

Montgomery County Financial Condition

Montgomery County, Ohio

Single Audit

January 1, 2008 through December 31, 2008

Year Audited Under GAGAS: 2008



Balestra, Harr & Scherer, CPAs, Inc.

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Mary Taylor, CPA
Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Montgomery County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2008 through December 31, 2008. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 9, 2009

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Montgomery County Financial Condition

Table of Contents

For the Year Ended December 31, 2008

Independent Auditor's Report Under Separate Cover

Comprehensive Annual Financial Report..... Under Separate Cover

Schedule of Federal Awards Expenditures 1 - 4

Notes to Schedule of Federal Awards Expenditures..... 5

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* 6 - 7

Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over
Compliance in Accordance With OMB Circular A-133..... 8 - 9

Schedule of Findings - OMB Circular A-133 - Section .505..... 10 - 12

Schedule of Prior Audit Findings - OMB Circular A-133 - Section .315(b)..... 13

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FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2008

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT /GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through State Department of Mental Health:</i>			
Social Services Block Grant - Title XX	93.667	MH-3402-03 71XX20	\$ 530,681
<i>Passed Through Ohio Department of Mental Retardation</i>			
Social Services Block Grant - Title XX		MR-57 272500	522,995
Total Social Services Block Grant - Title XX			<u>1,053,676</u>
<i>Passed Through Ohio Department of Mental Retardation</i>			
State Children's Insurance Program - Title XXI	93.767	(A) 72Various	554
<i>Passed Through State Department of Mental Health:</i>			
State Children's Insurance Program - Title XXI		(A) 710905/010508	180,579
State Children's Insurance Program - Title XXI		710705/010508	1,370
State Children's Insurance Program - Title XXI		710805/010508	530,425
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
State Children's Insurance Program - Title XXI		(A) 710905/10509	5,702
State Children's Insurance Program - Title XXI		(A) 710805/10509	91,344
			<u>809,974</u>
<i>Passed Through Ohio Department of Mental Retardation</i>			
Medical Assistance Program (Medicaid)	93.778		
Targeted Case Management		(A) 272500/272405	524,618
Waiver Administration		(A) 272200	279,341
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Medicaid)		(A) 71XX05/10507	1,449,015
<i>Passed Through State Department of Mental Health:</i>			
Medical Assistance Program (Medicaid)		(A) 71XX05/10506	11,145,196
Total Medical Assistance Program (Medicaid)			<u>13,398,170</u>
<u>Passed Through State Department of Mental Health:</u>			
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01 710815/01	105,249
Total Assistance in Homeless Transition (PATH)			<u>105,249</u>
Family and System Team Dollars	93.556	710841/01	46,719
Family and System Team Dollars		710941/01	33,325
Total Family and System Team Dollars (FAST \$)			<u>80,044</u>
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Child/Adolescent		(A) 710925/02	38,549
CMHS Block Grant - Child/Adolescent		(A) 710825/02	41,696
CMHS Block Grant - Community Plan		(A) 710925/01	135,880
CMHS Block Grant - Community Plan		(A) 710825/01	158,211
HAP Block Grant		(A) 710925/04	834
HAP Block Grant		(A) 710825/04	942
ODMH/OUS Suicide Prevention		(A) 710825/05	2,500
Total Block Grants For Community Mental Health Services			<u>378,612</u>
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>			
Block Grants For Prevention and Treatment of Substance Abuse *	93.959		
SAPT Block Grant - Federal Per Capita Treatment		(A) 710930/120	707,616
SAPT Block Grant - Federal Per Capita Treatment		(A) 710830/120	630,857
SAPT Block Grant - Federal Per Capita Prevention		(A) 710830/110	417,653
SAPT Block Grant - Federal Per Capita Prevention		(A) 710930/110	153,088
SAPT Block Grant - UMADAOP - Elder Care		(A) 710930/180	44,000
SAPT Block Grant - UMADAOP		(A) 710830/01	105,829
SAPT Block Grant - UMADAOP		(A) 710930/01	58,610
SAPT Block Grant -Homeless Women TANF		(A) 710930/22	13,390
SAPT Block Grant -Homeless Women TANF		(A) 710830/22	30,125
SAPT Block Grant - ODADAS TANF Prevention		(A) 710930/23	6,416
SAPT Block Grant - ODADAS TANF Prevention		(A) 710830/23	14,440
SAPT Block Grant - HIV Services		(A) 710830/04	94,482
SAPT Block Grant - Nova House		710930/05	162,647
		See accompanying notes to the federal schedule.	

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT /GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
<u>FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO</u>			
<u>SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)</u>			
<u>FOR THE YEAR ENDED DECEMBER 31, 2008 (Continued)</u>			
SAPT Block Grant - Project Cure		(A) 710930/06	48,646
SAPT Block Grant - Project Cure		(A) 710830/06	85,130
SAPT Block Grant - MVH Women		(A) 710830/07	84,887
SAPT Block Grant - Juvenile Court TASC Program		(A) 710930/20	51,119
SAPT Block Grant - Juvenile Court TASC Program		(A) 710830/20	113,703
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,822,638</u>
<i>Passed Through State Department of Secretary</i>			
Polling Place Accessibility	93.617	(A) 600912	18,249
Total Polling Place Accessibility			<u>18,249</u>
Total United States Department of Health and Human Services			<u>18,666,612</u>
U.S. GENERAL SERVICES ADMINISTRATION			
Help America Vote	39.011	05-SOS-HAVA-57 600510	899
Total United States General Services Administration			<u>899</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Programs:	14.218		
		B-01-UC-39-0004 170151	147,460
		B-02-UC-39-0004 170551	8,159
		B-03-UC-39-0004 170651	202,243
		B-04-UC-39-0004 170751	366,530
		B-05-UC-39-0004 170851	1,465,002
		B-06-UC-39-0004 170951	7,430
Total Community Development Block Grant			<u>2,196,824</u>
Emergency Shelter Grant Program	14.231		
		170851	81,471
		170951	1,438
Total Emergency Shelter Grant Program			<u>82,909</u>
HOME Investment Partnership Program	14.239		
		M-04-UC-39-0208 170652	144,769
		M-05-UC-39-0208 170752	39,801
		M-06-UC-39-0208 170852	553,939
		M-07-UC-39-0208 170952	31,945
Total HOME Investment Partnership Program			<u>770,454</u>
Total CDB Grants, Emergency Shelter Grants & HOME Investment Partnership Program			<u>3,050,187</u>
Supportive Housing Program	14.235		
		140815	91,022
		140915	43,213
		OH16B50-5014	134,235
Total United States Department of Housing and Urban Development			<u>3,184,422</u>
U.S. DEPARTMENT OF JUSTICE			
Direct Programs:			
Crime Lab Improvement DNA Backlog Reduction	16.564	2005DNBXXK091 580508	221,290
Crime Lab Improvement DNA Backlog Reduction		2007DNBXXK029 580808	12,816
			<u>234,106</u>
Community Capacity Development Office	16.595		
		2007WSQ 70065 160801	197,494
		2008WSQ-X0019 160901	13,271
Total Community Capacity Development Office			<u>210,765</u>
Juvenile Acct Incentive Block Grant (JAIBG)	16.523	2007-JB-011-A056 400912	54,588
Total Juvenile Acct Incentive Block Grant (JAIBG)			<u>54,588</u>

See accompanying notes to the federal schedule.

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT /GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
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FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2008 (Continued)

Passed Through Ohio Department of Justice
(Direct Programs)

	16.575			
Victims of Crime Act		2008VACHAE499	400811	15,869
Victims of Crime Act			400911	8,009
Total Victims of Crime Act				<u>23,879</u>

Passed Through Ohio Department of Justice

Byrne Formula Grant Program	16.579			
Gas Mask Filters		2004-DG-H0V-V7539	360820	11,844
Total Byrne formula Grant Program				<u>11,844</u>

Paul Coverdell Act 06	16.560			
Overtime, Training, Equipment Grant		2007-PCNFS-7806	580805	57,080
Total Title V Juvenile Justice and Delinquency Prevention				<u>57,080</u>

Passed Through Ohio Department of Justice:
National Institute of Justice Research, Evaluation & Development Project

Forensic DNA Capacity Enhancement	16.741	2006DNBXX141	580609	237,529
Total Forensic DNA Capacity Enhancement				<u>237,529</u>

Residential Subs Abuse Treat for State Prisoners	16.593	2007-RS-SAT-101	460841	25,207
Residential Subs Abuse Treat for State Prisoners		2005-RS-SAT-101A	460951	7,048
Residential Subs Abuse Treat for State Prisoners		2006-RS-SAT-101A	460952	14,268
Residential Subs Abuse Treat for State Prisoners		2007-RS-SAT-101A	460953	9,359
Residential Subs Abuse Treat for State Prisoners		2008-RS-SAT-101	460954	305
Total Residential Subs Abuse Treat for State Prisoners				<u>56,187</u>

Total United States Department of Justice 885,978

U.S. DEPARTMENT OF LABOR

Passed Through Ohio Department of Jobs and Family Services
WIA Cluster

WIA-Adult Programs (SFY 06)	17.258	(A)		433,402
WIA-Adult Programs (SFY 07)		(A)		1,141,356
WIA-Adult Programs (SFY 07)-Admin		(A)		81,105
WIA-Adult Programs (SFY 08)		(A)		402,650
WIA-Adult Programs (SFY 08)-Admin		(A)		1,315
Total WIA-Adult				<u>2,059,828</u>

WIA-Youth Activities (SFY 06)	17.259	(A)		444,817
WIA-Youth Activities (SFY 07)		(A)		903,302
WIA-Youth Activities (SFY 07)-Admin		(A)		159,091
WIA-Youth Activities (SFY 08)		(A)		305,787
WIA-Youth Activities (SFY 08)-Admin		(A)		2,580
Total WIA-Youth				<u>1,815,577</u>

WIA-Dislocated Workers (SFY 06)	17.260	(A)		662,141
WIA-Dislocated Workers (SFY 07)		(A)		2,043,673
WIA-Dislocated Workers (SFY 07)-Admin		(A)		71,747
WIA-Dislocated Workers (SFY 08)		(A)		1,663,267
WIA-Dislocated Workers (SFY 08)-Admin		(A)		1,163
Total WIA-Dislocated Workers				<u>4,441,991</u>

Total WIA Cluster 8,317,396

Total United States Department of Labor-WIA Cluster 8,317,396

UNITED STATES DEPARTMENT OF TRANSPORTATION

Passed Through Ohio Department of Public Safety

Safe Commute Traffic Enforcement	20.205	GG-2009-57-00-535	360830	7,110
Total Safe Commute Traffic Enforcement				<u>7,110</u>

Passed Through Ohio Department of Highway Safety

State and Community Highway Safety				
High Visibility Traffic Enforcement 2008	20.600	HVEO2008-57-00-2410	360806	38,197
High Visibility Traffic Enforcement 2009		HVEO2009-57-00-2460	360906	7,324

Total High Visibility Traffic Enforcement 45,521

See accompanying notes to the federal schedule.

<u>FEDERAL ASSISTANCE PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PROJECT /GRANT NUMBER</u>	<u>DISBURSEMENTS</u>
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FINANCIAL CONDITION - MONTGOMERY COUNTY, OHIO
SCHEDULE OF FEDERAL AWARDS EXPENDITURES (CASH BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2008 (Continued)

Total United States Department of Transportation				52,631
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through Ohio Emergency Management Agency:				
Emergency Management Performance	97.042	2006-EMR60042	211300	32,432
Citizens Corps	97.053	2004-GC-T4-0025	110771	2,813
Total Citizen Corps				2,813
Citizen Corps Programs 07 (County)	97.067	2007-GE-T7-0030	110974	479
State Homeland Security Program 07		2007-GE-T7-0030	111075	65,631
State Homeland Security Program 07 (Region)		2007-GE-T7-0030	111076	18,656
Law Enforcement Terrorism Prevention Program		2007-GE-T7-0030	111077	275
Total FY 2007 Programs				85,041
State Homeland Security Program (County)	97.073	2005-GE-T5-0001	110669	
State Homeland Security Program (County)		2006-GE-T6-0051	110773	76,269
Total State Homeland Security Program				76,269
Total United States Department of Homeland Security				196,555
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through State Department of Alcohol and Drug Addiction Services:</i>				
Safe & Drug Free Schools & Communities	84.186			
Drug Free Schools and Communities - DAYBREAK		(A)	710910/02	17,500
		57-57936-01-DFS-P-08-9075	710810/02	43,402
Drug Free Schools and Communities - Proj Impact		(A)	710910/06	35,000
		57-57936-01-DFS-P-08-9075	710810/06	13,971
Drug Free Schools and Communities - TOPS			710810/07	23,435
Total Drug Free Schools and Communities				133,308
<i>Passed Through Ohio Department of Education: Special Education Cluster</i>				
Special Education - Pre-School Grants	84.173	(A)	720805	83,123
		(A)	720807	8,968
Special Education - Grants to States	84.027	(A)	720803	218,294
Total Special Education Cluster				310,385
Innovative Education Prog Strategies Title VI	84.298	(A)	720804	887
				887
<i>Passed Through Ohio Department of Rehab & Corrections</i>				
Adult Education State Grantsx	84.002	2008-PRSC-0011	460811	26,452
		2009-PRSC-0010	460911	16,453
Total Adult Education State Grants				42,905
Title I Program for Neglected/Delinquent Children	84.013	2008-TI-ED-0012	460803	29,750
		2009-TI-ED-0013	460903	6,001
Total Title I Program for Neglected/Delinquent Children				35,751
Total United States Department of Education				523,236
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education - Division of School Food Service:</i>				
National School Lunch	10.555	NSL 08/09	X40XXX/246XXX	278,718
Total Expenditures of Federal Awards				\$ 32,106,447

Notes:

(A) Project number not known or not applicable.

Per AOS Bulletin 2007-011: Report no CAFS disbursements for entities that only report disbursements in the federal schedule.

See accompanying notes to the federal schedule.

Montgomery County Financial Condition
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2008

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) is a summary of the 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 the Ohio Department of Job and Family Services CORE Reports.

NOTE B – SUBRECIPIENTS

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

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

NOTE C – U.S. DEPARTMENT OF AGRICULTURE

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

NOTE D – MATCHING REQUIREMENTS

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

NOTE E – OHIO DEPARTMENT OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES

The Montgomery County Department of Mental Retardation and Developmental Disabilities received federal financial assistance from the Ohio Department of Mental Retardation and Developmental Disabilities for the program (which is audited at the state level and reported in the State of Ohio Single Audit Report):

CFDA #93.778 Medicaid Cluster (Individual Options and Level 1 Waiver Programs)

NOTE F – Ohio Department of Job and Family Services

The County Department of Job and Family Services, Children Services Board and Child Support Enforcement Agency received federal financial assistance from the Ohio Department of Job and Family Services for the following programs (which are audited at the state level and reported in the State of Ohio Single Audit Report):

CFDA #10.551/561	Food Stamps Cluster
CFDA #93.558	Temporary Assistance for Needy Families
CFDA #93.563	Child Support Enforcement
CFDA #93.575/596	Child Care Cluster
CFDA #93.658	Foster Care Adoption Assistance
CFDA #93.667	Social Services Block Grant Title XX
CFDA #93.767	State Children's Insurance Fund
CFDA #93.775/777/778	Medicaid Cluster

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Ohio Society of Certified Public Accountants

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based On an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Montgomery County (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc., as described in our opinion on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect 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 generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by the County's internal control.

Our consideration of 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 internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

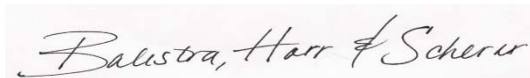
We noted certain internal control matters that we reported to the County's management in a separate letter dated June 30, 2009.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain noncompliance and other matters that we reported to the County's management in a separate letter dated June 30, 2009.

This report is intended solely for the information and use of management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.

June 30, 2009

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Ohio Society of Certified Public Accountants

Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

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

Compliance

We have audited the compliance of Montgomery County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008.

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 on 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.

Internal Control Over Financial Reporting (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 County'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.

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2008, and have issued our report thereon dated June 30, 2009, wherein we noted that other auditors audited the financial statements of the discretely presented component unit Monco Enterprises, Inc. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of management, the Board of Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.
June 30, 2009

Montgomery County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other significant deficiencies reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #14.218, Community Development Block Grants CFDA #93.667, Social Services Block Grant CFDA #93.778, Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$963,193 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

Montgomery County Financial Condition
Schedule of Findings
OMB Circular A-133 Section .505
For the Year Ended December 31, 2008
(Continued)

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Montgomery County Financial Condition
Schedule of Prior Audit Findings
OMB Circular A-133 Section .315(b)
For the Year Ended December 31, 2008

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2007-1	Clerk of Courts Bank Reconciliation Failures	Yes	
2007-2	North Transfer Station Cash Receipts	Yes	

MONTGOMERY COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2008



MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 0 8



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:

Susie L. Engle
Kris E. Louthan
Tito C. Reynolds

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*Comprehensive Annual Financial Report
For the Year Ended December 31, 2008*

Table of Contents

Page

<i>Introductory Section</i>	Transmittal Letters.....	5
	Certificate of Achievement.....	12
	Elected Officials.....	13
	Organizational Chart.....	14
<i>Financial Section</i>	Independent Auditor's Report.....	15
	Management's Discussion and Analysis.....	17
	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Assets.....	25
	Statement of Activities.....	26
	Fund Financial Statements:	
	Balance Sheet - Governmental Funds.....	28
	Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	30
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	31
	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	33
	Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund and Annually Budgeted Major Special Revenue Funds:	
	General Fund.....	34
	Children Services Fund.....	35
	Job & Family Services Fund.....	36
	Human Services Levy Fund.....	37
	Statement of Net Assets - Proprietary Funds.....	38
	Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds.....	40
	Statement of Cash Flows - Proprietary Funds.....	41
	Statement of Fiduciary Net Assets - Fiduciary Funds.....	43
	Statement of Changes in Fiduciary Net Assets - Fiduciary Funds.....	44
	Notes to the Basic Financial Statements.....	45
	Required Supplementary Information:	
	Condition Assessments of the County's Infrastructure Reported Using the Modified Approach.....	82
	Combining Financial Statements and Individual Fund Schedules:	
	Combining Financial Statements - Other Governmental Funds:	
	Combining Balance Sheet - Nonmajor Governmental Funds by Fund Type.....	89
	Combining Balance Sheet - Nonmajor Special Revenue Governmental Funds.....	90
	Combining Balance Sheet - Nonmajor Debt Service Governmental Funds.....	93
	Combining Balance Sheet - Nonmajor Capital Projects Governmental Funds.....	94
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds by Fund Type.....	96
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Governmental Funds.....	97
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Debt Service Governmental Funds.....	100
	Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Governmental Funds.....	101

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2008*

Table of Contents

Page

<hr/>	
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis):	
General Fund.....	103
Individual Annually Budgeted Special Revenue Funds.....	109
Individual Debt Service Funds.....	203
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)- Individual Major Enterprise Funds.....	209
Nonmajor Enterprise Funds:	
Combining Statement of Net Assets - Nonmajor Enterprise Funds.....	213
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Nonmajor Enterprise Funds.....	214
Combining Statement of Cash Flows - Nonmajor Enterprise Funds.....	215
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Nonmajor Enterprise Funds.....	216
Internal Service Funds:	
Combining Statement of Net Assets - Internal Service Funds.....	220
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds.....	222
Combining Statement of Cash Flows - Internal Service Funds.....	224
Schedules of Revenues, Expenses, and Changes in Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Annually Budgeted Internal Service Funds.....	226
Fiduciary Funds - Agency Funds:	
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	236
Capital Assets Used in the Operation of Governmental Funds:	
Schedule by Source.....	238
Schedule by Function and Activity.....	239
Schedule of Changes by Function and Activity.....	240
<hr/>	
<i>Statistical Section</i>	
Statistical Section Description.....	241
<i>Financial Trends:</i>	
Net Assets by Component - Last Seven Fiscal Years.....	242
Changes in Net Assets - Last Seven Fiscal Years.....	243
Governmental Activities-Tax Revenues by Source - Last Seven Fiscal Years.....	245
Fund Balances of Governmental Funds - Last Ten Fiscal Years.....	246
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years.....	248
<i>Revenue Capacity:</i>	
Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years.....	250
Property Tax Rates - Direct and All Overlapping Governments - Last Ten Fiscal Years.....	251
Principal Property Taxpayers.....	254
Property Tax Levies and Collections - Real, Public Utility and Tangible Personal Property - Last Ten Fiscal Years.....	255
Special Assessment Collections - Last Ten Fiscal Years.....	256
<i>Debt Capacity:</i>	
Legal Debt Margin Information.....	257
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years.....	258
Ratio of Annual Debt Service for Governmental Activities General Bonded Debt to Total Governmental Fund Noncapital Expenditures - Last Ten Fiscal Years.....	258
Computation of Direct, Overlapping and Underlying Debt.....	259

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2008*

Table of Contents

Page

<i>Statistical Section (Continued)</i>	Schedule of Enterprise Fund Revenue Bond Coverage - Last Ten Fiscal Years.....	260
	<i>Demographic and Economic Information:</i>	
	Demographic and Economic Statistics.....	262
	Property Value, Building Permits and Banking Activity - Last Ten Fiscal Years.....	264
	Principal Employers.....	264
	<i>Operating Information:</i>	
	Employees by Function - Last Three Fiscal Years.....	265
	Selected Operating Indicators - Last Three Fiscal Years.....	266
	Capital Asset Statistics by Function - Last Three Fiscal Years.....	267
	Synopsis of Insurance.....	268

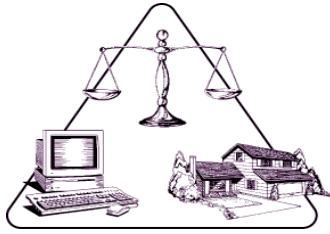
MONTGOMERY COUNTY, OHIO



INTRODUCTORY SECTION



Transmittal Letter
From County Auditor



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

June 30, 2009
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.

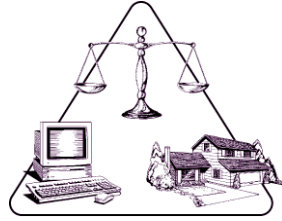
This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds in county government for the fiscal year ended December 31, 2008. It has been prepared in accordance with generally accepted accounting principles 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-fifth consecutive year. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who play a part in making this possible.

Sincerely,

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 30, 2009
Honorable Karl L. Keith
Montgomery County Auditor

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

Honorable Carolyn Rice
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2008. 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 unqualified (“clean”) opinion, issued by the firm of Balestra, Harr & Scherer CPAs, Inc., on the County's operations and financial position, as well as its existing assets and liabilities as reported in the financial statements, for the year ended December 31, 2007. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) continues to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

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

PROFILE OF THE GOVERNMENT

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 535,000 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.

Transmittal Letter (Cont'd.)

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for its employees' workers' compensation claims, certain employee health care claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Mental Retardation & Developmental Disabilities obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains self-funding programs for certain employee health care claims, under a County-sponsored plan, and for certain workers' compensation claims, by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County. Additional information regarding risk management is contained in Note H to the basic financial statements.

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The unemployment rate, at the end of 2008, for the Dayton Metropolitan Statistical Area (MSA) was 7.1%, which was below the state rate of 7.8% and the national rate of 7.2%. The Ohio Department of Job & Family Services reports that nonagricultural wage and salary employment, for the Dayton MSA, dropped 13,200 jobs between December 2007 and December 2008. An over-the-year reduction in manufacturing lowered employment in goods-producing industries 8,300 jobs. Service producing industries dropped 4,900 jobs as modest gains in educational and health services added 2,000 jobs while federal, state and local governments added a combined 2,500 jobs.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Kettering Health Network and Community Mercy Health Partners. Many of the area's largest employers are hospitals or medical centers, 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 over 22,000. Wright-Patterson is headquarters for a vast, worldwide logistics system, a world-class laboratory research function and is the foremost acquisition and development center in the U.S. Air Force. 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, 43 organizations, with combined employment of over 4,500 jobs, have located in the park. The Dayton area has the highest concentration of per capita scientific and technical personnel in the State.

At the end of the year, Montgomery County employed approximately 4,500. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Ohio Patrolmen's Benevolent Association; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; and The Dayton Public Service Union.

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. Since 2009 marks the final year of the County's last ten-year plan, a new planning committee, comprised of local business leaders, community leaders and elected officials, began work in 2008 on a new more abridged five-year plan, due to the current economic volatility, for 2010-2014. They are expected to make their recommendations during the second half of 2009 to provide overall direction starting with the 2010 General Fund budget. The previous plan's financial projections for the General Fund included the limited use of budget stabilization funds to ensure a balanced budget as the County continues to "right-size" the budget to live within the current revenue stream. Annual revenue growth in sales tax was anticipated to average 1%, while Local Government Fund receipts, which are correlated to state income performance, were projected to remain flat with intergovernmental revenues projected to grow slightly, but at a declining rate, over the next few years, as the state reimburses the County for the phased-out tangible personal property tax through proceeds from the commercial activities tax, at least through 2010. Current projections anticipate a 2.5% decline in sales tax revenues by 2010 due to economic uncertainties. 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. To an extent, the levy fund reserves are intended to help ensure the County's continued ability to meet human services needs during transitional periods of funding.

For the major funds of business-type activities, long-term financial planning includes water rate adjustments projected to average 5% and sewer rate adjustments projected to average 4%, with somewhat declining consumption levels due to economic conditions in service areas. Rates have been approved through 2010 only. Water consumption is projected at 97% of historical water consumption levels and wastewater consumption is based on 92% of these reduced historical water consumption levels, while solid waste disposal annual property charge revenues, as well as rates for tipping fees and transloading fees are expected to remain relatively unchanged over the next five years.

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

RELEVANT FINANCIAL POLICIES

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

Transmittal Letter (Cont'd.)

where an appropriation increase is not accommodated by an increase in revenues. For 2008, the General Fund budget included \$1.2 million for contingencies, much of which was needed to cover additional unexpected expenses during the year in connection with providing staffing for the presidential election, including costs for conducting early voting in the weeks preceding the election.

The County's previous ten-year General Fund financial plans have included operational as well as financial policy recommendations, including the continuation of the County's current sales tax rate of 1%. The County's year-end cash reserves for the General Fund approximated 18% of the following year's budget and are lower than the 25%, or more, guidelines in the financial plan, as a result of certain one-time capital costs and past deficit spending. The County's 2009 General Fund budget does not include a proposed spend-down of cash reserves and was balanced using across-the-board budget reductions supplemented by budget stabilization funds. 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, 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 2008

During 2008, the Board of Elections presided over the November general election and experienced the largest number of voters ever to vote in a presidential election, with a voter turnout of over 70%. The County also experienced unprecedented in-office absentee voting participation, with approximately 32,000 voters coming to the County's administration building to vote during the month leading up to the general election. A record number of absentee ballots were also mailed to over 50,000 voters for the November election and the office conducted a mandatory post-election audit following the November 4th election. The Board of Elections continued to work with Kid's Voting to expand the "Youth at the Booth" poll worker recruitment program and also started a pilot program with County elected officials and other County agencies to recruit County employees to serve as pollworkers. County workers that participate in this program must commit to the program, including additional training requirements, and agree to assist on all necessary election days.

The County Treasurer's Office administered more than 4,200 active payment plans in 2008 for delinquencies and saw a 14% increase in pre-payment plans for those wishing to make monthly real estate payments as part of a personal monthly budget. The Treasurer's Office coordinated with Data Processing to implement a new check payment processing system, replacing obsolete hardware with a modern check processing solution. In addition, all mortgage file payers were converted to wire payments, thereby eliminating the manual processing of hundreds of paper checks and allowing for quicker posting of payments. New bill payment methods were also implemented for County water and sewer customers to allow on-line payments as well as auto-bank drafting. These new payment methods have resulted in lower processing costs.

The County Auditor's Office continued to provide extensive assistance to departments, throughout the year, in helping them meet their ongoing, specific reporting and informational needs from the County's financial system and continued refining document imaging processes for certain departments and integrating them with the financial system so that important imaged documents are indexed to, and easily retrievable from, related documents on the financial system, resulting in a more streamlined process for managing information and records. In addition, the Auditor's Office increased processing efficiencies by further expansion of subsystem payment interfaces to the main financial system, in connection with jury payment files for the Common Pleas Court, as well as with other departments and applications.

Plans For 2009 and Beyond

A major challenge facing the County involves enhancing strategies for strong financial leadership, management and policies and procedures that will help maintain the financial integrity and stability for the General Fund and all other funds. Creative and innovative approaches will be pursued both in identifying possible funding alternatives,

Transmittal Letter (Cont'd.)

including federal stimulus funding, for applicable areas and projects, along with enhanced revenue streams for certain departments or programs, where feasible, as well as cost containment or reductions. The County is aggressively working on solutions to address controlling major operating cost components, including the rising cost of employee health insurance, and also to develop long-term strategies for addressing the future of data processing systems and software in light of its impending obsolescence, giving possible consideration to the sustainability of “software as a service” solutions versus other available alternatives.

The trickle down effects of the national economy’s financial strain and decline have resulted in record reductions of revenues flowing into state and local governments. As part of its budget planning process, elected officials and County staff monitor what impacts the state budget will have on local governments and on County finances and operations, in addition to the impacts from things like mandated federal and state regulations or technological advancements. The County continues to review its revenue sources in light of future projections and to develop feasible alternatives that will enable the County to “right-size” its General Fund budget in order to operate within its revenue stream and also maintain the needed 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

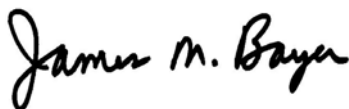
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2007. This was the twenty-fourth consecutive 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: Susie Engle, Carol Longo, Kris Louthan, Tito Reynolds; Finance Department: Marty Moore; Office of Management and Budget: Charlette Buescher, Tim Nolan; Treasurer's Office: Joe Lacey, 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, 2007

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.



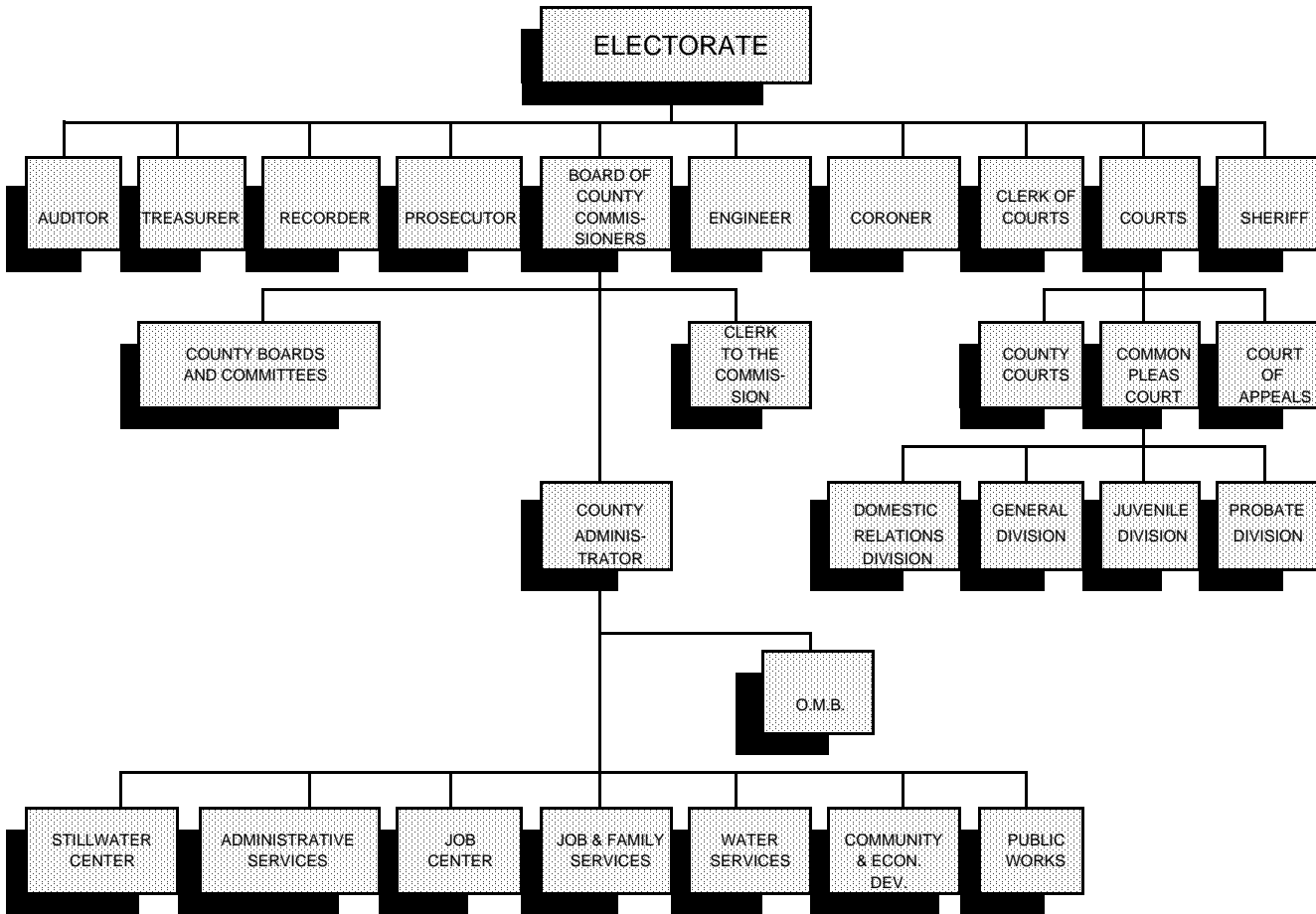
President

Executive Director

Elected Officials

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

*Montgomery County
Organizational Chart*

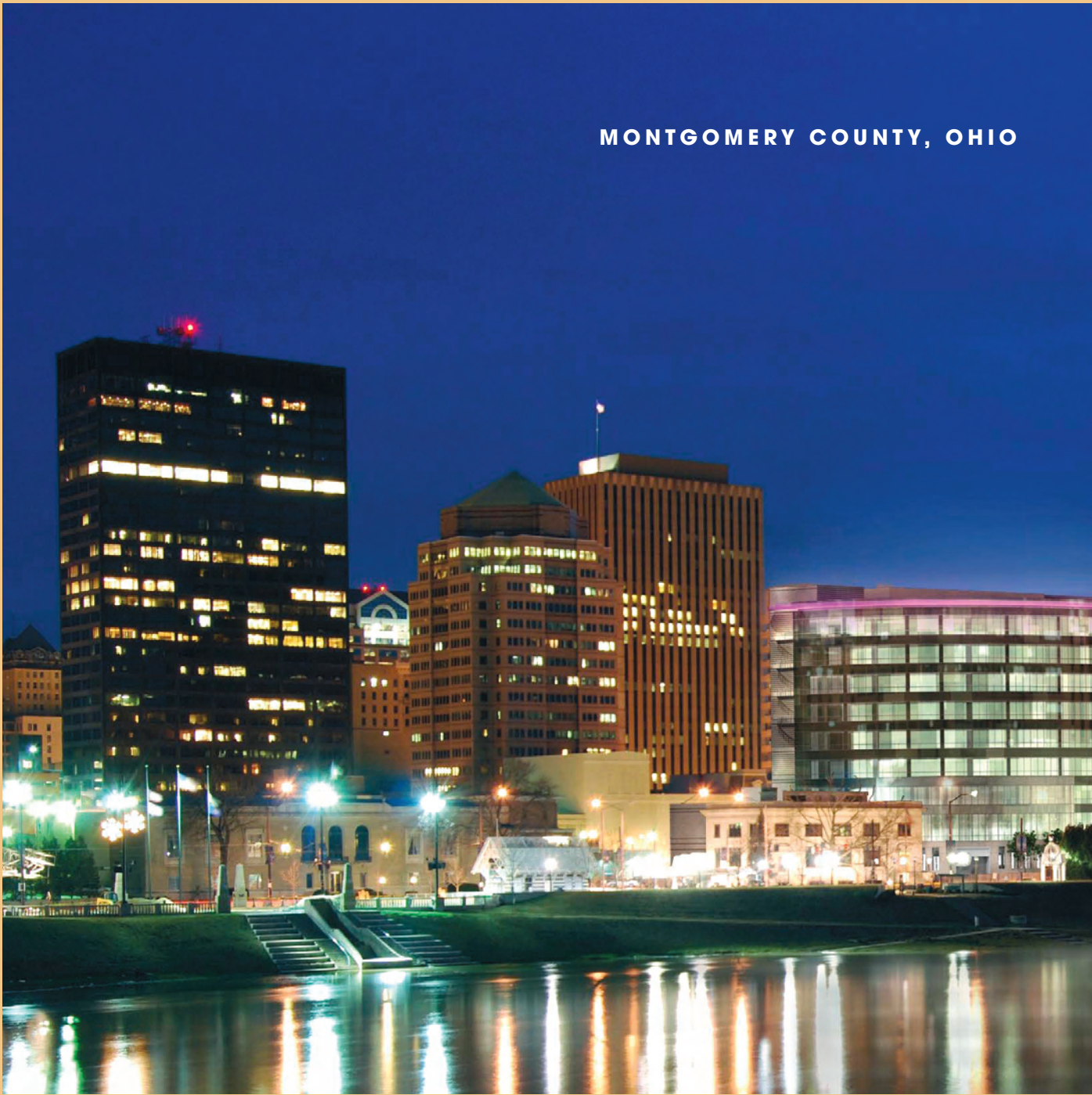


County Boards and Committees

- | | | |
|--|---|--|
| Alcohol, Drug Addiction & Mental Health Services Board | Housing Advisory Board | Public Defender Commission |
| Animal Shelter Advisory Board | Human Services Levy Council | Records Commission |
| Automated Data Processing Board | Investment Advisory Committee | Residential Appeals Board |
| Board of Revision | Jail Advisory Board | Solid Waste Advisory Committee |
| Community Development Advisory Committee | Mental Retardation & Developmental Disabilities Board | Solid Waste Management Policy Commission |
| 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 | Water Services Appeals Board |

MONTGOMERY COUNTY, OHIO

FINANCIAL SECTION



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BALESTRA, HARR & SCHERER, CPAs, INC.

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Piketon, Ohio 45661

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Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Independent Auditor's Report

Montgomery County Financial Condition

Montgomery County, Ohio

451 West Third Street

Dayton, Ohio 45422

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Montgomery County Financial Condition (the County), Montgomery County, Ohio, as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit Monco Enterprises, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Monco Enterprises, Inc., on the report of the other auditors.

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

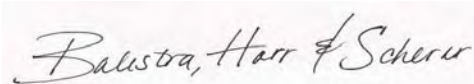
In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, Children Services Fund, Job and Family Services Fund, and Human Services Levy Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2009 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

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

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



Balestra, Harr & Scherer, CPAs, Inc.
June 30, 2009

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, 2008. 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, 2008 by \$1,215,581,138. Of this amount, \$292,628,471 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$196,667,103 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$95,961,368 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$28,169,380 in 2008. Net assets of the governmental activities increased \$19,396,158, which represents a 2.42 percent increase from 2007. Net assets of the business-type activities increased \$8,773,222 or 2.28, percent from 2007.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$275,528,270, an increase of \$6,595,240 from the prior year. \$208,480,189 of this fund balance is considered unreserved at December 31, 2008.
- At the end of the current year, unreserved fund balance for the general fund was \$51,081,844, which represents 37.14% of general fund expenditures.
- The County's total long-term liabilities increased by \$949,573, or 1.13%, in governmental activities and decreased by \$11,147,947, or 7.15%, 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-one governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Children Services, Alcohol, Drug Addiction and Mental Health Services Bd., Job & Family Services, and Human Services Levy, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

The basic governmental fund financial statements can be found on pages 28 - 37 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 38- 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, 2008 and 2007, 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>	
	2008	2007	2008	2007	2008	2007
Current and other assets	\$ 560,771	\$ 551,150	\$ 139,928	\$ 137,070	\$ 700,699	\$ 688,220
Capital assets	530,927	527,948	410,104	414,851	941,031	942,799
<i>Total Assets</i>	<u>1,091,698</u>	<u>1,079,098</u>	<u>550,032</u>	<u>551,921</u>	<u>1,641,730</u>	<u>1,631,019</u>
Long-term liabilities outstanding	84,723	83,774	144,805	155,953	229,528	239,727
Other liabilities	185,468	193,213	11,153	10,668	196,621	203,881
<i>Total Liabilities</i>	<u>270,191</u>	<u>276,987</u>	<u>155,958</u>	<u>166,621</u>	<u>426,149</u>	<u>443,608</u>
 Net Assets:						
Invested in capital assets, net of related debt	486,887	481,088	268,921	262,389	755,808	743,477
Restricted	137,953	126,713	29,191	27,907	167,144	154,620
Unrestricted	196,667	194,310	95,962	95,004	292,629	289,314
<i>Total Net Assets</i>	<u>\$ 821,507</u>	<u>\$ 802,111</u>	<u>\$ 394,074</u>	<u>\$ 385,300</u>	<u>\$ 1,215,581</u>	<u>\$ 1,187,411</u>

The largest portion of the County's total net assets, 62.18 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, 13.75 percent, represents resources that are subject to external restriction on

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

how they may be used. The remaining balance of unrestricted net assets, approximating \$292.6 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2008, 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 \$10.2 million in long-term liabilities for the County as a whole, as debt principal payments made during the year exceeded new long-term liabilities, while total combined net asset restrictions increased about 8.1% from the prior year.

The following provides a summary of the County's changes in net assets for 2008, 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>	
	2008	2007	2008	2007	2008	2007
Revenues:						
Program revenues:						
Charges for services	\$ 67,469	\$ 68,305	\$ 112,579	\$ 113,917	\$ 180,048	\$ 182,222
Operating grants and contributions	224,783	236,442			224,783	236,442
Capital grants and contributions	9,808	5,421	4,925	6,347	14,733	11,768
General revenues:						
Property taxes	137,972	110,549			137,972	110,549
Sales taxes	62,947	64,692			62,947	64,692
Other taxes	9,208	9,224			9,208	9,224
Unrestricted grants	22,275	20,671			22,275	20,671
Gain from disposal of capital assets	1,151	160	177	75	1,328	235
Unrestricted investment earnings	29,531	30,689	1,632	2,320	31,163	33,009
Miscellaneous	5,772	4,901	1,431	1,148	7,203	6,049
<i>Total Revenues</i>	<u>570,916</u>	<u>551,054</u>	<u>120,744</u>	<u>123,807</u>	<u>691,660</u>	<u>674,861</u>
Expenses:						
General government	47,680	49,842			47,680	49,842
Judicial and law enforcement	172,329	156,773			172,329	156,773
Environment and public works	19,372	19,748			19,372	19,748
Social services	291,779	290,282			291,779	290,282
Community and economic development	14,122	17,907			14,122	17,907
Interest and fiscal charges	2,165	2,331			2,165	2,331
Water			34,247	34,201	34,247	34,201
Wastewater			44,634	44,592	44,634	44,592
Solid Waste Management			19,716	18,060	19,716	18,060
Parking Facilities			1,923	1,327	1,923	1,327
Stillwater Center			15,523	15,244	15,523	15,244
<i>Total Expenses</i>	<u>547,447</u>	<u>536,883</u>	<u>116,043</u>	<u>113,424</u>	<u>663,490</u>	<u>650,307</u>
Increase in net assets before transfers	23,469	14,171	4,701	10,383	28,170	24,554
Transfers	(4,073)	(3,288)	4,073	3,288	0	0
Increase in net assets	19,396	10,883	8,774	13,671	28,170	24,554
Net assets - Beginning	802,111	791,228	385,300	371,629	1,187,411	1,162,857
Net assets - Ending	<u>\$ 821,507</u>	<u>\$ 802,111</u>	<u>\$ 394,074</u>	<u>\$ 385,300</u>	<u>\$ 1,215,581</u>	<u>\$ 1,187,411</u>

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

Governmental Activities:

Operating grants and contributions, of approximately \$224.8 million, represent the largest program revenue, and approximately 39% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving approximately \$70.4 million, along with the Alcohol, Drug Addiction and Mental Health Services Board, the General Fund and Children Services, receiving approximately \$30.8 million, \$22.5 million and \$21.9 million, respectively. The decrease in this revenue source, by almost \$11.7 million compared to the previous year, is primarily attributable to the Job & Family Services fund, which reflected a decrease of more than \$12 million in nonrecurring state and federal assistance realized during the previous year from the Ohio Department of Job & Family Services. Capital grants and contributions grew by nearly \$4.4 million from the prior year level, a result of certain state reimbursements received in connection with the County's regional dispatch project as well as increased Issue 2 funding received from the Ohio Public Works Commission for various County Engineer road and bridge projects.

Tax revenue accounts for over \$210 million of the \$570.9 million total revenue for governmental activity, approximating 37% of total revenue. Sales tax accounted for approximately \$63 million, exceeding 30% of total tax revenue. Overall tax revenues held fairly steady compared to the prior year. However, sales tax revenue, which fluctuates with economic conditions, dropped by approximately 2.7%, while total property tax revenues increased by 24.8% as a result of the first year collections from the additional Human Services Levy millage approved by voters in the previous year. This growth for the Human Services Levy outpaced the continued decline from the phase-out of tangible personal property taxes, due to the passage of House Bill 66 by the 126th Ohio General Assembly in 2005, for which the revenue loss is being offset by increased intergovernmental revenues from the state.

Investment earnings for the County fell by about \$1.2 million during the year. While interest rates on new investments saw marked declines, compared to the prior year, their drop was diminished, in part, by the impact from the recognition of an unrealized gain on the year-end investment portfolio, based on reported market value increases on older investments. The General Fund was the major beneficiary of these investment earnings, but still experienced a drop in this revenue by over 5%, compared to the prior year.

The County's direct charges to users of governmental services made up almost \$67.5 million, approximately 11.8% of total governmental revenue. This program revenue is driven by the volume of underlying activities from which fees, fines, licenses or charges are generated. The stability of this revenue source, which experienced only a slight decline compared to the prior year, is attributable to the general government function, resulting from the impact of the 2008 consolidation of internal service funds with governmental activities for government-wide reporting.

Social services accounts for almost \$291.8 million of the \$547.4 million total expenses for governmental activities, representing over 53% of total expenses. Compared to the prior year, the overall \$1.5 million increase in this category of expense was attributable to the Alcohol, Drug Addiction and Mental Health Services Board Fund, in which expenditures grew by more than \$4.1 million, mostly from increased contractual service activity with affiliated agencies who deliver direct services to clients. The net effect of this increase was tempered by a \$2.9million (or approximately 3%) decline in expenditures in the Job and Family Services Fund, reflecting a smaller adopted budget in light of available resources, while social services expenditures held fairly steady in most other Special Revenue Funds, compared to the prior year.

Business-type Activities:

The net assets for business-type activities increased by nearly \$8.8 million during 2008. Major revenue sources were charges for services of almost \$112.6 million. Charges for services decreased, overall, by approximately \$1.3 million, primarily as a result of the Wastewater Fund, where sewer rates were unchanged from the prior year but sewer consumption declined. Business-type activities received approximately \$4.1 million in net transfers from governmental activities during the year. Total expenses for business-type activities increased by almost \$2.6 million, most of which resulted from increased costs in connection with Solid Waste Management activities, where expenses grew by more than \$2 million. As a measure of cost containment, relative to the level of revenues for enterprise activities, the proportion of total expenses to total revenues for 2008 was 96.1 percent, compared to 91.6 percent for the previous year.

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

Financial Analysis of County Funds

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

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. 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 \$275.5 million, an increase of approximately \$6.6 million in comparison with the prior year, impacted mostly by a net increase of approximately \$22.4 million in the Human Services Fund, reflecting the growth in that fund's property tax revenues as a result of the first year collections from the additional Human Services Levy millage approved by voters in the previous year. In addition, there was a net increase in the General Fund of more than \$7.5 million, which is further explained below. Except for a \$1.6 million increase reported by the Alcohol, Drug Addiction and Mental Health Services Board Fund, the remaining major governmental funds each reported decreases in excess of \$2 million and the Other Governmental Funds reported an overall net decrease in fund balance by more than \$20.4 million, reflecting revenue decreases, compared to the prior year, and a partial spend down of unreserved fund balances. Of the combined governmental fund balance, approximately 75.7% of this total (\$208.5 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$56.3 million); to offset noncurrent loans receivable (\$9.7 million); and to pay debt service (\$1.1 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$51,081,844, representing nearly 84.2% of the total fund balance of \$60,700,392. 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 37.14 percent of total General Fund expenditures, while total fund balance represents 44.13 percent of that same amount.

