

**ALLEN COUNTY, OHIO
GENERAL FUND
FINANCIAL STATEMENTS FOR THE
NINE MONTH PERIOD ENDING
SEPTEMBER 30, 2007 and 2006**

Prepared by Ben E. Diepenbrock, CPA
AUDITOR OF ALLEN COUNTY, OHIO

**ALLEN COUNTY, OHIO
GENERAL FUND
FINANCIAL STATEMENTS
NINE MONTH PERIOD ENDED SEPTEMBER 30, 2007 AND 2006**

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November 5, 2007

Allen County Elected Officials and Department Heads
Allen County Residents and Members of the News Media

Dear Financial Statement Users:

The General Fund financial statements and schedules for the nine month period ended September 30, 2007, are integrated herein. The concept of accountability requires that government officials report financial information to the public, their elected representatives and other users who make decisions based upon this information. The Governmental Accounting Standards Board in their *Concepts Statement I* state, "Accountability is the paramount objective of governmental financial reporting—the objective from which all other financial reporting objectives flow." I believe that reasonable people can make decisions when information is provided to them and that is why I prepare this quarterly report.

Our beginning (carryover) General Fund balance declined by \$955,393 (or 31.5%) from January 2006 to January 2007. Our revenues, transfers in and advances increased by \$1,589,825 (or 8%) primarily due to increases in real estate tax, interest income and sales tax. Expenditures and other financing uses actually decreased by \$445,991 (2.2%) because of a decrease in materials and supplies and transfers out. The cumulative effect of these transactions led to a significant increase in the cash position of the county. As a result, our cash fund balance increased by \$1,080,423 (43%) from the third quarter of 2006, when the cash fund balance was reasonably small. The combined increase in revenues and decrease in expenditures materially improved the position of the General Fund.

I have included a new section called *Ratio Analysis* which shows some interesting relationships between the financial statements over the last two periods. These observations result from our continuous monitoring of our financial transactions for changes that impact our operations.

These statements simply and objectively express the transactions that occurred in the third quarter in the General Fund only. Because the presentation of the statements is on the cash basis, they do not consider future plans, assets or actual liabilities that exist at this point in time. They show only the bare, cold accounting transactions so take the time to read the notes to the financial reports for more facts relating to these statements.

As always, feel free to call me if you have any feedback, observations or recommendations.

Sincerely,

A handwritten signature in black ink that reads "Ben E. Diepenbrock" with a stylized flourish at the end.

Ben E. Diepenbrock, CPA
Auditor of Allen County, Ohio

Allen County, Ohio
Statement of Cash Receipts, Disbursements and Changes in Fund Balance
General Fund
For the Nine Month Period Ended September 30, 2007 and 2006

	2007	2006	Variance Favorable (Unfavorable)
Revenues:			
Local taxes:			
Real estate taxes	\$2,574,845	\$2,267,438	\$307,407
Personal property taxes	246,695	320,829	(74,134)
House trailer tax	10,180	14,586	(4,406)
Rollback reimbursement	431,315	436,561	(5,246)
County sales tax	10,083,463	9,317,994	765,469
Transfer and conveyance fees	529,475	420,584	108,891
Local government fund	1,231,746	1,229,350	2,396
Local government assistance fund	248,305	248,897	(592)
Total local taxes	15,356,024	14,256,239	1,099,785
Other revenues:			
Fees	1,329,478	1,268,114	61,364
Licenses	9,473	5,941	3,532
Interest	2,201,759	1,472,070	729,689
Sales and rents	355,130	299,087	56,043
Miscellaneous and reimbursements	1,210,033	1,026,324	183,709
Courts	606,227	584,694	21,533
Detention Center	38,616	51,756	(13,140)
Total other revenues	5,750,716	4,707,986	1,042,730
Total General Fund revenue	21,106,740	18,964,225	2,142,515
Expenditures:			
Salaries	9,567,526	9,440,862	126,664
Insurance	2,054,098	1,997,231	56,867
Public employees retirement (PERS)	1,539,014	1,485,072	53,942
Medicare	113,048	107,954	5,094
Unemployment	4,866	1,568	3,298
Materials and supplies	954,250	1,195,771	(241,521)
Services	4,253,750	3,818,089	435,661
Equipment	82,457	62,680	19,777
Grants to other county depts.	741,801	798,031	(56,230)
Total expenditures	19,310,810	18,907,258	403,552
Excess of revenues under expenditures	1,795,930	56,967	1,738,963
Other financing sources (uses):			
Transfer in	10,122	524,000	(513,878)
Transfer out	(399,746)	(1,285,459)	885,713
Advance in	180,565	219,377	(38,812)
Advance out	(86,170)	(50,000)	(36,170)
Total other financing sources (uses)	(295,229)	(592,082)	296,853
Excess of revenues and other financing sources under expenditures and other financing uses	1,500,701	(535,115)	2,035,816
Beginning fund balance, January 1, 2007 and 2006	2,076,997	3,032,390	(955,393)
Ending fund balance, September 30, 2007 and 2006	3,577,698	2,497,275	1,080,423
Outstanding encumbrances	(2,123,829)	(1,541,069)	(582,760)
Unencumbered fund balance, September 30, 2007 and 2006	\$1,453,869	\$956,206	\$497,663

