>Underlying:</i>						
Cities, Villages, Townships						
Within Montgomery County.....	285,783,789	187,455,386	9,021,434	89,306,969	100.00%	89,306,969
School Districts						
Within Montgomery County.....	589,091,836	15,060,000	15,310,291	558,721,545	100.00%	558,721,545
<i>Total Net Underlying Debt.....</i>						<u>648,028,514</u>
<i>Total Net Debt.....</i>						<u>\$ 701,241,828</u>

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

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

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

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

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

Last Ten Fiscal Years

Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds					
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage	
				Principal	Interest	Total			Principal	Interest	Total		
<i>Water Fund Bond Coverage:</i>													
1997	\$ 36,197,147	\$ 23,237,689	\$ 12,959,458	\$ 1,470,000	\$ 3,187,073	\$ 4,657,073	2.78	\$ 8,302,385	\$ 81,192	\$ 99,647	\$ 180,839	45.91	
1998	33,552,060	23,483,129	10,068,931	1,530,000	3,124,843	4,654,843	2.16	5,414,088	85,522	94,515	180,037	30.07	
1999	44,022,667	27,321,515	16,701,152	1,605,000	3,056,988	4,661,988	3.58	12,039,164	93,872	89,205	183,077	65.76	
2000	40,322,567	24,470,935	15,851,632	1,675,000	2,984,043	4,659,043	3.40	11,192,589	155,305	173,300	328,605	34.06	
2001	34,860,730	26,126,906	8,733,824	1,755,000	2,904,683	4,659,683	1.87	4,074,141	117,315	164,365	281,680	14.46	
2002	35,450,708	25,180,410	10,270,298	1,480,000	2,170,965	3,650,965	2.81	6,619,333	162,315	158,438	320,753	20.64	
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08	4,622,265	167,315	150,276	317,591	14.55	
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45	1,930,328	177,098	141,799	318,897	6.05	
2005	33,696,441	25,745,109	7,951,332	2,345,000	1,929,090	4,274,090	1.86	3,677,242	152,554	137,650	290,204	12.67	
2006	34,097,916	26,027,072	8,070,844	2,445,000	1,827,203	4,272,203	1.89	3,798,641	153,805	119,189	272,994	13.91	
<i>Wastewater Fund Bond Coverage:</i>													
1997	\$ 33,017,250	\$ 20,416,288	\$ 12,600,962	\$ 1,170,000	\$ 845,295	\$ 2,015,295	6.25	\$ 10,585,667	\$ 1,375,000	\$ 1,888,392	\$ 3,263,392	3.24	
1998	31,617,936	21,391,430	10,226,506	1,225,000	795,570	2,020,570	5.06	8,205,936	1,455,000	1,663,560	3,118,560	2.63	
1999	39,925,658	22,259,229	17,666,429	1,280,000	740,445	2,020,445	8.74	15,645,984	1,030,000	1,561,985	2,591,985	6.04	
2000	37,714,500	24,837,022	12,877,478	1,340,000	680,285	2,020,285	6.37	10,857,193	1,345,000	1,629,293	2,974,293	3.65	
2001	36,704,518	24,495,307	12,209,211	1,405,000	615,965	2,020,965	6.04	10,188,246	1,070,000	1,549,660	2,619,660	3.89	
2002	39,295,000	25,395,758	13,899,242	1,470,000	547,120	2,017,120	6.89	11,882,122	1,525,000	1,494,423	3,019,423	3.94	
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09	8,238,796	1,610,000	1,416,318	3,026,318	2.72	
2004	38,135,415	25,576,410	12,559,005	871,098	1,148,983	2,020,081	6.22	10,538,924	1,700,000	1,333,096	3,033,096	3.47	
2005	41,174,717	27,606,355	13,568,362	812,608	1,202,472	2,015,080	6.73	11,553,282	1,661,475	1,005,681	2,667,156	4.33	
2006	42,960,408	31,501,483	11,458,925	758,921	1,256,159	2,015,080	5.69	9,443,845	1,448,625	995,139	2,443,764	3.86	