The fund balance of the County's General Fund increased by more than \$7.5 million during 2008, which compares favorably to the prior year's \$4.7 million increase. Key factors contributing to this year's increase include relatively stable overall revenues, in spite of fluctuations in individual revenue sources, and a decrease in transfers out during the year, which helped to offset a rise in expenditures, primarily in the judicial and law enforcement function. The decrease in transfers out reflects a drop in reported General Fund transfers to the Child Support Enforcement Fund as well as the discontinuation of certain discretionary transfers including those for the Economic Development/Government Equity program.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Job & Family Services Funds, which reported unreserved fund balances of \$72,923,514 and \$11,379,433, respectively. The unreserved fund balance in the Human Services Levy Fund represents approximately 61.9 percent of combined 2008 expenditures and transfers out of that fund, since most of its revenues provide subsidies to recipient funds, while the unreserved fund balance in the Job & Family Services Fund represents approximately 15 percent of its 2008 expenditures. The Alcohol, Drug Addition and Mental Health Services Board Fund reported a total end-of-year fund balance in the amount of \$8,445,748, or approximately 14.9 percent of its 2008 expenditures. The Children Services Fund reported a total fund balance of \$1,833,042, which was a decrease of approximately \$2.4 million from the fund balance it reported in the previous year, primarily a result of increased expenditures for foster care, adoption services and other programs, coupled with decreases in intergovernmental revenues realized during the year in the area of Title IV-E Administration and others.

While reported expenditures declined slightly in the Human Services Levy Fund, including contractual costs of social services and for indigent care, transfers out to recipient funds grew by more than \$10 million during the year from increased levy allocations, as authorized by the Human Services Levy Council, for a variety of social service programs. The Alcohol, Drug Addition and Mental Health Services Board Fund grew by approximately \$1.6 million where, despite a decrease in intergovernmental revenues, coupled with increases in expenditures for contracted social services, transfers in provided by the

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

Human Services Levy Fund grew by over \$6.3 million, compared to the previous year, providing another financing source. In the Job & Family Services Fund, the decrease, of over \$2.1 million during 2008, compared to a previous year's increase, was primarily attributable to a decrease in intergovernmental revenues due to nonrecurring state and federal assistance from the Ohio Department of Job & Family Services.

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 \$39.2 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$35.7 million, and \$24.5 million, respectively. Total net assets in the Water, Wastewater and Solid Waste Management Funds, increased by about \$3.2 million, \$1 million and \$4.4 million, respectively. Compared to the prior year, only the Water Funds reported a slight increase in operating revenue. Operating expenses grew by approximately 2% and 1% in the Water and Wastewater Funds, respectively. In the Solid Waste Management Fund, operating expenses grew by more than 12%, primarily due to increases in contractual service expenses in connection with the costs of hauling and transporting waste. While all enterprise funds experienced drops in operating income, compared to the prior year, they were offset for the major enterprise funds by net nonoperating revenues and transfers in. The Water and Wastewater funds each reported significant capital contributions during the year. All bonds of the enterprise funds are paid from enterprise revenues. For enterprise fund revenue bonds, revenues are formally pledged to secure this debt and are subjected to bond coverage ratios. A ten-year comparison of bond coverage for these bonds is included in the statistical section of this report.

General Fund Budgetary Highlights

The County made a number of revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a net increase from the original budget by 3.2% or \$5,272,268. Increases occurred primarily in the areas of transfers out (\$4,309,721) and advances out (\$1,628,396), while combined expenditure decreases, totaling \$665,849, occurred in all functional areas as a result of mid-year budget cuts, with the exception of a small increase in community and economic development. The variances for transfers out included estimated increases for transfers pertaining to economic development community program administration as well as for the County's incentive-to-save funding program that rewards departments for careful budget management. Actual transfers out were still nearly \$4.4 million under final budgeted amounts, partly due to transfers for contingencies and budget stabilization purposes being less than anticipated. The variance for advances out was primarily attributable to cash advances loaned to certain Special Revenue Funds, including nearly \$1.5 million advanced to the Sheriff Contracts Fund. During 2008, the County spent 94.45% 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, 2008, approximated \$941 million (net of accumulated depreciation). This investment in capital assets includes: land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; construction-in-progress; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$1.8 million, or approximately .2 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$3 million. Major events for governmental activity capital assets include a network upgrade project and the completion of two bridge projects and two road projects by the County Engineer. Business-type capital assets, net of accumulated depreciation, reflect a net decrease during the year of approximately \$4.7 million. This decrease is due to the disposal of several equipment related capital assets, an increase in accumulated depreciation, and a reduction in the amount of capital project activities. Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. The most recent assessment found that 99% of the County roads have a rating of fair or better. For 2008, the County Engineer's budgeted expenditures for the preservation of existing roadways were \$9,300,930 and actual expenditures were

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

\$8,743,295, which represents approximately 94% of the amount budgeted. The \$557,635 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 97% of the County bridges have a General Appraisal rating of fair or better. For 2008, the County Engineer's budgeted expenditures for the preservation of existing bridges were \$2,047,572 and actual expenditures were \$1,557,552, which represents approximately 76% of the amount budgeted. The \$490,020 difference was mostly attributed to the personal service category of expenditures, which includes bridge maintenance activity throughout the year, performed in light of actual needs. Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Debt: At December 31, 2008, the County had total bonded debt externally outstanding of \$123,388,001. Of this amount, \$42,360,304 represents general obligation bonds applicable for governmental activities and \$1,337,844 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 \$31,684,853 of self-supporting general obligation bonds and \$48,005,000 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$63,617,337 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 \$14,873,000 during 2008, a result of bond principal payments made during the year. The County did not issue any new externally-held bonds during the year. The County's revenue bonds carry insured ratings of Aaa by Moody's and AAA by Standard & Poors and Fitch. The County's general obligation and special assessment bonds are presently rated Aa2 by Moody's and AA by Standard & Poors. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$102,168,737, 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 2009 budget. Considering the changing face of retail sales in the local region, resulting in flat or minimal growth in County sales tax revenues, coupled with the continued uncertainty surrounding the state economy, and its resultant impact on state funding mechanisms for shared revenues to local governments, which are now correlated to the dynamic of state tax revenue performance, the County is continually reviewing its finances and developing possible alternatives in order to maintain current services provided by the General Fund. The 2009 General Fund budget reflects a net decrease of approximately \$2.8 million from the 2008 adopted budget. As a starting point for developing the General Fund budget, certain known and/or mandated increases were added to the 2009 base budget; these primarily included certain one-time and/or ongoing costs, most of which are supported by increased fee income, for Common Pleas Court and other judicial and law enforcement areas. Otherwise for 2009, a 3.0% across the board reduction from prior year adopted budget total amounts was imposed on all General Fund budgets. Elected Officials, agencies and departments were given the leeway to determine if cuts were to be made in personnel, operating line items or a combination of both, as long as the total reduction was achieved. In addition, employee benefits were calculated on actual employee costs, with the exclusion of vacant positions. Also included in the 2009 budget is only \$.3 million for certain limited replacement capital items, including vehicles, operating equipment and computer hardware. Finally, the budget balancing strategy continues to rely on the discontinuation of the Community Programs for affordable housing, arts and cultural programs and the Economic Development and Government Equity program. In the development of the 2009 General Fund budget, the County continues to maintain a balanced appropriation while also 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, 2008

	Primary Government			Component Unit
	Governmental	Business-type	Total	Monco
	Activities	Activities		Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 322,806,085	\$ 89,737,415	\$ 412,543,500	\$ 777,004
Cash and cash equivalents--segregated accounts.....		751,602	751,602	
Collateral on loaned securities.....	654,839	239,186	894,025	
Net receivables:				
Taxes.....	163,557,632		163,557,632	
Accounts.....	4,792,927	20,061,139	24,854,066	185,229
Special assessments.....	2,849,815		2,849,815	
Accrued interest.....	5,019,924	307,950	5,327,874	
Due from other governments.....	54,556,700	1,201,519	55,758,219	
Internal balances.....	6,132,892	(6,132,892)	0	
Prepaid expenses.....	216,554		216,554	7,402
Inventory of supplies.....	183,770	1,215,851	1,399,621	4,210
<i>Restricted Assets:</i>				
Cash and cash equivalents--segregated accounts.....		29,588,553	29,588,553	
Investments--segregated accounts.....		1,047,664	1,047,664	
Other assets.....		1,910,066	1,910,066	5,888
Capital assets not being depreciated.....	367,612,472	23,221,394	390,833,866	
Capital assets being depreciated.....	163,314,922	386,882,795	550,197,717	500,176
<i>Total Assets</i>	<u>1,091,698,532</u>	<u>550,032,242</u>	<u>1,641,730,774</u>	<u>1,479,909</u>
<i>Liabilities:</i>				
Accounts payable.....	22,968,890	2,248,866	25,217,756	21,569
Construction contracts payable.....		924,912	924,912	
Accrued wages and benefits.....	9,180,833	1,066,890	10,247,723	48,237
Due to other governments.....	4,412,725	4,233,002	8,645,727	
Obligations under securities lending.....	654,839	239,186	894,025	
Accrued interest payable.....	179,239	133,154	312,393	
Other.....			0	19,123
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		397,282	397,282	
Unearned revenue.....	148,071,140	1,910,066	149,981,206	
<i>Long-term liabilities</i>				
Due within one year.....	18,131,830	19,583,136	37,714,966	
Due in more than one year.....	65,632,461	127,346,110	192,978,571	
Unamortized bond amounts.....	959,138	(2,124,063)	(1,164,925)	
<i>Total Liabilities</i>	<u>270,191,095</u>	<u>155,958,541</u>	<u>426,149,636</u>	<u>88,929</u>
Invested in capital assets, net of related debt.....	486,887,415	268,921,062	755,808,477	500,176
<i>Restricted for:</i>				
Capital projects.....	36,041,819	14,189,790	50,231,609	
Debt service.....	929,872	15,001,481	15,931,353	
Human services levy-supported services.....	91,428,343		91,428,343	
Mental retardation levy-supported services.....	1,086,096		1,086,096	
Statutory road-related maintenance and repair.....	6,130,706		6,130,706	
Grant-specific purposes.....	2,336,083		2,336,083	
Unrestricted.....	196,667,103	95,961,368	292,628,471	890,804
<i>Total Net Assets</i>	<u>\$ 821,507,437</u>	<u>\$ 394,073,701</u>	<u>\$ 1,215,581,138</u>	<u>\$ 1,390,980</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, 2008

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 47,679,817	\$ 31,757,802	\$ 1,190,474	\$
Judicial and law enforcement.....	172,328,638	19,049,418	34,347,209	2,779,511
Environment and public works.....	19,372,394	3,043,148	7,740,327	5,894,782
Social services.....	291,778,895	12,314,527	179,160,207	1,133,336
Community and economic development.....	14,121,820	1,304,242	2,344,570	
Interest and fiscal charges on long-term debt.....	2,164,855			
Total Governmental Activities.....	547,446,419	67,469,137	224,782,787	9,807,629
Business-type Activities:				
Water.....	34,247,359	32,233,830		3,262,031
Wastewater.....	44,633,673	43,399,716		1,662,824
Solid Waste Management.....	19,716,142	22,575,113		
Parking Facilities.....	1,923,094	1,767,906		
Stillwater Center.....	15,522,450	12,602,191		
Total Business-type Activities.....	116,042,718	112,578,756	0	4,924,855
Total Primary Government.....	\$ 663,489,137	\$ 180,047,893	\$ 224,782,787	\$ 14,732,484
Component Unit:				
Monco Enterprises, Inc.....	\$ 1,844,475	\$ 1,364,004	\$ 531,823	

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.
\$ (14,731,541)	\$	\$ (14,731,541)	\$
(116,152,500)		(116,152,500)	
(2,694,137)		(2,694,137)	
(99,170,825)		(99,170,825)	
(10,473,008)		(10,473,008)	
(2,164,855)		(2,164,855)	
(245,386,866)	0	(245,386,866)	0
	1,248,502	1,248,502	
	428,867	428,867	
	2,858,971	2,858,971	
	(155,188)	(155,188)	
	(2,920,259)	(2,920,259)	
0	1,460,893	1,460,893	0
(245,386,866)	1,460,893	(243,925,973)	
			\$ 51,352
17,279,401		17,279,401	
3,260,915		3,260,915	
117,431,241		117,431,241	
62,946,971		62,946,971	
2,670,894		2,670,894	
2,373,585		2,373,585	
4,163,915		4,163,915	
22,274,489		22,274,489	
1,151,015	176,779	1,327,794	
29,531,315	1,632,080	31,163,395	(89,992)
5,771,935	1,430,818	7,202,753	1,028
(4,072,652)	4,072,652	0	
264,783,024	7,312,329	272,095,353	(88,964)
19,396,158	8,773,222	28,169,380	(37,612)
802,111,279	385,300,479	1,187,411,758	1,428,592
\$ 821,507,437	\$ 394,073,701	\$ 1,215,581,138	\$ 1,390,980

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2008

	<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.....	\$ 44,603,378	\$ 1,875,892	\$ 10,372,354	\$ 16,690,038
Collateral on loaned securities.....	164,276			
Net receivables:				
Taxes.....	18,898,215			
Accounts.....	516,127	57,883	331,948	27,907
Special assessments.....				
Accrued interest.....	4,752,166			
Due from other funds.....	1,157,757	2,540,741	52,185	232,505
Interfund receivables.....	12,120,612			
Due from other governments.....	25,847,067	4,244,541	330,744	3,573,763
<i>Total Assets</i>	<u>\$ 108,059,598</u>	<u>\$ 8,719,057</u>	<u>\$ 11,087,231</u>	<u>\$ 20,524,213</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,722,608	\$ 2,076,164	\$ 2,383,102	\$ 5,979,562
Deferred revenue.....	37,866,195	3,926,031	44,745	55,587
Due to other funds.....	2,090,623	255,584	31,186	1,054,440
Due to other governments.....	294,207	625,390	81,197	432,932
Obligations under securities lending.....	164,276			
Accrued wages and benefits.....	4,221,297	2,846	101,253	1,539,190
Interfund payables.....				
<i>Total Liabilities</i>	<u>47,359,206</u>	<u>6,886,015</u>	<u>2,641,483</u>	<u>9,061,711</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	135,913	21,084	30,592,594	83,069
Reserved for noncurrent loans receivable.....	9,482,635			
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	51,081,844			
Special Revenue Funds.....		1,811,958	(22,146,846)	11,379,433
Debt Service Funds.....				
Capital Projects Funds.....				
<i>Total Fund Balances</i>	<u>60,700,392</u>	<u>1,833,042</u>	<u>8,445,748</u>	<u>11,462,502</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 108,059,598</u>	<u>\$ 8,719,057</u>	<u>\$ 11,087,231</u>	<u>\$ 20,524,213</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>
\$ 72,529,727	\$ 129,569,178	\$ 275,640,567
267,128	134,441	565,845
140,931,032	3,728,385	163,557,632
	3,070,713	4,004,578
	2,849,815	2,849,815
	267,758	5,019,924
36,798	1,181,899	5,201,885
		12,120,612
8,302,773	12,257,812	54,556,700
<u>\$ 222,067,458</u>	<u>\$ 153,060,001</u>	<u>\$ 523,517,558</u>
\$ 429,563	\$ 8,626,233	\$ 22,217,232
145,411,334	11,650,224	198,954,116
2,848,744	3,214,532	9,495,109
174,168	1,010,229	2,618,123
267,128	134,441	565,845
13,007	3,227,098	9,104,691
	5,034,172	5,034,172
<u>149,143,944</u>	<u>32,896,929</u>	<u>247,989,288</u>
	25,435,129	56,267,789
	215,649	9,698,284
	1,082,008	1,082,008
		51,081,844
72,923,514	65,176,662	129,144,721
	(2,600,000)	(2,600,000)
	30,853,624	30,853,624
<u>72,923,514</u>	<u>120,163,072</u>	<u>275,528,270</u>
<u>\$ 222,067,458</u>	<u>\$ 153,060,001</u>	<u>\$ 523,517,558</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2008**

Total governmental fund balances \$ 275,528,270

**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	7,889,563	
Construction-in-progress	10,439,972	
Infrastructure	349,282,937	
Land improvements, net of \$1,623,943 accumulated depreciation	2,298,653	
Buildings, structures and improvements, net of \$73,627,944 accumulated depreciation	144,404,036	
Furniture, fixtures and equipment, net of \$33,833,453 accumulated depreciation	<u>15,394,950</u>	
Total capital assets		529,710,111

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	54,490,917	
Internal service fund liabilities	(21,877,064)	
Internal service fund consolidation adjustment	<u>(764,382)</u>	
Net adjustment for internal service funds		31,849,471

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	11,890,727	
Sales tax	6,276,279	
Fees and charges for services	277,112	
Special assessments	27,103	
Intergovernmental	28,341,389	
Investment earnings	4,023,609	
Miscellaneous	<u>46,757</u>	
Total		50,882,976

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid 216,554

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due (179,239)

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

Special assessment bonds	(1,337,844)	
General obligation bonds	(42,360,304)	
Unamortized amounts on general obligation bonds	(959,138)	
Capital leases	(563,477)	
Compensated absences	<u>(21,279,943)</u>	
Total		<u>(66,500,706)</u>

Net assets of governmental activities \$ 821,507,437

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, 2008

(Cont'd.)

	<i>General</i>	<i>Children Services</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Revenues:</i>				
Property taxes.....	\$ 15,344,271	\$	\$	\$
Sales tax.....	64,340,111			
Other taxes.....	2,670,894			
Licenses and permits.....	30,726			
Fees and charges for services.....	21,599,806	197,602	1,251,825	
Fines and forfeitures.....	1,278,969			
Special assessments.....				
Intergovernmental.....	22,479,296	21,928,407	30,815,331	70,426,202
Investment earnings.....	28,223,637			
Miscellaneous.....	2,159,484	360,120	3,211	1,632,569
Total Revenues.....	158,127,194	22,486,129	32,070,367	72,058,771
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	24,718,233			
Judicial and law enforcement.....	105,680,676			
Environment and public works.....	505,821			
Social services.....	2,815,037	48,247,763	56,755,540	75,842,502
Community and economic development.....	3,304,920			
Capital outlay.....				
<i>Intergovernmental:</i>				
General government.....	103,300			
Social services.....	148,410			
Community and economic development.....				
Environment and public works.....	244,304			
<i>Debt service:</i>				
Principal retirement.....	27,463		2,976	118,628
Interest and fiscal charges.....	4,700		264	16,107
Total Expenditures.....	137,552,864	48,247,763	56,758,780	75,977,237
<i>Excess (Deficiency) Of Revenues</i>				
Over Expenditures.....	20,574,330	(25,761,634)	(24,688,413)	(3,918,466)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	46,309	12,505		
Inception of capital leases.....	169,113			
Transfers in.....	4,433,597	23,356,748	26,319,760	3,084,694
Transfers out.....	(17,663,350)			(1,308,476)
Total Other Financing Sources And Uses.....	(13,014,331)	23,369,253	26,319,760	1,776,218
<i>Net Change in Fund Balances.....</i>	7,559,999	(2,392,381)	1,631,347	(2,142,248)
<i>Fund Balance (Deficit) at</i>				
<i>Beginning Of Year.....</i>	53,140,393	4,225,423	6,814,401	13,604,750
<i>Fund Balance (Deficit) at</i>				
<i>End Of Year.....</i>	<u>\$ 60,700,392</u>	<u>\$ 1,833,042</u>	<u>\$ 8,445,748</u>	<u>\$ 11,462,502</u>

MONTGOMERY COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds (Cont'd.)

For the Year Ended December 31, 2008

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Totals</i>
<i>Revenues:</i>			
Property taxes.....	\$ 114,947,686	\$ 4,797,578	\$ 135,089,535
Sales tax.....			64,340,111
Other taxes.....		6,537,500	9,208,394
Licenses and permits.....		2,303,616	2,334,342
Fees and charges for services.....		28,713,962	51,763,195
Fines and forfeitures.....		434,678	1,713,647
Special assessments.....		293,623	293,623
Intergovernmental.....	25,201,597	81,767,765	252,618,598
Investment earnings.....		907,267	29,130,904
Miscellaneous.....	448	1,826,418	5,982,250
Total Revenues.....	140,149,731	127,582,407	552,474,599
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		8,562,982	33,281,215
Judicial and law enforcement.....		53,983,903	159,664,579
Environment and public works.....		16,263,657	16,769,478
Social services.....	10,476,189	77,900,991	272,038,022
Community and economic development.....		6,147,890	9,452,810
Capital outlay.....		25,572,008	25,572,008
<i>Intergovernmental:</i>			
General government.....			103,300
Social services.....	15,426,566		15,574,976
Community and economic development.....		4,170,347	4,170,347
Environment and public works.....			244,304
<i>Debt service:</i>			
Principal retirement.....		2,763,143	2,912,210
Interest and fiscal charges.....		2,288,929	2,310,000
Total Expenditures.....	25,902,755	197,653,850	542,093,249
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>114,246,976</i>	<i>(70,071,443)</i>	<i>10,381,350</i>
<i>Other Financing Sources And Uses</i>			
Sale of capital assets/sundries.....		58,615	117,429
Inception of capital leases.....			169,113
Transfers in.....		58,021,966	115,216,765
Transfers out.....	(91,863,044)	(8,454,547)	(119,289,417)
Total Other Financing Sources And Uses.....	(91,863,044)	49,626,034	(3,786,110)
 <i>Net Change in Fund Balances.....</i>	 <i>22,383,932</i>	 <i>(20,445,409)</i>	 <i>6,595,240</i>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<i>50,539,582</i>	<i>140,608,481</i>	<i>268,933,030</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<i>\$ 72,923,514</i>	<i>\$ 120,163,072</i>	<i>\$ 275,528,270</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, 2008**

Net Change in Fund Balances - Total Governmental Funds \$ 6,595,240

**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	14,938,132	
Depreciation expense	<u>(11,121,966)</u>	
Total		3,816,166

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.

(627,470)

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	2,882,022	
Sales tax	(1,393,140)	
Fees and charges for services	(287,784)	
Special assessments	(52,771)	
Intergovernmental	4,005,455	
Investment earnings	400,411	
Miscellaneous	<u>(210,315)</u>	
Total		5,343,878

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	(169,113)	
Principal repayment for capital leases	300,452	
Principal repayment for bonds	<u>2,611,758</u>	
Total		2,743,097

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

14,726

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	(23,847)	
Amortized amounts on general obligation bonds	140,575	
Compensated absences	<u>(1,831,408)</u>	
Total		(1,714,680)

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

3,225,201

Change in net assets of governmental activities \$ 19,396,158

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2008

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 15,825,413	\$ 15,825,413	\$ 15,357,782	\$ (467,631)
Sales tax.....	64,500,000	64,500,000	64,973,023	473,023
Other taxes.....	3,800,000	3,800,000	2,683,949	(1,116,051)
Licenses and permits.....	45,000	45,000	30,781	(14,219)
Fees and charges for services.....	24,364,810	24,452,610	21,589,767	(2,862,843)
Fines and forfeitures.....	1,174,060	1,174,060	1,283,434	109,374
Intergovernmental.....	21,900,670	21,900,670	22,806,931	906,261
Investment earnings.....	20,593,428	20,593,428	20,864,070	270,642
Miscellaneous.....	2,642,675	3,556,488	3,269,002	(287,486)
Total Revenues.....	154,846,056	155,847,669	152,858,739	(2,988,930)
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	26,999,693	26,820,165	24,986,593	1,833,572
Judicial and law enforcement.....	108,872,899	108,353,469	106,116,332	2,237,137
Environment and public works.....	602,295	582,128	510,721	71,407
Social services.....	3,658,477	3,640,131	2,817,742	822,389
Community and economic development.....	3,389,325	3,410,947	3,330,876	80,071
<i>Intergovernmental:</i>				
General government.....	53,300	103,300	103,300	0
Environment and public works.....	244,304	244,304	244,304	0
Social services.....	148,410	148,410	148,410	0
Total Expenditures.....	143,968,703	143,302,854	138,258,278	5,044,576
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	10,877,353	12,544,815	14,600,461	2,055,646
<i>Other Financing Sources And Uses</i>				
Advances in.....	400,000	400,000	566,027	166,027
Advances out.....		(1,628,396)	(1,628,396)	0
Transfers in.....	5,492,277	8,795,126	7,626,809	(1,168,317)
Transfers out.....	(20,986,443)	(25,296,164)	(20,889,433)	4,406,731
Total Other Financing Sources And Uses.....	(15,094,166)	(17,729,434)	(14,324,993)	3,404,441
Net Change in Fund Balance.....	(4,216,813)	(5,184,619)	275,468	5,460,087
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>32,521,057</i>	<i>32,521,057</i>	<i>32,521,057</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>776,813</i>	<i>776,813</i>	<i>776,813</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
End Of Year.....	\$ 29,081,057	\$ 28,113,251	\$ 33,573,338	\$ 5,460,087

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, 2008

	<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.....	\$ 171,977	\$ 171,977	\$ 207,050	\$ 35,073
Intergovernmental.....	24,426,639	25,282,879	22,208,707	(3,074,172)
Miscellaneous.....	341,482	471,482	497,235	25,753
<i>Total Revenues</i>	<u>24,940,098</u>	<u>25,926,338</u>	<u>22,912,992</u>	<u>(3,013,346)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	<u>51,717,778</u>	<u>51,069,902</u>	<u>49,996,127</u>	<u>1,073,775</u>
<i>Total Expenditures</i>	<u>51,717,778</u>	<u>51,069,902</u>	<u>49,996,127</u>	<u>1,073,775</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(26,777,680)	(25,143,564)	(27,083,135)	(1,939,571)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>23,109,222</u>	<u>23,109,222</u>	<u>20,866,388</u>	<u>(2,242,834)</u>
<i>Total Other Financing Sources And Uses</i>	<u>23,109,222</u>	<u>23,109,222</u>	<u>20,866,388</u>	<u>(2,242,834)</u>
<i>Net Change in Fund Balance</i>	(3,668,458)	(2,034,342)	(6,216,747)	(4,182,405)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	7,188,744	7,188,744	7,188,744	0
<i>Prior Year Encumbrances Appropriated</i>	<u>101,778</u>	<u>101,778</u>	<u>101,778</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,622,064</u>	<u>\$ 5,256,180</u>	<u>\$ 1,073,775</u>	<u>\$ (4,182,405)</u>

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

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

For the Year Ended December 31, 2008

	<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>				
Intergovernmental.....	\$ 77,497,465	\$ 89,931,908	\$ 84,041,509	\$ (5,890,399)
Miscellaneous.....	33,731,786	33,731,786	30,812,923	(2,918,863)
<i>Total Revenues.....</i>	<u>111,229,251</u>	<u>123,663,694</u>	<u>114,854,432</u>	<u>(8,809,262)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	123,297,010	121,973,552	109,899,190	12,074,362
<i>Total Expenditures.....</i>	<u>123,297,010</u>	<u>121,973,552</u>	<u>109,899,190</u>	<u>12,074,362</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(12,067,759)</u>	<u>1,690,142</u>	<u>4,955,242</u>	<u>3,265,100</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,251,409	3,251,409	3,084,694	(166,715)
Transfers out.....	(1,346,184)	(1,328,458)	(1,308,476)	19,982
<i>Total Other Financing Sources And Uses.....</i>	<u>1,905,225</u>	<u>1,922,951</u>	<u>1,776,218</u>	<u>(146,733)</u>
<i>Net Change in Fund Balance.....</i>	<u>(10,162,534)</u>	<u>3,613,093</u>	<u>6,731,460</u>	<u>3,118,367</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(1,598,250)</u>	<u>(1,598,250)</u>	<u>(1,598,250)</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>6,962,534</u>	<u>6,962,534</u>	<u>6,962,534</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ (4,798,250)</u>	<u>\$ 8,977,377</u>	<u>\$ 12,095,744</u>	<u>\$ 3,118,367</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 124,558,728	\$ 124,558,728	\$ 115,062,661	\$ (9,496,067)
Intergovernmental.....	12,566,587	12,566,587	25,201,597	12,635,010
Miscellaneous.....			1,308	1,308
Total Revenues.....	137,125,315	137,125,315	140,265,566	3,140,251
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	15,203,262	17,387,901	16,010,976	1,376,925
<i>Intergovernmental:</i>				
Social services.....	17,422,456	18,016,456	15,426,566	2,589,890
Total Expenditures.....	32,625,718	35,404,357	31,437,542	3,966,815
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	104,499,597	101,720,958	108,828,024	7,107,066
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,990,957	5,990,957	6,055,000	64,043
Transfers out.....	(91,852,909)	(98,828,173)	(95,427,684)	3,400,489
Total Other Financing Sources And Uses.....	(85,861,952)	(92,837,216)	(89,372,684)	3,464,532
Net Change in Fund Balance.....	18,637,645	8,883,742	19,455,340	10,571,598
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	46,971,486	46,971,486	46,971,486	0
<i>Prior Year Encumbrances Appropriated.....</i>	5,840,324	5,840,324	5,840,324	0
Fund Balance (Deficit) At End Of Year.....	\$ 71,449,455	\$ 61,695,552	\$ 72,267,150	\$ 10,571,598

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

MONTGOMERY COUNTY, OHIO

Statement of Net Assets
Proprietary Funds

December 31, 2008

	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.....	\$ 33,099,282	\$ 31,843,724	\$ 23,032,534	\$ 1,761,875	\$ 89,737,415	\$ 47,165,518
Cash and cash equivalents--segregated accounts.....	751,102			500	751,602	
Collateral on loaned securities.....	121,905	117,281			239,186	88,994
Net receivables:						
Accounts.....	6,713,949	9,219,405	2,950,281	1,177,504	20,061,139	788,349
Accrued interest.....	235,883	6,220	65,847		307,950	
<i>Total receivables.....</i>	<u>6,949,832</u>	<u>9,225,625</u>	<u>3,016,128</u>	<u>1,177,504</u>	<u>20,369,089</u>	<u>788,349</u>
Due from other funds.....	17,409	24,247	11,103	4,958	57,717	5,047,003
Due from other governments.....		471,178	730,341		1,201,519	
Inventory of supplies.....	135,689	956,268	63,242	60,652	1,215,851	183,770
<i>Current restricted assets:</i>						
Cash and cash equivalents--segregated accounts.....	8,190,427	5,775,499	15,622,627		29,588,553	
<i>Total current assets.....</i>	<u>49,265,646</u>	<u>48,413,822</u>	<u>42,475,975</u>	<u>3,005,489</u>	<u>143,160,932</u>	<u>53,273,634</u>
<i>Noncurrent assets:</i>						
Investments--segregated accounts.....	1,047,664				1,047,664	
Other assets.....	461,894	1,448,172			1,910,066	
<i>Capital assets in service:</i>						
Land.....	1,272,801	2,478,556	2,493,735	1,300,000	7,545,092	
Land improvements.....	7,350	424,882	4,539,367		4,971,599	
Utility plant in service.....	184,667,803	290,429,221			475,097,024	
Buildings, structures and improvements.....	13,396,084	97,984,937	55,154,868	36,142,734	202,678,623	
Furniture, fixtures and equipment.....	4,299,357	5,276,765	6,516,024	315,241	16,407,387	2,369,016
Less: Accumulated depreciation.....	(89,700,551)	(192,955,577)	(21,748,778)	(7,866,932)	(312,271,838)	(1,151,733)
Construction-in-progress.....	3,071,707	10,376,452	2,228,143		15,676,302	
<i>Total net capital assets.....</i>	<u>117,014,551</u>	<u>214,015,236</u>	<u>49,183,359</u>	<u>29,891,043</u>	<u>410,104,189</u>	<u>1,217,283</u>
<i>Total noncurrent assets.....</i>	<u>118,524,109</u>	<u>215,463,408</u>	<u>49,183,359</u>	<u>29,891,043</u>	<u>413,061,919</u>	<u>1,217,283</u>
<i>Total Assets.....</i>	<u>\$ 167,789,755</u>	<u>\$ 263,877,230</u>	<u>\$ 91,659,334</u>	<u>\$ 32,896,552</u>	<u>\$ 556,222,851</u>	<u>\$ 54,490,917</u>

	Business-type Activities - Enterprise Funds				Totals	Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
Liabilities						
Current Liabilities:						
Accounts payable.....	\$ 276,469	\$ 817,956	\$ 877,322	\$ 277,119	\$ 2,248,866	\$ 751,658
Construction contracts.....	924,912	924,912			924,912	
Current portion of insurance claims payable.....					0	7,234,647
Due to other funds.....	109,172	205,720	108,669	141,099	564,660	246,836
Due to other governments.....	1,607,319	2,463,028		162,655	4,233,002	1,794,602
Obligations under securities lending.....	121,905	117,281			239,186	88,994
Accrued wages and benefits.....	160,135	301,234	140,883	464,638	1,066,890	76,142
Current portion of long-term notes.....	331,977	4,050,721	143,000		4,525,698	
Current portion of general obligation bonds.....	171,633	1,681,800		678,640	2,532,073	
Accrued interest on general obligation bonds.....	7,916	65,622		59,616	133,154	
Current portion of revenue bonds.....	2,800,000	1,715,000	6,400,000		10,915,000	
Current portion of capitalized leases.....					0	49,632
Current portion of compensated absences.....	301,130	623,217	311,124	252,794	1,488,265	63,654
Current portion of landfill post-closure costs			122,100		122,100	
Current liabilities payable from restricted assets:						
Accrued revenue bond interest.....	183,764	101,453	112,065		397,282	
Total current liabilities.....	6,071,420	13,067,944	8,215,163	2,036,561	29,391,088	10,306,165
Long-term liabilities:						
Unearned revenue.....	461,894	1,448,172			1,910,066	
Interfund payables.....		971,549		5,418,782	6,390,331	696,109
<i>(net of current portions):</i>						
Long-term notes.....	5,895,388	53,053,251	143,000		59,091,639	10,641,059
Insurance claims payable.....					0	
Revenue bonds.....	27,390,000	3,720,000	5,980,000		37,090,000	
Less: Unamortized revenue bond charges.....	(711,619)	(588,564)	(568,527)		(1,868,710)	
General obligation bonds.....	1,603,090	14,691,175		12,858,515	29,152,780	
Less: Unamortized general obligation bond charges.....	(5,124)	(222,415)		(27,814)	(255,353)	
Capitalized leases.....					0	107,428
Compensated absences.....	364,268	494,560	287,168	382,846	1,528,842	126,303
Estimated liability for landfill post-closure costs			482,849		482,849	
Total long-term liabilities.....	34,997,897	73,567,728	6,324,490	18,632,329	133,522,444	11,570,899
Total Liabilities.....	41,069,317	86,635,672	14,539,653	20,668,890	162,913,532	21,877,064
Net Assets						
Invested in capital assets, net of related debt.....	79,539,206	135,914,268	37,085,886	16,381,702	268,921,062	1,060,223
Restricted for capital purposes.....	3,180,996	2,724,410	8,284,384		14,189,790	
Restricted for debt service.....	4,825,667	2,949,636	7,226,178		15,001,481	
Unrestricted.....	39,174,569	35,653,244	24,523,233	(4,154,060)	95,196,986	31,553,630
Total Net Assets.....	\$ 126,720,438	\$ 177,241,558	\$ 77,119,681	\$ 12,227,642	\$ 393,309,319	\$ 32,613,853
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					764,382	
Total Net Assets of Business-type Activities.....					\$ 394,073,701	

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, 2008

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities- Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Operating Revenues:</i>						
Charges for services.....	\$ 32,233,830	\$ 43,399,716	\$ 22,575,113	\$ 14,370,097	\$ 112,578,756	\$ 65,814,067
Other revenue.....	808,484	389,013	113,089	12,227	1,322,813	183,906
<i>Total Operating Revenues.....</i>	<u>33,042,314</u>	<u>43,788,729</u>	<u>22,688,202</u>	<u>14,382,324</u>	<u>113,901,569</u>	<u>65,997,973</u>
<i>Operating Expenses:</i>						
Personal services.....	6,288,300	10,154,834	4,821,106	10,044,133	31,308,373	2,239,222
Materials and supplies.....	936,313	1,295,503	461,594	1,006,401	3,699,811	5,065,343
Contractual services.....	1,432,234	1,928,160	4,528,101	3,196,730	11,085,225	7,998,741
Utilities.....	17,353,021	14,632,021	5,646,362	428,167	38,059,571	1,212,924
Depreciation.....	4,529,179	9,825,349	2,724,715	921,969	18,001,212	226,557
Insurance claims.....					0	43,578,315
Dividends expense.....					0	2,460,738
Other expenses.....	1,621,512	3,645,025	465,843	1,112,956	6,845,336	633,237
<i>Total Operating Expenses.....</i>	<u>32,160,559</u>	<u>41,480,892</u>	<u>18,647,721</u>	<u>16,710,356</u>	<u>108,999,528</u>	<u>63,415,077</u>
<i>Operating Income (Loss).....</i>	881,755	2,307,837	4,040,481	(2,328,032)	4,902,041	2,582,896
<i>Nonoperating Revenues (Expenses)</i>						
Investment income.....	1,017,217	141,363	473,500		1,632,080	
Interest expense and fiscal charges.....	(2,158,027)	(3,242,758)	(1,217,867)	(753,960)	(7,372,612)	(10,156)
Gain (loss) from disposal of capital assets....	14,374	62,645	114,013	121	191,153	968,496
Other nonoperating revenue (expense).....	711	106,844	450		108,005	(987)
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(1,125,725)</u>	<u>(2,931,906)</u>	<u>(629,904)</u>	<u>(753,839)</u>	<u>(5,441,374)</u>	<u>957,353</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>						
	(243,970)	(624,069)	3,410,577	(3,081,871)	(539,333)	3,540,249
Capital contributions.....	3,262,031	1,662,824			4,924,855	
Transfers in.....	185,217		972,730	2,932,245	4,090,192	
Transfers out.....	(8,686)	(8,854)			(17,540)	
<i>Change in Net Assets.....</i>	<u>3,194,592</u>	<u>1,029,901</u>	<u>4,383,307</u>	<u>(149,626)</u>	<u>8,458,174</u>	<u>3,540,249</u>
<i>Total Net Assets (Deficit) At</i>						
<i>Beginning Of Year.....</i>	<u>123,525,846</u>	<u>176,211,657</u>	<u>72,736,374</u>	<u>12,377,268</u>		<u>29,073,604</u>
<i>Total Net Assets (Deficit) At</i>						
<i>End Of Year.....</i>	<u>\$ 126,720,438</u>	<u>\$ 177,241,558</u>	<u>\$ 77,119,681</u>	<u>\$ 12,227,642</u>		<u>\$ 32,613,853</u>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....						
					315,048	
Change in Net Assets of Business-type Activities.....						
					<u>\$ 8,773,222</u>	

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

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2008

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds				Totals	Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds		
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 31,031,622	\$ 42,914,752	\$ 22,169,454	\$ 14,060,510	\$ 110,176,338	\$ 11,210,244
Cash receipts from interfund services provided.....	134,511	182,270	180,159	219,013	715,953	55,026,812
Cash payments to employees for services.....	(5,297,987)	(8,552,741)	(3,992,869)	(7,982,889)	(25,826,486)	(1,860,967)
Cash payments to suppliers for goods and services.....	(21,664,872)	(20,745,397)	(9,420,810)	(4,738,217)	(56,569,296)	(14,340,248)
Cash payments for insurance claims.....					0	(41,520,822)
Cash payments of dividends.....					0	(2,460,738)
Cash payments for interfund services used.....	(1,644,458)	(2,807,729)	(2,171,181)	(3,283,984)	(9,907,352)	(864,362)
Landfill post-closure costs paid.....			(120,857)		(120,857)	
Other operating cash receipts.....	805,654	408,883	110,684	12,227	1,337,448	191,103
Cash from other sources.....	28,885	185,166	136,617	121	350,789	968,496
Other cash payments.....					0	(987)
<i>Net cash provided by (used for) operating activities.....</i>	<u>3,393,355</u>	<u>11,585,204</u>	<u>6,891,197</u>	<u>(1,713,219)</u>	<u>20,156,537</u>	<u>6,348,531</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....	185,217		972,730	2,932,245	4,090,192	
Transfers out to other funds.....	(8,686)	(8,854)			(17,540)	
Amounts borrowed on interfund loans		1,000,000			1,000,000	32,000
Amounts repaid on interfund loans		(32,000)		(400,000)	(432,000)	(166,027)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>176,531</u>	<u>959,146</u>	<u>972,730</u>	<u>2,532,245</u>	<u>4,640,652</u>	<u>(134,027)</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....					0	(64,389)
Interest paid on capital leases.....					0	(10,156)
Principal paid on long-term notes.....	(324,924)	(3,823,837)	(143,000)		(4,291,761)	
Interest paid on long-term notes.....	(190,735)	(1,868,445)			(2,059,180)	
Principal paid on revenue bonds.....	(2,675,000)	(1,620,000)	(5,560,000)		(9,855,000)	
Interest paid on revenue bonds.....	(1,597,268)	(395,080)	(965,849)		(2,958,197)	
Principal paid on general obligation bonds.....	(171,222)	(1,595,650)		(639,370)	(2,406,242)	
Interest paid on general obligation bonds.....	(103,899)	(867,421)		(747,353)	(1,718,673)	
Capital debt fiscal charges paid.....	(17,709)	(32,386)	(32,324)		(82,419)	
Capital contributions.....	751,102				751,102	
Acquisition and construction of capital assets.....	(2,116,261)	(1,948,375)	(1,729,230)		(5,793,866)	(17,188)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(6,445,916)</u>	<u>(12,151,194)</u>	<u>(8,430,403)</u>	<u>(1,386,723)</u>	<u>(28,414,236)</u>	<u>(91,733)</u>
<i>Cash flows from investing activities:</i>						
Interest received on investments.....	1,057,991	159,546	441,288		1,658,825	
<i>Net cash provided by (used for) investing activities.....</i>	<u>1,057,991</u>	<u>159,546</u>	<u>441,288</u>	<u>0</u>	<u>1,658,825</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents....	(1,818,039)	552,702	(125,188)	(567,697)	(1,958,222)	6,122,771
Cash and cash equivalents at beginning of year.....	43,858,850	37,066,521	38,780,349	2,330,072	122,035,792	41,042,747
Cash and cash equivalents at end of year.....	<u>\$ 42,040,811</u>	<u>\$ 37,619,223</u>	<u>\$ 38,655,161</u>	<u>\$ 1,762,375</u>	<u>\$ 120,077,570</u>	<u>\$ 47,165,518</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2008

	<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>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 881,755	\$ 2,307,837	\$ 4,040,481	\$ (2,328,032)	\$ 4,902,041	\$ 2,582,896
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	4,529,179	9,825,349	2,724,715	921,969	18,001,212	226,557
Miscellaneous nonoperating income (expense).....	28,885	185,166	136,617	121	350,789	967,509
(Increase) decrease in accounts receivable.....	(1,075,177)	(559,828)	(51,345)	(89,898)	(1,776,248)	309,105
(Increase) decrease in due from other funds.....	4,650	22,044	11,874	(676)	37,892	(27,176)
(Increase) decrease in due from other governments....		254,960	(188,434)		66,526	
(Increase) decrease in inventory of supplies.....	(296)	(84,664)	3,838	6,025	(75,097)	2,803
Increase (decrease) in accounts payable.....	49,088	93,295	195,905	(132,220)	206,068	(22,993)
Increase (decrease) in due to other funds.....	3,935	(103,030)	(14,650)	(85,185)	(198,930)	107,197
Increase (decrease) in due to other governments.....	(1,137,411)	(460,660)		(208,873)	(1,806,944)	119,694
Increase (decrease) in accrued wages and benefits.....	43,452	109,283	38,159	112,315	303,209	16,712
Increase (decrease) in insurance claims payable.....					0	2,057,493
Increase (decrease) in compensated absences.....	65,295	(4,548)	(5,963)	91,235	146,019	8,734
<i>Total adjustments.....</i>	<u>2,511,600</u>	<u>9,277,367</u>	<u>2,850,716</u>	<u>614,813</u>	<u>15,254,496</u>	<u>3,765,635</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 3,393,355</u>	<u>\$ 11,585,204</u>	<u>\$ 6,891,197</u>	<u>\$ (1,713,219)</u>	<u>\$ 20,156,537</u>	<u>\$ 6,348,531</u>

Noncash investing, capital and financing activities:

During 2008, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$3,337,559 and \$1,130,260, respectively. The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$2,510,929 and \$1,662,824, respectively.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2008

	<i>Private Purpose Trust <u>Unclaimed Funds</u></i>	<i>Investment Trust <u>Five Rivers Metroparks</u></i>	<i>Agency Funds</i>
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 3,512,159	\$ 17,574,901	\$ 58,770,524
Cash and cash equivalents-- segregated accounts.....			18,186,211
Collateral on loaned securities.....			150,885
Accrued interest receivable.....		189,002	
Taxes levied for other governments.....			609,034,336
<i>Total Assets</i>	<u>\$ 3,512,159</u>	<u>\$ 17,763,903</u>	<u>\$ 686,141,956</u>
<i>Liabilities</i>			
Due to other governments.....	\$	\$	\$ 654,142,054
Obligations under securities lending.....			150,885
Other liabilities.....			31,849,017
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>\$ 686,141,956</u>
<i>Net Assets</i>			
Held in trust.....	<u>\$ 3,512,159</u>		
Held in trust for pool participants.....		<u>\$ 17,763,903</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, 2008

	<i>Private Purpose Trust <u>Unclaimed Funds</u></i>	<i>Investment Trust <u>Five Rivers Metroparks</u></i>
<i>Additions:</i>		
Additional unclaimed funds.....	\$ 1,720,467	\$ 833,988
Investment income.....		19,539,015
Other income received by fiscal agent.....		<u>20,373,003</u>
<i>Total Additions</i>	<u>1,720,467</u>	<u>20,373,003</u>
<i>Deductions:</i>		
Funds claimed.....	1,953,186	
Other payments made by fiscal agent.....		<u>26,793,227</u>
<i>Total Deductions</i>	<u>1,953,186</u>	<u>26,793,227</u>
<i>Changes in Net Assets</i>	<u>(232,719)</u>	<u>(6,420,224)</u>
<i>Net Assets Beginning of Year</i>	<u>3,744,878</u>	<u>24,184,127</u>
<i>Net Assets End of Year</i>	<u><u>\$ 3,512,159</u></u>	<u><u>\$ 17,763,903</u></u>

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

*Notes to the Basic
Financial Statements
December 31, 2008*

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 535,000 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 provide any funding to the LEPC during calendar year 2008. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

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

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

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

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

*Notes to the Basic
Financial Statements*

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

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

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

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

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

Children Services: This fund, which the County chose to report as a major fund for 2008, 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.

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

*Notes to the Basic
Financial Statements*

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

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

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

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

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

*Notes to the Basic
Financial Statements*

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

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

The budgetary process does not include annual budgeting for the following Special Revenue Funds: Alcohol, Drug Addiction and Mental Health Services Board; Community Development Block Grant; Youth Services; Economic Development; Community Corrections; ADAMHS Board Federal Grants; Workforce Investment Act; Other Federal Grants; and Other State & Local Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Fund. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, no 2008 budget was adopted for the Regional Dispatch Center Debt Service fund since this fund had no cash activity and only reported a transfer out, on a gaap basis, in connection with the accounting of a related interfund payable for an internal borrowing.

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; Child Support Enforcement; Sheriff Contracts; Public Works Building Maintenance; and Other.

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

Encumbrances

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

Cash and Cash Equivalents and Investments

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

*Notes to the Basic
Financial Statements*

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

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

Inventory of Supplies

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.

Other Assets

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

Capital Assets

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

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

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

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

Long-term Liabilities

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

*Notes to the Basic
Financial Statements*

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

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

Unamortized Bond Amounts

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

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2008, net interest cost of \$135,484 was debited to construction-in-progress, in connection with these projects.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$27,103 of delinquent amounts outstanding.