This is an unaudited financial statement prepared by the Allen County Auditor

See notes to financial reports for an explanation of the accounts.

Allen County, Ohio
Schedule of Estimated and Actual Revenues-Cash Basis
General Fund
For the Nine Month Period Ended September 30, 2007

	Annual Budgeted Revenues	Total Receipt for 2007	Variance Over (Under)	% Received To Date
Revenues:				
Local taxes:				
Real estate taxes	\$2,710,606	\$2,574,845	(\$135,761)	94.99%
Personal property taxes	465,302	246,695	(218,607)	53.02%
House trailer tax	15,900	10,180	(5,720)	64.03%
Rollback reimbursement	746,567	431,315	(315,252)	57.77%
County sales taxes	13,094,360	10,083,463	(3,010,897)	77.01%
Transfer and conveyance fees	742,060	529,475	(212,585)	71.35%
Local government fund	1,635,000	1,231,746	(403,254)	75.34%
Local government assistance	325,000	248,305	(76,695)	76.40%
Total local taxes	<u>19,734,795</u>	<u>15,356,024</u>	<u>(4,378,771)</u>	<u>77.81%</u>
Other revenues:				
Fees	1,690,000	1,329,478	(360,522)	78.67%
Licenses	9,000	9,473	473	105.26%
Interest	2,100,000	2,201,759	101,759	104.85%
Sales and rents	402,200	355,130	(47,070)	88.30%
Miscellaneous and reimbursements	1,700,800	1,210,033	(490,767)	71.14%
Court revenues	786,850	606,227	(180,623)	77.04%
Detention center	61,000	38,616	(22,384)	63.30%
Transfers in	100,000	10,122	(89,878)	10.12%
Advances in	100,000	180,565	80,565	180.57%
Total other revenues	<u>6,949,850</u>	<u>5,941,403</u>	<u>(1,008,447)</u>	<u>85.49%</u>
Total General Fund revenues	<u><u>\$26,684,645</u></u>	<u><u>\$21,297,427</u></u>	<u><u>(\$5,387,218)</u></u>	<u><u>79.81%</u></u>

This is an unaudited financial statement prepared by the Allen County Auditor
See notes to financial reports for an explanation of the accounts.