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

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

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

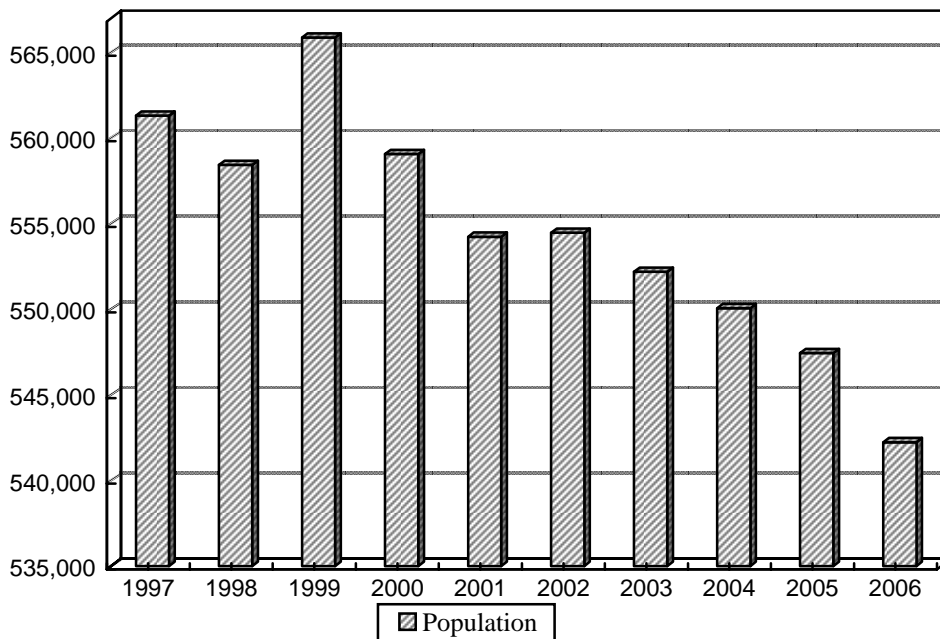
Source: Montgomery County Auditor's Office

Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds					
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage	
				Principal	Interest	Total			Principal	Interest	Total		
<i>Solid Waste Management Fund Bond Coverage:</i>													
1997	\$ 33,945,511	\$ 12,938,298	\$ 21,007,213	\$ 3,220,000	\$ 3,230,256	\$ 6,450,256	3.26	n/a	n/a	n/a	n/a	n/a	n/a
1998	36,986,941	13,622,738	23,364,203	3,415,000	3,079,121	6,494,121	3.60	n/a	n/a	n/a	n/a	n/a	n/a
1999	39,591,723	11,821,309	27,770,414	3,615,000	2,917,406	6,532,406	4.25	n/a	n/a	n/a	n/a	n/a	n/a
2000	44,882,091	15,488,705	29,393,386	3,820,000	2,742,206	6,562,206	4.48	n/a	n/a	n/a	n/a	n/a	n/a
2001	48,258,540	15,124,803	33,133,737	4,020,000	2,562,101	6,582,101	5.03	n/a	n/a	n/a	n/a	n/a	n/a
2002	50,630,252	14,241,077	36,389,175	4,325,000	2,377,481	6,702,481	5.43	n/a	n/a	n/a	n/a	n/a	n/a
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20	n/a	n/a	n/a	n/a	n/a	n/a
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51	n/a	n/a	n/a	n/a	n/a	n/a
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06	n/a	n/a	n/a	n/a	n/a	n/a
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84	n/a	n/a	n/a	n/a	n/a	n/a
<i>Parking Facilities Fund Bond Coverage: (3)</i>													
1997	\$ 1,365,645	\$ 291,092	n/a	n/a	n/a	n/a	n/a	\$ 1,074,553	\$ 225,000	\$ 273,565	\$ 498,565	2.16	
1998	1,485,037	264,493	n/a	n/a	n/a	n/a	n/a	1,220,544	240,000	259,855	499,855	2.44	
1999	1,621,944	378,020	n/a	n/a	n/a	n/a	n/a	1,243,924	250,000	245,155	495,155	2.51	
2000	2,678,812	412,518	n/a	n/a	n/a	n/a	n/a	2,266,294	270,000	229,755	499,755	4.53	
2001	4,221,188	439,260	n/a	n/a	n/a	n/a	n/a	3,781,928	480,000	439,827	919,827	4.11	
2002	2,402,574	449,681	n/a	n/a	n/a	n/a	n/a	1,952,893	415,000	395,187	810,187	2.41	
2003	2,092,066	743,165	n/a	n/a	n/a	n/a	n/a	1,348,901	435,000	374,737	809,737	1.67	
2004	2,154,732	723,971	n/a	n/a	n/a	n/a	n/a	1,430,761	465,000	352,987	817,987	1.75	
2005	2,229,338	627,687	n/a	n/a	n/a	n/a	n/a	1,601,651	344,455	351,622	696,077	2.30	
2006	2,405,321	722,325	n/a	n/a	n/a	n/a	n/a	1,682,996	317,525	287,098	604,623	2.78	
<i>Stillwater Center Fund Bond Coverage: (3)</i>													
2001	\$ 13,069,035	\$ 9,773,181	n/a	n/a	n/a	n/a	n/a	\$ 3,295,854	\$ 195,000	\$ 616,729	\$ 811,729	4.06	
2002	13,575,860	10,352,375	n/a	n/a	n/a	n/a	n/a	3,223,485	205,000	559,538	764,538	4.22	
2003	13,796,406	11,476,087	n/a	n/a	n/a	n/a	n/a	2,320,319	220,000	549,288	769,288	3.02	
2004	14,897,866	12,301,504	n/a	n/a	n/a	n/a	n/a	2,596,362	235,000	538,288	773,288	3.36	
2005	14,304,304	12,317,591	n/a	n/a	n/a	n/a	n/a	1,986,713	245,000	526,537	771,537	2.58	
2006	15,218,098	13,125,562	n/a	n/a	n/a	n/a	n/a	2,092,536	260,000	514,287	774,287	2.70	

Demographic and Economic Statistics

December 31, 2006

<i>Population</i>	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558
<i>Population for the Last Ten Years</i>		
1997	561,303	
1998	558,427	
1999	565,866	
2000	559,062	
2001	554,232	
2002	554,470	
2003	552,187	
2004	550,063	
2005	547,435	
2006	542,237	



Source: U.S. Census Bureau

Age Distribution
2000

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

Source: U.S. Census Bureau, Census 2000

*Racial/Ethnic
Composition of
Population*
2000

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

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

Source: Miami Valley Regional Planning Commission

Income
2000

Median Household Income	\$ 40,156
Median Family Income	\$ 50,071
Per Capita Income	\$ 21,743

Source: U.S. Census Bureau, Census 2000

*Unemployment
Rate for the
Last Ten Years*

1997	4.0%
1998	3.9%
1999	3.8%
2000	3.9%
2001	4.4%
2002	5.8%
2003	6.2%
2004	6.2%
2005	6.1%
2006 - December	5.7%

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>	
1997	5,957	\$ 163,934,037	\$ 6,585,728,000	\$ 18,816,365,714	\$ 3,530,314,000
1998	5,719	172,963,112	6,635,726,270	18,959,217,914	3,264,705,000
1999	5,263	353,279,710	6,771,709,230	19,347,740,657	2,994,378,000
2000	5,722	332,849,727	7,383,870,500	21,096,772,857	191,473,000
2001	5,522	310,221,116	7,471,890,920	21,348,259,771	208,298,000
2002	7,585	335,611,802	7,568,805,050	21,625,157,286	241,447,000
2003	2,684	316,580,406	8,550,482,230	24,429,949,229	249,614,000
2004	2,470	293,832,391	8,646,159,440	24,703,312,686	250,930,000
2005	2,405	265,562,333	8,756,010,240	25,017,172,114	264,569,000
2006	2,080	176,291,468	9,674,872,900	27,642,494,000	262,397,000