Deferred Revenue

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

Sales Tax

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

*Notes to the Basic
Financial Statements*

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

Interfund Transactions

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

Compensated Absences

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

Insurance

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

Net Assets and Fund Balance Reserves

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. As of December 31, 2008, \$92,514,439 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, 2008 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>				
<i>Description</i>	<i>General</i>	<i>Children Services</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>
GAAP Basis.....	\$ 7,559,999	\$ (2,392,381)	\$ (2,142,248)	\$ 22,383,932
Increase (decrease)				
Due to revenues:				
Property taxes.....	13,511			114,975
Sales tax.....	632,912			
Other taxes.....	13,055			
Licenses and permits.....	55			
Fees and charges for services.....	(10,039)	9,448		
Fines and forfeitures.....	4,465			
Intergovernmental.....	327,635	280,300	13,615,307	
Investment earnings.....	(7,359,567)			
Miscellaneous.....	1,109,518	137,115	29,180,354	860
Due to expenditures:				
Current:				
General government.....	(268,360)			
Judicial and law enforcement.....	(435,656)			
Environment and public works.....	(4,900)			
Social services.....	(2,705)	(1,748,364)	(34,056,688)	(5,534,787)
Community and economic development...	(25,956)			
Debt Service:				
Principal retirement.....	27,463		118,628	
Interest and fiscal charges.....	4,700		16,107	
Due to other financing sources and (uses):				
Sale of capital assets/sundries.....	(46,309)	(12,505)		
Inception of capital leases.....	(169,113)	(2,490,360)		
Advances in.....	566,027			
Advances out.....	(1,628,396)			
Transfers in.....	3,193,212			6,055,000
Transfers out.....	(3,226,083)			(3,564,640)
Budgetary basis.....	<u>\$ 275,468</u>	<u>\$ (6,216,747)</u>	<u>\$ 6,731,460</u>	<u>\$ 19,455,340</u>

*Notes to the Basic
Financial Statements*

NOTE D – Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

*Notes to the Basic
Financial Statements*

NOTE E - Cash, Deposits and Investments

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

Amounts available for deposit or investment are as follows:

Primary Government:	
(Carrying Amounts)	
Pooled cash and cash equivalents (including the County Treasurer's investment pool):	
Governmental Activities.....	\$322,806,085
Business-type Activities.....	89,737,415
Private Purpose Trust.....	3,512,159
Investment Trust.....	17,574,901
Agency Funds.....	58,770,524
Segregated cash and cash equivalents:	
Business-type Activities.....	30,340,155
Agency Funds.....	18,186,211
Segregated investments:	
Business-type Activities.....	1,047,664
Reconciling items (net) to arrive at bank balance of deposits.....	8,620,940
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	\$550,596,054

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

*Notes to the Basic
Financial Statements*

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

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

Interest Rate Risk: The County's investment policy generally limits investment portfolio maturities to five years or less, unless the investment is matched to a specific obligation or debt, and the investment is specifically approved by the Investment Advisory Committee. A portion of the segregated investments applicable to Business-type activities include certain long term government mortgage investments, previously held by the Crain's Run Water and Sewer District, which was absorbed by the County during 2008. While these investments are still held by an outside fiscal agent and have not been approved by the County's Investment Advisory Committee for incorporation into the Treasurer's investment pool, they are included in the following investment schedule which shows their minimal impact on the County's total portfolio.

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Statement of Net Assets. Cash equivalents do not include collateral on loaned securities, however, since such funds are offset by a separate liability account and are not available to funds on demand. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the financial statements. At December 31, 2008, the fair value of investments was \$15,191,255 above the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

At year end, the carrying amount of the County's deposits was \$45,015,775 and the bank balance was \$53,636,715. Of the bank balance, \$6,286,290 was covered by federal depository insurance, \$19,808,667 was comprised of collateralized certificates of deposit and \$27,541,758 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, 2008 are as follows:

	Fair Value	Percent of Total Portfolio	Credit Rating	Weighted Average Maturity
Federal Farm Credit Bank	\$ 43,355,044	8.72%	AAA	.71 years
Federal Home Loan Bank	238,903,925	48.07%	AAA	1.37 years
Federal National Mortgage Assoc..	97,142,001	19.55%	AAA	1.50 years
Federal Home Loan Mortgage Corp.	46,930,800	9.44%	AAA	1.76 years
General Electric Capital Corp.	15,042,350	3.03%	AAA	.75 years
HSBC Bank USA	7,986,480	1.61%	AA+	.70 years
Morgan Stanley	4,745,990	0.96%		1.89 years
PNC Funding Corp.	4,317,707	0.87%		3.43 years
Wells Fargo & Company	10,031,000	2.02%	AAA	1.02 years
Government National Mortgage Assoc.	961,163	0.19%	Not Rated	25.35years
Municipal Bonds	1,546,000	0.31%	Not Rated	2.93 years
STAR Ohio	20,333,209	4.09%	AAAm	n/a
Federated Government Obligations Fund	5,028,674	1.01%	AAAm	n/a
Allegiant Government Money Market Fund	634,996	0.13%	AAAm	n/a
<i>Total Investments</i>	<u>\$ 496,959,339</u>	<u>100.00%</u>		

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

*Notes to the Basic
Financial Statements*

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

of the investment pool as an investment trust fund (a fiduciary fund). At year end, the external portion approximated only 4% of the pool. The County does not allocate specific investments between the external and internal portions of the pool. The County's investment pool is not registered with the SEC as an investment company. The fair value of investments is determined at least monthly and reported in the custodial account statements. The pool does not issue shares and Five Rivers Metroparks is allocated a pro rata share of the investment income that it earns monthly by the County Treasurer. For 2008, the pool experienced average weighted monthly yields which ranged from 3.84% to 4.68%. As indicated in the preceding table, the investment pool consists predominately of federal government agency securities. The County Treasurer issues an annual report to the Investment Advisory Committee, which includes financial and other information for the pool. Copies of this report are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$777,004 available for deposit. At times, deposits may exceed federally insured limits, but Monco manages credit risk by using high credit quality financial institutions. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

Securities Lending

The County complies with the provisions of GASB Statement No. 28 in connection with a securities lending program whereby the County enters into securities lending agreements with recognized United States securities dealers. The County, acting through its custodial bank, participates in a securities lending program with a securities dealer who acts as the County's agent. Through this agent, the County lends securities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. Collateral may include cash and U.S. government securities. Securities loaned during 2008 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, 2008, there were no violations of legal or contractual provisions, no borrower or lending agent defaults and no losses known to the securities lending agent, nor dividend or coupon payments owing on the securities lent.

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

<u>Securities Lent</u>	<u>Fair Value of Underlying Securities</u>	<u>Cash Collateral Received/ Securities Collateral Value</u>	<u>Cash/Securities Collateral Investment Value</u>
U.S. Government Securities	\$1,035,975	\$1,045,000	\$1,044,910

The collateral for these loans is reported on the balance sheet. Since the County's investment pool represents a consolidation of all funds, a pro-rata allocation of collateral assets and liabilities is made to funds based on their share of the pool. Therefore, the \$1,044,910 collateral is reported in the fund financial statements as collateral on loaned securities, with an offset to obligations under securities lending, based on an allocation method for any fund having at least a 5% share of the pool. Interest revenue from securities lending, as well as borrower rebates and lending transaction costs, are reported only in those funds eligible to be recipient funds, as required by legal or contractual provisions.

*Notes to the Basic
Financial Statements*

NOTE F - Interfund Receivables/Payables

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2008, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 1,157,757	\$ 2,090,623
Children Services.....	2,540,741	255,584
Alcohol, Drug Addiction and Mental Health Services Board.....	52,185	31,186
Job & Family Services.....	232,505	1,054,440
Human Services Levy.....	36,798	2,848,744
Other Governmental Funds.....	1,181,899	3,214,532
	5,201,885	9,495,109
Proprietary Funds:		
Enterprise Funds -		
Water.....	17,409	109,172
Wastewater.....	24,247	205,720
Solid Waste Management.....	11,103	108,669
Nonmajor Enterprise Funds.....	4,958	141,099
	57,717	564,660
Internal Service Funds.....	5,047,003	246,836
Total.....	\$ 10,306,605	\$ 10,306,605

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

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

	Interfund Receivables	Interfund Payables
General Fund.....	\$ 12,120,612	\$
Other Governmental Funds.....		5,034,172
Wastewater.....		971,549
Nonmajor Enterprise Funds.....		5,418,782
Internal Service Funds.....		696,109
	\$ 12,120,612	\$ 12,120,612

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2008 was as follows:

Governmental Activities:

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2008</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,783,660	\$ 105,903	\$	\$ 7,889,563
Construction-in-progress.....	6,187,271	9,462,933	(5,210,232)	10,439,972
Infrastructure.....	342,584,307	6,734,128	(35,498)	349,282,937
<i>Total capital assets, not being depreciated.....</i>	<u>356,555,238</u>	<u>16,302,964</u>	<u>(5,245,730)</u>	<u>367,612,472</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	3,897,916	24,680		3,922,596
Buildings, structures and improvements.....	218,013,980	18,000		218,031,980
Furniture, fixtures and equipment.....	51,566,908	3,898,203	(3,867,692)	51,597,419
<i>Total capital assets, being depreciated.....</i>	<u>273,478,804</u>	<u>3,940,883</u>	<u>(3,867,692)</u>	<u>273,551,995</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,435,963	187,980		1,623,943
Buildings, structures and improvements.....	66,472,251	7,155,693		73,627,944
Furniture, fixtures and equipment.....	34,177,760	4,004,850	(3,197,424)	34,985,186
<i>Total accumulated depreciation.....</i>	<u>102,085,974</u>	<u>11,348,523</u>	<u>(3,197,424)</u>	<u>110,237,073</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>171,392,830</u>	<u>(7,407,640)</u>	<u>(670,268)</u>	<u>163,314,922</u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u>\$ 527,948,068</u>	<u>\$ 8,895,324</u>	<u>\$ (5,915,998)</u>	<u>\$ 530,927,394</u>

Business-type Activities:

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2008</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,487,748	\$ 57,344	\$	\$ 7,545,092
Construction-in-progress.....	17,941,451	5,325,339	(7,590,488)	15,676,302
<i>Total capital assets, not being depreciated.....</i>	<u>25,429,199</u>	<u>5,382,683</u>	<u>(7,590,488)</u>	<u>23,221,394</u>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2008</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 4,775,984	\$ 195,615	\$	\$ 4,971,599
Utility plant in service.....	461,258,684	13,838,340		475,097,024
Buildings, structures and improvements.....	202,678,623			202,678,623
Furniture, fixtures and equipment.....	17,310,818	1,480,356	(2,383,786)	16,407,388
<i>Total capital assets, being depreciated.....</i>	<u>686,024,109</u>	<u>15,514,311</u>	<u>(2,383,786)</u>	<u>699,154,634</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	1,133,261	241,049		1,374,310
Utility plant in service.....	181,524,724	9,267,643		190,792,367
Buildings, structures and improvements.....	100,783,051	6,992,187		107,775,238
Furniture, fixtures and equipment.....	13,161,772	1,500,333	(2,332,182)	12,329,923
<i>Total accumulated depreciation.....</i>	<u>296,602,808</u>	<u>18,001,212</u>	<u>(2,332,182)</u>	<u>312,271,838</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>389,421,301</u>	<u>(2,486,901)</u>	<u>(51,604)</u>	<u>386,882,796</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$ 414,850,500</u>	<u>\$ 2,895,782</u>	<u>\$ (7,642,092)</u>	<u>\$ 410,104,190</u>

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

Governmental Activities:

General Government	\$ 2,495,239
Judicial and Law Enforcement	6,064,142
Environment and Public Works	561,965
Social Services	1,807,811
Community and Economic Development	419,366
Total Depreciation Expense - Governmental Activities	<u>\$ 11,348,523</u>

Business-type Activities:

Water	\$ 4,529,179
Wastewater	9,825,349
Solid Waste Management	2,724,715
Other Non-major Enterprise	921,969
Total Depreciation Expense - Business-type Activities	<u>\$ 18,001,212</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, 2008, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Sheriff's Dispatch Center	\$ 4,609,323
Road and Bridge Projects	<u>3,327,446</u>
Total	<u><u>\$ 7,936,769</u></u>
<u>Business-type Activities:</u>	
Water Projects	\$ 396,469
Wastewater Projects	3,271,261
Solid Waste Management Projects	6,155
Total	<u><u>\$ 3,673,885</u></u>

Discretely Presented Component Unit:

Monco Enterprises, Inc.:

	<i>Balance</i> <i>January 1,</i> <i>2008</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance</i> <i>December 31,</i> <i>2008</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 89,606	\$	\$	\$ 89,606
Furniture, fixtures and equipment.....	<u>609,554</u>	<u>264,671</u>	<u></u>	<u>874,225</u>
<i>Total capital assets, being depreciated.....</i>	<i>699,160</i>	<i>264,671</i>	<i>0</i>	<i>963,831</i>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	47,421	2,736		50,157
Furniture, fixtures and equipment.....	<u>377,148</u>	<u>36,350</u>	<u></u>	<u>413,498</u>
<i>Total accumulated depreciation.....</i>	<i>424,569</i>	<i>39,086</i>	<i>0</i>	<i>463,655</i>
<i>Total Capital Assets.....</i>	<u><u>\$ 274,591</u></u>	<u><u>\$ 225,585</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 500,176</u></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, 2008:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2008</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2008</i>	<i>Amount Due in 2009</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	\$ 231,887	\$	\$ (39,731)	\$ 192,156	\$ 43,081
1992	Byers Rd Wtr Main Ext	5.700%	2012	58,500		(10,500)	48,000	10,500
1999	St Rt 49/I-70 Corr Wtr Improvement	5.000%- 5.750%	2019	1,205,000		(80,000)	1,125,000	75,000
2005	North High Water Main 2005 Refunding	4.000%- 5.000%	2016	450,558		(40,991)	409,567	43,052
	total payable from Water			\$ 1,945,945	\$ 0	\$ (171,222)	\$ 1,774,723	\$ 171,633
<i>Payable from Wastewater:</i>								
1992	Chataqua Sewer Dist	5.700%	2012	\$ 135,000	\$	\$ (25,000)	\$ 110,000	\$ 25,000
1999	St Rt 49/I-70 Corr Swr Improvement	5.000%- 5.750%	2019	1,700,000		(110,000)	1,590,000	110,000
2005	Sewer Improve Bonds- 2005 Refunding	4.000%- 5.000%	2016	4,623,625		(420,650)	4,202,975	441,800
2005	Clyo/Spring Valley Swr Project -2005 Refunding	4.000%- 5.000%	2014	565,000		(70,000)	495,000	75,000
2005	Big Three Trunk Swr Project-2005 Refunding	4.000%- 5.000%	2016	3,605,283		(319,518)	3,285,765	339,282
2005	Water Pollution Control Master Plan-2005 Refunding	4.000%- 5.000%	2016	7,339,717		(650,482)	6,689,235	690,718
	total payable from Wastewater			\$ 17,968,625	\$ 0	\$ (1,595,650)	\$ 16,372,975	\$ 1,681,800
<i>Payable from Nonmajor Enterprise funds:</i>								
2000	Parking Garage Facility	5.000%- 5.500%	2020	\$ 3,085,000	\$	\$ (160,000)	\$ 2,925,000	\$ 175,000
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	9,065,000		(295,000)	8,770,000	310,000
2005	Parking Facilities- 2005 Refunding	4.000%- 5.000%	2016	2,026,525		(184,370)	1,842,155	193,640
	total payable from Nonmajor Enterprise Funds			\$ 14,176,525	\$ 0	\$ (639,370)	\$ 13,537,155	\$ 678,640
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 34,091,095	\$ 0	\$ (2,406,242)	\$ 31,684,853	\$ 2,532,073

*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, 2008</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2008</i>	<i>Amount Due in 2009</i>
Revenue Bonds Payable From Enterprise Fund Revenues:								
<i>Payable from Water revenues:</i>								
1993	Water Rev Refunding Bonds	5.300%	2008	\$ 1,995,000	\$	\$ (1,995,000)	\$ 0	\$ 0
2002	Water Rev Refunding Bonds	3.150%- 5.500%	2017	30,870,000		(680,000)	30,190,000	2,800,000
	total payable from Water			\$ 32,865,000	\$ 0	\$ (2,675,000)	\$ 30,190,000	\$ 2,800,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.600%	2011	\$ 7,055,000	\$	\$ (1,620,000)	\$ 5,435,000	\$ 1,715,000
	total payable from Wastewater			\$ 7,055,000	\$ 0	\$ (1,620,000)	\$ 5,435,000	\$ 1,715,000
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.125%- 5.350%	2010	\$ 8,140,000	\$	\$ (2,465,000)	\$ 5,675,000	\$ 2,715,000
1996	Solid Waste Rev Bonds	5.400%- 5.500%	2010	9,800,000		(3,095,000)	6,705,000	3,265,000
	total payable from Solid Waste Management			\$ 17,940,000	\$ 0	\$ (5,560,000)	\$ 12,380,000	\$ 5,980,000
Total Revenue Bonds Payable From Enterprise Fund Revenues:				\$ 57,860,000	\$ 0	\$ (9,855,000)	\$ 48,005,000	\$ 10,495,000

Pledged Revenues: In connection with the revenue bonds listed above, the County has pledged future customer revenues, net of specified operating expenses, to repay this debt. Pledged revenues of a given year may also include specified portions of cash balances carried over from the prior year. Proceeds of these bonds provided original financing or, in the case of refunding bonds, refinancing of prior bonds, for the construction of water and wastewater capital assets for the utility system or for capital assets of the solid waste management system. The bonds are payable, through their final maturities as listed above, solely from net revenues applicable to these funds. Total interest and principal remaining to be paid on these bonds is as follows for the Water, Wastewater and Solid Waste Management funds, respectively: \$38,454,686; \$6,054,640; and \$13,399,948. For the current year, net revenue available, principal and interest paid, and the coverage ratio is as follows: Water Fund - \$8,737,808, \$4,272,268, 2.05; Wastewater Fund - \$12,381,419, \$2,015,080, 6.14; Solid Waste Management Fund - \$29,134,312, \$6,525,849, 4.46.

*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, 2008</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2008</i>	<i>Amount Due in 2009</i>
Long-term Notes Payable From Enterprise Funds:								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 219,000	\$	\$ (27,375)	\$ 191,625	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2023	1,360,000		(85,000)	1,275,000	85,000
2003	David Rd Wtr Tank	0%	2021	1,078,294		(63,429)	1,014,865	63,429
2005	SR 35 Wtr Main Replacement	0%	2023	211,641		(11,440)	200,201	11,440
2006	Munger Rd Wtr Main Rehab	1.000%	2011	345,795		(15,700)	330,095	15,858
<i>Ohio Water Development Authority Loans:</i>								
2008	Crain's Run Water Line	5.560%	2024		1,058,873	(38,752)	1,020,121	40,937
2008	Crain's Run Water System	5.660%	2024		2,278,686	(83,228)	2,195,458	87,938
	total payable from Water			\$ 3,214,730	\$ 3,337,559	\$ (324,924)	\$ 6,227,365	\$ 331,977
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 203,035	\$	\$ (36,915)	\$ 166,120	\$ 36,915
1993	Sewer Rehab	0%	2015	319,121		(42,549)	276,572	42,550
1994	Sewer Rehab	0%	2014	323,106		(46,158)	276,948	46,158
1997	Brumbaugh Relief Sewer	0%	2017	454,780		(47,872)	406,908	47,872
2001	Western Regional Screening	0%	2021	1,007,438		(74,625)	932,813	74,625
2003	Environmental Lab Roof	0%	2024	288,738		(17,500)	271,238	17,499
2005	Manhole Rehab	0%	2021	307,156		(17,064)	290,092	17,064
2006	Uplands Camp Sewer Rehab	0%	2027	533,915		(28,101)	505,814	28,101
2006	Manhole Rehab	0%	2021	316,589	51,709		368,298	18,415
2007	Uplands Camp Sewer	0%	2028	277,538	17,372	(7,373)	287,537	14,746
2007	Western Regional Roof Repl	0%	2027	422,474		(21,665)	400,809	21,665
2007	Sugarcreek Manhole Rehab	0%	2027	316,602			316,602	21,938
2007	Manhole Rehab	0%	2027	54,169			54,169	13,500
2007	Sanitary Sewer Main Rehab	0%	2027	340,009		(17,436)	322,573	17,436
2008	Sugarcreek Manhole Rehab	0%	2028		259,008		259,008	21,375
2000	Uplands Camp Sewer	3.000%	2020	271,279		(17,346)	253,933	17,870
2001	Manhole Rehab	3.000%	2021	223,775		(13,670)	210,105	14,082
2001	Bayside-Orinoco Sewer	3.000%	2022	129,570		(7,252)	122,318	7,472
2003	Easttown Lift Station	3.000%	2024	138,391		(6,347)	132,044	6,539
2003	Uplands Camp Sewer	3.000%	2024	301,784		(14,376)	287,408	14,811
2003	Manhole Rehab	3.000%	2024	318,675		(14,616)	304,059	15,058
2006	Woodman Ctr Sewer Replacemnt	1.000%	2025	242,847		(11,662)	231,185	11,784
2006	Sugarcreek Manhole Rehab	1.000%	2026	529,495		(25,419)	504,076	25,693
2006	Salem Bend Sewer Replacemnt	1.000%	2026	651,895		(30,436)	621,459	30,741

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, 2008</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2008</i>	<i>Amount Due in 2009</i>
<i>Payable from Wastewater: (Cont'd.)</i>								
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	\$ 1,902,330	\$	\$ (159,391)	\$ 1,742,939	\$ 167,759
1995	Relief Sewer Financing	4.180%	2014	715,320		(97,924)	617,396	102,060
1996	Eagle Creek Relief Sewer	4.160%	2016	90,469		(9,075)	81,394	9,456
1996	Lower Moraine Relief Sewer	4.160%	2016	210,599		(19,735)	190,864	20,565
1996	Stillwater Relief Sewer	4.160%	2016	282,574		(28,345)	254,229	29,536
1996	Riverside Relief Sewer	4.160%	2016	2,132,429		(199,827)	1,932,602	208,227
1996	Opposum Creek Sewers	4.350%	2015	391,408		(41,881)	349,527	43,723
1996	Sewer Replacement	4.350%	2016	222,085		(20,646)	201,439	21,554
1997	Lower Holes Creek Relief Swr	4.040%	2016	715,289		(67,366)	647,923	70,115
1997	North System Pump Station	4.120%	2017	639,186		(56,228)	582,958	58,568
1997	Upper Moraine Relief Sewer	4.120%	2016	1,389,976		(130,471)	1,259,505	135,902
1997	Lower Holes Creek Relief Swr	4.120%	2017	1,802,868		(149,035)	1,653,833	155,239
1998	Upper Stillwater Relief Sewer	3.910%	2019	1,524,094		(107,268)	1,416,826	111,503
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	2,509,502		(117,568)	2,391,934	188,243
1999	Equalization Basins	3.790%	2020	9,170,685		(585,843)	8,584,842	608,256
2000	Northwest EQ Basin	4.640%	2021	4,761,085		(260,608)	4,500,477	272,840
2000	Northridge Relief Sewers	4.640%	2021	5,615,028		(307,350)	5,307,678	321,776
2001	WRRSP Projects	0.200%	2022	990,491		(72,910)	917,581	65,541
2001	Central/South Holes Creek	0.200%	2022	4,927,692		(337,320)	4,590,372	327,884
2003	East Holes Creek Relief Sewer	3.500%	2023	2,431,700		(115,391)	2,316,309	119,772
2004	Fort McKinley Relief Sewer	3.760%	2024	2,157,458		(61,910)	2,095,548	101,785
2005	East Holes Creek Swr-Supplement	3.350%	2023	882,050		(112,189)	769,861	0
2006	Southeast Holes Creek Sewer	3.150%	2023	4,085,725		(164,209)	3,921,516	206,396
2006	Clyo Rd Pump Station/Trunk Swr	3.920%	2023	2,275,125	129,573	(84,097)	2,320,601	87,426
2008	Eastern Regional Trickling Filter	3.250%	2028		672,598	(18,868)	653,730	32,686
	total payable from Wastewater			\$ 59,797,549	\$ 1,130,260	\$ (3,823,837)	\$ 57,103,972	\$ 4,050,721
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 429,000	\$	\$ (143,000)	\$ 286,000	\$ 143,000
	total payable from Solid Waste Management			\$ 429,000	\$ 0	\$ (143,000)	\$ 286,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 63,441,279	\$ 4,467,819	\$ (4,291,761)	\$ 63,617,337	\$ 4,525,698

Pledged Revenues: In connection with the Ohio Water Development Authority Loans included in the preceding table, the County has also pledged future customer revenues of the Water and Wastewater Funds, net of specified operating expenses and net of debt service requirements on the applicable 1993 and 2002 Revenue Refunding bonds (both of which have first priority and a lien on net income available for debt service), to repay these loans. Proceeds of these loans provided for various construction or upgrades of water and wastewater capital assets for the utility system, as indicated in the purpose/description of the loan. The loans are payable, through their final maturities, as listed in the preceding table, from net revenues applicable to the Water and Wastewater Funds. Total interest and principal remaining to be paid on these loans is as follows for the Water and Wastewater Funds, respectively: \$4,948,728 and \$61,444,408. For the current year, net revenue available for these loans and principal and interest paid is as follows: Water Fund - \$4,465,540, \$309,296; Water Fund - \$10,366,339, \$5,032,383.

Notes to the Basic Financial Statements

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

Unamortized Bond Amounts

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary funds. These concepts also apply, on a government-wide basis, to both governmental activities, as well as business-type activities. As such, unamortized bond amounts are shown on the statement of net assets and include bond premiums, discounts, as well as issuance costs and deferred amounts in connection with advance refunding. Deferred amounts represent the difference between the reacquisition price and the net carrying value of the old debt. Unamortized bond amounts are amortized over the life of the applicable debt as a component of interest expense. Following is a detailed summary of unamortized bond amounts and the net carrying value of bonds, at December 31, 2008:

	Total Bonds Outstanding (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	\$ 1,522,014	\$ (8,459)	\$ 48,096	\$	\$ 39,637	\$ 1,561,651
2005 Facility Improvement Refunding Bonds	9,908,290	(55,054)	313,115		258,061	10,166,351
2005 Juvenile Detention Center Bonds	18,580,000	(140,950)	802,390		661,440	19,241,440
Other Bonds	12,350,000				0	12,350,000
total	<u>\$ 42,360,304</u>	<u>\$ (204,463)</u>	<u>\$ 1,163,601</u>	<u>\$ 0</u>	<u>\$ 959,138</u>	<u>\$ 43,319,442</u>
Business-type Activities:						
Enterprise Funds-						
Revenue Bonds:						
Water Fund:						
2002 Water Rev. Refunding Bonds	\$ 30,190,000	\$ (330,321)	\$ 1,268,079	\$ (1,649,377)	\$ (711,619)	\$ 29,478,381
total	<u>\$ 30,190,000</u>	<u>\$ (330,321)</u>	<u>\$ 1,268,079</u>	<u>\$ (1,649,377)</u>	<u>\$ (711,619)</u>	<u>\$ 29,478,381</u>
Wastewater Fund:						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 5,435,000	\$ (81,807)	\$ (23,558)	\$ (483,199)	\$ (588,564)	\$ 4,846,436
total	<u>\$ 5,435,000</u>	<u>\$ (81,807)</u>	<u>\$ (23,558)</u>	<u>\$ (483,199)</u>	<u>\$ (588,564)</u>	<u>\$ 4,846,436</u>
Solid Waste Management fund:						
1996 Solid Waste Revenue Bonds	\$ 6,705,000	\$ (99,246)	\$ (15,070)	\$	\$ (114,316)	\$ 6,590,684
1995 Solid Waste Rev. Refndng Bonds	5,675,000	(75,573)	26,810	(405,448)	(454,211)	5,220,789
total	<u>\$ 12,380,000</u>	<u>\$ (174,819)</u>	<u>\$ 11,740</u>	<u>\$ (405,448)</u>	<u>\$ (568,527)</u>	<u>\$ 11,811,473</u>
Total Enterprise Funds:	<u>\$ 48,005,000</u>	<u>\$ (586,947)</u>	<u>\$ 1,256,261</u>	<u>\$ (2,538,024)</u>	<u>\$ (1,868,710)</u>	<u>\$ 46,136,290</u>
Self-Supporting General Obligation Bonds:						
Water fund:						
2005 Water Refunding Bonds	\$ 409,567	\$ (3,942)	\$ 11,652	\$ (12,834)	\$ (5,124)	\$ 404,443
Other Water Bonds	1,365,156				0	1,365,156
total	<u>\$ 1,774,723</u>	<u>\$ (3,942)</u>	<u>\$ 11,652</u>	<u>\$ (12,834)</u>	<u>\$ (5,124)</u>	<u>\$ 1,769,599</u>
Wastewater fund:						
2005 Wastewater Refunding Bonds	\$ 14,672,975	\$ (111,741)	\$ 525,761	\$ (636,435)	\$ (222,415)	\$ 14,450,560
Other Wastewater Bonds	1,700,000				0	1,700,000
total	<u>\$ 16,372,975</u>	<u>\$ (111,741)</u>	<u>\$ 525,761</u>	<u>\$ (636,435)</u>	<u>\$ (222,415)</u>	<u>\$ 16,150,560</u>
Nonmajor Enterprise Funds:						
2005 Parking Fac. Refunding Bonds	\$ 1,842,155	\$ (17,726)	\$ 52,400	\$ (62,488)	\$ (27,814)	\$ 1,814,341
Other Parking Facilities Bonds	2,925,000				0	2,925,000
2000 Stillwater Rplcmnt. Facil. Bonds	8,770,000				0	8,770,000
total Nonmajor Enterprise Funds	<u>\$ 13,537,155</u>	<u>\$ (17,726)</u>	<u>\$ 52,400</u>	<u>\$ (62,488)</u>	<u>\$ (27,814)</u>	<u>\$ 13,509,341</u>
Total Enterprise Funds:	<u>\$ 31,684,853</u>	<u>\$ (133,409)</u>	<u>\$ 589,813</u>	<u>\$ (711,757)</u>	<u>\$ (255,353)</u>	<u>\$ 31,429,500</u>

*Notes to the Basic
Financial Statements*

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

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

Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2008</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2008</i>	<i>Amount Due in 2009</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
2002	Shafer-Karr Ditch	3.750%	2010	\$ 15,000	\$	\$ (5,000)	\$ 10,000	\$ 5,000
	total payable from road assessments			\$ 15,000	\$ 0	\$ (5,000)	\$ 10,000	\$ 5,000
<i>Payable from water/sewer assessments:</i>								
1988	Hunt Drive Water Assmt	6.750%	2008	\$ 3,000	\$	\$ (3,000)	\$ 0	\$ 0
1989	Groby's Water Line Ext	7.750%	2009	4,000		(2,000)	2,000	2,000
1989	Ontario Ave. Sewer Line	7.375%	2009	15,000		(5,000)	10,000	10,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.750%- 6.900%	2011	30,000		(10,000)	20,000	5,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.750%- 6.900%	2011	9,000		(2,000)	7,000	2,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	114,213		(19,569)	94,644	21,219
1992	Byers Road Water Main Ext	5.700%	2012	136,500		(24,500)	112,000	24,500
1992	Sheehan Rd Water Main Ext	5.700%	2012	3,900		(700)	3,200	700
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	36,000		(4,000)	32,000	5,000
1996	Wolf Creek Pike Water Main	5.600%	2016	24,000		(2,000)	22,000	2,000
1999	Post Town Road Water Main	5.000%- 5.750%	2019	130,000		(5,000)	125,000	10,000
2002	Blackburn Lane Trunk Sewer	3.750%- 4.500%	2022	945,000		(45,000)	900,000	45,000
	total payable from water/sewer assessments			\$ 1,450,613	\$ 0	\$ (122,769)	\$ 1,327,844	\$ 127,419
	Total Special Assessment Bonds:			\$ 1,465,613	\$ 0	\$ (127,769)	\$ 1,337,844	\$ 132,419

*Notes to the Basic
Financial Statements*

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

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2008</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2008</i>	<i>Amount Due in 2009</i>
Governmental Activities:								
1999	Children Services Building	5.000%- 5.500%	2014	\$ 7,415,000	\$	\$ (915,000)	\$ 6,500,000	\$ 955,000
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	6,175,000		(325,000)	5,850,000	350,000
2005	Reibold Renovation	4.000%- 5.000%	2016	1,674,343		(152,329)	1,522,014	159,988
2005	Facility Improvements- 2005 Refunding	4.000%- 5.000%	2016	10,899,950		(991,660)	9,908,290	1,041,520
2005	Juvenile Detention Center	4.000%- 5.000%	2024	18,680,000		(100,000)	18,580,000	90,000
Total General Obligation Bonds:				\$ 44,844,293	\$ 0	\$ (2,483,989)	\$ 42,360,304	\$ 2,596,508

*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, 2008 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	
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	206,419	65,624	1,962,300	520,601	799,540	607,596	2,968,259	1,193,821	
2013	147,327	54,386	2,036,975	421,651	850,355	567,619	3,034,657	1,043,656	
2014-2018	736,520	151,609	6,875,150	743,836	4,416,470	2,148,130	12,028,140	3,043,575	
2019-2023	130,000	7,475	185,000	10,638	3,780,000	1,013,100	4,095,000	1,031,213	
2024-2025					1,535,000	127,875	1,535,000	127,875	
Total	\$ 1,774,723	\$ 536,303	\$ 16,372,975	\$ 3,802,204	\$ 13,537,155	\$ 6,506,693	\$ 31,684,853	\$ 10,845,200	

Revenue Bonds									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
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	3,165,000	1,109,853					3,165,000	1,109,853	
2013	3,285,000	988,000					3,285,000	988,000	
2014-2017	15,020,000	2,071,254					15,020,000	2,071,254	
Total	\$ 30,190,000	\$ 8,264,686	\$ 5,435,000	\$ 619,640	\$ 12,380,000	\$ 1,019,948	\$ 48,005,000	\$ 9,904,274	

Long-term Note Obligations									
Year Ending December 31	Water		Wastewater		Solid Waste Management		Total Enterprise Funds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$ 331,977	\$ 183,682	\$ 4,050,721	\$ 1,774,890	\$ 143,000	\$	\$ 4,525,698	\$ 1,958,572	
2010	339,421	176,238	4,229,740	1,644,334	143,000		4,712,161	1,820,572	
2011	347,279	168,380	4,345,774	1,521,928			4,693,053	1,690,308	
2012	355,573	160,086	4,515,754	1,392,854			4,871,327	1,552,940	
2013	364,328	151,331	4,637,390	1,244,410			5,001,718	1,395,741	
2014-2018	1,888,897	607,273	21,781,063	3,892,906			23,669,960	4,500,179	
2019-2023	2,139,051	302,369	11,164,801	978,977			13,303,852	1,281,346	
2024-2028	460,839	16,964	2,378,729	134,389			2,839,568	151,353	
Total	\$ 6,227,365	\$ 1,766,323	\$ 57,103,972	\$ 12,584,688	\$ 286,000	\$ 0	\$ 63,617,337	\$ 14,351,011	

*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, 2008 (Cont'd.)

Year Ending December 31	Governmental Activities			
	Special Assessment Bonds		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2009	\$ 132,419	\$ 63,844	\$ 2,596,508	\$ 2,087,025
2010	135,636	57,038	2,722,223	1,957,200
2011	129,286	50,293	2,861,133	1,821,089
2012	131,503	43,678	2,998,238	1,672,757
2013	74,000	37,114	3,150,344	1,517,320
2014-2018	400,000	133,323	12,901,859	5,497,940
2019-2023	335,000	37,535	12,530,000	2,498,950
2024			2,600,000	130,000
Total	\$ 1,337,844	\$ 422,825	\$ 42,360,304	\$ 17,182,281

Other long-term liabilities are accounted for as follows:

	January 1, 2008	Additions	(Reductions)	December 31, 2008	Amount Due in 2009
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 8,047,220	\$ 5,193,300	\$ (4,287,164)	\$ 8,953,356	
Vacation.....	11,410,447	12,355,650	(11,485,504)	12,280,593	
Other.....	172,092	117,975	(54,117)	235,950	
Total compensated absences.....	\$ 19,629,759	\$ 17,666,925	\$ (15,826,785)	\$ 21,469,899	\$ 7,905,583
Capital lease obligations.....	\$ 916,265	\$ 169,113	\$ (364,841)	\$ 720,537	\$ 262,673
Business-type Activities:					
Compensated absences:					
Sick leave.....	\$ 1,597,479	\$ 702,410	\$ (638,536)	\$ 1,661,353	
Vacation.....	1,273,609	1,476,475	(1,394,330)	1,355,754	
Total compensated absences.....	\$ 2,871,088	\$ 2,178,885	\$ (2,032,866)	\$ 3,017,107	\$ 1,488,265

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 437,900 converted, vested sick hours and 569,500 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 10,200 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic
Financial Statements*

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

Capital Lease Obligations: The County has outstanding agreements to lease certain data processing equipment, as well as copiers and other items related to governmental activities. The gross amount of these leased assets, which total \$1,980,057 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
2009.....	\$ 262,673	\$ 27,755	\$ 290,428
2010.....	220,441	16,609	237,050
2011.....	172,143	6,447	178,590
2012.....	46,827	1,485	48,312
2013.....	18,453	265	18,718
	\$ 720,537	\$ 52,561	\$ 773,098

*Notes to the Basic
Financial Statements*

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

Operating Leases: At December 31, 2008 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 eleven 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 2008 were \$2,590,988; for 2009 through 2019, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2009.....	\$ 2,383,258
2010.....	2,066,214
2011.....	2,066,214
2012.....	2,066,214
2013.....	1,080,160
2014-2018.....	2,054,985
2019.....	<u>115,933</u>
Total minimum lease payments.....	<u>\$11,832,978</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 2008 amounted to \$120,857. The \$604,949 reported as the total estimated liability for landfill postclosure costs at December 31, 2008 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$122,100 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2009, leaving \$482,849 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 2008. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2008, 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, 2008</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2008</u>	<u>Amount Due in 2009</u>
\$620,605	\$105,201	(\$120,857)	\$604,949	\$122,100

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, 2008 there were six series of Industrial Development Bonds, thirty series of Hospital Revenue Bonds and thirteen series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$20.8 million, \$1.2 billion and \$54.5 million, respectively.

*Notes to the Basic
Financial Statements*

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

Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$300,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim with the exclusion of \$500,000 for the occurrence of flood damage for limited properties and \$25,000 for property in transit coverage. During 2008, the County eliminated its previous \$400,000 coverage maximum policy for employee health care claims, but for all other 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 Workers' Compensation for administration and payment of claims. Settled claims for all of the County's insurance programs have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of 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. During 2008, the County's Workers' Compensation Risk Management Internal Service Fund reported dividends expense to reflect amounts returned to participating funds from excess catastrophic loss reserves. In all of the risk management funds, claims liabilities reported at December 31, 2008 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators. The liabilities are based on the estimated ultimate expected cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Basic
Financial Statements*

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

Risk Management (Cont'd.)

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

Governmental Activities:

Internal Service Funds-	2008	2007
Healthcare Self-insurance:		
Claims liability at January 1	\$ 4,145,664	\$ 4,334,721
Current year claims and estimates	40,722,130	37,711,294
Claim payments	<u>(39,550,953)</u>	<u>(37,900,351)</u>
Claims liability at December 31	\$ 5,316,841	\$ 4,145,664
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 2,512,841	\$ 2,908,740
Change in provision for prior years' claims	(237,658)	(645,399)
Current year claims and estimates	750,000	750,000
Claim payments	<u>(582,676)</u>	<u>(500,500)</u>
Claims liability at December 31	\$ 2,442,507	\$ 2,512,841
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 9,159,708	\$ 8,436,574
Change in provision for prior years' claims	155,065	(191,066)
Current year claims and estimates	2,188,778	2,125,027
Claim payments	<u>(1,387,193)</u>	<u>(1,210,827)</u>
Claims liability at December 31	\$ 10,116,358	\$ 9,159,708
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 17,875,706</u>	<u>\$ 15,818,213</u>
Internal Service Funds		

At December 31, 2008, the \$17,875,706 total claims liability is comprised of \$7,234,647 in estimated insurance claims due within one year and \$10,641,059 in estimated long-term claims.

Notes to the Basic Financial Statements

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008, 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 2008 member contribution rates were 10.00% for members in state and local classifications. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police, contributed at a rate of 10.10%. Public safety division members contributed at 10.10%.

The 2008 employer contribution rate for local government employer units was 14.00% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate for 2008 was 17.40%. The County's contributions to OPERS for the years ended December 31, 2008, 2007, and 2006, were \$28,096,445, \$26,606,905.77, and \$24,941,346.57, respectively, equal to the required contributions for each year.

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2008, local government employers units contributed at 14.00% of covered payroll, and public safety and law enforcement employer units contributed at 17.40%. The Ohio Revised code currently limits the employer contribution to a rate not to exceed 14.00% of covered payroll for state and local employer units and 18.10% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

*Notes to the Basic
Financial Statements*

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

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

The rates stated in the paragraph above are contractually required contribution rates for OPERS. The portion of employer contributions for the year 2008 that were used to fund post employment benefits was \$13,791,823.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004 was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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 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.

Notes to the Basic Financial Statements

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

Combined Plan benefits are apportioned between defined benefit and defined contribution benefits. Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1.0% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. Effective April 11, 2005, a reemployed retiree may alternatively receive a refund of member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3.0% of the original base amount for Defined Benefit Plan participants.

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

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

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

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2008, were 10.0% of covered payroll for members and 14.0% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$470,158, \$517,435, and \$544,155, respectively, equal to the required contributions for each year. Member and employer contributions actually made for Defined Contribution and Combined Plan participants will be provided upon written request.

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

Post-employment Benefits: STRS Ohio administers a plan that is comprised of: a defined benefit plan; a self-directed defined contribution plan and combined plan which is a hybrid of the defined benefit and defined contribution plan.

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

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14.0% employer contribution rate, 1.0% of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14.0% employer contribution rate is the maximum rate established under Ohio law.

*Notes to the Basic
Financial Statements*

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 2008 were levied after October 1, 2007 on the assessed value as of January 1, 2007, the lien date. Public utility property taxes collected in 2008 attached as a lien on December 31, 2006 and were levied after October 31, 2007. Taxpayers were required to pay one half of real property taxes by February 11, 2008 with the remaining half due July 16, 2008. Tangible personal property taxes collected in 2008 were levied after October 1, 2007 on the value listed as of December 31, 2007. Taxpayers were required to pay one half of personal property taxes by April 30, 2008 with the remaining half due September 20, 2008. Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 6.25% of true value. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 2008 and a statistical update was completed in 2005.

The assessed value by property classification, upon which the 2008 tax levy was based, follows:

Real property	\$ 9,848,483,390
Public utility real property.....	1,996,130
Tangible personal property.....	332,746,541
Public utility tangible personal property	<u>274,928,290</u>
Total	\$10,458,154,351

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. In addition to the 1.70 mills, 14.24 mills are levied based upon mills voted for the Human Services and 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	2007	7.21	7.20	7.17	2014
Human Services B	2003	6.03	5.43	5.73	2010
Mental Retardation	1977	<u>1.00</u>	<u>0.27</u>	<u>0.43</u>	cont.
<i>Total</i>		14.24	12.90	13.33	

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

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2008. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2009 were recorded as 2008 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 2008 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>Water</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$	\$ 3,084,694	\$ 13,605,926	\$	\$ 972,730	\$	\$ 17,663,350
Job & Family Services					1,308,476				1,308,476
Human Services Levy	4,108,264	23,356,748	26,319,760		35,146,027			2,932,245	91,863,044
Nonmajor Governmental Fund	325,333				7,943,997	185,217			8,454,547
Water					8,686				8,686
Wastewater					8,854				8,854
TOTAL	\$ 4,433,597	\$ 23,356,748	\$ 26,319,760	\$ 3,084,694	\$ 58,021,966	\$ 185,217	\$ 972,730	\$ 2,932,245	\$ 119,306,957

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

NOTE L – Individual Fund Deficits

Other Governmental Funds:

Community Corrections

This Special Revenue Fund deficit of \$35,664 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Workforce Investment Act

This Special Revenue Fund deficit of \$872,310 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Other Federal Grants

This Special Revenue Fund deficit of \$142,514 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Regional Dispatch Center Debt Service

This Debt Service Fund deficit of \$2,600,000 is due to the GAAP reporting of an internal borrowing, comprised of bonds purchased by the County Treasurer. This deficit will be eliminated through future transfers into this fund and from intergovernmental revenues.

Water and Sewer Assessment Projects

This Capital Projects Fund deficit of \$15,010 is due to a 2008 transfer out and will be eliminated through future revenues and transfers in.

*Notes to the Basic
Financial Statements*

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

ADAMHS Board Capital

This Capital Projects Fund deficit of \$252 is due to 2008 expenditures and will be eliminated through future revenues and transfers in.

Internal Service Funds:

Printing Services

This Internal Service Fund deficit of \$358,080 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

Stockroom

This Internal Service Fund deficit of \$74,004 resulted from cumulative operating losses. This deficit will be eliminated through future user charges.

NOTE M - Miscellaneous Revenues

For the year ended December 31, 2008, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>
Reimbursements and refunds.....	\$ 1,022,915	\$ 323,485	\$ 3,211	\$ 1,632,569	\$ 448	\$ 1,690,984
Proceeds of unclaimed funds.....	703,464					
Donations and contributions.....	433,105	36,635				135,284
	<u>\$ 2,159,484</u>	<u>\$ 360,120</u>	<u>\$ 3,211</u>	<u>\$ 1,632,569</u>	<u>\$ 448</u>	<u>\$ 1,826,268</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 \$466,823, was recorded as operating revenues and expenses by Monco in its 2008 financial statements.

*Notes to the Basic
Financial Statements*

NOTE O – Prior Period Adjustment and Restatement

For fiscal year 2008, a restatement has been made to the previously-reported net assets on a government-wide basis for the Governmental Activities. This adjustment resulted from a reduction of \$827,551 in reported long-term debt which, in substance, has been determined to represent an internal borrowing rather than external debt since it pertains to certain outstanding County special assessment bonds purchased from the General Fund as an investment by the County Treasurer. In connection with this adjustment, no fund balance restatements were required in the Fund statements since, in the General Fund, the \$827,551 adjustment has been reflected as a reduction of cash and an increase in interfund receivables and, in the Debt Service Funds, as an increase in interfund payables and a reduction of deferred revenue, given that the interfund payable also pertains to certain related assessments receivable.