Allen County, Ohio
Schedule of Expenditures Compared to Appropriations-Cash Basis
General Fund
For the Nine Month Period Ended September 30, 2007

	<u>Current Year Appropriations</u>	<u>Total Expenditures and Encumbrances</u>	<u>Variance Favorable (Unfavorable)</u>	<u>% Spent To Date</u>
Expenditures and budgeted appropriations:				
Salaries	\$13,289,557	\$9,567,526	\$3,722,031	71.99%
Insurance	2,704,700	2,054,098	650,602	75.95%
Public employees retirement	1,965,662	1,539,014	426,648	78.29%
Medicare	168,528	113,048	55,480	67.08%
Unemployment	6,000	4,866	1,134	81.10%
Materials and supplies	1,385,698	1,261,731	123,967	91.05%
Services	6,853,498	5,835,956	1,017,542	85.15%
Capital outlay for equipment	117,648	108,820	8,828	92.50%
Grants to other county depts.	765,635	799,793	(34,158)	104.46%
Transfers out	727,511	549,002	178,509	75.46%
Advances out	127,581	86,701	40,880	67.96%
Total expenditures	<u>\$28,112,018</u>	<u>\$21,920,555</u>	<u>\$6,191,463</u>	<u>77.98%</u>

This is an unaudited financial statement prepared by the Allen County Auditor
See notes to financial reports for an explanation of the accounts.
Current year appropriations include prior year carryover plus current year appropriations.
Total expenditures also include encumbrances (commitments against appropriations).

Allen County, Ohio
Notes and Explanations to Quarterly Financial Reports
For the Nine Month Period Ended September 30, 2007

The financial statements and schedules for the General Fund are prepared on the basis of cash receipts and disbursements. As a result, revenues are recognized when received rather than when earned and expenditures are recognized when paid rather than when a liability is incurred. Adjustments are made at year end to bring the financial statements into conformity with generally accepted accounting principles (GAAP).

These notes are presented to explain in more detail what is included on the face of the financial statements. This information explains what is included in certain accounts for example and the statements are best read in conjunction with these notes. These notes also explain the accounting and budgetary requirements under Ohio law and county policy.

The financial statements and schedules presented are for the General Fund only. As the primary operating fund of the county, the General Fund keeps the doors to the courthouse open and providing general governmental services. It accounts for all receipts and expenditures that are not legally required to be accounted for in a separate fund. The General Fund includes such departments as the commissioners, auditor, treasurer, sheriff, recorder, clerk of courts, the courts, prosecutor, coroner and others.

The *Statement of Cash Receipts, Disbursements and Changes in Fund Balance* shows the actual cash receipts and expenditures for the first nine months which covers the period January 1, 2007 through September 30, 2007. This statement also shows a comparison of receipts and expenditures for two years. A comparative financial statement provides more information for management to make decisions and gives the reader a better idea of how we compare with last year. Comparative financial statements make more sense.

The *Schedule of Budgeted and Actual Revenues* and the *Schedule of Expenditures Compared to Appropriations* for 2007, compares the estimated and actual revenues for the current year and the expenditures and encumbrances against the appropriations authorized by the Allen County Commissioners.

The amended General Fund budget for 2007 was estimated as follows:

January 1, 2007 unencumbered carryover fund balance of	\$ 1,777,911
Estimated revenues for 2007	<u>26,684,645</u>
Available to appropriate	28,462,556
Appropriations for 2007	<u>27,816,584</u>
Unappropriated balance	<u>\$ 645,972</u>

This budget has not changed materially as of the end of the third quarter. Material budgetary changes may occur in November and December as we draw closer to year end. At that point, we can make the revisions based upon knowing the trends for the current year. Actual revenues are projected to be greater than the original estimates and expenditures will not be quite as high as budgeted which will secure much of the cash balance for carryover into 2008.

Revenues are classified by source based upon the county auditor's chart of accounts. Expenditures are classified by object because they better describe the types of payments made and are easier for readers to understand. A description of the major revenue sources and expenditures are summarized in these notes.

Allen County, Ohio
Notes and Explanations to Quarterly Financial Reports
For the Nine Month Period Ended September 30, 2007

The *Schedule of Budgeted and Actual Revenues* includes only the 2007 estimated revenues and does not include prior year cash (carryover) balances that are available. Estimated revenues are revised near year end to comply with financial reporting and legal requirements. A description of the major revenue accounts and explanations are included below.

The revenues in the General Fund are estimated based upon the source from which they are received and are classified in this manner. We also review prior year history as a basis to estimate. A brief description of the major revenue sources and an explanation of them are included below:

Real estate taxes are received from the tax paid by owners of real estate in the county. These taxes are distributed to the county in February and August. Both settlements have been received by the county and the county collected 13.56% more in 2007 than in 2006.