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

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

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

Principal Employers

2006 Data:

<i>Company</i>	<i>Employees</i>
Wright-Patterson Air Force Base.....	22,000
Premier Health Partners.....	12,291
Kettering Health Network.....	5,461
Delphi Corp.....	5,300
Montgomery County.....	4,840
GM Moraine Assembly Plant.....	4,000
Dayton Public Schools.....	3,029
Kroger Co.....	3,000
Lexis Nexis.....	3,000
AK Steel.....	3,000

Source: Dayton Business Journal

1997 Data:

<i>Company</i>	<i>Employees</i>
Wright-Patterson Air Force Base.....	23,000
General Motors.....	20,000
Airborne Expres.....	7,000
Elder-Beerman Stores.....	5,500
Navistar.....	5,000
Montgomery County.....	4,750
AK Steel.....	4,200
Miami Valley Hospital.....	4,200
Meijer Inc.....	4,200
Dayton Public Schools.....	4,000

Source: Dayton Area Chamber of Commerce

*Employees by Function**Fiscal Year 2006*

Function	Employees
Governmental Activities	
General government	549
Judicial and law enforcement	1,804
Environment and public works	128
Social services	1,753
Community and economic development	56
Total Governmental Activities	<u>4,290</u>
Business-type Activities	
Water	84
Wastewater	170
Solid Waste Management	79
Parking Facilities	7
Stillwater Center	210
Total Business-type Activities	<u>550</u>
Total Primary Government	<u>4,840</u>

Source: County position-control records

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

*Selected Operating Indicators**Fiscal Year 2006*

	2006
Governmental Activities	
Judicial and law enforcement	
Sheriff	
County jail book-ins	36,976
Calls dispatched handled	371,223
Common Pleas Court	
Caseload for civil cases	16,486
Caseload for criminal cases	6,805
Environment and public works	
County Enginner	
Asphalt resurfacing (tons)	37,018
Public Works Facilities	
Yearly total park shelter rentals	462
Social services	
Job Center	
Yearly increase in total positions posted	4,888
Yearly increase in cutomer job bank services	3,098
Placement rate of job orders	81.0%
Community and economic development	
Building Regulations	
Building inspections	10,559
Electrical inspections	6,983
Cultural Facilities	
Events at Courthouse Square	116
Patrons at Courthouse Square	989,100
Business-type Activities	
Water	
Maximum daily capacity (millions of gallons)	
South system	27
North system	16
Wastewater	
Maximum daily treatment capacity (millions of gallons)	
Western Regional Treatment Plant	20
Eastern Regional Treatment Plant	13
Solid Waste Management	
Tons of solid waste diposod of	509,006
Parking Facilities	
Public parking capacity (spaces)	1,607
Employee-only parking capacity (spaces)	580
Stillwater Center	
Total patient days	35,954
Percentage of occupancy	99.3%

Source: Various county departments

Indicators are not provided for the general government function.

Information is only presented for fiscal year 2006. Additional indicators will be added for future years, along with comparative information from prior years.

*Capital Asset Statistics by Function**Fiscal Year 2006***Judicial and Law Enforcement***Sheriff*

Jails	1
Detention Facilities	3
Court Buildings	3

Environment and Public Works*County Engineer*

Roads (centerline miles)	320
Bridges	375

Social Services*Board of Mental Retardation*

Facilities	6
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Community & Economic Development*County Parks*

Parks acreage	690
Parks	4
Shelters	17
Tennis courts	21
Basketball courts	11
Volleyball courts	20
Baseball/softball diamonds	17

Water

Water lines (miles)	1,340
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Wastewater

Sewer lines (miles)	1,178
Lift stations	30
Treatment Plants	2

Solid Waste

Transfer Facilities	2
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Parking Facilities

Public Parking Garages	2
Employees-only Parking Garages	1

Source: Various county departments

Indicators are not provided for the general government function.