The following summarizes the restatement of net assets on a Government-wide basis:

	Governmental Activities
Beginning net assets, as previously reported	\$801,283,728
Adjustment for reclassification of Internal borrowing	827,551
Beginning net assets, as restated	\$802,111,279

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2008

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, 2008, 2007, 2006, 2005 and 2004:

	2008		2007		2006		2005		2004	
	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	318	99%	317	99%	312	98%	320	100%	320	100%
Condition Assessment of Less than Fair	2	1%	3	1%	8	2%	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, 2008

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2007	\$8,160,553	\$7,701,928	\$458,625
2008	\$9,300,930	\$8,743,295	\$557,635

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, 2008, 2007, 2006, 2005 and 2004:

	2008		2007		2006		2005		2004	
	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	367	97%	366	97%	364	98%	363	98%	361	98%
Condition Assessment of Less than Fair	11	3%	11	3%	9	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
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
2007	\$1,525,326	\$1,375,236	\$150,090
2008	\$2,047,572	\$1,557,552	\$490,020

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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. Three separately-budgeted subfunds, used internally, are included in this fund.	<i>Annually Budgeted</i>
<i>Country View Manor</i>	This fund accounts for Country View Manor, a residential care facility serving certain low income senior County residents who require a protective level environment and who may have mental illness or mental retardation. 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. Two separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Youth Services</i>	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions. These programs include a summer work program, foster care programs and others.	<i>Non-annually Budgeted</i>
<i>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>Workforce Investment Act</i>	This fund accounts for the administration of federal grants related to the Workforce Investment Act. Programs include Dislocated Workers, Adult Services, Rapid Response, Youth Services and others.	<i>Non-annually Budgeted</i>
<i>Anthem Demutualization Settlement</i>	This fund accounts for proceeds, previously received by the County, from the sale of stock in connection with the demutualization of a health insurance provider.	<i>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. Nine separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Job Center</i>	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient.	<i>Annually Budgeted</i>
<i>Certificate of Title Administration</i>	This fund accounts for the Clerk of Courts operation of its Auto Title Department, which consists of one main office and four branch offices throughout the County.	<i>Annually Budgeted</i>
<i>Public Works Building Maintenance</i>	This fund accounts for the Public Works Department costs of maintaining certain buildings that are subsequently recovered through contractual agreement with the benefiting County agencies. Five separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Other Federal Grants</i>	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>

Other State & Local Grants	This fund accounts for a number of smaller state and local grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>
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's Pretrial Diversion Program -Prosecutor Victim Witness -Prosecutor's Seminar Account -Alternative Dispute Resolution -Indigent Guardianship -Multi-Service Centers -Cultural Facilities -Telecommunications Tax -Hotel/Motel Tax Administration -Building Regulations -Plat and Site Review -Hospital Bond Fees -Business First -Homeless Solutions Administration -CED-HSL Contract Administration -MRDD HSL Contract Admin -JFS-Frail & Elderly Services -Jail Commissary -Sheriff's Concealed Handgun License -Emergency Management Operating -Emergency Operations Center -Sheriff's Seized Assets -800 MHz Operating -County Recorder Equipment Needs -HB 592 District Planning Fee -Development Fee -Auditor License Bureau -Domestic Relations Legal Research Fees -Domestic Relations Automation Fees -Domestic Relations Special Project Fees -Probate Court Legal Research Fees -Probate Court Automation Fees -Probate Court Dispute Resolution -Common Pleas Court Legal Research Fees -Common Pleas Court Automation Fees -Common Pleas Special Project Fees -Clerk of Courts CJIS -Clerk of Courts MIS -Juvenile Court Automation Fees -Juvenile Court Education Programs -Juvenile HSL 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 -Parks Donations -Keep Montgomery County Beautiful -Internet Auction Administration -Economic Development Initiatives 	

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, unless otherwise noted below, 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, including certain debt self-acquired by the County Treasurer, which, as an internal borrowing, is reported as an interfund payable, offset by a General Fund interfund receivable.
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, including certain debt self-acquired by the County Treasurer, which, as an internal borrowing, is reported as an interfund payable, offset by a General Fund interfund receivable.
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.
Regional Dispatch 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 Regional Dispatch Center. Since this debt was self-acquired by the County Treasurer, it represents an internal borrowing and is reported as an interfund payable, offset by a General Fund interfund receivable. A 2008 budget was not adopted for this fund since it had no cash activity and only reported a transfer out, on a gaap basis, in connection with the accounting of the related interfund payable.

Other Governmental Funds (Cont'd.):

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

<i>Public Works Capital</i>	This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.
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<i>Capital Improvement</i>	The Capital Improvement Fund finances a large variety of capital needs for the County. Its primary source of revenue is the General Fund.
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<i>Board of Mental Retardation Capital</i>	This fund was pursuant to state law to account for ongoing, significant capital needs of the Board of Mental Retardation and Developmental Disabilities, which also provides its funding.
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<i>Road Assessment Projects</i>	This fund accounts for the financing and construction of road improvement assessment projects which will eventually be funded through special levies against the property owners who benefit.
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<i>Water and Sewer Assessment Projects</i>	To account for the financing and construction of water and sewer assessment projects, the resulting capital assets of which will be contributed to and capitalized in the respective Enterprise Fund.
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<i>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.
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<i>County Engineer Issue 2 Projects</i>	To account for road and bridge construction projects which are partially funded by grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications.
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<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.
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<i>ADAMHS Board Capital</i>	This fund accounts for capital outlays in connection with the Alcohol, Drug Addiction and Mental Health Services Board and its renovations to the prior Country View Manor facility, now owned and maintained by ADAMHS.
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<i>Data Processing Capital</i>	This fund accounts for capital outlays associated with a variety of general government automated system upgrades throughout the County as well as the County's Justice Information System.
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*Combining Balance Sheet
Nonmajor Governmental Funds*

December 31, 2008

	<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.....	\$ 79,746,431	\$ 1,092,233	\$ 48,730,514	\$ 129,569,178
Collateral on loaned securities.....	134,441			134,441
Net receivables:				
Taxes.....	3,728,385			3,728,385
Accounts.....	3,070,713			3,070,713
Special assessments.....		2,844,815	5,000	2,849,815
Accrued interest.....	242,839		24,919	267,758
Due from other funds.....	1,181,899			1,181,899
Due from other governments.....	12,018,655		239,157	12,257,812
<i>Total Assets.....</i>	<u>\$ 100,123,363</u>	<u>\$ 3,937,048</u>	<u>\$ 48,999,590</u>	<u>\$ 153,060,001</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,953,431	\$	\$ 3,672,802	\$ 8,626,233
Deferred revenue.....	9,612,987	2,017,264	19,973	11,650,224
Due to other funds.....	3,192,967		21,565	3,214,532
Due to other governments.....	1,010,229			1,010,229
Obligations under securities lending.....	134,441			134,441
Accrued wages and benefits.....	3,227,098			3,227,098
Interfund payables.....	1,596,396	3,437,776		5,034,172
<i>Total Liabilities.....</i>	<u>23,727,549</u>	<u>5,455,040</u>	<u>3,714,340</u>	<u>32,896,929</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	11,219,152		14,215,977	25,435,129
Reserved for noncurrent loans receivable.....			215,649	215,649
Reserved for debt service.....		1,082,008		1,082,008
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	65,176,662			65,176,662
Debt Service Funds.....		(2,600,000)		(2,600,000)
Capital Projects Funds.....			30,853,624	30,853,624
<i>Total Fund Balances.....</i>	<u>76,395,814</u>	<u>(1,517,992)</u>	<u>45,285,250</u>	<u>120,163,072</u>
<i>Total Liabilities and Fund Balances.....</i>	<u>\$ 100,123,363</u>	<u>\$ 3,937,048</u>	<u>\$ 48,999,590</u>	<u>\$ 153,060,001</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2008

	<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.....	\$ 10,717,996	\$ 866,904	\$ 2,745,947	\$ 2,197,953	\$ 703,369	\$ 3,769,289	\$ 1,324,377
Collateral on loaned securities.....							
<i>Net receivables</i>							
Taxes.....	3,728,385						
Accounts.....	1,183,911		682,612		11,435	183,694	
Accrued interest.....			161,564				
Due from other funds.....	483,712		159,583			28,799	41,936
Due from other governments.....	4,830,710		3,000,745		178,832	64,629	398,142
Total Assets.....	\$ 20,944,714	\$ 866,904	\$ 6,750,451	\$ 2,197,953	\$ 893,636	\$ 4,046,411	\$ 1,764,455
<i>Liabilities</i>							
Accounts payable.....	\$ 929,111	\$	\$ 191,519	\$ 55,583	\$ 179,383	\$ 67,741	\$ 103,953
Deferred revenue.....	6,735,399		1,790,373				
Due to other funds.....	895,374	42,308	158,345	25,062	7,992	426,701	33,677
Due to other governments.....	206,437		6,939		10,110		27,416
Obligations under securities lending.....							
Accrued wages and benefits.....	1,191,222		262,942	83,301	20,856	216,211	127,652
Interfund payables.....						622	
Total Liabilities.....	9,957,543	42,308	2,410,118	163,946	218,341	711,275	292,698
<i>Fund Balances</i>							
Reserved for encumbrances.....	1,995,449		35,973	55,037	1,546,885	4,974	186,634
Unreserved/undesignated.....	8,991,722	824,596	4,304,360	1,978,970	(871,590)	3,330,162	1,285,123
Total Fund Balances.....	10,987,171	824,596	4,340,333	2,034,007	675,295	3,335,136	1,471,757
Total Liabilities And Fund Balances.....	\$ 20,944,714	\$ 866,904	\$ 6,750,451	\$ 2,197,953	\$ 893,636	\$ 4,046,411	\$ 1,764,455

(Cont'd.)

		ADAMHS					
<i>Economic</i>	<i>Community</i>	<i>Board</i>	<i>Workforce</i>	<i>Anthem</i>			
<i>Development</i>	<i>Corrections</i>	<i>Federal</i>	<i>Investment</i>	<i>Demutualization</i>	<i>Sheriff</i>	<i>Job</i>	
		<i>Grants</i>	<i>Act</i>	<i>Settlement</i>	<i>Contracts</i>	<i>Center</i>	
\$ 14,716,812	\$ 240,190	\$ 1,472,923	\$	\$ 1,249,773	\$ 784,275	\$ 331,277	
			2,142				
	9,114				16,586	25,844	
	15,272	249,410	646,712		1,719,273		
<u>\$ 14,716,812</u>	<u>\$ 264,576</u>	<u>\$ 1,722,333</u>	<u>\$ 648,854</u>	<u>\$ 1,249,773</u>	<u>\$ 2,520,134</u>	<u>\$ 357,121</u>	
\$	\$ 48,343	\$ 798,535	\$ 657,991	\$	\$ 9,581	\$ 23,637	
					158,708		
	41,750	41,936	737,869		130,142	2,199	
295,113	64,621	114,627	125,304			12,750	
	145,526				499,178	8,664	
					1,468,878		
<u>295,113</u>	<u>300,240</u>	<u>955,098</u>	<u>1,521,164</u>	<u>0</u>	<u>2,266,487</u>	<u>47,250</u>	
1,785,880	71,056	3,313,096	1,442,489				
<u>12,635,819</u>	<u>(106,720)</u>	<u>(2,545,861)</u>	<u>(2,314,799)</u>	<u>1,249,773</u>	<u>253,647</u>	<u>309,871</u>	
<u>14,421,699</u>	<u>(35,664)</u>	<u>767,235</u>	<u>(872,310)</u>	<u>1,249,773</u>	<u>253,647</u>	<u>309,871</u>	
<u>\$ 14,716,812</u>	<u>\$ 264,576</u>	<u>\$ 1,722,333</u>	<u>\$ 648,854</u>	<u>\$ 1,249,773</u>	<u>\$ 2,520,134</u>	<u>\$ 357,121</u>	

MONTGOMERY COUNTY, OHIO

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

December 31, 2008

	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 553,613	\$ 1,014,599	\$	\$ 554,277	\$ 36,502,857	\$ 79,746,431
Collateral on loaned securities.....					134,441	134,441
Net receivables						
Taxes.....						3,728,385
Accounts.....		11,460		273	995,186	3,070,713
Accrued interest.....					81,275	242,839
Due from other funds.....		26,748	6,065	85,266	298,246	1,181,899
Due from other governments.....			87,798	41,918	785,214	12,018,655
Total Assets.....	\$ 553,613	\$ 1,052,807	\$ 93,863	\$ 681,734	\$ 38,797,219	\$ 100,123,363
<i>Liabilities</i>						
Accounts payable.....	\$ 9,282	\$ 105,173	\$ 24,103	\$ 15,210	\$ 1,734,286	\$ 4,953,431
Deferred revenue.....		6,810	66,873		854,824	9,612,987
Due to other funds.....	86,655	144,114	139,282	70,727	208,834	3,192,967
Due to other governments.....				131,897	15,015	1,010,229
Obligations under securities lending.....					134,441	134,441
Accrued wages and benefits.....	62,096	52,218	6,119	94,153	456,960	3,227,098
Interfund payables.....					126,896	1,596,396
Total Liabilities.....	158,033	308,315	236,377	311,987	3,531,256	23,727,549
<i>Fund Balances</i>						
Reserved for encumbrances.....		1,470	383,351	261,270	135,588	11,219,152
Unreserved/undesignated.....	395,580	743,022	(525,865)	108,477	35,130,375	65,176,662
Total Fund Balances.....	395,580	744,492	(142,514)	369,747	35,265,963	76,395,814
Total Liabilities And Fund Balances.....	\$ 553,613	\$ 1,052,807	\$ 93,863	\$ 681,734	\$ 38,797,219	\$ 100,123,363

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2008

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Assets</i>								
Equity in pooled cash and cash equivalents.....	\$ 42,624	\$ 227,238	\$ 2	\$ 784,016	\$ 38,353	\$	\$	\$ 1,092,233
Special assessments receivable.....	150,127	2,694,688						2,844,815
Total Assets.....	\$ 192,751	\$ 2,921,926	\$ 2	\$ 784,016	\$ 38,353	\$ 0	\$ 0	\$ 3,937,048
<i>Liabilities</i>								
Deferred revenue.....	\$ 84,127	\$ 1,933,137	\$	\$	\$	\$	\$	\$ 2,017,264
Interfund payables.....	108,200	729,576					2,600,000	3,437,776
Total Liabilities.....	192,327	2,662,713	0	0	0	0	2,600,000	5,455,040
<i>Fund Balances</i>								
Reserved for debt service.....	424	259,213	2	784,016	38,353	0		1,082,008
Unreserved/undesignated.....							(2,600,000)	(2,600,000)
Total Fund Balances.....	424	259,213	2	784,016	38,353	0	(2,600,000)	(1,517,992)
Total Liabilities And Fund Balances.....	\$ 192,751	\$ 2,921,926	\$ 2	\$ 784,016	\$ 38,353	\$ 0	\$ 0	\$ 3,937,048

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2008

	<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.....	\$ 12,342,822	\$ 9,533,477	\$ 10,549,980	\$ 510,834	\$	\$ 12,311,619
Net receivables						
Special assessments.....						
Accrued interest.....		24,919				
Due from other funds.....						
Due from other governments.....		239,157				
Total Assets.....	\$ 12,342,822	\$ 9,797,553	\$ 10,549,980	\$ 510,834	\$ 0	\$ 12,311,619
<i>Liabilities</i>						
Accounts payable.....	\$ 534,471	\$ 2,380,874	\$ 149,989	\$ 613	\$ 2,961	\$ 353,576
Deferred revenue.....		19,973				
Due to other funds.....	4,065		3,251		12,049	
Due to other governments.....						
Total Liabilities.....	538,536	2,400,847	153,240	613	15,010	353,576
<i>Fund Balances</i>						
Reserved for encumbrances.....	3,802,484	2,736,571	6,105,651	48,137	3,503	1,132,100
Reserved for noncurrent loans receivable.....		215,649				
Unreserved/undesignated.....	8,001,802	4,444,486	4,291,089	462,084	(18,513)	10,825,943
Total Fund Balances.....	11,804,286	7,396,706	10,396,740	510,221	(15,010)	11,958,043
Total Liabilities And Fund Balances.....	\$ 12,342,822	\$ 9,797,553	\$ 10,549,980	\$ 510,834	\$ 0	\$ 12,311,619

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>ADAMHS Board Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$	\$ 12,951	\$	\$ 3,468,831	\$ 48,730,514
			5,000	5,000
				24,919
				0
				239,157
\$ <u>0</u>	\$ <u>12,951</u>	\$ <u>0</u>	\$ <u>3,473,831</u>	\$ <u>48,999,590</u>
\$	\$	\$ 252	\$ 250,066	\$ 3,672,802
				19,973
			2,200	21,565
				0
<u>0</u>	<u>0</u>	<u>252</u>	<u>252,266</u>	<u>3,714,340</u>
6,059	0	2,655	378,817	14,215,977
(6,059)	12,951	(2,907)	2,842,748	215,649
<u>0</u>	<u>12,951</u>	<u>(252)</u>	<u>3,221,565</u>	<u>45,285,250</u>
\$ <u>0</u>	\$ <u>12,951</u>	\$ <u>0</u>	\$ <u>3,473,831</u>	\$ <u>48,999,590</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2008

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 4,797,578	\$	\$	\$ 4,797,578
Other taxes.....	6,537,500			6,537,500
Licenses and permits.....	2,303,616			2,303,616
Fees and charges for services.....	28,590,602		123,360	28,713,962
Fines and forfeitures.....	434,678			434,678
Special assessments.....		260,976	32,647	293,623
Intergovernmental.....	73,334,324		8,433,441	81,767,765
Investment earnings.....	879,360		27,907	907,267
Miscellaneous.....	1,783,103		43,315	1,826,418
<i>Total Revenues.....</i>	<u>118,660,761</u>	<u>260,976</u>	<u>8,660,670</u>	<u>127,582,407</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	8,562,982			8,562,982
Judicial and law enforcement.....	53,983,903			53,983,903
Environment and public works.....	16,263,657			16,263,657
Social services.....	77,900,991			77,900,991
Community and economic development.....	6,147,890			6,147,890
Capital outlay.....			25,572,008	25,572,008
<i>Intergovernmental:</i>				
Community and economic development.....	4,170,347			4,170,347
<i>Debt service:</i>				
Principal retirement.....	151,385	2,611,758		2,763,143
Interest and fiscal charges.....	7,297	2,281,632		2,288,929
<i>Total Expenditures.....</i>	<u>167,188,452</u>	<u>4,893,390</u>	<u>25,572,008</u>	<u>197,653,850</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<u>(48,527,691)</u>	<u>(4,632,414)</u>	<u>(16,911,338)</u>	<u>(70,071,443)</u>
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries.....	58,615			58,615
Transfers in.....	45,731,389	4,712,757	7,577,820	58,021,966
Transfers out.....	(5,584,994)	(2,684,336)	(185,217)	(8,454,547)
<i>Total Other Financing Sources And Uses.....</i>	<u>40,205,010</u>	<u>2,028,421</u>	<u>7,392,603</u>	<u>49,626,034</u>
<i>Net Change in Fund Balances.....</i>	<u>(8,322,681)</u>	<u>(2,603,993)</u>	<u>(9,518,735)</u>	<u>(20,445,409)</u>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>84,718,495</u>	<u>1,086,001</u>	<u>54,803,985</u>	<u>140,608,481</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 76,395,814</u>	<u>\$ (1,517,992)</u>	<u>\$ 45,285,250</u>	<u>\$ 120,163,072</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, 2008

(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.....	\$ 3,202,483	\$	\$	\$	\$
Other taxes.....			4,163,915		
Licenses and permits.....					
Fees and charges for services.....	7,401,589		119,329	5,176,274	
Fines and forfeitures.....			395,956		
Intergovernmental.....	13,518,685		7,632,392	226,884	2,790,636
Investment earnings.....			619,958		
Miscellaneous.....	297,178	492	17,052	20	843,936
Total Revenues.....	24,419,935	492	12,948,602	5,403,178	3,634,572
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....				4,049,860	
Judicial and law enforcement.....					
Environment and public works.....			13,781,409		
Social services.....	49,472,978	195,127			383,710
Community and economic development.....					2,325,320
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	70,460		1,542		
Interest and fiscal charges.....	1,258		42		
Total Expenditures.....	49,544,696	195,127	13,782,993	4,049,860	2,709,030
<i>Excess (Deficiency) Of</i>					
Revenues Over Expenditures.....	(25,124,761)	(194,635)	(834,391)	1,353,318	925,542
<i>Other Financing Sources And Uses</i>					
Sale of capital assets/sundries.....	40,400		1,507		
Transfers in.....	25,240,783				
Transfers out.....	(4,380,246)				
Total Other Financing Sources And Uses.....	20,900,937	0	1,507	0	0
Net Change in Fund Balances.....	(4,223,824)	(194,635)	(832,884)	1,353,318	925,542
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	15,210,995	1,019,231	5,173,217	680,689	(250,247)
<i>Fund Balance (Deficit) At</i>					
End Of Year.....	\$ 10,987,171	\$ 824,596	\$ 4,340,333	\$ 2,034,007	\$ 675,295

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, 2008

	<i>Child Support Enforcement</i>	<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Workforce Investment Act</i>	<i>Anthem Demutualization Settlement</i>
<i>Revenues:</i>							
Property taxes.....	\$	\$	\$	\$	\$	\$	\$
Other taxes.....							
Licenses and permits.....							
Fees and charges for services.....	1,276,301			5,594			
Fines and forfeitures.....							
Intergovernmental.....	10,196,588	3,378,819		4,941,197	4,989,043	7,235,223	
Investment earnings.....							
Miscellaneous.....	339,931	521		94		2,142	
Total Revenues.....	11,812,820	3,379,340	0	4,946,885	4,989,043	7,237,365	0
<i>Expenditures:</i>							
<i>Current:</i>							
General government.....							
Judicial and law enforcement.....	13,863,550	4,946,667		5,003,137			
Environment and public works.....							
Social services.....					4,632,887	7,995,957	
Community and economic development..							
<i>Intergovernmental:</i>							
Community and economic development..			4,170,347				
<i>Debt Service:</i>							
Principal retirement.....	78,765			618			
Interest and fiscal charges.....	5,992			5			
Total Expenditures.....	13,948,307	4,946,667	4,170,347	5,003,760	4,632,887	7,995,957	0
<i>Excess (Deficiency) Of</i>							
Revenues Over Expenditures.....	(2,135,487)	(1,567,327)	(4,170,347)	(56,875)	356,156	(758,592)	0
<i>Other Financing Sources And Uses</i>							
Sale of capital assets/sundries.....							
Transfers in.....	13,376	8,363	1,781,582				
Transfers out.....							
Total Other Financing Sources And Uses.....	13,376	8,363	1,781,582	0	0	0	0
Net Change in Fund Balances.....	(2,122,111)	(1,558,964)	(2,388,765)	(56,875)	356,156	(758,592)	0
<i>Fund Balance (Deficit) At</i>							
<i>Beginning of Year.....</i>	<i>5,457,247</i>	<i>3,030,721</i>	<i>16,810,464</i>	<i>21,211</i>	<i>411,079</i>	<i>(113,718)</i>	<i>1,249,773</i>
Fund Balance (Deficit) At							
End Of Year.....	\$ 3,335,136	\$ 1,471,757	\$ 14,421,699	\$ (35,664)	\$ 767,235	\$ (872,310)	\$ 1,249,773

<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State & Local Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$	\$	\$	\$
						1,595,095	4,797,578
						2,373,585	6,537,500
						2,303,616	2,303,616
	1,954,530	1,631,994	2,571,941		231,480	8,221,570	28,590,602
					3,111	35,611	434,678
9,102,412			652,319	1,595,977	1,861,555	5,212,594	73,334,324
						259,402	879,360
		10,907	1,474			269,356	1,783,103
<u>9,102,412</u>	<u>1,954,530</u>	<u>1,642,901</u>	<u>3,225,734</u>	<u>1,595,977</u>	<u>2,096,146</u>	<u>20,270,829</u>	<u>118,660,761</u>
			2,148,146	188,349		2,176,627	8,562,982
11,243,166		1,894,013	1,800,073	712,798	1,781,690	12,738,809	53,983,903
				82,123	41,657	2,358,468	16,263,657
	2,453,857		255,698	662,513	950,540	10,897,724	77,900,991
						3,822,570	6,147,890
							4,170,347
							151,385
							7,297
<u>11,243,166</u>	<u>2,453,857</u>	<u>1,894,013</u>	<u>4,203,917</u>	<u>1,645,783</u>	<u>2,773,887</u>	<u>31,994,198</u>	<u>167,188,452</u>
<u>(2,140,754)</u>	<u>(499,327)</u>	<u>(251,112)</u>	<u>(978,183)</u>	<u>(49,806)</u>	<u>(677,741)</u>	<u>(11,723,369)</u>	<u>(48,527,691)</u>
		2,785				13,923	58,615
3,000,000	500,000		1,907,470	10,760	223,706	13,045,349	45,731,389
			(884,200)		(34,151)	(286,397)	(5,584,994)
<u>3,000,000</u>	<u>500,000</u>	<u>2,785</u>	<u>1,023,270</u>	<u>10,760</u>	<u>189,555</u>	<u>12,772,875</u>	<u>40,205,010</u>
859,246	673	(248,327)	45,087	(39,046)	(488,186)	1,049,506	(8,322,681)
(605,599)	309,198	643,907	699,405	(103,468)	857,933	34,216,457	84,718,495
<u>\$ 253,647</u>	<u>\$ 309,871</u>	<u>\$ 395,580</u>	<u>\$ 744,492</u>	<u>\$ (142,514)</u>	<u>\$ 369,747</u>	<u>\$ 35,265,963</u>	<u>\$ 76,395,814</u>

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

For the Year Ended December 31, 2008

	Road Assessment Debt Service	Water and Sewer Assessment Debt Service	Various Purpose Facility Improvement Debt Service	Reibold Building Debt Service	Children Services Building Debt Service	Juvenile Detention Center Debt Service	Regional Dispatch Center Debt Service	Total Nonmajor Debt Service Funds
<i>Revenues:</i>								
Special assessments.....	\$ 18,064	\$ 242,912	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 260,976
Total Revenues.....	18,064	242,912	0	0	0	0	0	260,976
<i>Expenditures:</i>								
<i>Debt service:</i>								
Principal retirement.....	5,000	122,769	991,660	477,329	915,000	100,000		2,611,758
Interest and fiscal charges.....	563	69,846	517,878	406,870	393,475	893,000		2,281,632
Total Expenditures.....	5,563	192,615	1,509,538	884,199	1,308,475	993,000	0	4,893,390
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>								
	12,501	50,297	(1,509,538)	(884,199)	(1,308,475)	(993,000)	0	(4,632,414)
<i>Other Financing Sources And Uses</i>								
Transfers in.....		17,541	1,509,540	884,200	1,308,476	993,000		4,712,757
Transfers out.....	(48,941)	(35,395)					(2,600,000)	(2,684,336)
Total Other Financing Sources And Uses..	(48,941)	(17,854)	1,509,540	884,200	1,308,476	993,000	(2,600,000)	2,028,421
 <i>Net Change in Fund Balances.....</i>	 (36,440)	 32,443	 2	 1	 1	 0	 (2,600,000)	 (2,603,993)
<i>Fund Balance (Deficit)</i>								
<i>At Beginning Of Year.....</i>	<u>36,864</u>	<u>226,770</u>	<u>0</u>	<u>784,015</u>	<u>38,352</u>	<u>0</u>	<u>0</u>	<u>1,086,001</u>
<i>Fund Balance (Deficit)</i>								
<i>At End Of Year.....</i>	<u>\$ 424</u>	<u>\$ 259,213</u>	<u>\$ 2</u>	<u>\$ 784,016</u>	<u>\$ 38,353</u>	<u>\$ 0</u>	<u>\$ (2,600,000)</u>	<u>\$ (1,517,992)</u>

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

For the Year Ended December 31, 2008

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>	<i>Road, A&G Projects</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$ 39,443	\$ 12,044	\$ 10,075	\$ 25,000	\$	\$
Special assessments.....				32,647		
Intergovernmental.....		2,779,511		15,990		3,512,785
Investment earnings.....		27,907				
Miscellaneous.....	13,315					
<i>Total Revenues.....</i>	<u>52,758</u>	<u>2,819,462</u>	<u>10,075</u>	<u>73,637</u>	<u>0</u>	<u>3,512,785</u>
<i>Expenditures:</i>						
Capital outlay.....	8,035,528	5,582,382	2,666,234	119,262	15,267	4,233,400
<i>Total Expenditures.....</i>	<u>8,035,528</u>	<u>5,582,382</u>	<u>2,666,234</u>	<u>119,262</u>	<u>15,267</u>	<u>4,233,400</u>
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	<u>(7,982,770)</u>	<u>(2,762,920)</u>	<u>(2,656,159)</u>	<u>(45,625)</u>	<u>(15,267)</u>	<u>(720,615)</u>
<i>Other Financing Sources And Uses</i>						
Transfers in.....	154,000	2,748,039	4,176,540	45,400		25,000
Transfers out.....					(185,217)	
<i>Total Other Financing Sources And Uses.....</i>	<u>154,000</u>	<u>2,748,039</u>	<u>4,176,540</u>	<u>45,400</u>	<u>(185,217)</u>	<u>25,000</u>
<i>Net Change in Fund Balances.....</i>	<u>(7,828,770)</u>	<u>(14,881)</u>	<u>1,520,381</u>	<u>(225)</u>	<u>(200,484)</u>	<u>(695,615)</u>
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	<u>19,633,056</u>	<u>7,411,587</u>	<u>8,876,359</u>	<u>510,446</u>	<u>185,474</u>	<u>12,653,658</u>
<i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	<u>\$ 11,804,286</u>	<u>\$ 7,396,706</u>	<u>\$ 10,396,740</u>	<u>\$ 510,221</u>	<u>\$ (15,010)</u>	<u>\$ 11,958,043</u>

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

For the Year Ended December 31, 2008

	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>ADAMHS Board Capital</i>	<i>Data Processing Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$	\$	\$ 36,798	\$	\$ 123,360
Special assessments.....					32,647
Intergovernmental.....	2,125,155				8,433,441
Investment earnings.....					27,907
Miscellaneous.....				30,000	43,315
Total Revenues.....	2,125,155	0	36,798	30,000	8,660,670
<i>Expenditures:</i>					
Capital outlay.....	2,125,155	3,025	467,393	2,324,362	25,572,008
Total Expenditures.....	2,125,155	3,025	467,393	2,324,362	25,572,008
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	0	(3,025)	(430,595)	(2,294,362)	(16,911,338)
<i>Other Financing Sources And Uses</i>					
Transfers in.....				428,841	7,577,820
Transfers out.....					(185,217)
Total Other Financing Sources And Uses.....	0	0	0	428,841	7,392,603
<i>Net Change in Fund Balances.....</i>	0	(3,025)	(430,595)	(1,865,521)	(9,518,735)
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	0	15,976	430,343	5,087,086	54,803,985
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 12,951</u>	<u>\$ (252)</u>	<u>\$ 3,221,565</u>	<u>\$ 45,285,250</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, 2008

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 15,825,413	\$ 15,825,413	\$ 15,357,782	\$ (467,631)
Sales tax.....	64,500,000	64,500,000	64,973,023	473,023
Other taxes.....	3,800,000	3,800,000	2,683,949	(1,116,051)
Licenses and permits.....	45,000	45,000	30,781	(14,219)
Fees and charges for services.....	24,364,810	24,452,610	21,589,767	(2,862,843)
Fines and forfeitures.....	1,174,060	1,174,060	1,283,434	109,374
Intergovernmental.....	21,900,670	21,900,670	22,806,931	906,261
Investment earnings.....	20,593,428	20,593,428	20,864,070	270,642
Miscellaneous.....	2,642,675	3,556,488	3,269,002	(287,486)
<i>Total Revenues.....</i>	<i>\$ 154,846,056</i>	<i>\$ 155,847,669</i>	<i>\$ 152,858,739</i>	<i>\$ (2,988,930)</i>
<i>General Government</i>				
<i>Expenditures:</i>				
<i>Board of County Commissioners</i>				
Personal services.....	\$ 740,917	\$ 733,652	\$ 706,150	\$ 27,502
Professional services.....	18,100	20,470	20,366	104
Operating expenditures.....	38,064	47,953	42,687	5,266
Capital outlays.....		925	925	0
<i>Total Board of County Commissioners.....</i>	<i>797,081</i>	<i>803,000</i>	<i>770,128</i>	<i>32,872</i>
<i>County Administrator</i>				
Personal services.....	218,286	218,286	210,345	7,941
Professional services.....	10,765	9,665	9,452	213
Operating expenditures.....	12,610	17,049	14,060	2,989
Capital outlays.....		425	410	15
<i>Total County Administrator.....</i>	<i>241,661</i>	<i>245,425</i>	<i>234,267</i>	<i>11,158</i>
<i>Clerk of Commission</i>				
Personal services.....	185,277	190,842	190,836	6
Professional services.....	21,000	12,300	8,030	4,270
Operating expenditures.....	11,979	19,972	14,798	5,174
Capital outlays.....		1,550	1,534	16
<i>Total Clerk of the Commission.....</i>	<i>218,256</i>	<i>224,664</i>	<i>215,198</i>	<i>9,466</i>
<i>Office of Management and Budget</i>				
Personal services.....	857,125	857,125	700,140	156,985
Professional services.....	79,065	79,897	77,313	2,584
Operating expenditures.....	22,300	66,776	17,945	48,831
<i>Total Office of Management and Budget.....</i>	<i>958,490</i>	<i>1,003,798</i>	<i>795,398</i>	<i>208,400</i>
<i>Administrative Services</i>				
Personal services.....	1,461,315	1,391,809	1,339,158	52,651
Professional services.....	155,892	231,085	196,570	34,515
Operating expenditures.....	145,076	124,099	92,690	31,409
Capital outlays.....	5,229	13,484	7,352	6,132
<i>Total Administrative Services.....</i>	<i>1,767,512</i>	<i>1,760,477</i>	<i>1,635,770</i>	<i>124,707</i>
<i>Public Works</i>				
Personal services.....	2,814,017	2,780,076	2,714,670	65,406
Professional services.....	579,883	570,689	452,738	117,951
Operating expenditures.....	1,201,663	1,496,362	1,128,596	367,766
Capital outlays.....	8,000	16,125	13,977	2,148
<i>Total Public Works.....</i>	<i>4,603,563</i>	<i>4,863,252</i>	<i>4,309,981</i>	<i>553,271</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, 2008

(Cont'd.)

General Government (Cont'd.)	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Personal services.....	\$ 500,000	\$ 161,942	\$ 161,942	\$ 0
Professional services.....	1,337,858	1,172,648	1,161,879	10,769
Operating expenditures.....	1,487,300	274,869	274,869	0
<i>Total Non-Departmental.....</i>	<u>3,325,158</u>	<u>1,609,459</u>	<u>1,598,690</u>	<u>10,769</u>
<i>Data Processing</i>				
Personal services.....	2,155,988	2,211,556	2,150,633	60,923
Professional services.....	1,256,734	1,206,733	1,153,597	53,136
Operating expenditures.....	129,670	168,675	115,167	53,508
Capital outlays.....	74,323	69,256	68,967	289
<i>Total Data Processing.....</i>	<u>3,616,715</u>	<u>3,656,220</u>	<u>3,488,364</u>	<u>167,856</u>
<i>Records Center and Archives</i>				
Personal services.....	794,104	820,281	810,295	9,986
Professional services.....	129,968	129,552	83,744	45,808
Operating expenditures.....	65,701	75,364	55,762	19,602
Capital outlays.....	55,275	56,275	55,275	1,000
<i>Total Records Center and Archives.....</i>	<u>1,045,048</u>	<u>1,081,472</u>	<u>1,005,076</u>	<u>76,396</u>
<i>Auditor</i>				
Personal services.....	2,976,511	2,976,511	2,932,993	43,518
Professional services.....	320,373	304,253	247,532	56,721
Operating expenditures.....	97,562	173,018	77,136	95,882
Capital outlays.....	8,002	24,236	21,761	2,475
<i>Total Auditor.....</i>	<u>3,402,448</u>	<u>3,478,018</u>	<u>3,279,422</u>	<u>198,596</u>
<i>Treasurer</i>				
Personal services.....	1,357,152	1,357,152	1,165,378	191,774
Professional services.....	466,008	462,189	412,999	49,190
Operating expenditures.....	48,698	180,549	35,182	145,367
Capital outlays.....	64	5,049	4,985	64
<i>Total Treasurer.....</i>	<u>1,871,922</u>	<u>2,004,939</u>	<u>1,618,544</u>	<u>386,395</u>
<i>Recorder</i>				
Personal services.....	1,272,547	1,280,858	1,257,875	22,983
Professional services.....	24,434	24,604	17,644	6,960
Operating expenditures.....	24,533	33,342	13,629	19,713
<i>Total Recorder.....</i>	<u>1,321,514</u>	<u>1,338,804</u>	<u>1,289,148</u>	<u>49,656</u>
<i>Board of Elections</i>				
Personal services.....	2,798,239	3,786,425	3,786,425	0
Professional services.....	538,401	763,451	763,321	130
Operating expenditures.....	546,985	304,061	300,161	3,900
<i>Total Board of Elections.....</i>	<u>3,883,625</u>	<u>4,853,937</u>	<u>4,849,907</u>	<u>4,030</u>
<i>Total General Government.....</i>	<u>27,052,993</u>	<u>26,923,465</u>	<u>25,089,893</u>	<u>1,833,572</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, 2008

(Cont'd.)

<i>Judicial and Law Enforcement</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Administrative Services</i>				
Personal services.....	\$ 94,372	\$ 95,578	\$ 94,881	\$ 697
Professional services.....	6,450	2,845	1,675	1,170
Operating expenditures.....	6,850	7,949	5,093	2,856
Capital outlays.....		1,300	771	529
<i>Total Administrative Services.....</i>	<u>107,672</u>	<u>107,672</u>	<u>102,420</u>	<u>5,252</u>
<i>Public Works</i>				
Personal services.....	1,700,099	1,807,440	1,707,575	99,865
Professional services.....	442,057	406,281	242,753	163,528
Operating expenditures.....	2,180,045	2,110,039	1,900,973	209,066
Capital outlays.....	8,933	8,933	7,584	1,349
<i>Total Public Works.....</i>	<u>4,331,134</u>	<u>4,332,693</u>	<u>3,858,885</u>	<u>473,808</u>
<i>Non-Departmental</i>				
Professional services.....	4,179,420	3,231,394	3,211,032	20,362
Operating expenditures.....	14,380	56,174	56,175	(1)
<i>Total Non-Departmental.....</i>	<u>4,193,800</u>	<u>3,287,568</u>	<u>3,267,207</u>	<u>20,361</u>
<i>Prosecutor</i>				
Personal services.....	11,007,000	10,997,000	10,993,952	3,048
Professional services.....	271,210	223,152	222,690	462
Operating expenditures.....	305,976	334,780	318,884	15,896
Capital outlays.....	51,714	95,598	95,597	1
<i>Total Prosecutor.....</i>	<u>11,635,900</u>	<u>11,650,530</u>	<u>11,631,123</u>	<u>19,407</u>
<i>Sheriff</i>				
Personal services.....	24,148,089	23,909,134	23,639,814	269,320
Professional services.....	5,825,526	5,774,638	5,773,824	814
Operating expenditures.....	1,564,818	1,403,232	1,295,087	108,145
Capital outlays.....	160,000	250,032	250,032	0
<i>Total Sheriff.....</i>	<u>31,698,433</u>	<u>31,337,036</u>	<u>30,958,757</u>	<u>378,279</u>
<i>Coroner</i>				
Personal services.....	3,561,611	3,583,912	3,521,573	62,339
Professional services.....	227,877	257,282	239,517	17,765
Operating expenditures.....	60,063	62,416	62,299	117
Capital outlays.....	35,031	34,655	30,454	4,201
<i>Total Coroner.....</i>	<u>3,884,582</u>	<u>3,938,265</u>	<u>3,853,843</u>	<u>84,422</u>
<i>Clerk of Courts</i>				
Personal services.....	3,646,340	3,681,227	3,661,359	19,868
Professional services.....	433,143	546,911	530,851	16,060
Operating expenditures.....	544,994	611,414	538,145	73,269
Debt service.....	27,363	24,979	24,936	43
Capital outlays.....	118,689	146,152	145,572	580
<i>Total Clerk of Courts.....</i>	<u>4,770,529</u>	<u>5,010,683</u>	<u>4,900,863</u>	<u>109,820</u>
<i>Common Pleas Court</i>				
Personal services.....	10,950,909	11,141,477	11,141,477	0
Professional services.....	1,414,034	1,473,810	1,471,741	2,069
Operating expenditures.....	564,416	530,667	522,719	7,948
Capital outlays.....	33,585	34,828	34,828	0
<i>Total Common Pleas Court.....</i>	<u>12,962,944</u>	<u>13,180,782</u>	<u>13,170,765</u>	<u>10,017</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, 2008

(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.....	\$ 19,410,914	\$ 19,429,562	\$ 18,795,465	\$ 634,097
Professional services.....	2,224,135	2,020,543	1,910,300	110,243
Operating expenditures.....	648,770	918,982	716,512	202,470
Capital outlays.....		40,318	34,974	5,344
<i>Total Juvenile Court.....</i>	<u>22,283,819</u>	<u>22,409,405</u>	<u>21,457,251</u>	<u>952,154</u>
<i>Domestic Relations Court</i>				
Personal services.....	3,489,201	3,502,713	3,479,999	22,714
Professional services.....	123,777	108,435	107,740	695
Operating expenditures.....	77,898	76,298	74,823	1,475
Debt service.....	36,000	35,340	35,332	8
Capital outlays.....		27,297	27,104	193
<i>Total Domestic Relations Court.....</i>	<u>3,726,876</u>	<u>3,750,083</u>	<u>3,724,998</u>	<u>25,085</u>
<i>Probate Court</i>				
Personal services.....	1,648,131	1,663,264	1,638,633	24,631
Professional services.....	143,765	127,414	126,695	719
Operating expenditures.....	43,578	52,003	34,875	17,128
Capital outlays.....	7,617	38,255	35,523	2,732
<i>Total Probate Court.....</i>	<u>1,843,091</u>	<u>1,880,936</u>	<u>1,835,726</u>	<u>45,210</u>
<i>County Courts</i>				
Personal services.....	830,945	836,925	826,317	10,608
Professional services.....	46,573	43,106	40,548	2,558
Operating expenditures.....	17,728	11,684	8,914	2,770
Capital outlays.....	4,304	18,054	16,208	1,846
<i>Total District Courts.....</i>	<u>899,550</u>	<u>909,769</u>	<u>891,987</u>	<u>17,782</u>
<i>Municipal Courts</i>				
Personal services.....	117,691	91,018	87,881	3,137
Professional services.....	64,131	88,986	85,521	3,465
Operating expenditures.....	1,008,484	1,026,502	1,026,502	0
<i>Total Municipal Courts.....</i>	<u>1,190,306</u>	<u>1,206,506</u>	<u>1,199,904</u>	<u>6,602</u>
<i>Court of Appeals</i>				
Personal services.....	24,221	24,221	15,182	9,039
Professional services.....	49,400	46,175	35,053	11,122
Operating expenditures.....	91,855	101,642	88,705	12,937
Capital outlays.....		600	600	0
<i>Total Court of Appeals.....</i>	<u>165,476</u>	<u>172,638</u>	<u>139,540</u>	<u>33,098</u>
<i>Public Defender</i>				
Personal services.....	4,904,691	4,944,477	4,890,988	53,489
Professional services.....	162,483	117,438	116,915	523
Operating expenditures.....	97,997	89,504	88,063	1,441
Capital outlays.....	13,616	27,484	27,097	387
<i>Total Public Defender.....</i>	<u>5,178,787</u>	<u>5,178,903</u>	<u>5,123,063</u>	<u>55,840</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>108,872,899</u>	<u>108,353,469</u>	<u>106,116,332</u>	<u>2,237,137</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, 2008

(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	\$ 127,834	\$ 127,834	\$ 0
Operating expenditures.....	244,304	244,304	244,304	0
<i>Total Non-Departmental.....</i>	<u>377,970</u>	<u>372,138</u>	<u>372,138</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	273,857	273,857	255,425	18,432
Professional services.....	72,811	72,811	57,060	15,751
Operating expenditures.....	93,224	77,215	61,105	16,110
Debt service.....	5,214	5,714	5,259	455
Capital outlays.....	23,523	24,697	4,038	20,659
<i>Total County Engineer.....</i>	<u>468,629</u>	<u>454,294</u>	<u>382,887</u>	<u>71,407</u>
<i>Total Environment & Public Works.....</i>	<u>846,599</u>	<u>826,432</u>	<u>755,025</u>	<u>71,407</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	272,980	255,667	255,667	0
Operating expenditures.....	177,910	160,541	160,541	0
<i>Total Non-Departmental.....</i>	<u>450,890</u>	<u>416,208</u>	<u>416,208</u>	<u>0</u>
<i>Veteran Services</i>				
Personal services.....	885,946	885,946	858,468	27,478
Professional services.....	60,173	60,973	16,416	44,557
Operating expenditures.....	2,400,896	2,416,432	1,666,256	750,176
Capital outlays.....	8,982	8,982	8,804	178
<i>Total Veteran Services.....</i>	<u>3,355,997</u>	<u>3,372,333</u>	<u>2,549,944</u>	<u>822,389</u>
<i>Total Social Services.....</i>	<u>3,806,887</u>	<u>3,788,541</u>	<u>2,966,152</u>	<u>822,389</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	719,334	765,043	761,889	3,154
Professional services.....	52,262	44,862	39,567	5,295
Operating expenditures.....	40,278	34,998	25,913	9,085
Capital outlays.....	5,953	7,803	6,349	1,454
<i>Total Community Development and Planning.....</i>	<u>817,827</u>	<u>852,706</u>	<u>833,718</u>	<u>18,988</u>
<i>Public Works</i>				
Personal services.....	1,620,564	1,580,564	1,531,421	49,143
Professional services.....	234,278	231,263	227,570	3,693
Operating expenditures.....	277,656	310,811	302,564	8,247
<i>Total Public Works.....</i>	<u>2,132,498</u>	<u>2,122,638</u>	<u>2,061,555</u>	<u>61,083</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, 2008

<i>Community and Economic Development (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Operating expenditures.....	\$ 439,000	\$ 435,603	\$ 435,603	\$ 0
<i>Total Non-Departmental</i>	<u>439,000</u>	<u>435,603</u>	<u>435,603</u>	<u>0</u>
<i>Total Community and Economic Development</i>	<u>3,389,325</u>	<u>3,410,947</u>	<u>3,330,876</u>	<u>80,071</u>
<hr/>				
<i>Totals</i>				
<i>Total Expenditures</i>	\$ 143,968,703	\$ 143,302,854	\$ 138,258,278	\$ 5,044,576
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	10,877,353	12,544,815	14,600,461	2,055,646
<i>Other Financing Sources And Uses</i>				
Advances in.....	400,000	400,000	566,027	166,027
Advances out.....		(1,628,396)	(1,628,396)	0
Transfers in.....	5,492,277	8,795,126	7,626,809	(1,168,317)
Transfers out.....	(20,986,443)	(25,296,164)	(20,889,433)	4,406,731
<i>Total Other Financing Sources And Uses</i>	<u>(15,094,166)</u>	<u>(17,729,434)</u>	<u>(14,324,993)</u>	<u>3,404,441</u>
<i>Net Change in Fund Balance</i>	(4,216,813)	(5,184,619)	275,468	5,460,087
<i>Fund Balance at Beginning of Year</i>	32,521,057	32,521,057	32,521,057	0
<i>Prior Year Encumbrances Appropriated</i>	776,813	776,813	776,813	0
<i>Fund Balance at End of Year</i>	<u>\$ 29,081,057</u>	<u>\$ 28,113,251</u>	<u>\$ 33,573,338</u>	<u>\$ 5,460,087</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, 2008

	<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.....	\$ 171,977	\$ 171,977	\$ 207,050	\$ 35,073
Intergovernmental.....	24,426,639	25,282,879	22,208,707	(3,074,172)
Miscellaneous.....	341,482	471,482	497,235	25,753
<i>Total Revenues.....</i>	<u>24,940,098</u>	<u>25,926,338</u>	<u>22,912,992</u>	<u>(3,013,346)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....		117,000	61,178	55,822
Professional services.....	16,843,145	19,195,295	18,706,815	488,480
Operating expenditures.....	34,574,633	31,735,607	31,228,134	507,473
Capital outlays.....	300,000	22,000		22,000
<i>Total Expenditures.....</i>	<u>51,717,778</u>	<u>51,069,902</u>	<u>49,996,127</u>	<u>1,073,775</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(26,777,680)</u>	<u>(25,143,564)</u>	<u>(27,083,135)</u>	<u>(1,939,571)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	23,109,222	23,109,222	20,866,388	(2,242,834)
<i>Total Other Financing Sources And Uses.....</i>	<u>23,109,222</u>	<u>23,109,222</u>	<u>20,866,388</u>	<u>(2,242,834)</u>
<i>Net Change in Fund Balance.....</i>	<u>(3,668,458)</u>	<u>(2,034,342)</u>	<u>(6,216,747)</u>	<u>(4,182,405)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	7,188,744	7,188,744	7,188,744	0
<i>Prior Year Encumbrances Appropriated.....</i>	101,778	101,778	101,778	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,622,064</u>	<u>\$ 5,256,180</u>	<u>\$ 1,073,775</u>	<u>\$ (4,182,405)</u>