Personal property tax revenues are received from taxes paid by those who have a trade or business. It is a tax on machinery and equipment used in manufacturing or other business and inventory used in manufacturing or for resale. Most of it is received by the county primarily in June and October after it is collected from the businesses and the larger share is received in the October settlement. We have received \$74,134 (-23.11%) less in 2007 than in 2006, and will continue to receive less until the personal property taxes is completely phased out.

The personal property tax has been eliminated by the Ohio General Assembly and is being phased out. Ohio counties will be reimbursed fully for personal property tax losses through 2010. From 2011-2017, counties will receive progressively less each year until it is phased out in 2017. However, based upon the reallocation of inside millage to pay long-term debt, the county was able to extend the reimbursement until 2017, resulting in an additional \$1.7 million in reimbursements over seven years. No new revenue source has been promised to the county once the phase-out is complete. If current revenue sources stay predictable and sufficient and if no services are reduced, I see more burdens being placed on the backs of the Allen County property owners.

The house trailer tax is collected on trailers that are taxed like real estate. This account is immaterial to the General Fund.

Rollback reimbursements are received from the state of Ohio for taxes that are discounted at the county level. This offsets the real estate rollback and the tax exempted from personal property.

Sales tax is derived from the 1% additional tax on sales within the county. It is paid into the state by business owners and then sent back to the county about three months later. Sales taxes received in the General Fund in 2007 are 8.21% more than we received in 2006. It should be noted that gross sales tax revenues (before allocation to other funds) are up slightly but the primary reason for the increase is the reallocation of sales tax revenue from other funds to the county General Fund. This revenue source is affected by market and non-economic conditions and is a primary indicator of business activity.

Transfer taxes and conveyance fees are paid to the county when real estate transactions occur. Two dollars is placed in the General Fund and the rest is distributed by the commissioners to other funds. These are up by 25.89% this year based upon a number of large real estate sales transactions.

Allen County, Ohio
Notes and Explanations to Quarterly Financial Reports
For the Nine Month Period Ended September 30, 2007

Local government funds are received from the State of Ohio. This is an important revenue source that was the subject of scrutiny in the last state of Ohio budget. The actual allocation was changed in the second half of 2005 and the account will be closely monitored in the future. This revenue source is frozen until at least January 1, 2008.

Fees are generated from charges by the probate court and recorder. Auditor and treasurer fees are collected from administering the collection and distribution of real estate and personal property taxes to local governments and from other departments.

Licenses primarily consist of a small amount of revenues from the sale of cigarette and vendors licenses. More vendors' licenses were issued after July of 2005, because more industries are required to collect and remit sales taxes to the state. This will not significantly increase revenue from this source however.

Interest is collected monthly from investments of the county's cash. If the cash balances grow and interest rates increase, revenues will increase. Interest income has increased by \$729,689 which is an increase of 49.57% from 2006, due primarily to an increase in interest rates paid on investments and other factors. I do not anticipate such large percentage increases in the foreseeable future.

Sales and rents are primarily collected from the rental of county property such as the county home, the Court of Appeals building and parking lots.

Miscellaneous revenues are derived primarily from election expenses and reimbursements from other sources. This source increased by \$183,709 which is an increase of 17.90% due to corrections and an insurance reimbursement.

Court revenues come from fines and court costs imposed by the Municipal Court, Juvenile Court and other courts that collect these fines and fees.

Detention Center revenues are derived from tuition charges and housing of inmates. The center also receives Federal grant revenue which comes primarily from the Federal National School Breakfast and Lunch program and is used to offset the Juvenile Detention Center food costs.

Transfers in, which are accounted for like revenues, are \$513,878 below 2006. In the prior year, a large transfer in of \$524,000 was entered from the Reserve Fund to pay debt. Advances are substantially the same as the prior year with large repayments from the Dog and Kennel Fund and ditch funds.