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

Synopsis of Insurance

December 31, 2006

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period</i>	<i>Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>						
Cincinnati Insurance Co.	CPP5003369AWR	9/1/05-9/1/08	Business Personal Property	\$215,000	\$250/\$500	\$250
			Commercial General Liability:		\$0	\$1,425
			Per Incident	\$500,000		
			Aggregate	\$1,000,000		
			Personal & Advertising Injury	\$500,000		
			Damage to Premises Rented to You	\$100,000		
			Medical Expense	\$5,000		
			Employee Dishonesty	\$100,000	\$0	\$250
			Electronic Data Processing Coverage:		\$250/\$1,000	\$329
			Data Processing Equipment	\$226,800		
			Data & Media	\$30,000		
			Loss of Income & Extra Expense	\$10,000		
			In-transit & Away from Premises	\$50,000		
			Duplicate & Backup Data & Media	\$6,000		
			Medical Expenses	\$5,000		
			Umbrella Liability	\$10,000,000	\$0	\$2,500
			Other than Commercial General Liability			
			Terrorism Coverage			\$25
Philadelphia Insurance Co.	PHSD121077	2/1/06-2/1/07	Directors & Officers Liability	\$3,000,000	\$2,500	\$16,403
			Employment Practices Liability	\$2,000,000	\$15,000	
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Ohio School Plan	OH4000829-P03-L	4/2/06-7/1/07	Acts or Omissions	\$1,000,000	Per Incident	up to \$42,262
			Directors & Officers Liability	\$3,000,000	Aggregate	\$10,000
Ohio School Plan	OH4000829-P03-A	4/2/06-7/1/07	Liability	\$2,000,000	Per Accident	\$0
			Medical Pay	\$5,000	Per Person	\$0
			Buses-Comprehensive			\$1,000
			All Other Vehicles-Comprehensive			\$250
			Buses-Collision			\$1,000
			All Other Vehicles-Collision			\$500
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/05-1/29/08	Forgery or Alteration	\$10,000		\$3,077
			Theft, Disappearance and Destruction	\$5,000	Inside	\$1,000
				\$5,000	Outside	\$1,000
			Employee Dishonesty	\$10,000	Per Incident	\$1,000
<i>Other County Agencies:</i>						
Affiliated FM Insurance Company	MG167	12/5/06-12/5/07	Property and Boiler & Machinery Program & Terrorism	Varies by type of covered loss	\$100,000	\$276,513
National Union Fire	6254457	12/31/05-3/31/07	Crime	\$1,000,000	\$25,000	\$13,357
Lexington Insurance	7412002	12/31/05-3/31/07	Employment Practices Liability	\$5,000,000	\$500,000	\$177,255
Safeco	6073114	3/19/06-3/19/07	Public Officials Bond	\$1,032,000	N/A	\$5,160
Clarendon Insurance	XSR 00311371	12/31/05-3/31/07	Excess General Liability, Excess Auto Liability, Excess Public Officials Liability, Excess Law Enforcement Liability	\$5,000,000	\$500,000	\$397,588
Evanston Insurance	XO NJ 1831 05	12/31/05-3/31/07	Excess Liability for all the above coverages	\$5,000,000	\$500,000	\$218,225
Interstate Fire & Casualty	HFX1000303	12/31/05-3/31/07	Excess Liability above Clarendon and Evanston Policies	\$5,000,000	\$500,000	\$93,525
AXIS Specialty Insurance	ANU720012/01/2005	12/31/05-3/31/07	Excess Liability over and above Clarendon, Evanston and Interstate Fire & Casualty Policies	\$10,000,000	\$500,000	\$125,000

Source:

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



CLARA DOMINGUEZ
5.6.7





Mary Taylor, CPA
Auditor of State

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
OCTOBER 4, 2007**