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

For the Year Ended December 31, 2008

	<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>				
Intergovernmental.....	\$ 77,497,465	\$ 89,931,908	\$ 84,041,509	\$ (5,890,399)
Miscellaneous.....	33,731,786	33,731,786	30,812,923	(2,918,863)
<i>Total Revenues.....</i>	<u>111,229,251</u>	<u>123,663,694</u>	<u>114,854,432</u>	<u>(8,809,262)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job and Family Services</i>				
Personal services.....	48,939,722	48,464,240	44,302,618	4,161,622
Professional services.....	64,203,908	62,854,364	56,362,786	6,491,578
Operating expenditures.....	8,795,040	9,484,747	8,442,034	1,042,713
Debt service.....	400,702	400,702	282,877	117,825
Capital outlays.....	957,638	769,499	508,875	260,624
<i>Total Expenditures.....</i>	<u>123,297,010</u>	<u>121,973,552</u>	<u>109,899,190</u>	<u>12,074,362</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(12,067,759)	1,690,142	4,955,242	3,265,100
<i>Other Financing Sources And Uses</i>				
Transfers in.....	3,251,409	3,251,409	3,084,694	(166,715)
Transfers out.....	(1,346,184)	(1,328,458)	(1,308,476)	19,982
<i>Total Other Financing Sources And Uses.....</i>	<u>1,905,225</u>	<u>1,922,951</u>	<u>1,776,218</u>	<u>(146,733)</u>
<i>Net Change in Fund Balance.....</i>	(10,162,534)	3,613,093	6,731,460	3,118,367
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	(1,598,250)	(1,598,250)	(1,598,250)	0
<i>Prior Year Encumbrances Appropriated.....</i>	6,962,534	6,962,534	6,962,534	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (4,798,250)</u>	<u>\$ 8,977,377</u>	<u>\$ 12,095,744</u>	<u>\$ 3,118,367</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 70,084,353	\$ 70,084,353	\$ 64,993,780	\$ (5,090,573)
Intergovernmental.....	5,720,542	5,720,542	13,035,360	7,314,818
<i>Total Revenues</i>	<u>75,804,895</u>	<u>75,804,895</u>	<u>78,029,140</u>	<u>2,224,245</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	919,295	971,129	960,651	10,478
Operating expenditures.....		980,563	761,732	218,831
<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	725,000	725,000	0
<i>Total Expenditures</i>	<u>1,513,755</u>	<u>2,805,902</u>	<u>2,576,593</u>	<u>229,309</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	74,291,140	72,998,993	75,452,547	2,453,554
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(40,612,041)	(41,655,053)	(41,568,053)	87,000
<i>Total Other Financing Sources And Uses</i>	<u>(40,612,041)</u>	<u>(41,655,053)</u>	<u>(41,568,053)</u>	<u>87,000</u>
<i>Net Change in Fund Balance</i>	33,679,099	31,343,940	33,884,494	2,540,554
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	13,685,292	13,685,292	13,685,292	0
<i>Prior Year Encumbrances Appropriated</i>	63,795	63,795	63,795	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 47,428,186</u>	<u>\$ 45,093,027</u>	<u>\$ 47,633,581</u>	<u>\$ 2,540,554</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 54,474,375	\$ 54,474,375	\$ 50,068,881	\$ (4,405,494)
Intergovernmental.....	6,671,985	6,671,985	11,992,177	5,320,192
Miscellaneous.....			46	46
<i>Total Revenues.....</i>	<u>61,146,360</u>	<u>61,146,360</u>	<u>62,061,104</u>	<u>914,744</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	2,761,255	2,867,805	1,842,594	1,025,211
Operating expenditures.....		1,045,692	1,037,234	8,458
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Operating expenditures.....	<u>16,827,996</u>	<u>17,162,246</u>	<u>14,572,356</u>	<u>2,589,890</u>
<i>Total Expenditures.....</i>	<u>19,589,251</u>	<u>21,075,743</u>	<u>17,452,184</u>	<u>3,623,559</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>41,557,109</u>	<u>40,070,617</u>	<u>44,608,920</u>	<u>4,538,303</u>
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(51,066,808)</u>	<u>(56,999,060)</u>	<u>(53,773,036)</u>	<u>3,226,024</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(51,066,808)</u>	<u>(56,999,060)</u>	<u>(53,773,036)</u>	<u>3,226,024</u>
<i>Net Change in Fund Balance.....</i>	<u>(9,509,699)</u>	<u>(16,928,443)</u>	<u>(9,164,116)</u>	<u>7,764,327</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>32,967,930</u>	<u>32,967,930</u>	<u>32,967,930</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>266,554</u>	<u>266,554</u>	<u>266,554</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 23,724,785</u>	<u>\$ 16,306,041</u>	<u>\$ 24,070,368</u>	<u>\$ 7,764,327</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 174,060	\$ 174,060	\$ 174,060	\$ 0
Miscellaneous.....			1,262	1,262
<i>Total Revenues</i>	<u>174,060</u>	<u>174,060</u>	<u>175,322</u>	<u>1,262</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Personal services.....	363,252	363,252	318,634	44,618
Professional services.....	38,720	36,895	28,026	8,869
Operating expenditures.....	68,650	70,475	58,614	11,861
Capital outlays.....	7,075	7,075	2,617	4,458
<i>Total Expenditures</i>	<u>477,697</u>	<u>477,697</u>	<u>407,891</u>	<u>69,806</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(303,637)	(303,637)	(232,569)	71,068
<i>Other Financing Sources And Uses</i>				
Transfers in.....	450,957	450,957	515,000	64,043
Transfers out.....	(174,060)	(174,060)	(86,595)	87,465
<i>Total Other Financing Sources And Uses</i>	<u>276,897</u>	<u>276,897</u>	<u>428,405</u>	<u>151,508</u>
<i>Net Change in Fund Balance</i>	(26,740)	(26,740)	195,836	222,576
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	304,559	304,559	304,559	0
<i>Prior Year Encumbrances Appropriated</i>	4,960	4,960	4,960	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 282,779</u>	<u>\$ 282,779</u>	<u>\$ 505,355</u>	<u>\$ 222,576</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Community Education</i>				
Professional services.....	45,015	45,015	939	44,076
<i>Total Expenditures</i>	45,015	45,015	939	44,076
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(45,015)	(45,015)	(939)	44,076
<i>Other Financing Sources And Uses</i>				
Transfers in.....	40,000	40,000	40,000	0
<i>Total Other Financing Sources And Uses</i>	40,000	40,000	40,000	0
<i>Net Change in Fund Balance</i>	(5,015)	(5,015)	39,061	44,076
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	13,705	13,705	13,705	0
<i>Prior Year Encumbrances Appropriated</i>	5,015	5,015	5,015	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>13,705</u>	\$ <u>13,705</u>	\$ <u>57,781</u>	\$ <u>44,076</u>

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

For the Year Ended December 31, 2008

	<u>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>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Indigent Care</i>				
Professional services.....	<u>11,000,000</u>	<u>11,000,000</u>	<u>10,999,935</u>	<u>65</u>
<i>Total Expenditures.....</i>	<u>11,000,000</u>	<u>11,000,000</u>	<u>10,999,935</u>	<u>65</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(11,000,000)</u>	<u>(11,000,000)</u>	<u>(10,999,935)</u>	<u>65</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(5,500,000)</u>	<u>(5,500,000)</u>	<u>(5,499,935)</u>	<u>65</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>5,500,000</u>	<u>5,500,000</u>	<u>5,500,000</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 65</u>	<u>\$ 65</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$ 3,320,044	\$ 3,320,044	\$ 3,209,813	\$ (110,231)
Fees and charges for services.....	8,439,739	8,439,739	8,319,237	(120,502)
Intergovernmental.....	15,193,078	15,193,078	12,279,991	(2,913,087)
Miscellaneous.....	196,300	196,300	524,371	328,071
<i>Total Revenues.....</i>	<u>27,149,161</u>	<u>27,149,161</u>	<u>24,333,412</u>	<u>(2,815,749)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Personal services.....	40,303,013	39,752,809	36,727,120	3,025,689
Professional services.....	2,970,983	3,720,933	3,393,759	327,174
Operating expenditures.....	6,157,907	5,458,373	4,886,760	571,613
Capital outlays.....	276,207	609,666	553,464	56,202
<i>Total Expenditures.....</i>	<u>49,708,110</u>	<u>49,541,781</u>	<u>45,561,103</u>	<u>3,980,678</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(22,558,949)</u>	<u>(22,392,620)</u>	<u>(21,227,691)</u>	<u>1,164,929</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	23,703,978	23,703,978	24,288,783	584,805
Transfers out.....	(4,565,000)	(4,722,296)	(4,718,836)	3,460
<i>Total Other Financing Sources And Uses.....</i>	<u>19,138,978</u>	<u>18,981,682</u>	<u>19,569,947</u>	<u>588,265</u>
<i>Net Change in Fund Balance.....</i>	<u>(3,419,971)</u>	<u>(3,410,938)</u>	<u>(1,657,744)</u>	<u>1,753,194</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	4,687,106	4,687,106	4,687,106	0
<i>Prior Year Encumbrances Appropriated.....</i>	954,777	954,777	954,777	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 2,221,912</u>	<u>\$ 2,230,945</u>	<u>\$ 3,984,139</u>	<u>\$ 1,753,194</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, 2008

	<u>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.....	\$ 319,780	\$ 319,780	\$ 310,493	\$ (9,287)
Miscellaneous.....			589	589
<i>Total Revenues</i>	<u>319,780</u>	<u>319,780</u>	<u>311,082</u>	<u>(8,698)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	586,155	586,155	313,152	273,003
Operating expenditures.....	<u>319,780</u>	<u>319,780</u>	<u>310,494</u>	<u>9,286</u>
<i>Total Expenditures</i>	<u>905,935</u>	<u>905,935</u>	<u>623,646</u>	<u>282,289</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(586,155)	(586,155)	(312,564)	273,591
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>297,396</u>	<u>297,396</u>	<u>288,760</u>	<u>(8,636)</u>
<i>Total Other Financing Sources And Uses</i>	<u>297,396</u>	<u>297,396</u>	<u>288,760</u>	<u>(8,636)</u>
<i>Net Change in Fund Balance</i>	(288,759)	(288,759)	(23,804)	264,955
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,996,393	1,996,393	1,996,393	0
<i>Prior Year Encumbrances Appropriated</i>	<u>38,759</u>	<u>38,759</u>	<u>38,759</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,746,393</u>	<u>\$ 1,746,393</u>	<u>\$ 2,011,348</u>	<u>\$ 264,955</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, 2008

	<u>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.....	\$ 2,275,000	\$ 2,275,000	\$ 2,322,517	\$ 47,517
Miscellaneous.....			37,024	37,024
Total Revenues.....	2,275,000	2,275,000	2,359,541	84,541
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Professional services.....	2,351,772	1,632,930	1,328,416	304,514
Operating expenditures.....	5,490,784	5,495,131	5,147,840	347,291
Total Expenditures.....	7,842,556	7,128,061	6,476,256	651,805
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(5,567,556)</i>	<i>(4,853,061)</i>	<i>(4,116,715)</i>	<i>736,346</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,680,000	2,680,000	952,000	(1,728,000)
Transfers out.....	(455,000)	(409,495)	(409,495)	0
Total Other Financing Sources And Uses.....	2,225,000	2,270,505	542,505	(1,728,000)
Net Change in Fund Balance.....	(3,342,556)	(2,582,556)	(3,574,210)	(991,654)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>3,621,902</i>	<i>3,621,902</i>	<i>3,621,902</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>604,556</i>	<i>604,556</i>	<i>604,556</i>	<i>0</i>
Fund Balance (Deficit) At End Of Year.....	\$ 883,902	\$ 1,643,902	\$ 652,248	\$ (991,654)

*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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 0	\$ 0	\$ 492	\$ 492
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>492</u>	<u>492</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-Country View Manor</i>				
Personal services.....	683,202	817,220	778,516	38,704
Professional services.....	39,202	43,640	12,237	31,403
Operating expenditures.....	<u>28,617</u>	<u>35,577</u>	<u>7,913</u>	<u>27,664</u>
<i>Total Expenditures</i>	<u>751,021</u>	<u>896,437</u>	<u>798,666</u>	<u>97,771</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(751,021)	(896,437)	(798,174)	98,263
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,597,259	1,597,259	1,597,259	0
<i>Prior Year Encumbrances Appropriated</i>	<u>67,819</u>	<u>67,819</u>	<u>67,819</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 914,057</u>	<u>\$ 768,641</u>	<u>\$ 866,904</u>	<u>\$ 98,263</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,300,000	\$ 4,300,000	\$ 4,193,954	\$ (106,046)
Fees and charges for services.....	280,000	280,000	68,965	(211,035)
Fines and forfeitures.....	439,000	439,000	392,277	(46,723)
Intergovernmental.....	11,107,000	11,107,000	7,760,165	(3,346,835)
Investment earnings.....	555,000	555,000	677,637	122,637
Miscellaneous.....	20,000	20,000	93,818	73,818
<i>Total Revenues.....</i>	<u>16,701,000</u>	<u>16,701,000</u>	<u>13,186,816</u>	<u>(3,514,184)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	7,988,233	8,258,233	8,108,818	149,415
Professional services.....	838,894	838,894	604,351	234,543
Operating expenditures.....	2,581,637	3,329,887	2,637,057	692,830
Debt service.....	2,000	2,000	1,914	86
Capital outlays.....	3,782,834	3,669,584	3,235,310	434,274
<i>Total Expenditures.....</i>	<u>15,193,598</u>	<u>16,098,598</u>	<u>14,587,450</u>	<u>1,511,148</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	1,507,402	602,402	(1,400,634)	(2,003,036)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	100,000	100,000		(100,000)
Transfers out.....	(2,044,000)	(579,000)		579,000
<i>Total Other Financing Sources And Uses.....</i>	<u>(1,944,000)</u>	<u>(479,000)</u>	<u>0</u>	<u>479,000</u>
<i>Net Change in Fund Balance.....</i>	(436,598)	123,402	(1,400,634)	(1,524,036)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	3,057,148	3,057,148	3,057,148	0
<i>Prior Year Encumbrances Appropriated.....</i>	438,182	438,182	438,182	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 3,058,732</u>	<u>\$ 3,618,732</u>	<u>\$ 2,094,696</u>	<u>\$ (1,524,036)</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, 2008

	<u>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.....	\$ 48,269	\$ 50,269	\$ 50,364	\$ 95
<i>Total Revenues</i>	<u>48,269</u>	<u>50,269</u>	<u>50,364</u>	<u>95</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Operating expenditures.....	2,122	2,122		2,122
Capital outlays.....	48,781	69,818	9,506	60,312
<i>Total Expenditures</i>	<u>50,903</u>	<u>71,940</u>	<u>9,506</u>	<u>62,434</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,634)	(21,671)	40,858	62,529
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>146,879</u>	<u>146,879</u>	<u>146,879</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 144,245</u>	<u>\$ 125,208</u>	<u>\$ 187,737</u>	<u>\$ 62,529</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, 2008

	<u>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.....	\$ 4,000,000	\$ 4,804,919	\$ 5,176,274	\$ 371,355
Intergovernmental.....		15,000	226,884	211,884
Miscellaneous.....			13,034	13,034
<i>Total Revenues.....</i>	<u>4,000,000</u>	<u>4,819,919</u>	<u>5,416,192</u>	<u>596,273</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	2,148,918	2,148,918	1,975,195	173,723
Professional services.....	3,439,997	3,307,572	2,197,025	1,110,547
Operating expenditures.....	141,513	193,888	143,317	50,571
Capital outlays.....	11,471	91,521	81,691	9,830
<i>Total Expenditures.....</i>	<u>5,741,899</u>	<u>5,741,899</u>	<u>4,397,228</u>	<u>1,344,671</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,741,899)	(921,980)	1,018,964	1,940,944
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	663,699	663,699	663,699	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>273,281</u>	<u>273,281</u>	<u>273,281</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ (804,919)</u>	<u>\$ 15,000</u>	<u>\$ 1,955,944</u>	<u>\$ 1,940,944</u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 200,000	\$ 200,000	\$ 1,583,102	\$ 1,383,102
Intergovernmental.....	14,918,642	14,918,642	10,615,089	(4,303,553)
Miscellaneous.....	50,000	50,000	396,318	346,318
<i>Total Revenues</i>	<u>15,168,642</u>	<u>15,168,642</u>	<u>12,594,509</u>	<u>(2,574,133)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Job and Family Services</i>				
Personal services.....	8,841,308	8,339,401	8,063,094	276,307
Professional services.....	6,266,703	6,230,935	4,363,993	1,866,942
Operating expenditures.....	4,000,279	4,021,879	3,767,599	254,280
Capital outlays.....	119,500	115,850	24,583	91,267
<i>Total Expenditures</i>	<u>19,227,790</u>	<u>18,708,065</u>	<u>16,219,269</u>	<u>2,488,796</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,059,148)	(3,539,423)	(3,624,760)	(85,337)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,373,351	2,373,351		(2,373,351)
<i>Total Other Financing Sources And Uses</i>	<u>2,373,351</u>	<u>2,373,351</u>	<u>0</u>	<u>(2,373,351)</u>
<i>Net Change in Fund Balance</i>	(1,685,797)	(1,166,072)	(3,624,760)	(2,458,688)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	4,427,758	4,427,758	4,427,758	0
<i>Prior Year Encumbrances Appropriated</i>	1,685,797	1,685,797	1,685,797	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 4,427,758</u>	<u>\$ 4,947,483</u>	<u>\$ 2,488,795</u>	<u>\$ (2,458,688)</u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<i>Revenues:</i>				
Miscellaneous.....	\$ _____	\$ _____	\$ 365	\$ 365
Total Revenues.....	0	0	365	365
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Operating expenditures.....	621	621	0	621
Total Juvenile Court.....	621	621	0	621
<i>Domestic Relations Court</i>				
Professional services.....	2,905	2,905	2,905	0
Operating expenditures.....	3,133	3,133	3,133	0
Debt service.....	2,944	2,944	2,944	0
Capital outlays.....	4,759	4,759	4,759	0
Total Domestic Relations Court.....	13,741	13,741	13,741	0
Total Expenditures.....	14,362	14,362	13,741	621
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(14,362)	(14,362)	(13,376)	986
<i>Other Financing Sources And Uses</i>				
Advances in.....			622	622
Transfers in.....		14,362	13,376	(986)
Total Other Financing Sources And Uses.....	0	14,362	13,998	(364)
Net Change in Fund Balance.....	(14,362)	0	622	622
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>(14,362)</i>	<i>(14,362)</i>	<i>(14,362)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>14,362</i>	<i>14,362</i>	<i>14,362</i>	<i>0</i>
Fund Balance (Deficit) At				
End Of Year.....	\$ (14,362)	\$ 0	\$ 622	\$ 622

*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, 2008

	<u>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.....	\$ 3,877,948	\$ 4,562,671	\$ 3,617,168	\$ (945,503)
Miscellaneous.....			20,500	20,500
<i>Total Revenues</i>	<u>3,877,948</u>	<u>4,562,671</u>	<u>3,637,668</u>	<u>(925,003)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	3,443,173	3,273,628	3,273,628	0
Professional services.....	393,275	399,545	399,545	0
Operating expenditures.....	41,500	28,403	28,403	0
<i>Total Expenditures</i>	<u>3,877,948</u>	<u>3,701,576</u>	<u>3,701,576</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	861,095	(63,908)	(925,003)
<i>Other Financing Sources And Uses</i>				
Advances in.....			704,594	704,594
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>704,594</u>	<u>704,594</u>
<i>Net Change in Fund Balance</i>	0	861,095	640,686	(220,409)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(640,686)</u>	<u>(640,686)</u>	<u>(640,686)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (640,686)</u>	<u>\$ 220,409</u>	<u>\$ 0</u>	<u>\$ (220,409)</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, 2008

	<u>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.....	\$ 3,252,718	\$ 3,664,743	\$ 2,750,220	\$ (914,523)
Miscellaneous.....			21,024	21,024
<i>Total Revenues</i>	<u>3,252,718</u>	<u>3,664,743</u>	<u>2,771,244</u>	<u>(893,499)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,884,488	2,617,660	2,617,660	0
Professional services.....	344,730	398,762	398,762	0
Operating expenditures.....	23,500	23,477	23,477	0
<i>Total Expenditures</i>	<u>3,252,718</u>	<u>3,039,899</u>	<u>3,039,899</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	624,844	(268,655)	(893,499)
<i>Other Financing Sources And Uses</i>				
Advances in.....			661,161	661,161
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>661,161</u>	<u>661,161</u>
<i>Net Change in Fund Balance</i>	0	624,844	392,506	(232,338)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(392,506)</u>	<u>(392,506)</u>	<u>(392,506)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (392,506)</u>	<u>\$ 232,338</u>	<u>\$ 0</u>	<u>\$ (232,338)</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, 2008

	<u>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.....	\$ 605,607	\$ 757,359	\$ 589,081	\$ (168,278)
Miscellaneous.....			2,180	2,180
<i>Total Revenues.....</i>	<u>605,607</u>	<u>757,359</u>	<u>591,261</u>	<u>(166,098)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	482,047	402,898	402,898	0
Professional services.....	79,060	71,598	71,598	0
Operating expenditures.....	44,500	42,068	42,068	0
<i>Total Expenditures.....</i>	<u>605,607</u>	<u>516,564</u>	<u>516,564</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	240,795	74,697	(166,098)
<i>Other Financing Sources And Uses</i>				
Advances in.....			77,055	77,055
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>77,055</u>	<u>77,055</u>
<i>Net Change in Fund Balance.....</i>	0	240,795	151,752	(89,043)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(151,752)</u>	<u>(151,752)</u>	<u>(151,752)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (151,752)</u>	<u>\$ 89,043</u>	<u>\$ 0</u>	<u>\$ (89,043)</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, 2008

	<u>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.....	\$ 194,951	\$ 194,951	\$ 177,404	\$ (17,547)
Total Revenues.....	194,951	194,951	177,404	(17,547)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	191,559	176,786	176,786	0
Professional services.....	1,692	715	715	0
Operating expenditures.....	1,700			0
Total Expenditures.....	194,951	177,501	177,501	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	17,450	(97)	(17,547)
<i>Other Financing Sources And Uses</i>				
Advances in.....			97	97
Total Other Financing Sources And Uses.....	0	0	97	97
<i>Net Change in Fund Balance.....</i>	0	17,450	0	(17,450)
<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>\$ 17,450</u>	<u>\$ 0</u>	<u>\$ (17,450)</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$ 97,655	\$ 97,655	\$ 78,584	\$ (19,071)
Total Revenues.....	97,655	97,655	78,584	(19,071)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	95,959	78,584	78,584	0
Professional services.....	846	1,529	1,529	0
Operating expenditures.....	850			0
Total Expenditures.....	97,655	80,113	80,113	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	17,542	(1,529)	(19,071)
<i>Other Financing Sources And Uses</i>				
Advances in.....			1,529	1,529
Total Other Financing Sources And Uses.....	0	0	1,529	1,529
<i>Net Change in Fund Balance.....</i>	0	17,542	0	(17,542)
<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>\$ 17,542</u>	<u>\$ 0</u>	<u>\$ (17,542)</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, 2008

	<u>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.....	\$ 97,655	\$ 97,655	\$ 79,486	\$ (18,169)
Total Revenues.....	97,655	97,655	79,486	(18,169)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	95,959	79,486	79,486	0
Professional services.....	846	43	43	0
Operating expenditures.....	850			0
Total Expenditures.....	97,655	79,529	79,529	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	18,126	(43)	(18,169)
<i>Other Financing Sources And Uses</i>				
Advances in.....			43	43
Total Other Financing Sources And Uses.....	0	0	43	43
<i>Net Change in Fund Balance.....</i>	0	18,126	0	(18,126)
<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>\$ 18,126</u>	<u>\$ 0</u>	<u>\$ (18,126)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ <u>123,000</u>	\$ <u>234,119</u>	\$ <u>220,477</u>	\$ <u>(13,642)</u>
<i>Total Revenues</i>	<u>123,000</u>	<u>234,119</u>	<u>220,477</u>	<u>(13,642)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	<u>123,000</u>	<u>198,272</u>	<u>198,272</u>	<u>0</u>
<i>Total Expenditures</i>	<u>123,000</u>	<u>198,272</u>	<u>198,272</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>0</u>	<u>35,847</u>	<u>22,205</u>	<u>(13,642)</u>
<i>Other Financing Sources And Uses</i>				
Advances in.....	<u>0</u>	<u>0</u>	<u>13,614</u>	<u>13,614</u>
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>13,614</u>	<u>13,614</u>
<i>Net Change in Fund Balance</i>	<u>0</u>	<u>35,847</u>	<u>35,819</u>	<u>(28)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(35,819)</u>	<u>(35,819)</u>	<u>(35,819)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>(35,819)</u></u>	\$ <u><u>28</u></u>	\$ <u><u>0</u></u>	\$ <u><u>(28)</u></u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$ 97,655	\$ 106,580	\$ 67,668	\$ (38,912)
<i>Total Revenues</i>	<u>97,655</u>	<u>106,580</u>	<u>67,668</u>	<u>(38,912)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	95,959	69,513	69,513	0
Professional services.....	846	15	15	0
Operating expenditures.....	850			0
<i>Total Expenditures</i>	<u>97,655</u>	<u>69,528</u>	<u>69,528</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	37,052	(1,860)	(38,912)
<i>Other Financing Sources And Uses</i>				
Advances in.....			10,785	10,785
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>10,785</u>	<u>10,785</u>
<i>Net Change in Fund Balance</i>	0	37,052	8,925	(28,127)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(8,925)</u>	<u>(8,925)</u>	<u>(8,925)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (8,925)</u>	<u>\$ 28,127</u>	<u>\$ 0</u>	<u>\$ (28,127)</u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ <u>1,139,306</u>	\$ <u>1,569,505</u>	\$ <u>1,281,225</u>	\$ <u>(288,280)</u>
<i>Total Revenues</i>	<u>1,139,306</u>	<u>1,569,505</u>	<u>1,281,225</u>	<u>(288,280)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,825,338	3,518,403	3,390,743	127,660
Professional services.....		14,000	2,860	11,140
Operating expenditures.....	<u>3,300</u>	<u>122,300</u>	<u>110,805</u>	<u>11,495</u>
<i>Total Expenditures</i>	<u>2,828,638</u>	<u>3,654,703</u>	<u>3,504,408</u>	<u>150,295</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(1,689,332)</u>	<u>(2,085,198)</u>	<u>(2,223,183)</u>	<u>(137,985)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>2,100,000</u>	<u>2,100,000</u>	<u>3,000,000</u>	<u>900,000</u>
<i>Total Other Financing Sources And Uses</i>	<u>2,100,000</u>	<u>2,100,000</u>	<u>3,000,000</u>	<u>900,000</u>
<i>Net Change in Fund Balance</i>	410,668	14,802	776,817	762,015
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>410,668</u></u>	\$ <u><u>14,802</u></u>	\$ <u><u>776,817</u></u>	\$ <u><u>762,015</u></u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$ 1,805,000	\$ 1,805,000	\$ 1,961,103	\$ 156,103
<i>Total Revenues</i>	<u>1,805,000</u>	<u>1,805,000</u>	<u>1,961,103</u>	<u>156,103</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	201,962	203,462	200,268	3,194
Professional services.....	101,606	69,370	69,055	315
Operating expenditures.....	2,154,244	2,199,855	2,193,800	6,055
Capital outlays.....		1,775	970	805
<i>Total Expenditures</i>	<u>2,457,812</u>	<u>2,474,462</u>	<u>2,464,093</u>	<u>10,369</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(652,812)	(669,462)	(502,990)	166,472
<i>Other Financing Sources And Uses</i>				
Transfers in.....	500,000	500,000	500,000	0
<i>Total Other Financing Sources And Uses</i>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(152,812)	(169,462)	(2,990)	166,472
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	332,017	332,017	332,017	0
<i>Prior Year Encumbrances Appropriated</i>	1,200	1,200	1,200	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 180,405</u>	<u>\$ 163,755</u>	<u>\$ 330,227</u>	<u>\$ 166,472</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, 2008

	<u>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.....	\$ 2,177,280	\$ 2,177,280	\$ 1,631,994	\$ (545,286)
Miscellaneous.....			29,934	29,934
<i>Total Revenues</i>	<u>2,177,280</u>	<u>2,177,280</u>	<u>1,661,928</u>	<u>(515,352)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,597,813	1,579,713	1,492,609	87,104
Professional services.....	169,482	185,459	161,677	23,782
Operating expenditures.....	187,224	189,347	172,231	17,116
Debt service.....		2,510	2,509	1
Capital outlays.....	5,033	2,523		2,523
<i>Total Expenditures</i>	<u>1,959,552</u>	<u>1,959,552</u>	<u>1,829,026</u>	<u>130,526</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	217,728	217,728	(167,098)	(384,826)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	711,342	711,342	711,342	0
<i>Prior Year Encumbrances Appropriated</i>	4,556	4,556	4,556	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 933,626</u>	<u>\$ 933,626</u>	<u>\$ 548,800</u>	<u>\$ (384,826)</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, 2008

	<u>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.....	\$ 696,714	\$ 696,714	\$ 791,751	\$ 95,037
Miscellaneous.....			4,934	4,934
<i>Total Revenues</i>	<u>696,714</u>	<u>696,714</u>	<u>796,685</u>	<u>99,971</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	622,934	622,934	573,770	49,164
Professional services.....	92,430	92,430	71,481	20,949
Operating expenditures.....	938,302	935,262	846,932	88,330
<i>Total Expenditures</i>	<u>1,653,666</u>	<u>1,650,626</u>	<u>1,492,183</u>	<u>158,443</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(956,952)	(953,912)	(695,498)	258,414
<i>Other Financing Sources And Uses</i>				
Transfers in.....	935,447	935,447	785,068	(150,379)
<i>Total Other Financing Sources And Uses</i>	<u>935,447</u>	<u>935,447</u>	<u>785,068</u>	<u>(150,379)</u>
<i>Net Change in Fund Balance</i>	(21,505)	(18,465)	89,570	108,035
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	47,368	47,368	47,368	0
<i>Prior Year Encumbrances Appropriated</i>	21,505	21,505	21,505	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 47,368</u>	<u>\$ 50,408</u>	<u>\$ 158,443</u>	<u>\$ 108,035</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, 2008

	<u>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.....	\$ 1,318,933	\$ 1,318,933	\$ 1,339,092	\$ 20,159
Intergovernmental.....	651,820	651,820	652,319	499
Miscellaneous.....			10,986	10,986
<i>Total Revenues.....</i>	<u>1,970,753</u>	<u>1,970,753</u>	<u>2,002,397</u>	<u>31,644</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	1,074,570	1,175,866	1,175,866	0
Professional services.....	233,146	242,692	229,816	12,876
Operating expenditures.....	593,620	665,143	662,577	2,566
<i>Total Expenditures.....</i>	<u>1,901,336</u>	<u>2,083,701</u>	<u>2,068,259</u>	<u>15,442</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	69,417	(112,948)	(65,862)	47,086
<i>Other Financing Sources And Uses</i>				
Transfers in.....	798,341	963,707	798,341	(165,366)
Transfers out.....	(884,201)	(884,202)	(884,200)	2
<i>Total Other Financing Sources And Uses.....</i>	<u>(85,860)</u>	<u>79,505</u>	<u>(85,859)</u>	<u>(165,364)</u>
<i>Net Change in Fund Balance.....</i>	(16,443)	(33,443)	(151,721)	(118,278)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	485,770	485,770	485,770	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>16,443</u>	<u>16,443</u>	<u>16,443</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 485,770</u>	<u>\$ 468,770</u>	<u>\$ 350,492</u>	<u>\$ (118,278)</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, 2008

	<u>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.....	\$ _____	\$ _____	\$ 456	\$ 456
<i>Total Revenues</i>	0	0	456	456
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	132,205	132,205	112,331	19,874
Professional services.....	49,510	44,157	36,448	7,709
Operating expenditures.....	150,312	178,965	170,930	8,035
<i>Total Expenditures</i>	332,027	355,327	319,709	35,618
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(332,027)	(355,327)	(319,253)	36,074
<i>Other Financing Sources And Uses</i>				
Transfers in.....	324,061	346,361	324,061	(22,300)
Transfers out.....	_____	(30,000)	_____	30,000
<i>Total Other Financing Sources And Uses</i>	324,061	316,361	324,061	7,700
<i>Net Change in Fund Balance</i>	(7,966)	(38,966)	4,808	43,774
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	87,300	87,300	87,300	0
<i>Prior Year Encumbrances Appropriated</i>	7,966	7,966	7,966	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u>87,300</u>	\$ <u>56,300</u>	\$ <u>100,074</u>	\$ <u>43,774</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, 2008

	<u>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.....	\$ 243,057	\$ 321,569	\$ 344,677	\$ 23,108
<i>Total Revenues</i>	<u>243,057</u>	<u>321,569</u>	<u>344,677</u>	<u>23,108</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	90,764	173,126	173,106	20
Professional services.....	138,700	128,350	65,163	63,187
Operating expenditures.....	<u>17,988</u>	<u>24,488</u>	<u>21,026</u>	<u>3,462</u>
<i>Total Expenditures</i>	<u>247,452</u>	<u>325,964</u>	<u>259,295</u>	<u>66,669</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,395)	(4,395)	85,382	89,777
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	18,857	18,857	18,857	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,395</u>	<u>4,395</u>	<u>4,395</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 18,857</u>	<u>\$ 18,857</u>	<u>\$ 108,634</u>	<u>\$ 89,777</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, 2008

	<u>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.....	\$ 107,899	\$ 107,899	\$ 132,513	\$ 24,614
<i>Total Revenues</i>	<u>107,899</u>	<u>107,899</u>	<u>132,513</u>	<u>24,614</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	13,330	13,880	13,755	125
Professional services.....	46,331	42,331	28,676	13,655
Operating expenditures.....	48,218	51,668	19,996	31,672
Capital outlays.....	<u>3,500</u>	<u>3,500</u>	<u>3,325</u>	<u>175</u>
<i>Total Expenditures</i>	<u>111,379</u>	<u>111,379</u>	<u>65,752</u>	<u>45,627</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(3,480)	(3,480)	66,761	70,241
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	186,918	186,918	186,918	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,913</u>	<u>4,913</u>	<u>4,913</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 188,351</u>	<u>\$ 188,351</u>	<u>\$ 258,592</u>	<u>\$ 70,241</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, 2008

	<u>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.....	\$ 1,253,000	\$ 1,253,000	\$ 1,166,700	\$ (86,300)
Fees and charges for services.....	257,150	257,150	221,619	(35,531)
Fines and forfeitures.....	15,000	15,000	14,462	(538)
Miscellaneous.....	25,000	37,035	58,457	21,422
<i>Total Revenues.....</i>	<u>1,550,150</u>	<u>1,562,185</u>	<u>1,461,238</u>	<u>(100,947)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,759,045	1,759,843	1,641,076	118,767
Professional services.....	290,196	327,716	303,868	23,848
Operating expenditures.....	435,265	484,512	467,862	16,650
Capital outlays.....	83,711	48,560	48,448	112
<i>Total Expenditures.....</i>	<u>2,568,217</u>	<u>2,620,631</u>	<u>2,461,254</u>	<u>159,377</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,018,067)</u>	<u>(1,058,446)</u>	<u>(1,000,016)</u>	<u>58,430</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	825,603	825,603	1,075,603	250,000
<i>Total Other Financing Sources And Uses.....</i>	<u>825,603</u>	<u>825,603</u>	<u>1,075,603</u>	<u>250,000</u>
<i>Net Change in Fund Balance.....</i>	<u>(192,464)</u>	<u>(232,843)</u>	<u>75,587</u>	<u>308,430</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	195,788	195,788	195,788	0
<i>Prior Year Encumbrances Appropriated.....</i>	64,785	64,785	64,785	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 68,109</u>	<u>\$ 27,730</u>	<u>\$ 336,160</u>	<u>\$ 308,430</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, 2008

	<u>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.....	\$ 36,100	\$ 36,100	\$ 37,180	\$ 1,080
<i>Total Revenues</i>	<u>36,100</u>	<u>36,100</u>	<u>37,180</u>	<u>1,080</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Professional services.....	21,000	19,200	4,804	14,396
Operating expenditures.....	14,372	35,772	30,020	5,752
Capital outlays.....		<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>35,372</u>	<u>64,972</u>	<u>44,824</u>	<u>20,148</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	728	(28,872)	(7,644)	21,228
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	89,346	89,346	89,346	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,472</u>	<u>1,472</u>	<u>1,472</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 91,546</u>	<u>\$ 61,946</u>	<u>\$ 83,174</u>	<u>\$ 21,228</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, 2008

	<u>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.....	\$ 141,522	\$ 141,522	\$ 83,315	\$ (58,207)
Miscellaneous.....			1,605	1,605
<i>Total Revenues</i>	<u>141,522</u>	<u>141,522</u>	<u>84,920</u>	<u>(56,602)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	51,306	75,787	75,720	67
Professional services.....	8,100	6,700	74	6,626
Operating expenditures.....	34,119	22,119	21,844	275
<i>Total Expenditures</i>	<u>93,525</u>	<u>104,606</u>	<u>97,638</u>	<u>6,968</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	47,997	36,916	(12,718)	(49,634)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>30,296</u>	<u>30,296</u>	<u>30,296</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 78,293</u>	<u>\$ 67,212</u>	<u>\$ 17,578</u>	<u>\$ (49,634)</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, 2008

	<u>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.....	\$ 800,000	\$ 920,000	\$ 997,162	\$ 77,162
Total Revenues.....	800,000	920,000	997,162	77,162
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Professional services.....	151,733	154,733	147,350	7,383
Operating expenditures.....	228,710	249,709	243,177	6,532
Capital outlays.....	226,002	339,589	162,513	177,076
Total Expenditures.....	606,445	744,031	553,040	190,991
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	193,555	175,969	444,122	268,153
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(272,983)	(286,397)	(286,397)	0
Total Other Financing Sources And Uses.....	(272,983)	(286,397)	(286,397)	0
<i>Net Change in Fund Balance.....</i>	(79,428)	(110,428)	157,725	268,153
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,040,846	1,040,846	1,040,846	0
<i>Prior Year Encumbrances Appropriated.....</i>	129,771	129,771	129,771	0
<i>Fund Balance (Deficit) At End Of Year.....</i>	\$ 1,091,189	\$ 1,060,189	\$ 1,328,342	\$ 268,153

*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, 2008

	<u>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	\$ 20,000	\$ 77,069	\$ 57,069
Intergovernmental.....	1,366,400	1,366,400	1,402,950	36,550
Miscellaneous.....			11,211	11,211
<i>Total Revenues.....</i>	<u>1,386,400</u>	<u>1,386,400</u>	<u>1,491,230</u>	<u>104,830</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,787,381	1,787,381	1,693,488	93,893
Professional services.....	83,097	78,901	58,153	20,748
Operating expenditures.....	655,537	660,177	631,387	28,790
Capital outlays.....	32,249	32,249	32,249	0
<i>Total Expenditures.....</i>	<u>2,558,264</u>	<u>2,558,708</u>	<u>2,415,277</u>	<u>143,431</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,171,864)</u>	<u>(1,172,308)</u>	<u>(924,047)</u>	<u>248,261</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,054,024	1,054,468	1,054,468	0
<i>Total Other Financing Sources And Uses.....</i>	<u>1,054,024</u>	<u>1,054,468</u>	<u>1,054,468</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	<u>(117,840)</u>	<u>(117,840)</u>	<u>130,421</u>	<u>248,261</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	247,358	247,358	247,358	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>96,253</u>	<u>96,253</u>	<u>96,253</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 225,771</u>	<u>\$ 225,771</u>	<u>\$ 474,032</u>	<u>\$ 248,261</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$ 353,350	\$ 60,000	\$ 83,551	\$ 23,551
Intergovernmental.....		293,350	296,600	3,250
Miscellaneous.....			690	690
<i>Total Revenues.....</i>	<u>353,350</u>	<u>353,350</u>	<u>380,841</u>	<u>27,491</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	272,820	272,820	222,522	50,298
Professional services.....	91,500	65,920	55,417	10,503
Operating expenditures.....	7,221	13,881	10,161	3,720
Capital outlays.....		18,920	15,105	3,815
<i>Total Expenditures.....</i>	<u>371,541</u>	<u>371,541</u>	<u>303,205</u>	<u>68,336</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(18,191)	(18,191)	77,636	95,827
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	390,078	390,078	390,078	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>2,021</u>	<u>2,021</u>	<u>2,021</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 373,908</u>	<u>\$ 373,908</u>	<u>\$ 469,735</u>	<u>\$ 95,827</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 132,400	\$ 132,400	\$ 115,931	\$ (16,469)
<i>Total Revenues</i>	<u>132,400</u>	<u>132,400</u>	<u>115,931</u>	<u>(16,469)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	134,000	134,000	120,308	13,692
<i>Total Expenditures</i>	<u>134,000</u>	<u>134,000</u>	<u>120,308</u>	<u>13,692</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,600)	(1,600)	(4,377)	(2,777)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>67,351</u>	<u>67,351</u>	<u>67,351</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 65,751</u>	<u>\$ 65,751</u>	<u>\$ 62,974</u>	<u>\$ (2,777)</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, 2008

	<u>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	\$ 70,621	\$ 8,121
Miscellaneous.....			520	
<i>Total Revenues</i>	<u>62,500</u>	<u>62,500</u>	<u>71,141</u>	<u>8,121</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	88,385	88,385	86,805	1,580
Professional services.....	100	100	47	53
Operating expenditures.....	<u>3,000</u>	<u>3,000</u>	<u>548</u>	<u>2,452</u>
<i>Total Expenditures</i>	<u>91,485</u>	<u>91,485</u>	<u>87,400</u>	<u>4,085</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(28,985)	(28,985)	(16,259)	12,726
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>83,579</u>	<u>83,579</u>	<u>83,579</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 54,594</u>	<u>\$ 54,594</u>	<u>\$ 67,320</u>	<u>\$ 12,726</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 96,100	\$ 140,900	\$ 119,262	\$ (21,638)
<i>Total Revenues</i>	<u>96,100</u>	<u>140,900</u>	<u>119,262</u>	<u>(21,638)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....		10,000		10,000
Professional services.....	293	69,754	68,963	791
Operating expenditures.....	2,871	11,110	6,977	4,133
Capital outlays.....	12,450	65,250	61,367	3,883
<i>Total Expenditures</i>	<u>15,614</u>	<u>156,114</u>	<u>137,307</u>	<u>18,807</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	80,486	(15,214)	(18,045)	(2,831)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	50,379	50,379	50,379	0
<i>Prior Year Encumbrances Appropriated</i>	<u>15,614</u>	<u>15,614</u>	<u>15,614</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 146,479</u>	<u>\$ 50,779</u>	<u>\$ 47,948</u>	<u>\$ (2,831)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 30,000	\$ 30,000	\$ 35,889	\$ 5,889
<i>Total Revenues</i>	<u>30,000</u>	<u>30,000</u>	<u>35,889</u>	<u>5,889</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Professional services.....	14,000	15,100	11,505	3,595
Operating expenditures.....	6,000	13,100	12,726	374
Capital outlays.....	<u>16,251</u>	<u>8,051</u>	<u>7,989</u>	<u>62</u>
<i>Total Expenditures</i>	<u>36,251</u>	<u>36,251</u>	<u>32,220</u>	<u>4,031</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,251)	(6,251)	3,669	9,920
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	91,681	91,681	91,681	0
<i>Prior Year Encumbrances Appropriated</i>	<u>8,051</u>	<u>8,051</u>	<u>8,051</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 93,481</u>	<u>\$ 93,481</u>	<u>\$ 103,401</u>	<u>\$ 9,920</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$ _____	\$ _____	\$ 736	\$ 736
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>736</u>	<u>736</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Operating expenditures.....	_____	800	552	248
<i>Total Expenditures</i>	<u>0</u>	<u>800</u>	<u>552</u>	<u>248</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(800)	184	984
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>8,205</u>	<u>8,205</u>	<u>8,205</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 8,205</u>	<u>\$ 7,405</u>	<u>\$ 8,389</u>	<u>\$ 984</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$	\$ 4,605	\$ 2,700	\$ (1,905)
<i>Total Revenues</i>	0	4,605	2,700	(1,905)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Operating expenditures.....		4,605	4,605	0
<i>Total Expenditures</i>	0	4,605	4,605	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(1,905)	(1,905)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	9,330	9,330	9,330	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 9,330	\$ 9,330	\$ 7,425	\$ (1,905)

*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, 2008

	<u>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	\$ 486,000	\$ 558,841	\$ 72,841
Miscellaneous.....			150	150
<i>Total Revenues</i>	<u>486,000</u>	<u>486,000</u>	<u>558,991</u>	<u>72,991</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	438,921	461,771	450,954	10,817
Professional services.....	79,344	62,494	49,743	12,751
Operating expenditures.....	<u>8,365</u>	<u>2,365</u>	<u>2,138</u>	<u>227</u>
<i>Total Expenditures</i>	<u>526,630</u>	<u>526,630</u>	<u>502,835</u>	<u>23,795</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(40,630)	(40,630)	56,156	96,786
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	69,136	69,136	69,136	0
<i>Prior Year Encumbrances Appropriated</i>	<u>215</u>	<u>215</u>	<u>215</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 28,721</u>	<u>\$ 28,721</u>	<u>\$ 125,507</u>	<u>\$ 96,786</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, 2008

	<u>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	\$ 70,351	\$ (9,649)
Miscellaneous.....			320	320
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>70,671</u>	<u>(9,329)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Professional services.....	64,200	64,200	59,631	4,569
Operating expenditures.....	<u>2,500</u>	<u>2,500</u>	<u>362</u>	<u>2,138</u>
<i>Total Expenditures</i>	<u>66,700</u>	<u>66,700</u>	<u>59,993</u>	<u>6,707</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	13,300	13,300	10,678	(2,622)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>166,731</u>	<u>166,731</u>	<u>166,731</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 180,031</u>	<u>\$ 180,031</u>	<u>\$ 177,409</u>	<u>\$ (2,622)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 96,008	\$ 96,008	\$ 68,339	\$ (27,669)
Intergovernmental.....	555,200	557,800	229,415	(328,385)
Miscellaneous.....			47,337	47,337
<i>Total Revenues.....</i>	<u>651,208</u>	<u>653,808</u>	<u>345,091</u>	<u>(308,717)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Multi-Service Centers</i>				
Personal services.....	493,931	502,531	469,627	32,904
Professional services.....	568,489	608,143	264,581	343,562
Operating expenditures.....	91,117	90,547	85,466	5,081
<i>Total Expenditures.....</i>	<u>1,153,537</u>	<u>1,201,221</u>	<u>819,674</u>	<u>381,547</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(502,329)	(547,413)	(474,583)	72,830
<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>	(111,098)	(156,182)	(83,352)	72,830
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	407,054	407,054	407,054	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>109,127</u>	<u>109,127</u>	<u>109,127</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>	<u>\$ 405,083</u>	<u>\$ 359,999</u>	<u>\$ 432,829</u>	<u>\$ 72,830</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 101,107	\$ 101,107	\$ 81,019	\$ (20,088)
Miscellaneous.....			12,146	12,146
<i>Total Revenues</i>	<u>101,107</u>	<u>101,107</u>	<u>93,165</u>	<u>(7,942)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	599,885	602,885	478,846	124,039
Professional services.....	284,700	286,700	128,516	158,184
Operating expenditures.....	<u>354,080</u>	<u>349,080</u>	<u>145,379</u>	<u>203,701</u>
<i>Total Expenditures</i>	<u>1,238,665</u>	<u>1,238,665</u>	<u>752,741</u>	<u>485,924</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,137,558)	(1,137,558)	(659,576)	477,982
<i>Other Financing Sources And Uses</i>				
Transfers in.....	718,660	718,660	694,164	(24,496)
Transfers out.....		<u>(500,000)</u>	<u>(500,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>718,660</u>	<u>218,660</u>	<u>194,164</u>	<u>(24,496)</u>
<i>Net Change in Fund Balance</i>	(418,898)	(918,898)	(465,412)	453,486
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,498,669	1,498,669	1,498,669	0
<i>Prior Year Encumbrances Appropriated</i>	<u>19,701</u>	<u>19,701</u>	<u>19,701</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,099,472</u>	<u>\$ 599,472</u>	<u>\$ 1,052,958</u>	<u>\$ 453,486</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, 2008