The *Schedule of Expenditures Compared to Appropriations* shows the relationship between the spending authority (appropriations) of the county and actual spending for the year. Current year appropriations include the encumbrances carried over from 2006 (which do not need to be reappropriated) and the current year appropriations. The total expenditures and encumbrances column shows the amount spent and obligated (encumbered) in 2007, against the appropriation accounts. The variance column shows the amount that has not been spent or obligated to date and shows whether there are legal violations of Revised Code provisions. There are none in the General Fund.

Appropriations are approved by the county commissioners based upon requests made by the departments in the General Fund, and other funds, and must be approved before any expenditure can legally be made. Appropriations are limited by the carryover fund balance plus estimated revenues and cannot exceed those amounts. Appropriations include encumbrances carried over from 2006 and the current

Allen County, Ohio
Notes and Explanations to Quarterly Financial Reports
For the Nine Month Period Ended September 30, 2007

appropriations for 2007. Encumbrances are obligations that are made for the purchase of goods or services and reduce the available appropriations by that amount in order to reduce the risk of overspending. Appropriations do not exceed the amount available. See page five of these notes.

Ohio law states that current year expenditures and encumbrances cannot exceed the appropriations referred to above. Appropriations can be modified throughout the year with the approval of the commissioners.

A brief description of expenditure accounts follows:

Salaries include the amounts paid to elected officials and county employees for services provided to the county. Salaries and fringe benefits (the employer share of Medicare, retirement costs, and insurance) account for about 65% of General Fund expenditures. Salaries are up this year by 1.34%.

Insurance includes the county share of hospitalization paid for employees as well as workers compensation and the term life insurance policy provided as a fringe benefit. Insurance costs are up 2.85% from the prior year.

The Ohio Public Employee Retirement System includes the county (employer) share of retirement paid for the employees as a fringe benefit and is calculated based upon 13.70% of salaries paid. The county pays 16.93% of the gross salary for law enforcement employees as a fringe benefit. The employee's share of OPERS increased by one-half percent to 9.5% of gross income. The county share of OPERS is up by 3.63% based upon the timing of the payments to OPERS.

Medicare is paid by both the employee and the employer, with each contributing 1.45% of gross pay for those employees hired after April 1, 1986. Medicare costs will increase with salaries. Unemployment compensation is the county obligation for employees who are laid off and fortunately this amount is small. Allen County is a reimbursing employer so premiums are not paid unless employees are laid off.

Materials and supplies include such items as general office supplies, advertising, dues, books, food for detention centers, fuel, and other items. These expenditures are down by 20.20% from 2006 due to prisoner drugs being paid from other funds and other minor changes.

Services include certain contracts with vendors for the maintenance and repair of office equipment and vehicles, jury fees, utility bills, liability insurance, travel expenses, and other items. Spending on this line item has increased by 11.41 percent primarily because of increases in indigent defense and liability insurance and also because civic center utilities were paid from here in the current year and in another account in the prior year.

Capital outlay is used to record the purchase of equipment or other assets purchased through the General Fund. Most county purchases of general fixed assets are made from the Building and Expansion Fund for vehicles and computer equipment so this account is immaterial to the fund.