	<u>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.....	270,000	270,000	265,000	5,000
Operating expenditures.....	5,950	5,950	5,720	230
<i>Total Expenditures.....</i>	<u>275,950</u>	<u>275,950</u>	<u>270,720</u>	<u>5,230</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(275,950)</u>	<u>(275,950)</u>	<u>(270,720)</u>	<u>5,230</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	276,100	276,100	329,550	53,450
Transfers out.....	(53,470)	(33,702)	(33,702)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>222,630</u>	<u>242,398</u>	<u>295,848</u>	<u>53,450</u>
<i>Net Change in Fund Balance.....</i>	<u>(53,320)</u>	<u>(33,552)</u>	<u>25,128</u>	<u>58,680</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>33,553</u>	<u>33,553</u>	<u>33,553</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u><u>\$ (19,767)</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 58,681</u></u>	<u><u>\$ 58,680</u></u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other taxes.....	\$ 2,454,651	\$ 2,454,651	\$ 2,339,568	\$ (115,083)
Total Revenues.....	2,454,651	2,454,651	2,339,568	(115,083)
Expenditures:				
Current:				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	196,733	196,733	111,088	85,645
Professional services.....	13,217	13,217	4,294	8,923
Operating expenditures.....	<u>1,579,511</u>	<u>1,579,511</u>	<u>1,549,681</u>	<u>29,830</u>
Total Expenditures.....	1,789,461	1,789,461	1,665,063	124,398
Excess (Deficiency) Of				
Revenues Over Expenditures.....	665,190	665,190	674,505	9,315
Other Financing Sources And Uses				
Transfers out.....	<u>(665,190)</u>	<u>(665,190)</u>	<u>(660,462)</u>	<u>4,728</u>
Total Other Financing Sources And Uses.....	(665,190)	(665,190)	(660,462)	4,728
Net Change in Fund Balance.....	0	0	14,043	14,043
Fund Balance (Deficit) At				
Beginning Of Year.....	167,907	167,907	167,907	0
Fund Balance (Deficit) At				
End Of Year.....	\$ <u>167,907</u>	\$ <u>167,907</u>	\$ <u>181,950</u>	\$ <u>14,043</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, 2008

	<u>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.....	\$ 1,212,302	\$ 1,212,302	\$ 1,005,095	\$ (207,207)
Fees and charges for services.....	442	442	2,071	1,629
Intergovernmental.....	40,000	40,000	40,000	0
Miscellaneous.....			17,291	17,291
<i>Total Revenues</i>	<u>1,252,744</u>	<u>1,252,744</u>	<u>1,064,457</u>	<u>(188,287)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	1,094,374	1,108,874	1,092,590	16,284
Professional services.....	162,374	147,874	129,951	17,923
Operating expenditures.....	20,600	20,600	12,255	8,345
<i>Total Expenditures</i>	<u>1,277,348</u>	<u>1,277,348</u>	<u>1,234,796</u>	<u>42,552</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(24,604)	(24,604)	(170,339)	(145,735)
<i>Other Financing Sources And Uses</i>				
Transfers in.....			250,000	250,000
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>250,000</u>
<i>Net Change in Fund Balance</i>	(24,604)	(24,604)	79,661	104,265
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>265,990</u>	<u>265,990</u>	<u>265,990</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 241,386</u>	<u>\$ 241,386</u>	<u>\$ 345,651</u>	<u>\$ 104,265</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,100	\$ 5,100	\$ 3,799	\$ (1,301)
<i>Total Revenues</i>	<u>5,100</u>	<u>5,100</u>	<u>3,799</u>	<u>(1,301)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Plat and Site Review</i>				
Personal services.....		266	266	0
Professional services.....	<u>1,500</u>	<u>1,234</u>	<u></u>	<u>1,234</u>
<i>Total Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>266</u>	<u>1,234</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	3,600	3,600	3,533	(67)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>18,731</u>	<u>18,731</u>	<u>18,731</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 22,331</u>	<u>\$ 22,331</u>	<u>\$ 22,264</u>	<u>\$ (67)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 0	\$ 0	\$ 25,000	\$ 25,000
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Professional services.....	110,060	110,060	110,060	0
<i>Total Expenditures</i>	<u>110,060</u>	<u>110,060</u>	<u>110,060</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(110,060)	(110,060)	(85,060)	25,000
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	311,224	311,224	311,224	0
<i>Prior Year Encumbrances Appropriated</i>	<u>110,060</u>	<u>110,060</u>	<u>110,060</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 311,224</u>	<u>\$ 311,224</u>	<u>\$ 336,224</u>	<u>\$ 25,000</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$	\$ 34,200	\$ 9,708	\$ (24,492)
Intergovernmental.....	43,500	43,500	47,500	4,000
<i>Total Revenues</i>	<u>43,500</u>	<u>77,700</u>	<u>57,208</u>	<u>(20,492)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Business First</i>				
Professional services.....	35,800	66,425	45,987	20,438
Operating expenditures.....	7,700	11,275	6,646	4,629
<i>Total Expenditures</i>	<u>43,500</u>	<u>77,700</u>	<u>52,633</u>	<u>25,067</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	4,575	4,575
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>49,551</u>	<u>49,551</u>	<u>49,551</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 49,551</u>	<u>\$ 49,551</u>	<u>\$ 54,126</u>	<u>\$ 4,575</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 5,000	\$ 5,000	\$	\$ (5,000)
Intergovernmental.....	15,000	15,000	25,863	10,863
Miscellaneous.....	25,000	26,217	30,131	3,914
<i>Total Revenues</i>	<u>45,000</u>	<u>46,217</u>	<u>55,994</u>	<u>9,777</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Personal services.....	152,274	152,274	135,281	16,993
Professional services.....	1,700,287	1,982,975	1,858,406	124,569
Operating expenditures.....	28,300	25,117	20,029	5,088
Capital outlays.....		100	58	42
<i>Total Expenditures</i>	<u>1,880,861</u>	<u>2,160,466</u>	<u>2,013,774</u>	<u>146,692</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,835,861)	(2,114,249)	(1,957,780)	156,469
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,354,400	1,628,131	1,842,731	214,600
<i>Total Other Financing Sources And Uses</i>	<u>1,354,400</u>	<u>1,628,131</u>	<u>1,842,731</u>	<u>214,600</u>
<i>Net Change in Fund Balance</i>	(481,461)	(486,118)	(115,049)	371,069
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	224,506	224,506	224,506	0
<i>Prior Year Encumbrances Appropriated</i>	<u>306,662</u>	<u>306,662</u>	<u>306,662</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 49,707</u>	<u>\$ 45,050</u>	<u>\$ 416,119</u>	<u>\$ 371,069</u>

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

For the Year Ended December 31, 2008

	<u>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>Community Development</i>				
Professional services.....	393,000			0
<i>Total Expenditures</i>	393,000	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(393,000)	0	0	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	393,000			0
<i>Total Other Financing Sources And Uses</i>	393,000	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	21,179	21,179	21,179	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 21,179	\$ 21,179	\$ 21,179	\$ 0

*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, 2008

	<u>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.....	285,300	294,224	294,224	0
<i>Total Expenditures.....</i>	285,300	294,224	294,224	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(285,300)	(294,224)	(294,224)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	247,813	269,734	256,737	(12,997)
<i>Total Other Financing Sources And Uses.....</i>	247,813	269,734	256,737	(12,997)
<i>Net Change in Fund Balance.....</i>	(37,487)	(24,490)	(37,487)	(12,997)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	0	0	0	0
<i>Prior Year Encumbrances Appropriated.....</i>	37,487	37,487	37,487	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 0	\$ 12,997	\$ 0	\$ (12,997)

*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, 2008

	<u>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.....	\$ _____	\$ _____	\$ 961	\$ 961
<i>Total Revenues</i>	0	0	961	961
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job and Family Services</i>				
Personal services.....	141,829	138,429	128,602	9,827
Professional services.....	6,654,231	9,126,728	8,628,651	498,077
Operating expenditures.....	876	9,000	1,986	7,014
Capital outlays.....	_____	5,019	5,019	0
<i>Total Expenditures</i>	6,796,936	9,279,176	8,764,258	514,918
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,796,936)	(9,279,176)	(8,763,297)	515,879
<i>Other Financing Sources And Uses</i>				
Transfers in.....	5,602,000	6,638,695	6,638,695	0
<i>Total Other Financing Sources And Uses</i>	5,602,000	6,638,695	6,638,695	0
<i>Net Change in Fund Balance</i>	(1,194,936)	(2,640,481)	(2,124,602)	515,879
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	1,894,178	1,894,178	1,894,178	0
<i>Prior Year Encumbrances Appropriated</i>	746,303	746,303	746,303	0
<i>Fund Balance (Deficit) At End Of Year</i>	\$ <u>1,445,545</u>	\$ <u>0</u>	\$ <u>515,879</u>	\$ <u>515,879</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 147,500	\$ 147,500	\$ 206,649	\$ 59,149
Miscellaneous.....			4,130	4,130
<i>Total Revenues</i>	<u>147,500</u>	<u>147,500</u>	<u>210,779</u>	<u>63,279</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	35,885	52,885	40,125	12,760
Operating expenditures.....	101,593	91,593	84,581	7,012
Capital outlays.....	27,695	89,695	86,826	2,869
<i>Total Expenditures</i>	<u>165,173</u>	<u>234,173</u>	<u>211,532</u>	<u>22,641</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(17,673)	(86,673)	(753)	85,920
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	227,923	227,923	227,923	0
<i>Prior Year Encumbrances Appropriated</i>	17,673	17,673	17,673	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 227,923</u>	<u>\$ 158,923</u>	<u>\$ 244,843</u>	<u>\$ 85,920</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, 2008

	<u>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.....	\$ 60,000	\$ 66,100	\$ 147,599	\$ 81,499
Total Revenues.....	60,000	66,100	147,599	81,499
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....		6,100	108	5,992
Professional services.....	32,000	62,000	48,147	13,853
Operating expenditures.....	12,000	19,400	11,868	7,532
Capital outlays.....		2,600	2,500	100
Total Expenditures.....	44,000	90,100	62,623	27,477
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	16,000	(24,000)	84,976	108,976
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>116,575</u>	<u>116,575</u>	<u>116,575</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 132,575</u>	<u>\$ 92,575</u>	<u>\$ 201,551</u>	<u>\$ 108,976</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, 2008

	<u>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.....	221,027	221,027	245,943	24,916
<i>Total Revenues</i>	<u>336,193</u>	<u>336,193</u>	<u>357,755</u>	<u>21,562</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	259,270	259,270	236,472	22,798
Professional services.....	40,500	46,065	38,056	8,009
Operating expenditures.....	58,520	51,039	49,374	1,665
Capital outlays.....		1,916	1,916	0
<i>Total Expenditures</i>	<u>358,290</u>	<u>358,290</u>	<u>325,818</u>	<u>32,472</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(22,097)	(22,097)	31,937	54,034
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	150,907	150,907	150,907	0
<i>Prior Year Encumbrances Appropriated</i>	700	700	700	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 129,510</u>	<u>\$ 129,510</u>	<u>\$ 183,544</u>	<u>\$ 54,034</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, 2008

	<u>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>Administrative Services</i>				
Professional services.....	21,300	21,150	19,806	1,344
Operating expenditures.....	8,754	14,398	13,435	963
Capital outlays.....		7,101	3,081	4,020
<i>Total Expenditures.....</i>	<u>30,054</u>	<u>42,649</u>	<u>36,322</u>	<u>6,327</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(30,054)	(42,649)	(36,322)	6,327
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>33,500</u>	<u>33,500</u>	<u>50,000</u>	<u>16,500</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>33,500</u>	<u>33,500</u>	<u>50,000</u>	<u>16,500</u>
<i>Net Change in Fund Balance.....</i>	3,446	(9,149)	13,678	22,827
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	42,522	42,522	42,522	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>54</u>	<u>54</u>	<u>54</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 46,022</u>	<u>\$ 33,427</u>	<u>\$ 56,254</u>	<u>\$ 22,827</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$	\$	\$ 15,938	\$ 15,938
Intergovernmental.....		100,000	390,041	290,041
Miscellaneous.....			3,949	3,949
<i>Total Revenues.....</i>	<u>0</u>	<u>100,000</u>	<u>409,928</u>	<u>309,928</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....		43,000	26,386	16,614
Capital outlays.....		282,555	208,854	73,701
<i>Total Expenditures.....</i>	<u>0</u>	<u>325,555</u>	<u>235,240</u>	<u>90,315</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(225,555)	174,688	400,243
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>655,081</u>	<u>655,081</u>	<u>655,081</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 655,081</u>	<u>\$ 429,526</u>	<u>\$ 829,769</u>	<u>\$ 400,243</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, 2008

	<u>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.....	\$ 631,303	\$ 631,303	\$ 600,706	\$ (30,597)
Miscellaneous.....		145,449	11,908	(133,541)
Total Revenues.....	631,303	776,752	612,614	(164,138)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	117,797	119,375	119,375	0
Professional services.....	346,148	347,926	341,560	6,366
Operating expenditures.....	444,043	403,445	396,622	6,823
Capital outlays.....	488,116	976,232	488,116	488,116
Total Expenditures.....	1,396,104	1,846,978	1,345,673	501,305
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(764,801)	(1,070,226)	(733,059)	337,167
<i>Other Financing Sources And Uses</i>				
Advances in.....			126,896	126,896
Transfers in.....	260,989	260,989	260,989	0
Total Other Financing Sources And Uses.....	260,989	260,989	387,885	126,896
Net Change in Fund Balance.....	(503,812)	(809,237)	(345,174)	464,063
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	342,667	342,667	342,667	0
<i>Prior Year Encumbrances Appropriated.....</i>	503,812	503,812	503,812	0
Fund Balance (Deficit) At				
End Of Year.....	\$ 342,667	\$ 37,242	\$ 501,305	\$ 464,063

*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, 2008

	<u>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.....	79,265	79,265	47,554	31,711
Operating expenditures.....	370,513	373,013	256,647	116,366
Capital outlays.....	160,000	177,500	177,500	0
<i>Total Expenditures.....</i>	<u>609,778</u>	<u>629,778</u>	<u>481,701</u>	<u>148,077</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(609,778)	(629,778)	(481,701)	148,077
<i>Other Financing Sources And Uses</i>				
Transfers in.....	400,000	400,000	307,264	(92,736)
<i>Total Other Financing Sources And Uses.....</i>	<u>400,000</u>	<u>400,000</u>	<u>307,264</u>	<u>(92,736)</u>
<i>Net Change in Fund Balance.....</i>	(209,778)	(229,778)	(174,437)	55,341
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	1,244,576	1,244,576	1,244,576	0
<i>Prior Year Encumbrances Appropriated.....</i>	220	220	220	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,035,018</u>	<u>\$ 1,015,018</u>	<u>\$ 1,070,359</u>	<u>\$ 55,341</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, 2008

	<u>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.....	\$ 2,515,200	\$ 2,515,200	\$ 2,431,628	\$ (83,572)
Miscellaneous.....		5,000	43,991	38,991
<i>Total Revenues.....</i>	<u>2,515,200</u>	<u>2,520,200</u>	<u>2,475,619</u>	<u>(44,581)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	754,156	781,706	779,129	2,577
Professional services.....	939,898	878,728	757,090	121,638
Operating expenditures.....	780,548	811,659	602,842	208,817
Capital outlays.....	176,990	242,900	179,248	63,652
<i>Total Expenditures.....</i>	<u>2,651,592</u>	<u>2,714,993</u>	<u>2,318,309</u>	<u>396,684</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(136,392)	(194,793)	157,310	352,103
<i>Other Financing Sources and Uses</i>				
Transfers in.....			55,300	55,300
Transfers out.....		(64,648)	(55,300)	9,348
<i>Total Other Financing Sources and Uses.....</i>	<u>0</u>	<u>(64,648)</u>	<u>0</u>	<u>64,648</u>
<i>Net Change in Fund Balance.....</i>	(136,392)	(259,441)	157,310	416,751
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	2,652,306	2,652,306	2,652,306	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>196,552</u>	<u>196,552</u>	<u>196,552</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 2,712,466</u>	<u>\$ 2,589,417</u>	<u>\$ 3,006,168</u>	<u>\$ 416,751</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, 2008

	<u>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.....	\$	\$	\$ 6,625	\$ 6,625
<i>Total Revenues</i>		0	6,625	6,625
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Professional services.....	254,952	254,952	168,026	86,926
Capital outlays.....		105,904	105,902	2
<i>Total Expenditures</i>	254,952	360,856	273,928	86,928
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(254,952)	(360,856)	(267,303)	93,553
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	5,482,854	5,482,854	5,482,854	0
<i>Prior Year Encumbrances Appropriated</i>	54,952	54,952	54,952	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 5,282,854	\$ 5,176,950	\$ 5,270,503	\$ 93,553

*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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 160,000	\$ 160,000	\$ 147,637	\$ (12,363)
Miscellaneous.....			1,526	1,526
<i>Total Revenues</i>	<u>160,000</u>	<u>160,000</u>	<u>149,163</u>	<u>(10,837)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	124,408	124,408	119,211	5,197
Professional services.....	3,575	2,965	2,114	851
Operating expenditures.....	<u>31,200</u>	<u>31,810</u>	<u>31,606</u>	<u>204</u>
<i>Total Expenditures</i>	<u>159,183</u>	<u>159,183</u>	<u>152,931</u>	<u>6,252</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	817	817	(3,768)	(4,585)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>20,909</u>	<u>20,909</u>	<u>20,909</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 21,726</u>	<u>\$ 21,726</u>	<u>\$ 17,141</u>	<u>\$ (4,585)</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, 2008

	<u>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.....	\$ 7,500	\$ 7,500	\$ 6,979	\$ (521)
<i>Total Revenues</i>	<u>7,500</u>	<u>7,500</u>	<u>6,979</u>	<u>(521)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	6,000	6,000		6,000
<i>Total Expenditures</i>	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,500	1,500	6,979	5,479
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>31,644</u>	<u>31,644</u>	<u>31,644</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 33,144</u>	<u>\$ 33,144</u>	<u>\$ 38,623</u>	<u>\$ 5,479</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, 2008

	<u>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.....	\$ 34,500	\$ 34,500	\$ 31,886	\$ (2,614)
Miscellaneous.....			6	6
<i>Total Revenues</i>	<u>34,500</u>	<u>34,500</u>	<u>31,892</u>	<u>(2,608)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	8,487	8,487	8,264	223
Professional services.....	9,800	10,643	10,425	218
Operating expenditures.....	3,261	3,261	2,409	852
Debt service.....	3,800	3,800	3,778	22
Capital outlays.....	1,200	357	357	0
<i>Total Expenditures</i>	<u>26,548</u>	<u>26,548</u>	<u>25,233</u>	<u>1,315</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	7,952	7,952	6,659	(1,293)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	29,447	29,447	29,447	0
<i>Prior Year Encumbrances Appropriated</i>	261	261	261	0
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 37,660</u>	<u>\$ 37,660</u>	<u>\$ 36,367</u>	<u>\$ (1,293)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 88,100	\$ 88,100	\$ 79,380	\$ (8,720)
<i>Total Revenues</i>	<u>88,100</u>	<u>88,100</u>	<u>79,380</u>	<u>(8,720)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Capital outlays.....		41,141	41,123	18
<i>Total Expenditures</i>	<u>0</u>	<u>41,141</u>	<u>41,123</u>	<u>18</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	88,100	46,959	38,257	(8,702)
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>190,256</u>	<u>190,256</u>	<u>190,256</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 278,356</u>	<u>\$ 237,215</u>	<u>\$ 228,513</u>	<u>\$ (8,702)</u>

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

For the Year Ended December 31, 2008

	<u>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	\$ 52,404	\$ (27,596)
Miscellaneous.....			614	614
<i>Total Revenues</i>	<u>80,000</u>	<u>80,000</u>	<u>53,018</u>	<u>(26,982)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Operating expenditures.....	<u>8,627</u>	<u>12,083</u>	<u>10,122</u>	<u>1,961</u>
<i>Total Expenditures</i>	<u>8,627</u>	<u>12,083</u>	<u>10,122</u>	<u>1,961</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	71,373	67,917	42,896	(25,021)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>353,554</u>	<u>353,554</u>	<u>353,554</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 424,927</u>	<u>\$ 421,471</u>	<u>\$ 396,450</u>	<u>\$ (25,021)</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, 2008

	<u>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	\$ 175,510	\$ (94,490)
<i>Total Revenues</i>	<u>270,000</u>	<u>270,000</u>	<u>175,510</u>	<u>(94,490)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	64,711	65,756	64,672	1,084
Professional services.....	54,175	59,675	59,675	0
Operating expenditures.....	28,400	22,544	7,500	15,044
Capital outlays.....	25,920	111,136	110,016	1,120
<i>Total Expenditures</i>	<u>173,206</u>	<u>259,111</u>	<u>241,863</u>	<u>17,248</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	96,794	10,889	(66,353)	(77,242)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	547,042	547,042	547,042	0
<i>Prior Year Encumbrances Appropriated</i>	<u>170</u>	<u>170</u>	<u>170</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 644,006</u>	<u>\$ 558,101</u>	<u>\$ 480,859</u>	<u>\$ (77,242)</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, 2008

	<u>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	\$ 25,335	\$ 335
<i>Total Revenues</i>	<u>25,000</u>	<u>25,000</u>	<u>25,335</u>	<u>335</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Professional services.....	5,000	5,000	250	4,750
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>250</u>	<u>4,750</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	20,000	20,000	25,085	5,085
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>71,920</u>	<u>71,920</u>	<u>71,920</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 91,920</u>	<u>\$ 91,920</u>	<u>\$ 97,005</u>	<u>\$ 5,085</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 38,000	\$ 38,000	\$ 45,138	\$ 7,138
<i>Total Revenues</i>	<u>38,000</u>	<u>38,000</u>	<u>45,138</u>	<u>7,138</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Operating expenditures.....		25,000	24,820	180
<i>Total Expenditures</i>	<u>0</u>	<u>25,000</u>	<u>24,820</u>	<u>180</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	38,000	13,000	20,318	7,318
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>60,370</u>	<u>60,370</u>	<u>60,370</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 98,370</u>	<u>\$ 73,370</u>	<u>\$ 80,688</u>	<u>\$ 7,318</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, 2008

	<u>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.....	\$ 222,000	\$ 222,000	\$ 222,846	\$ 846
Miscellaneous.....			39	39
<i>Total Revenues</i>	<u>222,000</u>	<u>222,000</u>	<u>222,885</u>	<u>885</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	56,796	56,796	55,935	861
Professional services.....	65,700	193,662	76,503	117,159
Operating expenditures.....	21,788	24,904	15,021	9,883
Debt service.....	25,600	22,638	22,638	0
Capital outlays.....	8,400	10,634	10,634	0
<i>Total Expenditures</i>	<u>178,284</u>	<u>308,634</u>	<u>180,731</u>	<u>127,903</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	43,716	(86,634)	42,154	128,788
<i>Other Financing Sources and Uses</i>				
Transfers in.....		713	713	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>713</u>	<u>713</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	43,716	(85,921)	42,867	128,788
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	341,325	341,325	341,325	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,788</u>	<u>1,788</u>	<u>1,788</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 386,829</u>	<u>\$ 257,192</u>	<u>\$ 385,980</u>	<u>\$ 128,788</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, 2008

	<u>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.....	\$ 404,000	\$ 404,000	\$ 489,479	\$ 85,479
<i>Total Revenues</i>	<u>404,000</u>	<u>404,000</u>	<u>489,479</u>	<u>85,479</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	143,387	148,600	140,887	7,713
Professional services.....		289,600	170,100	119,500
Operating expenditures.....	1,355	14,905	7,002	7,903
Capital outlays.....	<u>25,429</u>	<u>137,779</u>	<u>127,907</u>	<u>9,872</u>
<i>Total Expenditures</i>	<u>170,171</u>	<u>590,884</u>	<u>445,896</u>	<u>144,988</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	233,829	(186,884)	43,583	230,467
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	319,285	319,285	319,285	0
<i>Prior Year Encumbrances Appropriated</i>	<u>26,784</u>	<u>26,784</u>	<u>26,784</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 579,898</u>	<u>\$ 159,185</u>	<u>\$ 389,652</u>	<u>\$ 230,467</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, 2008

	<u>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	\$ 135,000	\$ 0
Intergovernmental.....	50,233	57,233	17,709	(39,524)
Total Revenues.....	185,233	192,233	152,709	(39,524)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	313,784	317,374	317,372	2
Professional services.....	122,548	120,127	119,048	1,079
Operating expenditures.....	9,234	1,315	1,186	129
Capital outlays.....		6,750	6,749	1
Total Expenditures.....	445,566	445,566	444,355	1,211
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(260,333)</i>	<i>(253,333)</i>	<i>(291,646)</i>	<i>(38,313)</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	253,333	253,333	295,000	41,667
Total Other Financing Sources And Uses.....	253,333	253,333	295,000	41,667
<i>Net Change in Fund Balance.....</i>	<i>(7,000)</i>	<i>0</i>	<i>3,354</i>	<i>3,354</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>(7,000)</i>	<i>(7,000)</i>	<i>(7,000)</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated.....</i>	<i>7,000</i>	<i>7,000</i>	<i>7,000</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ (7,000)</i>	<i>\$ 0</i>	<i>\$ 3,354</i>	<i>\$ 3,354</i>

*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, 2008

	<u>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>				
<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.....		(713)	(713)	0
<i>Total Other Financing Sources And Uses.....</i>	0	(713)	(713)	0
<i>Net Change in Fund Balance.....</i>	0	(713)	(713)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	713	713	713	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ <u>713</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 35,000	\$ 35,000	\$ 24,753	\$ (10,247)
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>24,753</u>	<u>(10,247)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Operating expenditures.....		10,500	10,465	35
Capital outlays.....		7,355	7,354	1
<i>Total Expenditures</i>	<u>0</u>	<u>17,855</u>	<u>17,819</u>	<u>36</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	35,000	17,145	6,934	(10,211)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>92,801</u>	<u>92,801</u>	<u>92,801</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 127,801</u>	<u>\$ 109,946</u>	<u>\$ 99,735</u>	<u>\$ (10,211)</u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 1,464,988	\$ 1,524,988	\$ 1,142,195	\$ (382,793)
Miscellaneous.....			6,625	6,625
<i>Total Revenues</i>	<u>1,464,988</u>	<u>1,524,988</u>	<u>1,148,820</u>	<u>(376,168)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	1,104,767	1,248,087	1,227,825	20,262
Professional services.....	148,454	281,021	279,371	1,650
Operating expenditures.....	43,675	41,108	38,528	2,580
Capital outlays.....		4,700	4,276	424
<i>Total Expenditures</i>	<u>1,296,896</u>	<u>1,574,916</u>	<u>1,550,000</u>	<u>24,916</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	168,092	(49,928)	(401,180)	(351,252)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,091,231</u>	<u>1,091,231</u>	<u>1,091,231</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,259,323</u>	<u>\$ 1,041,303</u>	<u>\$ 690,051</u>	<u>\$ (351,252)</u>

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

For the Year Ended December 31, 2008

	<u>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	\$ 103,066	\$ 103,066
<i>Total Revenues</i>	0	0	103,066	103,066
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	224,000	228,182	220,071	8,111
Professional services.....	126,000	134,176	130,811	3,365
Operating expenditures.....		10,642	7,086	3,556
<i>Total Expenditures</i>	350,000	373,000	357,968	15,032
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(350,000)	(373,000)	(254,902)	118,098
<i>Other Financing Sources And Uses</i>				
Transfers in.....	350,000	377,500	270,000	(107,500)
<i>Total Other Financing Sources And Uses</i>	350,000	377,500	270,000	(107,500)
<i>Net Change in Fund Balance</i>	0	4,500	15,098	10,598
<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	\$ 4,500	\$ 15,098	\$ 10,598

*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, 2008

	<u>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.....	\$ 361,300	\$ 950,000	\$ 1,134,818	\$ 184,818
Miscellaneous.....	950,000	361,300	166,308	(194,992)
<i>Total Revenues</i>	<u>1,311,300</u>	<u>1,311,300</u>	<u>1,301,126</u>	<u>(10,174)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	609,873	608,473	136,542	471,931
Professional services.....	375,246	425,710	400,746	24,964
Operating expenditures.....	37,902	45,838	41,450	4,388
<i>Total Expenditures</i>	<u>1,023,021</u>	<u>1,080,021</u>	<u>578,738</u>	<u>501,283</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	288,279	231,279	722,388	491,109
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,438,207</u>	<u>1,438,207</u>	<u>1,438,207</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,726,486</u>	<u>\$ 1,669,486</u>	<u>\$ 2,160,595</u>	<u>\$ 491,109</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 53,500	\$ 53,500	\$ 52,408	\$ (1,092)
<i>Total Revenues</i>	<u>53,500</u>	<u>53,500</u>	<u>52,408</u>	<u>(1,092)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	15,188	15,188	15,137	51
Professional services.....	19,872	20,274	18,810	1,464
Operating expenditures.....	11,118	10,716	8,417	2,299
Capital outlays.....	8,315	8,315	8,275	40
<i>Total Expenditures</i>	<u>54,493</u>	<u>54,493</u>	<u>50,639</u>	<u>3,854</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(993)	(993)	1,769	2,762
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	173,403	173,403	173,403	0
<i>Prior Year Encumbrances Appropriated</i>	<u>937</u>	<u>937</u>	<u>937</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 173,347</u>	<u>\$ 173,347</u>	<u>\$ 176,109</u>	<u>\$ 2,762</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, 2008

	<u>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.....	\$ 178,500	\$ 178,500	\$ 173,124	\$ (5,376)
<i>Total Revenues</i>	<u>178,500</u>	<u>178,500</u>	<u>173,124</u>	<u>(5,376)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	73,887	73,887	73,375	512
Professional services.....	48,177	48,177	39,835	8,342
Operating expenditures.....	13,253	13,253	7,849	5,404
Capital outlays.....	27,145	27,145	27,025	120
<i>Total Expenditures</i>	<u>162,462</u>	<u>162,462</u>	<u>148,084</u>	<u>14,378</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	16,038	16,038	25,040	9,002
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	194,934	194,934	194,934	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,312</u>	<u>4,312</u>	<u>4,312</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 215,284</u>	<u>\$ 215,284</u>	<u>\$ 224,286</u>	<u>\$ 9,002</u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 120,000	\$ 120,000	\$ 126,322	\$ 6,322
<i>Total Revenues</i>	<u>120,000</u>	<u>120,000</u>	<u>126,322</u>	<u>6,322</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	93,916	93,916	90,669	3,247
Operating expenditures.....	<u>16,000</u>	<u>16,000</u>	<u>10,187</u>	<u>5,813</u>
<i>Total Expenditures</i>	<u>109,916</u>	<u>109,916</u>	<u>100,856</u>	<u>9,060</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	10,084	10,084	25,466	15,382
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>461,529</u>	<u>461,529</u>	<u>461,529</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 471,613</u>	<u>\$ 471,613</u>	<u>\$ 486,995</u>	<u>\$ 15,382</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 800,000	\$ 800,000	\$ 674,828	\$ (125,172)
Miscellaneous.....			3,601	3,601
<i>Total Revenues</i>	<u>800,000</u>	<u>800,000</u>	<u>678,429</u>	<u>(121,571)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	254,609	254,609	199,661	54,948
Professional services.....	182,500	182,500	37,708	144,792
Operating expenditures.....	24,730	24,730	18,341	6,389
<i>Total Expenditures</i>	<u>461,839</u>	<u>461,839</u>	<u>255,710</u>	<u>206,129</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	338,161	338,161	422,719	84,558
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	4,818,823	4,818,823	4,818,823	0
<i>Prior Year Encumbrances Appropriated</i>	100	100	100	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 5,157,084</u>	<u>\$ 5,157,084</u>	<u>\$ 5,241,642</u>	<u>\$ 84,558</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, 2008

	<u>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.....	\$ 985,000	\$ 985,000	\$ 829,396	\$ (155,604)
Fees and charges for services.....			37,127	37,127
Miscellaneous.....			4,104	4,104
<i>Total Revenues</i>	<u>985,000</u>	<u>985,000</u>	<u>870,627</u>	<u>(114,373)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	460,477	460,477	440,237	20,240
Professional services.....	229,775	228,739	89,417	139,322
Operating expenditures.....	42,598	41,972	15,686	26,286
Capital outlays.....	62	1,724	1,662	62
<i>Total Expenditures</i>	<u>732,912</u>	<u>732,912</u>	<u>547,002</u>	<u>185,910</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	252,088	252,088	323,625	71,537
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,895,297	2,895,297	2,895,297	0
<i>Prior Year Encumbrances Appropriated</i>	7,337	7,337	7,337	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 3,154,722</u>	<u>\$ 3,154,722</u>	<u>\$ 3,226,259</u>	<u>\$ 71,537</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, 2008

	<u>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.....	\$ 231,000	\$ 231,000	\$ 279,742	\$ 48,742
Total Revenues.....	231,000	231,000	279,742	48,742
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	127,270	127,270	126,363	907
Professional services.....	45,688	45,688	37,468	8,220
Operating expenditures.....	30,570	28,908	22,725	6,183
Capital outlays.....	62	1,724	1,662	62
Total Expenditures.....	203,590	203,590	188,218	15,372
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	27,410	27,410	91,524	64,114
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	502,507	502,507	502,507	0
<i>Prior Year Encumbrances Appropriated.....</i>	2,268	2,268	2,268	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 532,185</u>	<u>\$ 532,185</u>	<u>\$ 596,299</u>	<u>\$ 64,114</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$ 405,216	\$ 405,216	\$ 60,564	\$ (344,652)
Miscellaneous.....			10	10
Total Revenues.....	405,216	405,216	60,574	(344,642)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	206,472	206,472	193,982	12,490
Professional services.....	120,413	120,413	64,154	56,259
Operating expenditures.....	79,415	79,415	14,160	65,255
Total Expenditures.....	406,300	406,300	272,296	134,004
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,084)	(1,084)	(211,722)	(210,638)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	387,491	387,491	387,491	0
<i>Prior Year Encumbrances Appropriated.....</i>	1,084	1,084	1,084	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 387,491</u>	<u>\$ 387,491</u>	<u>\$ 176,853</u>	<u>\$ (210,638)</u>

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

For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ 0	\$ 15,098	\$ 17,143	\$ 2,045
<i>Total Revenues</i>	<u>0</u>	<u>15,098</u>	<u>17,143</u>	<u>2,045</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Public Works</i>				
Operating expenditures.....		15,098	12,000	3,098
<i>Total Expenditures</i>	<u>0</u>	<u>15,098</u>	<u>12,000</u>	<u>3,098</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	5,143	5,143
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>19,463</u>	<u>19,463</u>	<u>19,463</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 19,463</u>	<u>\$ 19,463</u>	<u>\$ 24,606</u>	<u>\$ 5,143</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$	\$ 5,206	\$ 2,500	\$ (2,706)
<i>Total Revenues</i>	0	5,206	2,500	(2,706)
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Public Works</i>				
Professional services.....		750	750	0
Operating expenditures.....		4,456	4,448	8
<i>Total Expenditures</i>	0	5,206	5,198	8
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(2,698)	(2,698)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	2,706	2,706	2,706	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 2,706	\$ 2,706	\$ 8	\$ (2,698)

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

For the Year Ended December 31, 2008

	<u>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.....	\$ 93,123	\$ 145,623	\$ 100,490	\$ (45,133)
<i>Total Revenues</i>	<u>93,123</u>	<u>145,623</u>	<u>100,490</u>	<u>(45,133)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....	83,473	78,391	78,311	80
Professional services.....	3,350	54,814	54,814	0
Operating expenditures.....	<u>6,300</u>	<u>5,208</u>	<u>5,208</u>	<u>0</u>
<i>Total Expenditures</i>	<u>93,123</u>	<u>138,413</u>	<u>138,333</u>	<u>80</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	7,210	(37,843)	(45,053)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>37,928</u>	<u>37,928</u>	<u>37,928</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 37,928</u>	<u>\$ 45,138</u>	<u>\$ 85</u>	<u>\$ (45,053)</u>

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

For the Year Ended December 31, 2008

	<u>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.....	\$	\$	\$ 20,000	\$ 20,000
<i>Total Revenues</i>	0	0	20,000	20,000
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Economic Development Initiatives</i>				
Professional services.....		18,500	15,000	3,500
Operating expenditures.....		13,775	5,942	7,833
<i>Total Expenditures</i>	0	32,275	20,942	11,333
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(32,275)	(942)	31,333
<i>Other Financing Sources And Uses</i>				
Transfers in.....		15,000	523,081	508,081
<i>Total Other Financing Sources And Uses</i>	0	15,000	523,081	508,081
<i>Net Change in Fund Balance</i>	0	(17,275)	522,139	539,414
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	35,114	35,114	35,114	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 35,114	\$ 17,839	\$ 557,253	\$ 539,414

*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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 12,305	\$ 17,936	\$ 18,064	\$ 128
<i>Total Revenues</i>	<u>12,305</u>	<u>17,936</u>	<u>18,064</u>	<u>128</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	8,200	8,200	8,200	0
Interest and fiscal charges.....	4,105	4,105	4,104	1
<i>Total Expenditures</i>	<u>12,305</u>	<u>12,305</u>	<u>12,304</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	5,631	5,760	129
<i>Other Financing Sources And Uses</i>				
Transfers in.....		5,631	1,199	(4,432)
Transfers out.....		(12,461)	(1,199)	11,262
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(6,830)</u>	<u>0</u>	<u>6,830</u>
<i>Net Change in Fund Balance</i>	0	(1,199)	5,760	6,959
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>36,864</u>	<u>36,864</u>	<u>36,864</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 36,864</u>	<u>\$ 35,665</u>	<u>\$ 42,624</u>	<u>\$ 6,959</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, 2008

	<u>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.....	\$ <u>260,005</u>	\$ <u>259,755</u>	\$ <u>242,912</u>	\$ <u>(16,843)</u>
<i>Total Revenues</i>	<u>260,005</u>	<u>259,755</u>	<u>242,912</u>	<u>(16,843)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	154,748	154,748	154,745	3
Interest and fiscal charges.....	<u>106,757</u>	<u>105,447</u>	<u>105,240</u>	<u>207</u>
<i>Total Expenditures</i>	<u>261,505</u>	<u>260,195</u>	<u>259,985</u>	<u>210</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,500)	(440)	(17,073)	(16,633)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,500</u>	<u>196</u>	<u>17,541</u>	<u>17,345</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,500</u>	<u>196</u>	<u>17,541</u>	<u>17,345</u>
<i>Net Change in Fund Balance</i>	0	(244)	468	712
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>226,770</u>	<u>226,770</u>	<u>226,770</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ <u><u>226,770</u></u>	\$ <u><u>226,526</u></u>	\$ <u><u>227,238</u></u>	\$ <u><u>712</u></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, 2008

	<u>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.....	991,660	991,660	991,660	0
Interest and fiscal charges.....	517,880	517,880	517,878	2
<i>Total Expenditures.....</i>	<u>1,509,540</u>	<u>1,509,540</u>	<u>1,509,538</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,509,540)</u>	<u>(1,509,540)</u>	<u>(1,509,538)</u>	<u>2</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,509,540</u>	<u>1,509,540</u>	<u>1,509,540</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>1,509,540</u>	<u>1,509,540</u>	<u>1,509,540</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	0	0	2	2
<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>\$ 2</u>	<u>\$ 2</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, 2008

	<u>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.....	477,329	477,329	477,329	0
Interest and fiscal charges.....	406,872	406,872	406,870	2
<i>Total Expenditures.....</i>	<u>884,201</u>	<u>884,201</u>	<u>884,199</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(884,201)	(884,201)	(884,199)	2
<i>Other Financing Sources And Uses</i>				
Transfers in.....	884,201	884,201	884,200	(1)
<i>Total Other Financing Sources And Uses.....</i>	<u>884,201</u>	<u>884,201</u>	<u>884,200</u>	<u>(1)</u>
<i>Net Change in Fund Balance.....</i>	0	0	1	1
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>784,015</u>	<u>784,015</u>	<u>784,015</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 784,015</u>	<u>\$ 784,015</u>	<u>\$ 784,016</u>	<u>\$ 1</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2008

	<u>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.....	915,000	915,000	915,000	0
Interest and fiscal charges.....	393,476	393,476	393,475	1
<i>Total Expenditures</i>	<u>1,308,476</u>	<u>1,308,476</u>	<u>1,308,475</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,308,476)	(1,308,476)	(1,308,475)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,308,476</u>	<u>1,308,476</u>	<u>1,308,476</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,308,476</u>	<u>1,308,476</u>	<u>1,308,476</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>38,352</u>	<u>38,352</u>	<u>38,352</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 38,352</u>	<u>\$ 38,352</u>	<u>\$ 38,353</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, 2008

	<u>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.....	100,000	100,000	100,000	0
Interest and fiscal charges.....	893,000	893,000	893,000	0
<i>Total Expenditures</i>	<u>993,000</u>	<u>993,000</u>	<u>993,000</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(993,000)	(993,000)	(993,000)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>993,000</u>	<u>993,000</u>	<u>993,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>993,000</u>	<u>993,000</u>	<u>993,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2008

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 32,261,000	\$ 32,261,000	\$ 30,955,309	\$ (1,305,691)
Other.....	869,000	884,915	878,059	(6,856)
<i>Total Revenues.....</i>	<u>33,130,000</u>	<u>33,145,915</u>	<u>31,833,368</u>	<u>(1,312,547)</u>
<i>Expenses:</i>				
Personal services.....	5,878,370	5,890,118	5,591,335	298,783
Professional services.....	1,618,683	1,638,058	1,413,844	224,214
Operating expenses.....	20,754,117	20,964,193	20,349,021	615,172
Debt service.....	224,925	536,967	527,408	9,559
Capital outlays.....	303,123	302,315	239,507	62,808
<i>Total Expenses.....</i>	<u>28,779,218</u>	<u>29,331,651</u>	<u>28,121,115</u>	<u>1,210,536</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>4,350,782</u>	<u>3,814,264</u>	<u>3,712,253</u>	<u>(102,011)</u>
Transfers out.....	(5,995,373)	(5,962,095)	(4,675,405)	1,286,690
<i>Net Change in Fund Equity.....</i>	<u>(1,644,591)</u>	<u>(2,147,831)</u>	<u>(963,152)</u>	<u>1,184,679</u>
<i>Fund Equity At Beginning Of Year.....</i>	8,697,411	8,697,411	8,697,411	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>335,332</u>	<u>335,332</u>	<u>335,332</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 7,388,152</u>	<u>\$ 6,884,912</u>	<u>\$ 8,069,591</u>	<u>\$ 1,184,679</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, 2008

	<u>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.....	\$ 44,844,000	\$ 44,844,000	\$ 43,035,082	\$ (1,808,918)
Other.....	264,695	264,695	531,592	266,897
<i>Total Revenues.....</i>	<u>45,108,695</u>	<u>45,108,695</u>	<u>43,566,674</u>	<u>(1,542,021)</u>
<i>Expenses:</i>				
Personal services.....	10,352,020	10,395,128	9,978,861	416,267
Professional services.....	2,047,186	2,126,858	1,701,826	425,032
Operating expenses.....	18,030,981	18,557,389	17,457,709	1,099,680
Debt service.....	6,055,649	5,596,794	5,589,753	7,041
Capital outlays.....	403,471	412,915	290,956	121,959
<i>Total Expenses.....</i>	<u>36,889,307</u>	<u>37,089,084</u>	<u>35,019,105</u>	<u>2,069,979</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>8,219,388</u>	<u>8,019,611</u>	<u>8,547,569</u>	<u>527,958</u>
Transfers in.....			4,418	4,418
Transfers out.....	(7,939,606)	(7,994,505)	(7,920,527)	73,978
<i>Net Change in Fund Equity.....</i>	<u>279,782</u>	<u>25,106</u>	<u>631,460</u>	<u>606,354</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>20,952,963</u>	<u>20,952,963</u>	<u>20,952,963</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>692,691</u>	<u>692,691</u>	<u>692,691</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 21,925,436</u>	<u>\$ 21,670,760</u>	<u>\$ 22,277,114</u>	<u>\$ 606,354</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 22,211,917	\$ 22,211,917	\$ 22,320,809	\$ 108,892
Other.....	33,000	33,000	337,613	304,613
<i>Total Revenues.....</i>	<u>22,244,917</u>	<u>22,244,917</u>	<u>22,658,422</u>	<u>413,505</u>
<i>Expenses:</i>				
Personal services.....	5,053,452	5,059,952	4,769,606	290,346
Professional services.....	1,739,826	2,072,263	1,933,477	138,786
Operating expenses.....	10,107,554	10,045,404	9,834,762	210,642
Debt service.....	148,000	148,000	147,917	83
Capital outlays.....	88,000	49,213	48,132	1,081
<i>Total Expenses.....</i>	<u>17,136,832</u>	<u>17,374,832</u>	<u>16,733,894</u>	<u>640,938</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>5,108,085</u>	<u>4,870,085</u>	<u>5,924,528</u>	<u>1,054,443</u>
Transfers in.....	500,000	500,000	972,730	472,730
Transfers out.....	(16,052,238)	(16,403,957)	(7,613,337)	8,790,620
<i>Net Change in Fund Equity.....</i>	<u>(10,444,153)</u>	<u>(11,033,872)</u>	<u>(716,079)</u>	<u>10,317,793</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>22,684,293</u>	<u>22,684,293</u>	<u>22,684,293</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated.....</i>	<u>151,520</u>	<u>151,520</u>	<u>151,520</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 12,391,660</u>	<u>\$ 11,801,941</u>	<u>\$ 22,119,734</u>	<u>\$ 10,317,793</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, 2008

	<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.....	\$ 691,510	\$ 1,070,365	\$ 1,761,875
Cash and cash equivalents--segregated accounts.....		500	500
Accounts receivable (net).....	94,040	1,083,464	1,177,504
Due from other funds.....	4,958		4,958
Inventory of supplies.....		60,652	60,652
<i>Total current assets</i>	<u>790,508</u>	<u>2,214,981</u>	<u>3,005,489</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	289,992	315,241
Less: Accumulated depreciation.....	(5,181,908)	(2,685,024)	(7,866,932)
<i>Total net capital assets</i>	<u>13,317,152</u>	<u>16,573,891</u>	<u>29,891,043</u>
<i>Total noncurrent assets</i>	<u>13,317,152</u>	<u>16,573,891</u>	<u>29,891,043</u>
<i>Total Assets</i>	<u>14,107,660</u>	<u>18,788,872</u>	<u>32,896,532</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	30,133	246,986	277,119
Due to other funds.....	7,298	133,801	141,099
Due to other governments.....		162,655	162,655
Accrued wages and benefits.....	8,702	455,936	464,638
Current portion of general obligation bonds.....	368,640	310,000	678,640
Accrued interest on general obligation bonds.....	20,217	39,399	59,616
Current portion of compensated absences.....		252,794	252,794
<i>Total current liabilities</i>	<u>434,990</u>	<u>1,601,571</u>	<u>2,036,561</u>
<i>Long-term liabilities:</i>			
Interfund payables.....	5,418,782		5,418,782
General obligation bonds (net of current portion).....	4,398,515	8,460,000	12,858,515
Less: Unamortized general obligation bond charges.....	(27,814)		(27,814)
Compensated absences (net of current portion).....	17,749	365,097	382,846
<i>Total long-term liabilities</i>	<u>9,807,232</u>	<u>8,825,097</u>	<u>18,632,329</u>
<i>Total Liabilities</i>	<u>10,242,222</u>	<u>10,426,668</u>	<u>20,668,890</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,577,811	7,803,891	16,381,702
Unrestricted.....	(4,712,373)	558,313	(4,154,060)
<i>Total net assets</i>	<u>\$ 3,865,438</u>	<u>\$ 8,362,204</u>	<u>\$ 12,227,642</u>

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

For the Year Ended December 31, 2008

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,767,906	\$ 12,602,191	\$ 14,370,097
Other revenue.....	695	11,532	12,227
<i>Total Operating Revenues.....</i>	<u>1,768,601</u>	<u>12,613,723</u>	<u>14,382,324</u>
<i>Operating Expenses:</i>			
Personal services.....	301,044	9,743,089	10,044,133
Materials and supplies.....	13,949	992,452	1,006,401
Contractual services.....	218,501	2,978,229	3,196,730
Utilities.....	62,246	365,921	428,167
Depreciation.....	429,642	492,327	921,969
Other expenses.....	642,041	470,915	1,112,956
<i>Total Operating Expenses.....</i>	<u>1,667,423</u>	<u>15,042,933</u>	<u>16,710,356</u>
<i>Operating Income (Loss).....</i>	101,178	(2,429,210)	(2,328,032)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(267,652)	(486,308)	(753,960)
Gain (loss) from disposal of capital assets.....	-	121	121
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(267,652)</u>	<u>(486,187)</u>	<u>(753,839)</u>
<i>Income (Loss) Before Transfers.....</i>	(166,474)	(2,915,397)	(3,081,871)
Transfers in.....	-	2,932,245	2,932,245
<i>Change in Net Assets.....</i>	<u>(166,474)</u>	<u>16,848</u>	<u>(149,626)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>4,031,912</u>	<u>8,345,356</u>	<u>12,377,268</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 3,865,438</u>	<u>\$ 8,362,204</u>	<u>\$ 12,227,642</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2008

<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.....	\$ 1,468,587	\$ 12,591,923	\$ 14,060,510
Cash receipts from interfund services provided.....	219,013		219,013
Cash payments to employees for services.....	(218,625)	(7,764,264)	(7,982,889)
Cash payments to suppliers for goods and services.....	(777,739)	(3,960,478)	(4,738,217)
Cash payments for interfund services used.....	(222,019)	(3,061,965)	(3,283,984)
Other operating cash receipts.....	695	11,532	12,227
Cash from other sources.....		121	121
<i>Net cash provided by (used for) operating activities.....</i>	<u>469,912</u>	<u>(2,183,131)</u>	<u>(1,713,219)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		2,932,245	2,932,245
Amounts repaid on interfund loans	(400,000)		(400,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(400,000)</u>	<u>2,932,245</u>	<u>2,532,245</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on general obligation bonds.....	(344,370)	(295,000)	(639,370)
Interest paid on general obligation bonds.....	(259,816)	(487,537)	(747,353)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(604,186)</u>	<u>(782,537)</u>	<u>(1,386,723)</u>
<i>Cash flows from investing activities:</i>			
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(534,274)	(33,423)	(567,697)
Cash and cash equivalents at beginning of year.....	1,225,784	1,104,288	2,330,072
Cash and cash equivalents at end of year.....	<u>\$ 691,510</u>	<u>\$ 1,070,865</u>	<u>\$ 1,762,375</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 101,178	\$ (2,429,210)	\$ (2,328,032)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	429,642	492,327	921,969
Miscellaneous nonoperating income (expense).....		121	121
(Increase) decrease in accounts receivable.....	(79,630)	(10,268)	(89,898)
(Increase) decrease in due from other funds.....	(676)		(676)
(Increase) decrease in inventory of supplies.....	310	5,715	6,025
Increase (decrease) in accounts payable.....	6,267	(138,487)	(132,220)
Increase (decrease) in due to other funds.....	1,824	(87,009)	(85,185)
Increase (decrease) in due to other governments.....		(208,873)	(208,873)
Increase (decrease) in accrued wages and benefits.....	2,733	109,582	112,315
Increase (decrease) in compensated absences.....	8,264	82,971	91,235
<i>Total adjustments.....</i>	<u>368,734</u>	<u>246,079</u>	<u>614,813</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 469,912</u>	<u>\$ (2,183,131)</u>	<u>\$ (1,713,219)</u>

Noncash investing, capital and financing activities:

During 2008, 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, 2008

	<u>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.....	\$ 1,830,000	\$ 1,830,000	\$ 1,687,440	\$ (142,560)
Other.....			1,792	1,792
<i>Total Revenues</i>	<u>1,830,000</u>	<u>1,830,000</u>	<u>1,689,232</u>	<u>(140,768)</u>
<i>Expenses:</i>				
Personal services.....	300,551	304,451	288,201	16,250
Professional services.....	246,554	250,311	202,390	47,921
Operating expenses.....	190,676	188,018	167,984	20,034
Capital outlays.....	3,000	49,362	48,606	756
<i>Total Expenses</i>	<u>740,781</u>	<u>792,142</u>	<u>707,181</u>	<u>84,961</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	1,089,219	1,037,858	982,051	(55,807)
Advances out.....	(400,000)	(400,000)	(400,000)	0
Transfers out.....	(647,671)	(948,045)	(948,045)	0
<i>Net Change in Fund Equity</i>	41,548	(310,187)	(365,994)	(55,807)
<i>Fund Equity At Beginning Of Year</i>	859,020	859,020	859,020	0
<i>Prior Year Encumbrances Appropriated</i>	27,846	27,846	27,846	0
<i>Fund Equity At End Of Year</i>	<u>\$ 928,414</u>	<u>\$ 576,679</u>	<u>\$ 520,872</u>	<u>\$ (55,807)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 12,259,118	\$ 12,259,118	\$ 12,589,553	\$ 330,435
Other.....	11,000	597,580	4,578	(593,002)
<i>Total Revenues</i>	<u>12,270,118</u>	<u>12,856,698</u>	<u>12,594,131</u>	<u>(262,567)</u>
<i>Expenses:</i>				
Personal services.....	9,315,880	9,719,290	9,658,919	60,371
Professional services.....	2,917,997	3,372,857	3,242,149	130,708
Operating expenses.....	1,713,932	2,016,100	1,870,716	145,384
Capital outlays.....	164,615	248,057	191,370	56,687
<i>Total Expenses</i>	<u>14,112,424</u>	<u>15,356,304</u>	<u>14,963,154</u>	<u>393,150</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	<u>(1,842,306)</u>	<u>(2,499,606)</u>	<u>(2,369,023)</u>	<u>130,583</u>
Transfers in.....	2,360,665	2,360,665	2,932,245	571,580
Transfers out.....	(782,538)	(782,538)	(782,538)	0
<i>Net Change in Fund Equity</i>	<u>(264,179)</u>	<u>(921,479)</u>	<u>(219,316)</u>	<u>702,163</u>
<i>Fund Equity At Beginning Of Year</i>	854,257	854,257	854,257	0
<i>Prior Year Encumbrances Appropriated</i>	105,043	105,043	105,043	0
<i>Fund Equity At End Of Year</i>	<u>\$ 695,121</u>	<u>\$ 37,821</u>	<u>\$ 739,984</u>	<u>\$ 702,163</u>

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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, 2008

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Assets</i>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$ 101,877	\$ 109,994	\$ 69,665	\$ 131,348	\$ 2,778,137
Collateral on loaned securities.....					
Accounts receivable (net).....	15,576	477	17,902	86,038	18,826
Due from other funds.....	28,362	171,106	196,247	81,984	150,606
Inventory of supplies.....	19,312	14,143	107,969	39,108	3,238
Total current assets.....	165,127	295,720	391,783	338,478	2,950,807
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	471,042	276,883	31,497	35,770	1,505,703
Less:Accumulated depreciation.....	(428,423)	(127,575)	(31,497)	(24,911)	(506,232)
Total net capital assets.....	42,619	149,308	0	10,859	999,471
Total noncurrent assets.....	42,619	149,308	0	10,859	999,471
Total Assets.....	207,746	445,028	391,783	349,337	3,950,278
<i>Liabilities</i>					
<i>Current Liabilities:</i>					
Accounts payable.....	256,297	36,126	242,403	68,675	119,719
Current portion of insurance claims payable.....					
Due to other funds.....	4,756	12,155	14,305	23,364	37,894
Due to other governments.....					
Obligations under securities lending.....					
Accrued wages and benefits.....	13,994	8,339	6,913	8,171	14,596
Current portion of capitalized leases.....		49,632			
Current portion of compensated absences.....	22,773	38,259			2,622
Total Current Liabilities.....	297,820	144,511	263,621	100,210	174,831
<i>Long Term Liabilities:</i>					
Interfund payables.....	200,000	136,109	200,000	160,000	
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....		107,428			
Compensated absences (net of current portion).....	68,006	1,850	2,166	4,783	17,337
Total Long Term Liabilities.....	268,006	245,387	202,166	164,783	17,337
Total Liabilities.....	565,826	389,898	465,787	264,993	192,168
<i>Net Assets</i>					
Invested in capital assets, net of related debt.....	42,619	(7,752)		10,859	999,471
Unrestricted.....	(400,699)	62,882	(74,004)	73,485	2,758,639
Total Net Assets.....	\$ (358,080)	\$ 55,130	\$ (74,004)	\$ 84,344	\$ 3,758,110

<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>
\$ 99,173	\$ 137,631	\$ 15,316,859	\$ 4,257,384	\$ 24,163,450	\$ 47,165,518
				88,994	88,994
		31,670	107	617,753	788,349
			3,541	4,415,157	5,047,003
					183,770
<u>99,173</u>	<u>137,631</u>	<u>15,348,529</u>	<u>4,261,032</u>	<u>29,285,354</u>	<u>53,273,634</u>
17,188	5,435		7,384	18,114	2,369,016
(3,438)	(5,435)		(7,014)	(17,208)	(1,151,733)
<u>13,750</u>	<u>0</u>	<u>0</u>	<u>370</u>	<u>906</u>	<u>1,217,283</u>
13,750	0	0	370	906	1,217,283
<u>112,923</u>	<u>137,631</u>	<u>15,348,529</u>	<u>4,261,402</u>	<u>29,286,260</u>	<u>54,490,917</u>
2,080	18,459		5,349	2,550	751,658
		5,316,841	298,798	1,619,008	7,234,647
	2,390	148,257	1,807	1,908	246,836
				1,794,602	1,794,602
				88,994	88,994
	11,607		6,261	6,261	76,142
					49,632
					63,654
<u>2,080</u>	<u>32,456</u>	<u>5,465,098</u>	<u>312,215</u>	<u>3,513,323</u>	<u>10,306,165</u>
					696,109
			2,143,709	8,497,350	10,641,059
					107,428
	6,333		12,914	12,914	126,303
<u>0</u>	<u>6,333</u>	<u>0</u>	<u>2,156,623</u>	<u>8,510,264</u>	<u>11,570,899</u>
2,080	38,789	5,465,098	2,468,838	12,023,587	21,877,064
13,750			370	906	1,060,223
<u>97,093</u>	<u>98,842</u>	<u>9,883,431</u>	<u>1,792,194</u>	<u>17,261,767</u>	<u>31,553,630</u>
\$ <u>110,843</u>	\$ <u>98,842</u>	\$ <u>9,883,431</u>	\$ <u>1,792,564</u>	\$ <u>17,262,673</u>	\$ <u>32,613,853</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2008

	<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.....	\$ 1,401,785	\$ 2,052,947	\$ 3,941,799	\$ 2,194,666	\$ 1,749,014
Other revenue.....	10			725	
<i>Total Operating Revenues.....</i>	<u>1,401,795</u>	<u>2,052,947</u>	<u>3,941,799</u>	<u>2,195,391</u>	<u>1,749,014</u>
<i>Operating Expenses:</i>					
Personal services.....	459,852	289,687	201,139	318,998	391,408
Materials and supplies.....	185,030	1,461,632	1,845,992	1,567,204	2,467
Contractual services.....	189,383	185,705	1,807,035	134,265	86,733
Utilities.....					1,212,924
Depreciation.....	41,564	49,770		3,577	125,659
Insurance claims.....					
Dividends expense.....					
Other expenses.....	536,755		37,809	17,860	2,141
<i>Total Operating Expenses.....</i>	<u>1,412,584</u>	<u>1,986,794</u>	<u>3,891,975</u>	<u>2,041,904</u>	<u>1,821,332</u>
<i>Operating Income (Loss).....</i>	(10,789)	66,153	49,824	153,487	(72,318)
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....	(302)	(9,854)			
Gain (loss) from disposal of capital assets.....				720	967,776
Other nonoperating revenue (expense).....		(987)			
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(302)</u>	<u>(10,841)</u>	<u>0</u>	<u>720</u>	<u>967,776</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>					
	<u>(11,091)</u>	<u>55,312</u>	<u>49,824</u>	<u>154,207</u>	<u>895,458</u>
<i>Change in Net Assets.....</i>	<u>(11,091)</u>	<u>55,312</u>	<u>49,824</u>	<u>154,207</u>	<u>895,458</u>
<i>Total Net Assets (Deficit) At Beginning Of Year.....</i>					
	<u>(346,989)</u>	<u>(182)</u>	<u>(123,828)</u>	<u>(69,863)</u>	<u>2,862,652</u>
<i>Total Net Assets (Deficit) At End Of Year.....</i>					
	<u>\$ (358,080)</u>	<u>\$ 55,130</u>	<u>\$ (74,004)</u>	<u>\$ 84,344</u>	<u>\$ 3,758,110</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>
\$ 54,081	\$ 451,629	\$ 46,629,079	\$ 2,306,155	\$ 5,032,912	\$ 65,814,067
		4,638	7,784	170,749	183,906
<u>54,081</u>	<u>451,629</u>	<u>46,633,717</u>	<u>2,313,939</u>	<u>5,203,661</u>	<u>65,997,973</u>
	268,890		153,835	155,413	2,239,222
	557		1,111	1,350	5,065,343
48,858	242,168	2,274,502	1,080,245	1,949,847	7,998,741
					1,212,924
3,438			738	1,811	226,557
		40,722,130	512,342	2,343,843	43,578,315
				2,460,738	2,460,738
<u>18,720</u>	<u>3,913</u>		<u>6,988</u>	<u>9,051</u>	<u>633,237</u>
<u>71,016</u>	<u>515,528</u>	<u>42,996,632</u>	<u>1,755,259</u>	<u>6,922,053</u>	<u>63,415,077</u>
(16,935)	(63,899)	3,637,085	558,680	(1,718,392)	2,582,896
					(10,156)
					968,496
					(987)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>957,353</u>
<u>(16,935)</u>	<u>(63,899)</u>	<u>3,637,085</u>	<u>558,680</u>	<u>(1,718,392)</u>	<u>3,540,249</u>
(16,935)	(63,899)	3,637,085	558,680	(1,718,392)	3,540,249
<u>127,778</u>	<u>162,741</u>	<u>6,246,346</u>	<u>1,233,884</u>	<u>18,981,065</u>	<u>29,073,604</u>
\$ <u>110,843</u>	\$ <u>98,842</u>	\$ <u>9,883,431</u>	\$ <u>1,792,564</u>	\$ <u>17,262,673</u>	\$ <u>32,613,853</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2008

<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.....	\$ 298,649	\$ 21,207	\$ 137,923	\$ 565,870	\$ 225,256
Cash receipts from interfund services provided.....	1,115,574	2,026,046	3,864,387	1,699,926	1,573,024
Cash payments to employees for services.....	(393,902)	(251,521)	(156,765)	(259,734)	(301,084)
Cash payments to suppliers for goods and services.....	(790,606)	(1,667,343)	(3,675,897)	(1,475,934)	(1,212,863)
Cash payments for insurance claims.....					
Cash payments of dividends.....					
Cash payments for interfund services used.....	(91,302)	(41,141)	(80,581)	(404,229)	(139,157)
Other operating cash receipts.....	10			725	
Cash from other sources.....				720	967,776
Other cash payments.....		(987)			
<i>Net cash provided by (used for) operating activities.....</i>	<u>138,423</u>	<u>86,261</u>	<u>89,067</u>	<u>127,344</u>	<u>1,112,952</u>
<i>Cash flows from noncapital financing activities:</i>					
Amounts borrowed on interfund loans		32,000			
Amounts repaid on interfund loans	(50,000)	(26,027)	(50,000)	(40,000)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(50,000)</u>	<u>5,973</u>	<u>(50,000)</u>	<u>(40,000)</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....	(17,291)	(47,098)			
Interest paid on capital leases.....	(302)	(9,854)			
Acquisition and construction of capital assets.....					
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(17,593)</u>	<u>(56,952)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	70,830	35,282	39,067	87,344	1,112,952
Cash and cash equivalents at beginning of year.....	31,047	74,712	30,598	44,004	1,665,185
Cash and cash equivalents at end of year.....	<u>\$ 101,877</u>	<u>\$ 109,994</u>	<u>\$ 69,665</u>	<u>\$ 131,348</u>	<u>\$ 2,778,137</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (10,789)	\$ 66,153	\$ 49,824	\$ 153,487	\$ (72,318)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	41,564	49,770		3,577	125,659
Miscellaneous nonoperating income (expense).....		(987)		720	967,776
(Increase) decrease in accounts receivable.....	19,145	796	9,319	39,925	30,108
(Increase) decrease in due from other funds.....	(6,707)	(6,490)	51,192	31,205	19,158
(Increase) decrease in inventory of supplies.....	(1,748)	1,760	8,108	(7,458)	2,141
Increase (decrease) in accounts payable.....	97,269	(37,360)	(29,645)	(48,471)	38,378
Increase (decrease) in due to other funds.....	(1,453)	9,275	(27)	(45,527)	(1,305)
Increase (decrease) in due to other governments.....	(6,815)				
Increase (decrease) in accrued wages and benefits.....	3,376	1,918	2,551	1,157	2,699
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	4,581	1,426	(2,255)	(1,271)	656
<i>Total adjustments.....</i>	<u>149,212</u>	<u>20,108</u>	<u>39,243</u>	<u>(26,143)</u>	<u>1,185,270</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 138,423</u>	<u>\$ 86,261</u>	<u>\$ 89,067</u>	<u>\$ 127,344</u>	<u>\$ 1,112,952</u>

Noncash investing, capital and financing activities:

During 2008, there were no noncash investing, capital and financing activities for the Internal Service Funds.

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Healthcare Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 2,775	\$ 28,423	\$ 8,872,486	\$ 246,651	\$ 811,004	\$ 11,210,244
51,306	423,206	37,914,116	2,057,287	4,301,940	55,026,812
	(227,159)		(133,477)	(137,325)	(1,860,967)
(70,054)	(236,967)	(2,304,172)	(1,088,631)	(1,817,781)	(14,340,248)
		(39,550,953)	(582,676)	(1,387,193)	(41,520,822)
				(2,460,738)	(2,460,738)
	(38,356)		(33,434)	(36,162)	(864,362)
		4,638	14,981	170,749	191,103
					968,496
					(987)
<u>(15,973)</u>	<u>(50,853)</u>	<u>4,936,115</u>	<u>480,701</u>	<u>(555,506)</u>	<u>6,348,531</u>
					32,000
					(166,027)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(134,027)</u>
					(64,389)
					(10,156)
<u>(17,188)</u>					<u>(17,188)</u>
<u>(17,188)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(91,733)</u>
(33,161)	(50,853)	4,936,115	480,701	(555,506)	6,122,771
132,334	188,484	10,380,744	3,776,683	24,718,956	41,042,747
\$ <u>99,173</u>	\$ <u>137,631</u>	\$ <u>15,316,859</u>	\$ <u>4,257,384</u>	\$ <u>24,163,450</u>	\$ <u>47,165,518</u>
\$ (16,935)	\$ (63,899)	\$ 3,637,085	\$ 558,680	\$ (1,718,392)	\$ 2,582,896
3,438			738	1,811	226,557
					967,509
		9,266	7,197	193,349	309,105
			(2,217)	(113,317)	(27,176)
					2,803
(2,476)	4,465	(29,670)	(14,818)	(665)	(22,993)
	140	148,257	(775)	(1,388)	107,197
				126,509	119,694
	3,584		1,860	(433)	16,712
		1,171,177	(70,334)	956,650	2,057,493
	4,857		370	370	8,734
<u>962</u>	<u>13,046</u>	<u>1,299,030</u>	<u>(77,979)</u>	<u>1,162,886</u>	<u>3,765,635</u>
\$ <u>(15,973)</u>	\$ <u>(50,853)</u>	\$ <u>4,936,115</u>	\$ <u>480,701</u>	\$ <u>(555,506)</u>	\$ <u>6,348,531</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, 2008

	<u>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.....	\$ 1,334,908	\$ 1,366,808	\$ 1,414,223	\$ 47,415
Other.....			3,666	3,666
<i>Total Revenues</i>	<u>1,334,908</u>	<u>1,366,808</u>	<u>1,417,889</u>	<u>51,081</u>
<i>Expenses:</i>				
Personal services.....	461,310	461,310	455,261	6,049
Professional services.....	137,153	213,348	205,382	7,966
Operating expenses.....	678,859	647,859	634,632	13,227
Debt service.....	1,300	1,300	1,275	25
Capital outlays.....	3,500	3,465	3,278	187
<i>Total Expenses</i>	<u>1,282,122</u>	<u>1,327,282</u>	<u>1,299,828</u>	<u>27,454</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	52,786	39,526	118,061	78,535
Advances out.....	(50,000)	(50,000)	(50,000)	0
<i>Net Change in Fund Equity</i>	2,786	(10,474)	68,061	78,535
<i>Fund Equity At Beginning Of Year</i>	23,475	23,475	23,475	0
<i>Prior Year Encumbrances Appropriated</i>	7,572	7,572	7,572	0
<i>Fund Equity At End Of Year</i>	<u>\$ 33,833</u>	<u>\$ 20,573</u>	<u>\$ 99,108</u>	<u>\$ 78,535</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, 2008

	<u>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.....	\$ 2,166,885	\$ 2,191,085	\$ 2,047,253	\$ (143,832)
Other.....			1,998	1,998
<i>Total Revenues</i>	<u>2,166,885</u>	<u>2,191,085</u>	<u>2,049,251</u>	<u>(141,834)</u>
<i>Expenses:</i>				
Personal services.....	255,294	278,681	278,681	0
Professional services.....	263,400	264,884	263,284	1,600
Operating expenses.....	1,535,682	1,527,409	1,527,177	232
Debt service.....	80,000	57,939	57,939	0
<i>Total Expenses</i>	<u>2,134,376</u>	<u>2,128,913</u>	<u>2,127,081</u>	<u>1,832</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	32,509	62,172	(77,830)	(140,002)
Advances in.....			32,000	32,000
Advances out.....	(20,000)	(26,027)	(26,027)	0
<i>Net Change in Fund Equity</i>	12,509	36,145	(71,857)	(108,002)
<i>Fund Equity At Beginning Of Year</i>	72,280	72,280	72,280	0
<i>Prior Year Encumbrances Appropriated</i>	2,432	2,432	2,432	0
<i>Fund Equity At End Of Year</i>	<u>\$ 87,221</u>	<u>\$ 110,857</u>	<u>\$ 2,855</u>	<u>\$ (108,002)</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, 2008

	<u>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.....	\$ 3,291,500	\$ 4,097,160	\$ 4,002,310	\$ (94,850)
Other.....			1,122	1,122
<i>Total Revenues</i>	<u>3,291,500</u>	<u>4,097,160</u>	<u>4,003,432</u>	<u>(93,728)</u>
<i>Expenses:</i>				
Personal services.....	204,832	204,832	200,716	4,116
Professional services.....	1,226,052	1,830,737	1,827,152	3,585
Operating expenses.....	1,768,370	1,919,345	1,914,309	5,036
Capital outlays.....	5,000	15,000	7,347	7,653
<i>Total Expenses</i>	<u>3,204,254</u>	<u>3,969,914</u>	<u>3,949,524</u>	<u>20,390</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	87,246	127,246	53,908	(73,338)
Advances out.....	(10,000)	(50,000)	(50,000)	0
<i>Net Change in Fund Equity</i>	77,246	77,246	3,908	(73,338)
<i>Fund Equity At Beginning Of Year</i>	2,336	2,336	2,336	0
<i>Prior Year Encumbrances Appropriated</i>	28,262	28,262	28,262	0
<i>Fund Equity At End Of Year</i>	<u>\$ 107,844</u>	<u>\$ 107,844</u>	<u>\$ 34,506</u>	<u>\$ (73,338)</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, 2008

	<u>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.....	\$ 1,820,229	\$ 2,270,229	\$ 2,265,797	\$ (4,432)
Other.....			3,654	3,654
<i>Total Revenues</i>	<u>1,820,229</u>	<u>2,270,229</u>	<u>2,269,451</u>	<u>(778)</u>
<i>Expenses:</i>				
Personal services.....	349,606	348,276	317,678	30,598
Professional services.....	133,775	149,330	144,846	4,484
Operating expenses.....	1,319,238	1,745,013	1,721,285	23,728
<i>Total Expenses</i>	<u>1,802,619</u>	<u>2,242,619</u>	<u>2,183,809</u>	<u>58,810</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	17,610	27,610	85,642	58,032
Advances out.....	(30,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Equity</i>	(12,390)	(12,390)	45,642	58,032
<i>Fund Equity At Beginning Of Year</i>	9,425	9,425	9,425	0
<i>Prior Year Encumbrances Appropriated</i>	34,579	34,579	34,579	0
<i>Fund Equity At End Of Year</i>	<u>\$ 31,614</u>	<u>\$ 31,614</u>	<u>\$ 89,646</u>	<u>\$ 58,032</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, 2008

	<u>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.....	\$ 2,056,378	\$ 2,056,378	\$ 1,798,280	\$ (258,098)
Other.....			969,256	969,256
<i>Total Revenues</i>	<u>2,056,378</u>	<u>2,056,378</u>	<u>2,767,536</u>	<u>711,158</u>
<i>Expenses:</i>				
Personal services.....	346,153	396,153	392,148	4,005
Professional services.....	141,794	150,194	95,709	54,485
Operating expenses.....	1,569,089	1,557,089	1,161,554	395,535
Capital outlays.....	6,000	13,110	5,783	7,327
<i>Total Expenses</i>	<u>2,063,036</u>	<u>2,116,546</u>	<u>1,655,194</u>	<u>461,352</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(6,658)	(60,168)	1,112,342	1,172,510
<i>Fund Equity At Beginning Of Year</i>	1,658,526	1,658,526	1,658,526	0
<i>Prior Year Encumbrances Appropriated</i>	6,658	6,658	6,658	0
<i>Fund Equity At End Of Year</i>	<u>\$ 1,658,526</u>	<u>\$ 1,605,016</u>	<u>\$ 2,777,526</u>	<u>\$ 1,172,510</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, 2008

	<u>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.....	\$ 52,260	\$ 52,260	\$ 54,081	\$ 1,821
<i>Total Revenues</i>	<u>52,260</u>	<u>52,260</u>	<u>54,081</u>	<u>1,821</u>
<i>Expenses:</i>				
Professional services.....	62,911	62,911	51,168	11,743
Operating expenses.....	2,750	2,750	2,750	0
Capital outlays.....	36,248	36,248	35,909	339
<i>Total Expenses</i>	<u>101,909</u>	<u>101,909</u>	<u>89,827</u>	<u>12,082</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(49,649)	(49,649)	(35,746)	13,903
<i>Fund Equity At Beginning Of Year</i>	119,191	119,191	119,191	0
<i>Prior Year Encumbrances Appropriated</i>	13,144	13,144	13,144	0
<i>Fund Equity At End Of Year</i>	<u>\$ 82,686</u>	<u>\$ 82,686</u>	<u>\$ 96,589</u>	<u>\$ 13,903</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, 2008

	<u>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.....	\$ 436,540	\$ 436,540	\$ 451,629	\$ 15,089
Other.....			2,166	2,166
<i>Total Revenues.....</i>	<u>436,540</u>	<u>436,540</u>	<u>453,795</u>	<u>17,255</u>
<i>Expenses:</i>				
Personal services.....	261,039	268,546	262,477	6,069
Professional services.....	288,946	292,960	281,103	11,857
Operating expenses.....	20,400	8,879	2,040	6,839
Capital outlays.....	3,000	3,000	2,530	470
<i>Total Expenses.....</i>	<u>573,385</u>	<u>573,385</u>	<u>548,150</u>	<u>25,235</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(136,845)	(136,845)	(94,355)	42,490
<i>Fund Equity At Beginning Of Year.....</i>	170,678	170,678	170,678	0
<i>Prior Year Encumbrances Appropriated.....</i>	<u>17,806</u>	<u>17,806</u>	<u>17,806</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 51,639</u>	<u>\$ 51,639</u>	<u>\$ 94,129</u>	<u>\$ 42,490</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, 2008

	<u>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.....	\$ 47,169,675	\$ 70,693,675	\$ 46,786,602	\$ (23,907,073)
Other.....			4,638	4,638
<i>Total Revenues</i>	<u>47,169,675</u>	<u>70,693,675</u>	<u>46,791,240</u>	<u>(23,902,435)</u>
<i>Expenses:</i>				
Professional services.....	<u>47,346,214</u>	<u>53,445,264</u>	<u>41,855,125</u>	<u>11,590,139</u>
<i>Total Expenses</i>	<u>47,346,214</u>	<u>53,445,264</u>	<u>41,855,125</u>	<u>11,590,139</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(176,539)	17,248,411	4,936,115	(12,312,296)
Transfers in.....	170,000	1,018,009	1,018,009	0
Transfers out.....		(1,018,009)	(1,018,009)	0
<i>Net Change in Fund Equity</i>	(6,539)	17,248,411	4,936,115	(12,312,296)
<i>Fund Equity At Beginning Of Year</i>	10,374,205	10,374,205	10,374,205	0
<i>Prior Year Encumbrances Appropriated</i>	<u>6,539</u>	<u>6,539</u>	<u>6,539</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 10,374,205</u>	<u>\$ 27,629,155</u>	<u>\$ 15,316,859</u>	<u>\$ (12,312,296)</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, 2008

	<u>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.....	\$ 2,266,292	\$ 2,266,292	\$ 2,040,287	\$ (226,005)
Other.....			279,815	279,815
<i>Total Revenues</i>	<u>2,266,292</u>	<u>2,266,292</u>	<u>2,320,102</u>	<u>53,810</u>
<i>Expenses:</i>				
Personal services.....	162,592	162,592	152,415	10,177
Professional services.....	2,062,138	2,312,638	1,739,926	572,712
Operating expenses.....	45,914	45,414	12,213	33,201
<i>Total Expenses</i>	<u>2,270,644</u>	<u>2,520,644</u>	<u>1,904,554</u>	<u>616,090</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(4,352)	(254,352)	415,548	669,900
<i>Fund Equity At Beginning Of Year</i>	3,772,331	3,772,331	3,772,331	0
<i>Prior Year Encumbrances Appropriated</i>	4,352	4,352	4,352	0
<i>Fund Equity At End Of Year</i>	<u>\$ 3,772,331</u>	<u>\$ 3,522,331</u>	<u>\$ 4,192,231</u>	<u>\$ 669,900</u>

Fiduciary Funds - Agency Funds

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

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

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

For the Year Ended December 31, 2008

<i>Payroll Agency Funds</i>					<i>Balance at</i>
	<i>Balance at</i>			<i>Deductions</i>	<i>Balance at</i>
	<i>Beginning</i>	<i>Additions</i>			<i>End of Year</i>
	<i>of Year</i>				
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 3,608,264	\$ 241,234,357	\$ 240,716,365	\$	4,126,256
Total Assets.....	\$ 3,608,264	\$ 241,234,357	\$ 240,716,365	\$	4,126,256
<i>Liabilities</i>					
Due to other governments.....	\$ 3,348,765	\$ 100,158,247	\$ 99,873,191	\$	3,633,821
Other liabilities.....	259,499	141,076,110	140,843,174		492,435
Total Liabilities.....	\$ 3,608,264	\$ 241,234,357	\$ 240,716,365	\$	4,126,256
<hr/>					
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 43,324,151	\$ 817,916,725	\$ 820,273,015	\$	40,967,861
Collateral on loaned securities.....	20,809	150,885	20,809		150,885
Taxes levied for other governments.....	588,152,226	564,882,067	543,999,957		609,034,336
Total Assets.....	\$ 631,497,186	\$ 1,382,949,677	\$ 1,364,293,781	\$	650,153,082
<i>Liabilities</i>					
Due to other governments.....	\$ 631,476,377	\$ 1,382,798,792	\$ 1,364,272,972	\$	650,002,197
Obligations under securities lending.....	20,809	150,885	20,809		150,885
Total Liabilities.....	\$ 631,497,186	\$ 1,382,949,677	\$ 1,364,293,781	\$	650,153,082
<hr/>					
<i>Other Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 15,273,373	\$ 83,345,694	\$ 84,942,660	\$	13,676,407
Cash and cash equivalents-segregated accounts.....	20,665,876	167,438,277	169,917,942		18,186,211
Total Assets.....	\$ 35,939,249	\$ 250,783,971	\$ 254,860,602	\$	31,862,618
<i>Liabilities</i>					
Undistributed assets.....	\$ 0	\$ 23,993,669	\$ 23,993,669	\$	0
Due to other governments.....	625,044	5,426,783	5,545,791		506,036
Other liabilities.....	35,314,205	221,363,519	225,321,142		31,356,582
Total Liabilities.....	\$ 35,939,249	\$ 250,783,971	\$ 254,860,602	\$	31,862,618
<hr/>					
<i>Total Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 62,205,788	\$ 1,142,496,776	\$ 1,145,932,040	\$	58,770,524
Cash and cash equivalents-segregated accounts.....	20,665,876	167,438,277	169,917,942		18,186,211
Collateral on loaned securities.....	20,809	150,885	20,809		150,885
Taxes levied for other governments.....	588,152,226	564,882,067	543,999,957		609,034,336
Total Assets.....	\$ 671,044,699	\$ 1,874,968,005	\$ 1,859,870,748	\$	686,141,956
<i>Liabilities</i>					
Undistributed assets.....	\$	\$ 23,993,669	\$ 23,993,669	\$	0
Due to other governments.....	635,450,186	1,488,383,822	1,469,691,954		654,142,054
Obligations under securities lending.....	20,809	150,885	20,809		150,885
Other liabilities.....	35,573,704	362,439,629	366,164,316		31,849,017
Total Liabilities.....	\$ 671,044,699	\$ 1,874,968,005	\$ 1,859,870,748	\$	686,141,956

Capital Assets Used in the Operation of Governmental Funds

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

December 31, 2008

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,889,563
Land improvements.....	3,922,596
Buildings, structures, and improvements.....	218,031,980
Furniture, fixtures, and equipment.....	49,228,403
Infrastructure.....	349,282,937
Construction-in-progress.....	10,439,972
<i>Total Governmental Funds Capital Assets.....</i>	<i>\$ 638,795,451</i>
<i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 27,074,835
Special revenue fund revenues.....	34,373,058
Capital projects.....	570,035,096
Donations.....	7,312,462
<i>Total Governmental Funds Capital Assets.....</i>	<i>\$ 638,795,451</i>

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

December 31, 2008

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings, Structures and Improvements</i>	<i>Furniture, Fixtures and Equipment</i>	<i>Infrastructure</i>	<i>Total</i>
<i>General Government:</i>						
Legislative and Executive.....	\$	\$	\$	\$ 613,945	\$	\$ 613,945
Data Processing.....				1,992,775		1,992,775
Auditor.....				591,989		591,989
Treasurer.....				151,828		151,828
Recorder.....				215,936		215,936
Board of Elections.....				24,020		24,020
Public Works.....	965,977	2,301,863	45,588,196	487,353		49,343,389
Total General Government.....	965,977	2,301,863	45,588,196	4,077,846	0	52,933,882
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			33,953,601	17,387,117		51,340,718
County Courts.....	3,077,078		88,961,659	5,683,027		97,721,764
Prosecutor.....				257,723		257,723
Coroner.....	400,000		2,800,024	2,095,104		5,295,128
Forensic Crime Lab.....				1,467,685		1,467,685
Animal Shelter.....	6,169		6,742,238	353,236		7,101,643
Support Enforcement.....				12,781		12,781
Total Judicial and Law Enforcement.....	3,483,247	0	132,457,522	27,256,673	0	163,197,442
<i>Environment and Public Works:</i>						
Memorial Hall.....	42,345		1,707,815	30,041		1,780,201
Public works.....	105,903			112,183		218,086
County Engineer.....	126,801		5,187,918	6,063,520	349,282,937	360,661,176
Total Environment and Public Works.....	275,049	0	6,895,733	6,205,744	349,282,937	362,659,463
<i>Social Services:</i>						
Job and Family Services.....	169,611		14,685,359	2,386,415		17,241,385
Board of Mental Retardation.....	713,618	219,697	9,525,358	7,620,899		18,079,572
ADAMHS Board.....	36,570		2,012,103	151,066		2,199,739
Total Social Services.....	919,799	219,697	26,222,820	10,158,380	0	37,520,696
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			4,215,247	266,182		4,481,429
County Parks.....	2,245,491	1,401,036	2,652,462	1,263,578		7,562,567
Total Community And Economic Development.....	2,245,491	1,401,036	6,867,709	1,529,760	0	12,043,996
Construction-in-progress.....			0	6,816,969	3,623,003	10,439,972
Total Governmental Funds Capital Assets....	\$ 7,889,563	\$ 3,922,596	\$ 218,031,980	\$ 56,045,372	\$ 352,905,940	\$ 638,795,451

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

For the Year Ended December 31, 2008

<i>Function and Activity</i>	<i>Balance January 1, 2008</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2008</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 470,605	\$ 143,340	\$ (187,532)	\$ 613,945
Data Processing.....	1,346,731	833,576	(187,532)	1,992,775
Auditor.....	586,319	5,670		591,989
Treasurer.....	151,828			151,828
Recorder.....	170,849	52,582	(7,495)	215,936
Board of Elections.....	24,020			24,020
Public Works.....	49,258,036	146,270	(60,917)	49,343,389
<i>Total General Government.....</i>	<u>52,008,388</u>	<u>1,181,438</u>	<u>(255,944)</u>	<u>52,933,882</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	50,969,549	1,334,954	(963,785)	51,340,718
County Courts.....	97,713,037	223,337	(214,610)	97,721,764
Prosecutor.....	264,063	7,203	(13,543)	257,723
Coroner.....	5,260,269	143,073	(108,214)	5,295,128
Forensic Crime Lab.....	1,434,380	174,421	(141,116)	1,467,685
Animal Shelter.....	7,203,061	42,797	(144,215)	7,101,643
Support Enforcement.....		12,781		12,781
<i>Total Judicial and Law Enforcement.....</i>	<u>162,844,359</u>	<u>1,938,566</u>	<u>(1,585,483)</u>	<u>163,197,442</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,780,201			1,780,201
Public Works.....	85,472	132,614		218,086
County Engineer.....	353,923,066	7,173,490	(435,380)	360,661,176
<i>Total Environment and Public Works.....</i>	<u>355,788,739</u>	<u>7,306,104</u>	<u>(435,380)</u>	<u>362,659,463</u>
<i>Social Services:</i>				
Job and Family Services.....	18,076,595	22,895	(858,106)	17,241,384
Board of Mental Retardation.....	18,450,153	314,723	(685,303)	18,079,573
ADAMHS Board.....	2,199,739			2,199,739
<i>Total Social Services.....</i>	<u>38,726,487</u>	<u>337,618</u>	<u>(1,543,409)</u>	<u>37,520,696</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	4,520,283		(38,854)	4,481,429
County Parks.....	7,606,687		(44,120)	7,562,567
<i>Total Community And Economic Development.....</i>	<u>12,126,970</u>	<u>0</u>	<u>(82,974)</u>	<u>12,043,996</u>
Construction-in-progress.....	6,187,271	9,462,933	(5,210,232)	10,439,972
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 627,682,214</u>	<u>\$ 20,226,659</u>	<u>\$ (9,113,422)</u>	<u>\$ 638,795,451</u>

MONTGOMERY COUNTY, OHIO

STATISTICAL SECTION



Statistical Section

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

Contents:

<i>Financial Trends</i>	These schedules contain trend information to help understand how the County's financial performance and well-being have changed over time. These schedules can be found on pages 242 to 249.
<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 250 to 256.
<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 257 to 261.
<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 262 to 264.
<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 265 to 268.

Net Assets by Component

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

	2002	2003	2004	2005	2006	2007	2008
<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	\$ 481,087,797	\$ 486,887,415
Restricted	164,410,827	107,492,004	87,809,491	123,622,195	119,149,399	126,712,519	137,952,919
Unrestricted	161,144,572	182,184,395	198,992,236	195,228,532	197,154,882	194,310,963	196,667,103
<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>791,228,973</u>	<u>802,111,279</u>	<u>821,507,437</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	253,206,796	262,389,063	268,921,062
Restricted		86,435,682	77,488,972	63,379,667	23,074,519	27,907,464	29,191,271
Unrestricted	142,772,889	47,010,304	50,350,398	49,633,585	95,347,750	95,003,952	95,961,368
<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>	<u>385,300,479</u>	<u>394,073,701</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	728,131,488	743,476,860	755,808,477
Restricted	164,410,827	193,927,686	165,298,463	187,001,862	142,223,918	154,619,983	167,144,190
Unrestricted	303,917,461	229,194,699	249,342,634	244,862,117	292,502,632	289,314,915	292,628,471
<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>\$ 1,162,858,038</u>	<u>\$ 1,187,411,758</u>	<u>\$ 1,215,581,138</u>

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

Changes in Net Assets

Last Seven Fiscal Years
(accrual basis of accounting)

(Cont'd.)

	2002	2003	2004	2005	2006	2007	2008
Expenses							
<i>Governmental activities:</i>							
General government	\$ 34,130,942	\$ 38,814,646	\$ 36,349,528	\$ 39,848,363	\$ 44,923,936	\$ 49,841,809	\$ 47,679,817
Judicial and law enforcement	135,730,501	142,001,155	137,040,737	144,401,974	143,283,074	156,772,668	172,328,638
Environment and public works	15,480,097	20,663,599	14,833,792	17,672,017	17,673,013	19,748,227	19,372,394
Social services	247,528,396	247,022,760	247,152,140	267,866,466	279,038,800	290,281,621	291,778,895
Community and economic development	31,588,870	29,123,008	17,762,217	18,589,022	16,029,837	17,907,526	14,121,820
Interest and fiscal charges on long-term debt	2,356,195	2,224,643	2,076,732	2,407,699	2,411,043	2,330,933	2,164,855
<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>	<u>536,882,784</u>	<u>547,446,419</u>
<i>Business-type activities:</i>							
Water	29,210,025	26,823,908	28,871,495	32,024,037	32,300,477	34,200,969	34,247,359
Wastewater	36,104,975	37,317,021	36,919,726	39,093,555	44,826,202	44,592,238	44,633,673
Solid Waste Management	19,269,319	19,046,559	19,020,082	17,308,881	18,255,612	18,060,302	19,716,142
Parking Facilities	917,228	1,578,828	1,514,105	1,380,872	1,439,069	1,326,673	1,923,094
Stillwater Center	11,061,211	12,395,350	13,334,343	13,343,604	14,136,615	15,244,450	15,522,450
<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>	<u>113,424,632</u>	<u>116,042,718</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>	<u>\$ 650,307,416</u>	<u>\$ 663,489,137</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	\$ 31,882,073	\$ 31,757,802
Judicial and law enforcement	13,857,959	16,184,925	17,507,587	17,774,297	17,898,357	18,050,344	19,049,418
Environment and public works	4,378,272	3,260,531	3,071,520	3,313,986	3,338,282	2,744,670	3,043,148
Social services	7,556,601	5,381,190	6,643,553	10,702,937	11,177,119	13,924,916	12,314,527
Community and economic development	2,442,001	2,415,895	1,736,078	1,791,833	1,613,826	1,702,569	1,304,242
Operating grants and contributions	182,653,480	192,487,242	210,065,383	217,009,995	215,556,976	236,442,434	224,782,787
Capital grants and contributions	9,848,858	7,021,003	6,389,395	18,314,683	5,905,104	5,420,668	9,807,629
<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>	<u>310,167,674</u>	<u>302,059,553</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	32,056,073	32,233,830
Wastewater	37,582,338	36,223,679	37,305,281	40,875,470	41,609,213	45,462,572	43,399,716
Solid Waste Management	22,632,957	24,425,832	23,165,554	22,293,588	23,001,436	22,606,698	22,575,113
Parking Facilities	1,027,341	1,508,709	1,712,351	1,743,652	1,773,177	1,756,937	1,767,906
Stillwater Center	9,244,505	9,697,340	10,821,450	11,210,167	11,914,179	12,034,754	12,602,191
Capital grants and contributions	5,210,741	1,614,624	5,741,629	2,146,137	3,486,556	6,346,752	4,924,855
<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>	<u>120,263,786</u>	<u>117,503,611</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>	<u>\$ 430,431,460</u>	<u>\$ 419,563,164</u>
Net (Expense)/Revenue							
<i>Governmental activities</i>	(224,581,643)	(231,008,319)	(188,231,559)	(197,817,257)	(219,149,333)	(226,715,110)	(245,386,866)
<i>Business-type activities</i>	8,877,321	3,410,753	5,861,978	5,228,136	(227,888)	6,839,154	1,460,893
<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>	<u>\$ (219,875,956)</u>	<u>\$ (243,925,973)</u>

Changes in Net Assets (Cont'd.)

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

	2002	2003	2004	2005	2006	2007	2008
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	\$ 17,971,448	\$ 17,279,401
Mental Retardation	4,086,789	3,849,843	3,953,997	3,910,012	3,747,929	3,512,914	3,260,915
Human Services	72,223,077	69,006,700	91,539,155	88,519,306	88,861,337	89,064,740	117,431,241
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276	65,645,345	64,691,720	62,946,971
Other taxes	8,211,846	8,523,529	8,631,279	8,929,500	8,581,018	9,224,146	9,208,394
Grants and contributions not restricted to specific programs	21,060,412	21,534,566	21,299,144	20,956,377	22,361,933	20,671,328	22,274,489
Gain from disposal of capital assets	918,730	218,291	295,706	193,433	147,373	159,589	1,151,015
Unrestricted investment earnings	30,243,526	9,057,075	6,641,656	12,822,158	24,822,378	30,689,097	29,531,315
Miscellaneous	17,690,687	9,355,171	7,578,736	5,981,854	8,761,697	4,901,027	5,771,935
Transfers	(4,336,621)	(3,474,100)	(3,744,688)	(1,469,729)	(2,864,528)	(3,288,593)	(4,072,652)
<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>239,066,495</u>	<u>237,597,416</u>	<u>264,783,024</u>
<i>Business-type activities:</i>							
Gain from disposal of capital assets	1,125	165,076	25,675	484,521	26,013	75,444	176,779
Unrestricted investment earnings	709,424	203,981	445,850	1,355,738	2,194,489	2,319,986	1,632,080
Miscellaneous	373,509	1,130,587	1,230,883	979,533	3,068,030	1,148,237	1,430,818
Transfers	4,336,621	3,474,100	3,744,688	1,469,729	2,864,528	3,288,593	4,072,652
<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>	<u>6,832,260</u>	<u>7,312,329</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>\$ 247,219,555</u>	<u>\$ 244,429,676</u>	<u>\$ 272,095,353</u>
Change in Net Assets							
<i>Governmental activities</i>	\$ 4,175,009	\$ (32,166,948)	\$ 30,805,109	\$ 24,337,197	\$ 19,917,162	\$ 10,882,306	\$ 19,396,158
<i>Business-type activities</i>	14,298,000	8,384,497	11,309,074	9,517,657	7,925,172	13,671,414	8,773,222
<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>\$ 27,842,334</u>	<u>\$ 24,553,720</u>	<u>\$ 28,169,380</u>

Data is presented for less than ten years to correspond with the County's 2002 implementation of the Financial Reporting Model as established by GASB Statement No. 34.

Data for prior years is not comparable and, therefore, not presented.