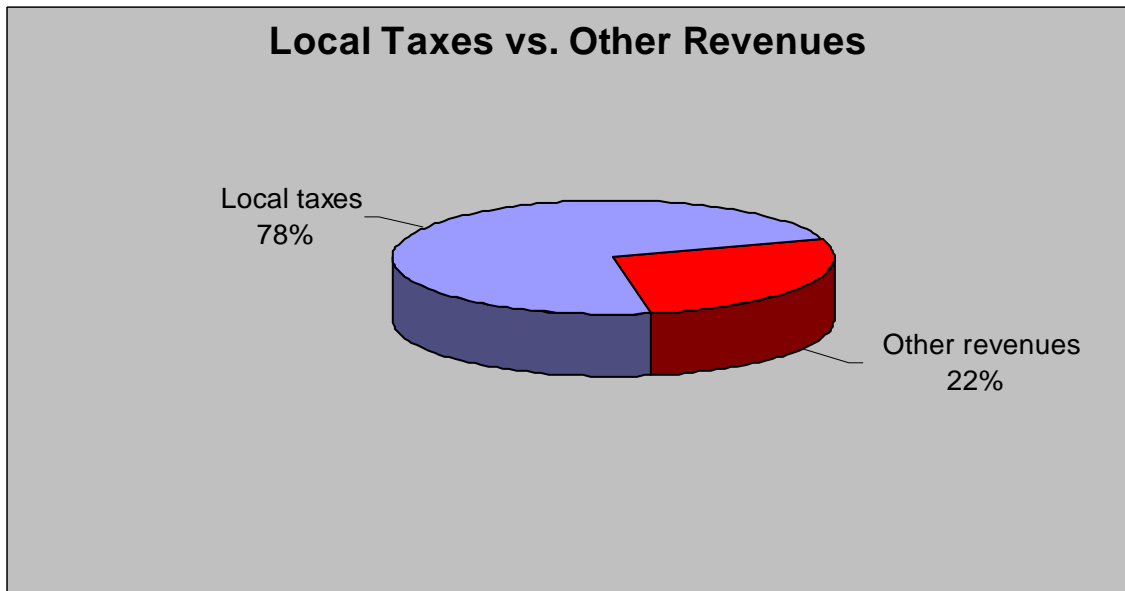
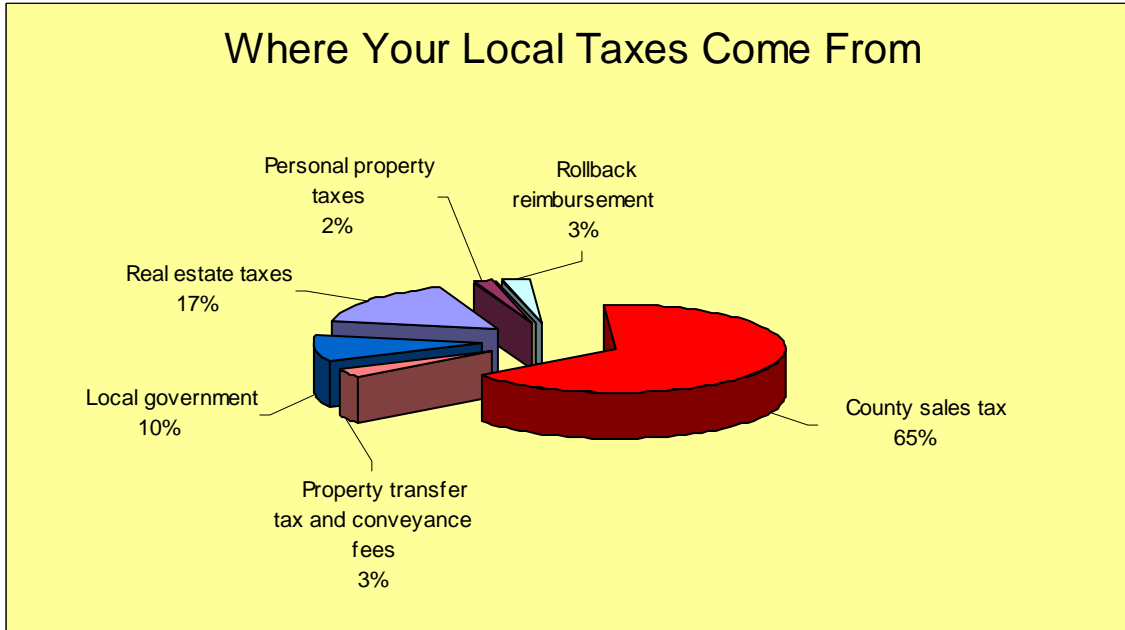
Grants to other county departments include payments made to the Regional Planning Commission, Regional Transit Authority, and Board of Health, veteran services, Airport Authority, Court of Appeals, Crime Victim Services, agricultural-related organizations and others to assist in the funding of their operations. Expenditures for these accounts have decreased by 7.05%.

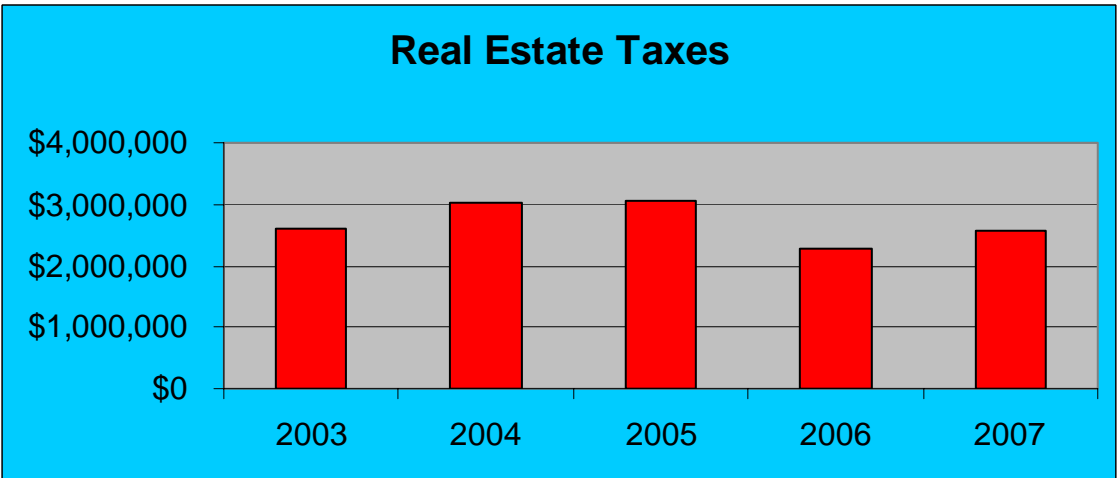
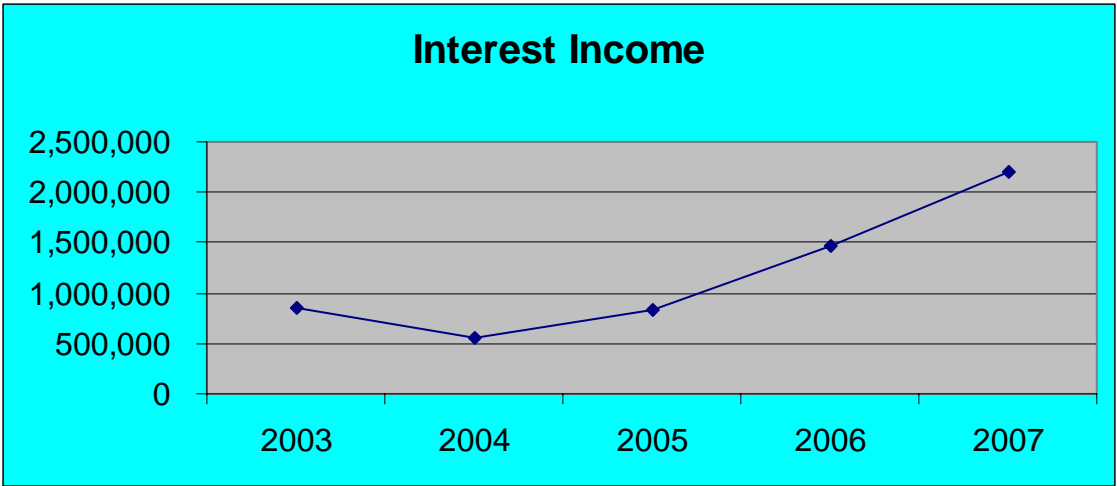
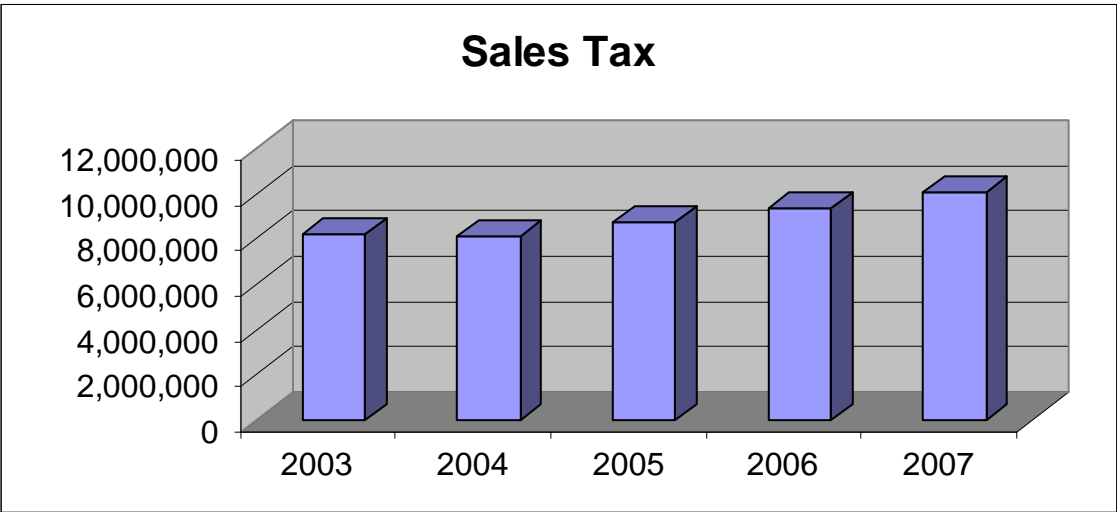
Allen County, Ohio
Notes and Explanations to Quarterly Financial Reports
For the Nine Month Period Ended September 30, 2007