Governmental Activities Tax Revenues by Source

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

	2002	2003	2004	2005	2006	2007	2008
Property taxes levied for:							
General operating	\$ 15,418,454	\$ 16,254,315	\$ 16,867,435	\$ 17,003,267	\$ 19,002,013	\$ 17,971,448	\$ 17,279,401
Mental retardation	4,086,789	3,849,843	3,953,997	3,910,012	3,747,929	3,512,914	3,260,915
Human services	72,223,077	69,006,700	91,539,155	88,519,306	88,861,337	89,064,740	117,431,241
Sales tax	63,239,752	64,515,981	65,974,248	65,308,276	65,645,345	64,691,720	62,946,971
Other taxes:							
Real property transfer tax	1,840,654	2,066,302	2,188,770	2,386,153	2,067,196	2,444,347	2,670,894
Hotel/motel lodging tax	2,236,512	2,343,618	2,279,793	2,393,631	2,244,280	2,557,115	2,373,585
Motor vehicle license tax	4,134,680	4,113,609	4,162,716	4,149,716	4,269,542	4,222,684	4,163,915
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>	<u>\$ 184,464,968</u>	<u>\$ 210,126,922</u>

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

Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	1999	2000	2001	2002
General Fund				
Reserved	\$ 1,053,843	\$ 644,284	\$ 212,959	\$ 36,778
Unreserved	38,090,481	49,366,033	65,166,836	70,909,804
Total General Fund	39,144,324	50,010,317	65,379,795	70,946,582
Children Services				
Reserved	559,372	369,631	118,458	126,702
Unreserved	2,434,633	1,752,738	494,725	(1,066,011)
Total Children Services Fund	2,994,005	2,122,369	613,183	(939,309)
Alcohol, Drug Addiction and Mental Health Services Bd.				
Reserved	22,197,033	18,509,468	17,941,936	10,129,657
Unreserved	(15,672,940)	(15,025,452)	(10,875,927)	(1,090,994)
Total Alcohol, Drug Addiction and Mental Health Services Bd. Fund	6,524,093	3,484,016	7,066,009	9,038,663
Job & Family Services				
Reserved	11,553,874	20,879,906	10,737,234	10,860,456
Unreserved	(6,157,945)	(23,293,446)	(2,420,625)	(6,978,034)
Total Job & Family Services Fund	5,395,929	(2,413,540)	8,316,609	3,882,422
Human Services Levy				
Reserved	1,017,044	6,194,436	2,540,099	632,441
Unreserved	34,648,931	36,958,909	41,442,609	30,357,279
Total Human Services Levy Fund	35,665,975	43,153,345	43,982,708	30,989,720
Other Governmental Funds				
Reserved	50,505,002	47,251,951	38,587,309	45,168,039
Unreserved, reported in:				
Special revenue funds	69,885,030	72,628,589	81,519,786	77,422,317
Capital projects funds	28,547,434	26,114,735	35,265,747	39,583,518
Total Other Governmental Funds	148,937,466	145,995,275	155,372,842	162,173,874
Total Fund Balances of Governmental Funds	\$ 238,661,792	\$ 242,351,782	\$ 280,731,146	\$ 276,091,952

2003	2004	2005	2006	2007	2008
\$ 362,478	\$ 492,188	\$ 411,819	\$ 552,592	\$ 6,537,896	\$ 9,618,548
58,192,815	49,049,450	54,644,285	47,919,115	46,602,497	51,081,844
58,555,293	49,541,638	55,056,104	48,471,707	53,140,393	60,700,392
180,297	268,681	177,802	90,032	76,153	21,084
5,984,219	1,770,385	6,505,270	5,997,324	4,149,270	1,811,958
6,164,516	2,039,066	6,683,072	6,087,356	4,225,423	1,833,042
21,325,858	18,472,657	24,535,205	24,116,837	33,553,269	30,592,594
(16,003,812)	(12,316,901)	(19,487,206)	(17,708,689)	(26,738,868)	(22,146,846)
5,322,046	6,155,756	5,047,999	6,408,148	6,814,401	8,445,748
13,048,074	16,623,352	10,625,703	5,689,697	4,222,404	83,069
(15,709,797)	(15,105,548)	(7,002,332)	(2,820,309)	9,382,346	11,379,433
(2,661,723)	1,517,804	3,623,371	2,869,388	13,604,750	11,462,502
1,027,824	576,147	551,305	635,048	106,202	-
23,099,861	56,141,555	56,073,366	53,961,571	50,433,380	72,923,514
24,127,685	56,717,702	56,624,671	54,596,619	50,539,582	72,923,514
32,180,460	59,425,914	40,360,394	25,193,803	32,791,001	26,732,786
75,517,648	57,557,659	65,723,692	65,858,636	72,200,327	65,176,662
38,333,187	(2,100,841)	31,320,641	51,653,666	35,617,153	30,853,624
146,031,295	114,882,732	137,404,727	142,706,105	140,608,481	122,763,072
\$ 237,539,112	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030	\$ 278,128,270

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	1999	2000	2001	2002
<i>Revenues:</i>				
Property taxes	\$ 87,678,617	\$ 89,119,451	\$ 90,230,887	\$ 89,821,906
Sales tax	62,860,529	64,101,822	63,935,966	62,952,069
Other taxes	8,012,521	8,142,536	7,773,930	8,211,846
Licenses and permits	2,399,728	2,559,856	2,475,534	2,723,190
Fees and charges for services	35,505,136	35,370,277	38,382,995	43,360,367
Fines and forfeitures	1,716,496	1,552,331	1,516,569	1,421,710
Special assessments	470,195	255,602	417,505	292,867
Intergovernmental	198,533,889	198,221,535	264,702,316	215,392,727
Investment earnings	11,887,399	38,602,928	42,171,691	30,827,900
Miscellaneous	11,715,727	14,291,053	14,360,408	17,871,875
<i>Total Revenues</i>	<u>420,780,237</u>	<u>452,217,391</u>	<u>525,967,801</u>	<u>472,876,457</u>
<i>Expenditures:</i>				
Current:				
General government	22,012,933	22,399,440	27,593,383	28,287,431
Judicial and law enforcement	109,947,009	115,450,990	124,782,866	129,355,357
Environment and public works	16,257,398	18,996,364	17,679,547	17,664,079
Social services	192,446,345	209,114,973	236,851,122	232,922,161
Community and economic development	19,037,226	16,257,192	18,666,457	19,726,771
Capital outlay	29,960,357	41,662,113	32,305,204	26,925,145
Intergovernmental:				
General government		53,300	53,300	73,920
Social services	16,405,742	11,247,398	11,403,269	11,875,178
Community and economic development	3,302,388	7,166,566	7,344,899	6,046,679
Environment and public works	210,941	218,324	225,965	232,744
Debt service (including capital lease payments):				
Principal retirement	1,936,204	1,857,230	3,196,624	3,380,257
Interest and fiscal charges	1,629,644	2,189,418	2,536,118	2,373,116
<i>Total Expenditures</i>	<u>413,146,187</u>	<u>446,613,308</u>	<u>482,638,754</u>	<u>478,862,838</u>
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures</i>	7,634,050	5,604,083	43,329,047	(5,986,381)
<i>Other Financing Sources And Uses</i>				
Sale of capital assets/sundries	76,332	55,992	60,111	882,071
Inception of capital leases	496,621	317,358	391,954	426,961
Bonds issued	13,025,000	8,000,000	354,465	1,170,000
Refunding bonds issued				
Premium on bond issuance				
Redemption of refunded bonds				
Transfers in	117,552,045	115,573,463	100,992,875	130,990,614
Transfers out	(122,356,194)	(121,876,691)	(108,255,768)	(132,122,459)
<i>Total Other Financing Sources And Uses.....</i>	<u>8,793,804</u>	<u>2,070,122</u>	<u>(6,456,363)</u>	<u>1,347,187</u>
<i>Net Change in Fund Balances</i>	<u>16,427,854</u>	<u>7,674,205</u>	<u>36,872,684</u>	<u>(4,639,194)</u>
<i>Fund Balance at Beginning Of Year.....</i>	212,780,322	238,661,792	242,351,782	280,731,146
<i>Fund Balance reclassified/restated</i>	9,453,616	(3,984,215)	1,506,680	
<i>Fund Balance at End Of Year.....</i>	<u>\$ 238,661,792</u>	<u>\$ 242,351,782</u>	<u>\$ 280,731,146</u>	<u>\$ 276,091,952</u>
<i>Ratio of total debt service as a percentage of noncapital expenditures.....</i>	0.93%	1.00%	1.27%	1.27%

	2003	2004	2005	2006	2007	2008
\$	89,784,186	\$ 110,542,041	\$ 111,781,459	\$ 111,555,518	\$ 109,216,656	\$ 135,089,535
	64,564,376	65,568,624	65,853,109	64,734,278	64,377,557	64,340,111
	8,523,529	8,631,279	8,929,500	8,581,018	9,224,146	9,208,394
	2,786,094	2,804,391	2,905,160	2,511,627	2,683,249	2,334,342
	41,412,621	42,082,895	46,360,968	48,347,722	53,813,318	51,763,195
	1,498,338	1,371,727	1,450,986	1,827,191	1,588,641	1,713,647
	280,320	264,179	379,311	416,769	344,304	293,623
	217,915,519	238,590,816	256,632,101	244,257,303	264,431,936	252,618,598
	9,461,272	6,710,858	11,977,382	24,104,861	30,820,643	29,130,904
	9,306,574	7,315,355	5,924,992	7,923,919	4,721,381	5,982,250
	445,532,829	483,882,165	512,194,968	514,260,206	541,221,831	552,474,599
	31,657,412	31,070,261	30,697,050	32,432,866	34,237,179	33,281,215
	132,470,525	139,451,197	139,408,050	139,044,314	150,120,102	159,664,579
	19,482,723	20,303,740	19,364,489	15,259,324	16,030,285	16,769,478
	233,531,332	236,623,795	246,931,413	259,340,991	269,069,253	272,038,022
	13,376,134	11,920,130	12,293,903	11,823,769	10,424,976	9,452,810
	20,793,226	30,103,321	37,222,004	32,212,431	23,252,421	25,572,008
	103,300	3,300	53,300	103,300	53,300	103,300
	12,525,722	6,878,742	15,886,995	16,382,072	17,045,948	15,574,976
	11,797,341	5,376,478	5,153,556	3,298,625	4,653,459	4,170,347
	232,744	225,765	230,280	237,188	244,304	244,304
	3,459,666	3,685,718	3,258,705	2,718,304	2,843,969	2,912,210
	2,266,250	2,110,554	2,714,922	2,555,983	2,468,045	2,310,000
	481,696,375	487,753,001	513,214,667	515,409,167	530,443,241	542,093,249
	(36,163,546)	(3,870,836)	(1,019,699)	(1,148,961)	10,778,590	10,381,350
	108,249	210,172	162,666	79,134	107,417	117,429
	752,179	547,990	61,492	489,459	130,293	169,113
			19,578,750	144,275	66,000	
			16,015,846			
			1,845,821			
			(16,745,000)			
	101,942,351	106,227,185	123,723,429	123,041,105	126,645,134	115,216,765
	(105,192,076)	(109,798,925)	(125,200,279)	(125,905,633)	(129,933,727)	(119,289,417)
	(2,389,297)	(2,813,578)	19,442,725	(2,151,660)	(2,984,883)	(3,786,110)
	(38,552,843)	(6,684,414)	18,423,026	(3,300,621)	7,793,707	6,595,240
	276,091,952	237,539,112	230,854,698	264,439,944	261,139,323	268,933,030
			15,162,220			
\$	237,539,109	\$ 230,854,698	\$ 264,439,944	\$ 261,139,323	\$ 268,933,030	\$ 275,528,270

1.21%

1.29%

1.24%

1.08%

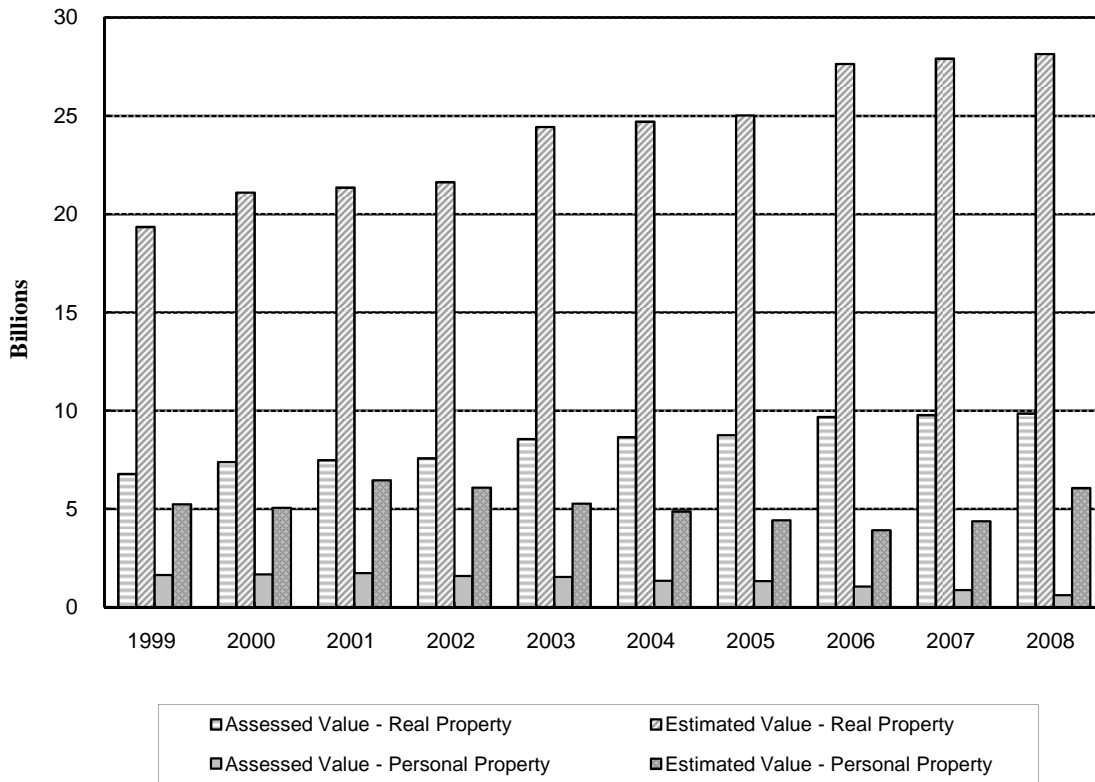
1.03%

0.99%

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

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



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 6.25% of true value for fiscal year 2008, 12.5% of true value for 2007, 18.75% of true value for 2006 and 25% of true value for prior years. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all real property is required to be completed every sixth year.

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

Last Ten Fiscal Years

(Cont'd.)

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<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	7.21
Human Services Levy B	5.03	5.03	5.03	5.03	5.03	6.03	6.03	6.03	6.03	6.03
<i>Total Direct Rates</i>	12.94	12.94	12.94	12.94	12.94	13.94	13.94	13.94	13.94	15.94
<i>School Districts</i>										
Brookville	57.15	57.09	57.09	57.08	65.06	65.06	65.06	65.04	65.04	65.04
Centerville	56.05	55.85	60.75	60.75	60.75	60.75	60.75	67.65	67.65	67.65
Dayton	62.65	62.65	62.65	62.65	70.85	70.85	70.85	70.85	70.85	70.85
Huber Heights	47.71	54.11	54.10	54.09	54.03	54.02	54.02	60.48	60.44	60.44
Jefferson	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90	61.90
Kettering	53.10	53.10	56.30	56.30	60.90	60.90	67.80	67.80	67.80	71.30
Mad River	50.60	50.60	56.50	62.22	62.22	62.22	58.22	65.12	65.20	65.20
Miamisburg	44.63	46.88	46.52	47.70	47.02	46.92	47.78	46.63	46.63	46.48
New Lebanon	48.30	48.30	52.57	52.57	52.57	53.57	52.82	52.82	52.02	52.02
Northmont	58.93	58.85	58.83	58.80	58.35	64.15	64.15	64.15	64.15	70.05
Northridge	52.10	52.10	52.10	52.10	54.05	54.15	54.25	63.00	63.00	63.00
Oakwood	88.82	95.57	95.57	95.57	105.95	105.95	111.45	111.45	111.45	116.95
Trotwood-Madison	53.74	52.64	52.64	52.91	61.05	60.85	60.70	60.06	60.06	60.06
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	44.31	43.91	43.81	37.41
Vandalia-Butler	45.86	45.06	44.86	44.66	44.36	44.26	48.86	47.76	53.30	53.11
West Carrollton	53.26	53.26	60.66	59.67	59.67	65.55	65.55	65.55	65.55	72.05
<i>Out-Of-County School Districts</i>										
Beavercreek	42.00	42.60	42.12	45.40	43.50	49.00	48.40	47.10	47.10	46.40
Carlisle	50.51	50.51	49.85	49.60	49.60	43.70	43.70	43.70	43.70	43.70
Fairborn	41.80	44.70	44.64	44.70	44.70	44.40	44.40	44.20	44.20	52.50
Preble Shawnee	25.49	25.49	25.49	25.49	25.49	23.49	23.49	23.49	23.49	23.49
Tri County North	40.85	40.55	40.05	39.75	38.95	37.95	42.85	42.85	42.85	42.85
Springboro Community S.D.			51.96	51.06	50.91	49.91	55.76	65.27	62.86	61.21

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

Last Ten Fiscal Years

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Clayton	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	10.17	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59	10.59
Farmersville	9.64	9.64	9.64	12.64	12.64	12.64	12.64	12.64	12.64	12.64
Germantown	4.66	5.66	5.66	5.66	5.66	7.66	7.66	7.66	7.66	7.66
Huber Heights	11.74	11.69	11.68	11.64	11.62	11.59	11.58	11.54	11.67	11.67
Kettering	6.98	6.92	6.92	6.91	6.85	6.85	6.85	6.80	6.80	6.80
Miamisburg	6.35	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	14.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	9.02	12.02	12.02
Riverside	6.39	6.39	6.39	6.39	6.39	6.39	6.39	11.34	11.34	11.34
Trotwood	15.14	15.14	11.64	17.39	17.39	17.39	17.39	17.39	17.39	17.39
Union	16.03	16.03	16.03	16.03	16.03	16.03	18.53	18.53	18.53	18.53
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	13.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	14.30	17.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<i>Townships</i>										
Butler	17.60	17.60	16.94	16.94	16.94	16.94	16.94	16.94	16.94	16.94
Clay	11.40	11.40	11.40	11.40	11.40	12.90	12.90	13.90	13.90	14.10
German	15.70	16.70	16.70	16.70	17.20	16.20	16.20	16.20	16.20	16.20
Harrison	13.68	16.63	16.63	17.53	17.53	18.33	18.33	19.05	21.00	21.00
Jackson	18.70	18.70	18.70	18.70	18.70	18.50	16.00	16.00	19.35	19.35
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Miami	17.25	18.25	18.25	18.75	18.55	18.55	18.25	18.25	18.90	18.90
Perry	10.80	11.00	11.30	11.30	11.30	11.10	11.10	11.10	11.10	11.10
Randolph	10.34	-	-	-	-	-	-	-	-	-
Washington	15.50	14.00	14.00	14.00	13.95	13.95	13.95	13.95	13.95	13.95
<i>Other Units</i>										
Dayton/Montgomery Library	0.26	0.26	0.26	0.26	0.26	0.26	1.25	1.25	1.25	1.25
Washington/Centerville Library	1.63	1.63	1.63	1.63	3.03	3.03	3.03	3.03	3.03	2.70
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	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Wright Memorial Public Library			0.94	0.94	0.94	0.94	0.94	0.94	0.94	0.94
Clayton Fire Dist			3.30	3.30	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	0.50	0.50
Washington Twp. Park Dist			2.00	2.00	2.00	2.00	2.90	2.90	2.00	2.90
Miami Valley Career Tech Center					2.58	2.58	2.58	2.58	2.58	2.58

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

Principal Property Taxpayers

December 31, 2008

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$22,731,493	\$238,259,270	2.28%
Vectren Energy Delivery of Ohio	3,237,870	32,462,230	0.31%
Ohio Bell	2,588,215	27,180,530	0.26%
City of Dayton	2,582,209	34,630,390	0.33%
Delphi Automotive Systems LLC	2,474,384	30,728,150	0.29%
Dayton Mall Venture Inc.	2,276,254	31,558,840	0.30%
Huber Investment Corp.	1,814,543	29,177,510	0.28%
NCR Corporation	1,648,306	19,731,210	0.19%
General Motors Corp.	1,372,387	17,617,150	0.17%
Meijer Stores	1,111,605	13,725,320	0.13%
<i>Total Real and Personal Property Valuation</i>		<u>475,070,600</u>	<u>4.54%</u>
All Others		<u>9,983,083,751</u>	<u>95.46%</u>
<i>Total Assessed Valuation</i>		<u><u>\$10,458,154,351</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 2008 levy was based.

December 31, 1999

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$30,641,210	\$383,140,225	4.56%
Ohio Bell	8,249,880	315,679,801	3.76%
City of Dayton	2,126,355	60,774,757	0.72%
NCR Corporation	1,867,886	48,971,829	0.58%
Dayton Mall Venture Inc.	1,855,710	43,897,347	0.52%
General Motors Corp.	1,825,880	43,492,859	0.52%
Huber Investment Corp.	1,453,520	47,484,686	0.57%
General Telephone Co. of Ohio	1,286,444	47,676,158	0.57%
Kettering Medical Center	674,565	18,988,214	0.23%
Delphi Automotive Systems LLC	674,079	20,905,210	0.25%
<i>Total Real and Personal Property Valuation</i>		<u>1,031,011,086</u>	<u>12.28%</u>
All Others		<u>7,372,089,057</u>	<u>87.72%</u>
<i>Total Assessed Valuation</i>		<u><u>\$8,403,100,143</u></u>	<u><u>100.00%</u></u>

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

(1) Value used for this disclosure is that upon which the 1999 levy was based.

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

Last Ten Fiscal Years

<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Current Tax Collections to Current Taxes Levied</i>	<i>Delinquent Tax Collections (1)</i>	<i>Total Tax Collections</i>	<i>Percent of Total Tax Collections to Current Taxes Levied</i>
1998	1999	\$ 96,442,969	\$ 93,655,374	97.1%	\$ 3,672,969	\$ 97,328,343	100.9%
1999	2000	98,871,625	96,148,720	97.2%	3,481,404	99,630,124	100.8%
2000	2001	100,549,990	97,056,050	96.5%	2,834,370	99,890,420	99.3%
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596	101.2%
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678	99.9%
2003	2004	120,438,929	115,227,921	95.7%	4,783,379	120,011,300	99.6%
2004	2005	121,461,373	117,038,609	96.4%	6,427,547	123,466,156	101.7%
2005	2006	118,675,374	115,024,835	96.9%	7,086,261	122,111,096	102.9%
2006	2007	118,721,900	113,319,371	95.4%	6,266,644	119,586,015	100.7%
2007	2008	154,475,134	147,264,299	95.3%	6,425,391	153,689,690	99.5%

(1) The County does not identify delinquent tax collections by tax year.
Source: Montgomery County Auditor's Office - Department of Finance

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
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
2007	314,184	306,026	97.4%	54,493
2008	294,617	291,502	98.9%	27,103

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

Legal Debt Margin Information

Computation of Legal Debt Margin as of December 31, 2008:

<i>Total of all County Debt Externally Outstanding (1)</i>	\$ 123,388,001
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 1,337,844
Revenue bonds.....	48,005,000
Self-supporting general obligation bonds paid from:	
Water revenue.....	1,774,723
Wastewater revenue.....	16,372,975
Parking facilities revenue.....	4,767,155
Stillwater Center revenue.....	8,770,000
Portion of general obligation bonds for County jail/family courts expansion.....	6,730,744
Portion of general obligation bonds for Children Service's admin bldg.....	6,500,000
Portion of general obligation bonds for Reibold Building Renovation.....	5,850,000
Portion of general obligation bonds for Juvenile Detention Center.....	18,580,000
<i>Total exempt debt</i>	(118,688,441)
Adjustment for internally-held regional dispatch center bonds (2).....	2,600,000
Net debt.....	\$ 7,299,560
<i>Assessed Valuation of County (3)</i>	\$ 10,216,873,730
Direct legal 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).....	\$ 253,921,843
Net debt (all unvoted).....	(7,299,560)
Direct Legal Debt Margin (Voted and Unvoted).....	\$ 246,622,283
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	102,168,737
Net debt (all unvoted).....	\$ (7,299,560)
<i>Unvoted Legal Debt Margin</i>	\$ 94,869,177
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	7.14%

Comparative information for previous years:

	2007	2006	2005	2004	2003	2002	2001	2000	1999
Direct debt limitation.....	\$ 259,953,859	\$ 264,292,253	\$ 266,459,890	\$ 250,558,129	\$ 248,074,243	\$ 250,422,798	\$ 227,363,483	\$ 228,474,766	\$ 224,572,207
Net debt (all unvoted).....	(5,169,910)	(5,623,180)	(6,063,312)	(13,938,294)	(15,048,943)	(16,094,125)	(17,100,256)	(17,962,042)	(10,610,909)
Direct Legal Debt Margin (Voted and Unvoted).....	254,783,949	258,669,073	260,396,578	236,619,835	233,025,300	234,328,673	210,263,227	210,512,724	213,961,298
<i>Unvoted debt limitation</i>	104,581,544	106,316,901	107,183,956	100,823,252	99,829,697	100,769,119	91,545,393	91,989,907	90,428,883
Net debt (all unvoted).....	(5,169,910)	(5,623,180)	(6,063,312)	(13,938,294)	(15,048,943)	(16,094,125)	(17,100,256)	(17,962,042)	(10,610,909)
<i>Unvoted Legal Debt Margin</i>	99,411,634	100,693,721	101,120,644	86,884,958	84,780,754	84,674,994	74,445,137	74,027,865	79,817,974
<i>Ratio of net unvoted debt to unvoted debt limitation</i>	4.94%	5.29%	5.66%	13.82%	15.07%	15.97%	18.68%	19.53%	11.73%

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all externally outstanding bonded indebtedness.
 (2) These are General Obligation Bonds, purchased by the County Treasurer, which in substance represent internal borrowing and are therefore included as interfund payables for purposes of financial reporting but still applicable to the legal debt margin.
 (3) For the purpose of this computation the current assessed valuation, on which the 2009 levy will be based, is used.

MONTGOMERY COUNTY, OHIO

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year	Assessed Values (in 000's)	General Bonded Debt			Business-Type Activities			Other Governmental Activities Debt			Other Business-Type Activities Debt			Total Primary Government	Personal Income (in thousands)(2)	Percentage of Personal Income	Total Debt Per Capita
		General Obligation Bonds	General Obligation Bonds	Net Bonded Debt to Assessed Value	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita	Special Assessment Bonds	Capital Leases	Revenue Bonds	Notes Payable	Capital Leases	Revenue Bonds	Notes Payable				
1999	565,866	8,403,100	38,457,500	37,654,362	0.91%	134.51	1,605,038	727,169	120,075,033	33,938,727	2,124	232,459,953	15,553,959	1.49%	410.80		
2000	559,062	9,042,888	45,255,000	50,584,057	1.06%	171.43	1,390,743	764,682	113,240,033	43,371,863	9,888	254,616,266	16,183,727	1.57%	455.43		
2001	554,232	9,198,991	42,555,000	48,721,742	0.99%	164.69	1,541,323	788,860	106,060,033	50,458,799	5,184	250,130,941	16,537,729	1.51%	451.31		
2002	554,470	9,154,539	39,740,000	46,414,427	0.94%	155.38	2,512,218	845,374	97,495,033	57,406,905	29,027	244,442,984	16,875,849	1.45%	440.86		
2003	552,187	10,076,912	36,805,000	43,982,112	0.80%	146.30	2,360,477	1,186,575	89,760,033	58,380,283	72,176	232,546,656	16,936,680	1.37%	421.14		
2004	550,063	9,982,970	33,715,000	41,405,014	0.75%	136.57	2,191,456	1,397,018	82,313,935	60,498,133	56,911	221,577,467	17,052,503	1.30%	402.82		
2005	547,435	10,082,325	49,512,233	38,560,684	0.87%	160.88	2,405,395	978,669	74,526,327	60,129,842	34,312	226,147,462	17,456,060	1.30%	413.10		
2006	542,237	10,718,396	47,221,740	36,380,729	0.78%	154.18	2,392,572	903,247	63,372,406	63,414,677	0	213,687,371	18,182,833	1.18%	394.08		
2007	538,104	10,631,690	44,844,293	34,091,095	0.74%	146.69	1,465,613	916,265	57,860,000	63,441,279	0	202,618,545	18,689,428	1.08%	376.54		
2008	534,626	10,458,154	42,360,304	31,684,853	0.71%	138.50	1,337,844	720,537	48,005,000	63,617,337	0	187,725,875	Not Available	Not Available	351.13		

Source: Montgomery County Auditor's Office

(1) Population per U.S. Census Bureau

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

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

Last Ten Fiscal Years

Year	Debt Service Requirements		Total Debt Service	Total Governmental		Ratio of Debt Service to General Governmental Expenditures
	Principal	Interest & Fiscal Charges		Fund Noncapital Expenditures	Ratio of Debt Service to General Governmental Expenditures	
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	471,643,943	1.06%	
2004	3,090,000	1,940,257	5,030,257	448,220,410	1.12%	
2005	2,688,613	2,567,174	5,255,787	480,313,024	1.09%	
2006	2,290,493	2,409,336	4,699,829	486,565,516	0.97%	
2007	2,377,447	2,318,124	4,695,571	515,790,208	0.91%	
2008	2,483,989	2,211,223	4,695,212	527,155,117	0.89%	

Source: Montgomery County Auditor's Office

Computation of Direct, Overlapping and Underlying Debt

December 31, 2008

	<i>General Bonded Debt</i>	<i>Percent Applicable To County(1)</i>	<i>County Share</i>
<i>Direct:</i>			
Montgomery County:			
Governmental Activities:			
General obligation bonds..... \$	42,360,304	100.00%	\$ 42,360,304
<i>Total Net Direct Debt.....</i>			<u>42,360,304</u>
<i>Overlapping:</i>			
City of Carlisle.....	2,871,750	4.37%	125,495
City of Huber Heights.....	7,310,000	99.73%	7,290,263
City of Springboro.....	16,595,000	5.39%	894,471
City of Union.....	1,350,000	99.11%	1,337,985
<i>Total Net Overlapping Debt.....</i>			<u>9,648,214</u>
<i>Underlying:</i>			
Cities, Villages, Townships			
Within Montgomery County.....	125,919,838	100.00%	125,919,838
School Districts			
Within Montgomery County.....	714,181,838	100.00%	714,181,838
<i>Total Net Underlying Debt.....</i>			<u>840,101,676</u>
<i>Total Net Debt.....</i>			<u>\$ 892,110,194</u>

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

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

MONTGOMERY COUNTY, OHIO

Schedule of Enterprise Fund Revenue Bond Coverage

Last Ten Fiscal Years

Year	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Revenue Bonds			Bond Coverage
				Debt Service Requirements			
				Principal	Interest	Total	
<i>Water Fund Bond Coverage:</i>							
1999	\$44,022,667	\$27,321,515	\$16,701,152	\$1,605,000	\$3,056,988	\$4,661,988	3.58
2000	40,322,567	24,470,935	15,851,632	1,675,000	2,984,043	4,659,043	3.40
2001	34,860,730	26,126,906	8,733,824	1,755,000	2,904,683	4,659,683	1.87
2002	35,450,708	25,180,410	10,270,298	1,480,000	2,170,965	3,650,965	2.81
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08
2004	30,523,773	24,322,167	6,201,606	2,250,000	2,021,278	4,271,278	1.45
2005	33,696,441	25,745,109	7,951,332	2,345,000	1,929,090	4,274,090	1.86
2006	34,097,916	26,027,072	8,070,844	2,445,000	1,827,203	4,272,203	1.89
2007	36,352,954	27,340,383	9,012,571	2,555,000	1,716,390	4,271,390	2.11
2008	36,369,188	27,631,380	8,737,808	2,675,000	1,597,268	4,272,268	2.05
<i>Wastewater Fund Bond Coverage:</i>							
1999	\$39,925,658	\$22,259,229	\$17,666,429	\$1,280,000	\$740,445	\$2,020,445	8.74
2000	37,714,500	24,837,022	12,877,478	1,340,000	680,285	2,020,285	6.37
2001	36,704,518	24,495,307	12,209,211	1,405,000	615,965	2,020,965	6.04
2002	39,295,000	25,395,758	13,899,242	1,470,000	547,120	2,017,120	6.89
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09
2004	38,135,415	25,576,410	12,559,005	871,098	1,148,983	2,020,081	6.22
2005	41,174,717	27,606,355	13,568,362	812,608	1,202,472	2,015,080	6.73
2006	42,960,408	31,501,483	11,458,925	758,921	1,256,159	2,015,080	5.69
2007	45,932,929	31,255,048	14,677,881	707,406	1,307,675	2,015,081	7.28
2008	44,036,962	31,655,543	12,381,419	1,620,000	395,080	2,015,080	6.14

(1) **Pledged Revenues:**

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

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

Source: Montgomery County Auditor's Office

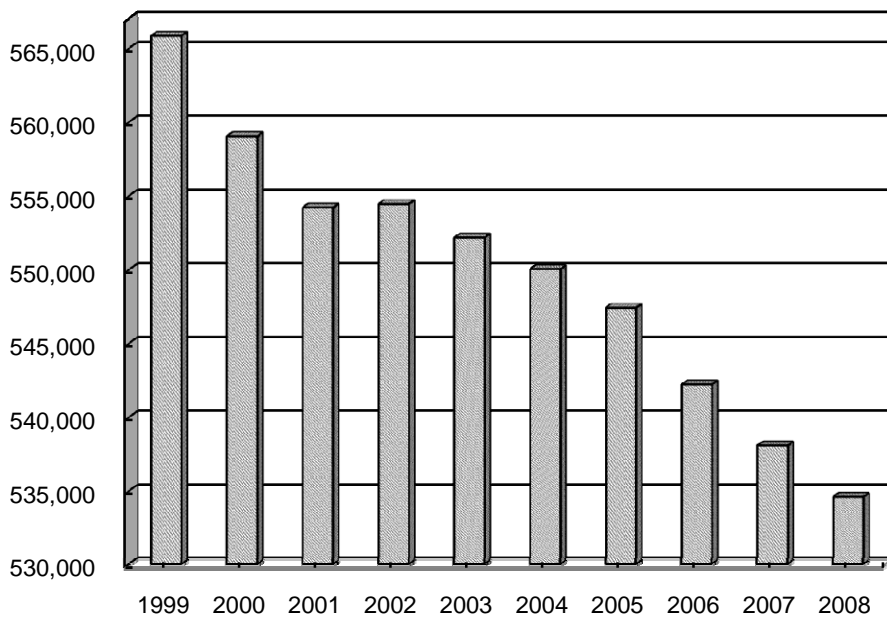
<i>Revenue Bonds</i>							
<i>Year</i>	<i>Pledged Revenues(1)</i>	<i>Operating & Maintenance Expenses(2)</i>	<i>Net Revenue Available For Revenue Bond Debt Service</i>	<i>Debt Service Requirements</i>			<i>Bond Coverage</i>
				<i>Principal</i>	<i>Interest</i>	<i>Total</i>	
<i>Solid Waste Management Fund Bond Coverage:</i>							
1999	\$39,591,723	\$11,821,309	\$27,770,414	\$3,615,000	\$2,917,406	\$6,532,406	4.25
2000	44,882,091	15,488,705	29,393,386	3,820,000	2,742,206	6,562,206	4.48
2001	48,258,540	15,124,803	33,133,737	4,020,000	2,562,101	6,582,101	5.03
2002	50,630,252	14,241,077	36,389,175	4,325,000	2,377,481	6,702,481	5.43
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20
2004	42,949,313	14,578,308	28,371,005	4,325,000	1,964,856	6,289,856	4.51
2005	45,614,312	13,343,883	32,270,429	4,630,000	1,744,119	6,374,119	5.06
2006	45,576,951	14,396,361	31,180,590	4,950,000	1,490,259	6,440,259	4.84
2007	45,413,246	14,499,608	30,913,638	5,250,000	1,237,169	6,487,169	4.77
2008	45,057,318	15,923,006	29,134,312	5,560,000	965,849	6,525,849	4.46

Demographic and Economic Statistics

December 31, 2008

<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>	
1999	565,866
2000	559,062
2001	554,232
2002	554,470
2003	552,187
2004	550,063
2005	547,435
2006	542,237
2007	538,104
2008	534,626



Source: U.S. Census Bureau

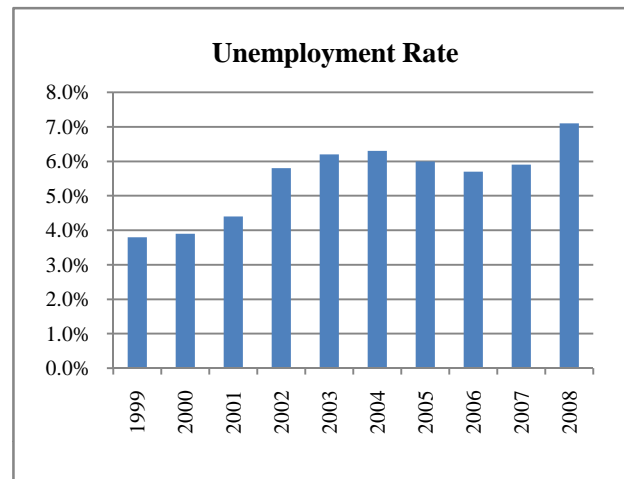
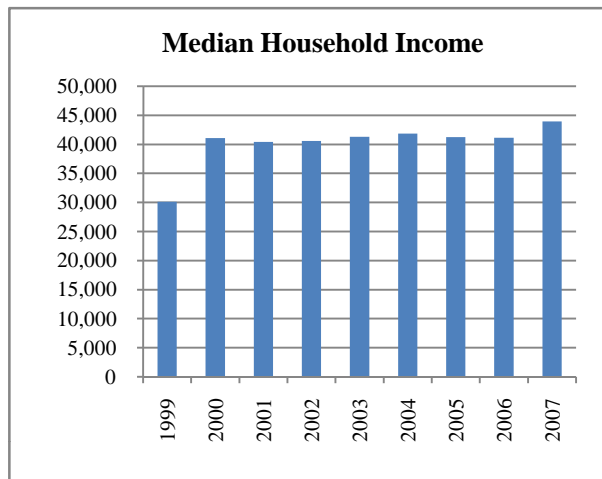
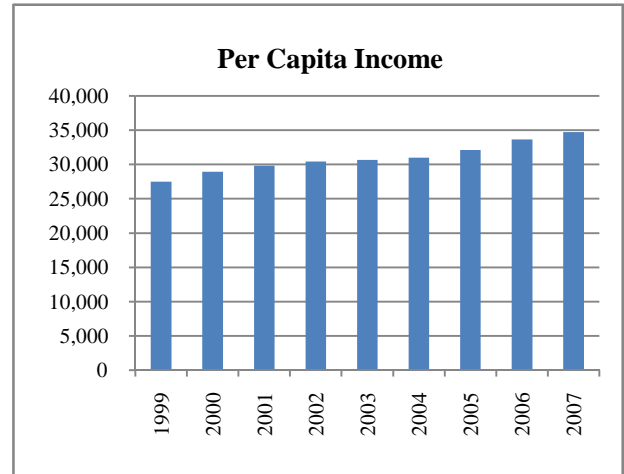
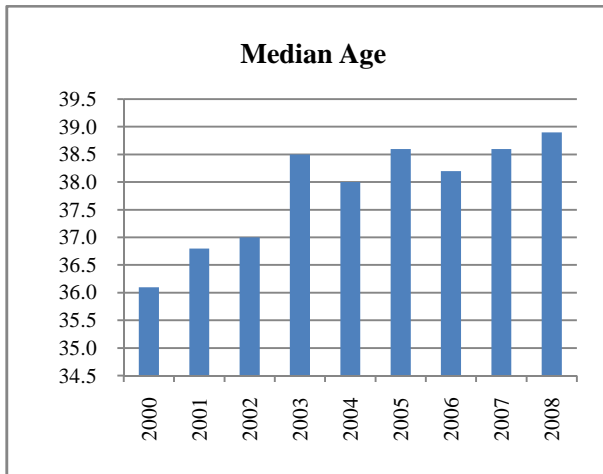
<i>Year</i>	<i>Median Age (1)</i>	<i>Total Personal Income (2)</i>	<i>Per Capita Income (2 & 4)</i>	<i>Median Household Income (1 & 2)</i>	<i>Annual Unemployment Rate (3)</i>
1999	<i>Not Available</i>	\$ 15,446,351,000	\$ 27,487	\$ 30,111	3.8%
2000	36.1	16,167,661,000	28,947	41,062	3.9%
2001	36.8	16,563,468,000	29,838	40,424	4.4%
2002	37.0	16,810,295,000	30,423	40,560	5.8%
2003	38.5	16,882,037,000	30,655	41,283	6.2%
2004	38.0	16,981,109,000	30,976	41,846	6.3%
2005	38.6	17,511,898,000	32,127	41,249	6.0%
2006	38.2	18,219,910,000	33,658	41,161	5.7%
2007	38.6	<i>Not Available</i>	34,732	43,939	5.9%
2008	38.9	<i>Not Available</i>	<i>Not Available</i>	<i>Not Available</i>	7.1%

(1) Source: US Census Bureau

(2) Source: Ohio Workforce Informer

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

(4) Source: US Bureau of Economic Analysis



Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

Year	Total Permits Issued(1)	Building Permits Total Estimated Value of Buildings(1)	Real Property		Banking Activity Bank Deposits(3)
			Assessed Value(2)	Estimated Actual Value	
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
2007	1,932	258,210,185	9,769,259,480	27,912,169,943	267,338,000
2008	1,578	181,232,493	9,850,479,520	28,144,227,200	281,870,000

(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

2008 Data:

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	22,204	9.06%
Premier Health Partners.....	12,000	4.90%
Kettering Health Network.....	7,000	2.86%
Montgomery County.....	4,501	1.84%
Community Mercy Health Partners....	3,750	1.53%
Miami University.....	3,500	1.43%
AK Steel Corporation.....	3,415	1.39%
The Kroger Company.....	3,000	1.22%
Honda of America Manufacturing.....	2,750	1.12%
Dayton Public Schools.....	2,722	1.11%
	64,842	26.46%

Source: Dayton Area Chamber of Commerce

1999 Data:

Company	Employees	Percentage of Total Employment
Wright-Patterson Air Force Base.....	21,000	7.82%
Delphi Automotive Systems.....	13,000	4.84%
Premier Health Partners.....	9,000	3.35%
Airborne Express.....	7,875	2.93%
Meijer Inc.....	6,600	2.46%
International Truck and Engine Corp.....	5,000	1.86%
GM Truck Group Moraine Assembly.....	4,350	1.62%
Montgomery County.....	4,100	1.53%
AK Steel Corporation.....	4,000	1.49%
Dayton Public Schools.....	3,850	1.43%
	78,775	29.33%

Source: Dayton Area Chamber of Commerce

Employees by Function

Last Three Fiscal Years

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

Source: County position-control records

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

*Selected Operating Indicators**Last Three Fiscal Years*

	2006	2007	2008
Governmental Activities			
Judicial and law enforcement			
Sheriff			
County jail book-ins	36,976	38,750	37,188
Calls dispatched handled	371,223	364,658	344,319
Common Pleas Court			
Caseload for civil cases	16,486	16,586	16,901
Caseload for criminal cases	6,805	6,979	6,652
Environment and public works			
County Engineer			
Asphalt resurfacing (tons)	37,018	40,058	30,868
Public Works Facilities			
Yearly total park shelter rentals	629	639	649
Social services			
Job Center			
Yearly increase in total positions posted	4,888	4,322	4,500
Yearly increase in customer job bank services	3,098	3,010	3,100
Placement rate of job orders	81.0%	73.0%	90.0%
Community and economic development			
Building Regulations			
Building inspections	10,559	10,094	8,449
Electrical inspections	6,983	6,447	5,699
Cultural Facilities			
Events at Courthouse Square	116	142	116
Patrons at Courthouse Square	989,100	990,020	940,000
Business-type Activities			
Water			
Maximum daily capacity (millions of gallons)			
South system	27	27	31
North system	16	16	19
Wastewater			
Maximum daily treatment capacity (millions of gallons)			
Western Regional Treatment Plant	20	20	20
Eastern Regional Treatment Plant	13	13	13
Solid Waste Management			
Tons of solid waste disposed of	509,006	524,316	533,670
Parking Facilities			
Public parking capacity (spaces)	1,607	1,607	1,607
Employee-only parking capacity (spaces)	580	580	580
Stillwater Center			
Total patient days	35,954	35,989	37,015
Percentage of occupancy	99.3%	99.6%	102.0%

Source: Various county departments

Indicators are not provided for the general government function.

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

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Judicial and Law Enforcement			
<i>Sheriff</i>			
Jails	1	1	1
<i>County Courts</i>			
Detention Facilities	3	3	3
Court Buildings	3	3	3
Environment and Public Works			
<i>County Engineer</i>			
Roads (centerline miles)	320	320	320
Bridges	373	377	378
Social Services			
<i>Board of Mental Retardation</i>			
Facilities	6	6	6
Community & Economic Development			
<i>County Parks</i>			
Parks acreage	690	690	690
Parks	4	4	4
Shelters	17	17	17
Tennis courts	21	21	21
Basketball courts	11	11	11
Volleyball courts	20	20	20
Baseball/softball diamonds	17	17	17
Water			
Water lines (miles)	1,340	1,344	1,347
Wastewater			
Sewer lines (miles)	1,178	1,196	1,200
Lift stations	30	32	37
Treatment Plants	2	2	2
Solid Waste			
Transfer Facilities	2	2	2
Parking Facilities			
Public Parking Garages	2	2	2
Employees-only Parking Garages	1	1	1

Source: Various county departments

Indicators are not provided for the general government function.

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

Synopsis of Insurance

December 31, 2008

<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>						
Philadelphia Insurance Co.	PHPK342580	9/1/08-9/1/09	Commercial General Liability:		\$0	\$978
			Each Occurrence	\$1,000,000		
			General Aggregate	\$2,000,000		
			Products/Completed Operations Aggregate	\$2,000,000		
			Personal & Advertising Injury	\$1,000,000		
			Tenant's Legal Liability Limit	\$300,000		
			Medical Expenses (Any One Person)	\$15,000		
			Employers Liability - Bodily Injury by Accident	\$1,000,000		
			Employers Liability - Bodily Injury by Disease	\$1,000,000		
			STOP GAP	\$1,000,000		\$496
			Business Automobile:			\$413
			Combined Single Limit (Hired/Non-Owned Auto)	\$1,000,000	100/500/25	
			Commercial Property, Boiler & Machinery			\$7,072
			Building - Location 001 County View	\$3,709,892	\$500	
			Business Personal Property - Location 001	\$350,763	\$500	
			Business Personal Property - Location 002	\$557,230	\$500	
			Professional Liability	\$1,000,000		Included
			Crime			Included
			Employee Dishonesty	\$1,000,000	\$5,000	
			\$ and Securities - Inside Premises	\$5,000	\$500	
			\$ and Securities - Outside Premises	\$5,000	\$500	
			Money Orders & Counterfeit Paper Currency	\$5,000	\$500	
			Kidnap & Ransom - Extortion	\$25,000	N/L	
Philadelphia Insurance Co.	PHUB249468	9/1/08-9/1/09	Non-Profit Umbrella/Excess Liability	\$4,000,000	\$10,000	\$4,000
			Certified Acts of Terrorism			Included
Philadelphia Insurance Co.	PHSD304083	2/1/08-2/1/09	Directors & Officers Liability	\$3,000,000	\$2,500	\$12,095
			Employment Practices Liability	\$3,000,000	\$5,000	\$1,131
			Workplace Violence	\$1,000,000	\$5,000	\$964
			Internet Liability	\$1,000,000	\$2,500	\$768
			Aggregate, All Parts	\$6,000,000		
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Ohio School Plan	40000829EGLOHP06	7/1/07-12/31/10	Acts or Omissions	\$1,000,000	Per Incident up to	\$39,593
			Directors & Officers Liability	\$3,000,000	Aggregate	\$2,500
Ohio School Plan	40000829EAUOHP06	7/1/07-12/31/10	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	1/29/08-1/29/11	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 Cc	MG635	12/5/08-12/5/09	Property/Boiler & Machinery	\$500 MM	\$100,000	\$297,614
National Union Fire	003852380	3/31/08-3/31/09	Crime	\$1,000,000	\$25,000	\$10,207
Lexington Insurance	7448756	3/31/08-3/31/09	Employment Practices	\$5,000,000	\$500,000	\$97,000
American International Specialty Lines Ins Co.	7251818	3/31/08-3/31/08	Excess Liability: General Liability, Auto Liability	\$10,000,000	\$500,000	\$394,120
Lexington Insurance	6502186	3/31/08-3/31/09	Excess Liability above Layer #1 - Follow Form	\$15,000,000	XS \$10MM xs \$500K SIR	\$197,642
Travelers Insurance	105053589	12/31/07-12/31/11	Scheduled Bond Program	\$422,000	NIL	\$6,832
Travelers Insurance	105093323	3/19/08-3/19/09	Common Pleas Scheduled Bond Program	\$143,000	NIL	\$2,648
Travelers Insurance	105216129	7/7/08-7/7/09	Furtherance of Justice Bond - Phil Plummer	\$100,399	NIL	\$245
Travelers Insurance	105216136	12/31/08-12/31/09	Furtherance of Justice Bond - Mathias Heck	\$118,513	NIL	\$290
National Flood / Hartford	87041601272008	3/1/08-3/2-09	Flood - 4111 Hydraulic Rd. WWTmt Plant	\$500,000	\$50,000	\$2,639
National Flood / Hartford	87041601242008	3/1/08-3/2-09	Flood - 1407 Day-Christian Ln DM-2 Pump Stn	\$500,000	\$50,000	\$2,055
National Flood / Hartford	87041601162008	3/1/08-3/2-09	Flood - 111 S Edwin C Moses Blvd Mont Co Job Sv	\$500,000	\$50,000	\$1,388

Source:

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





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
JULY 21, 2009**