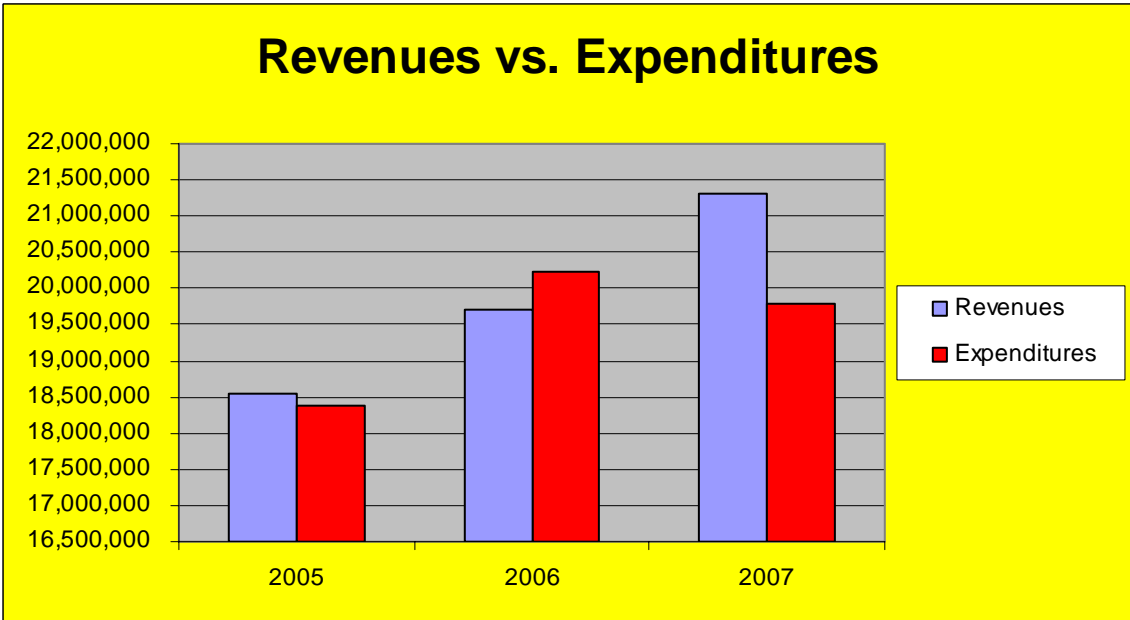
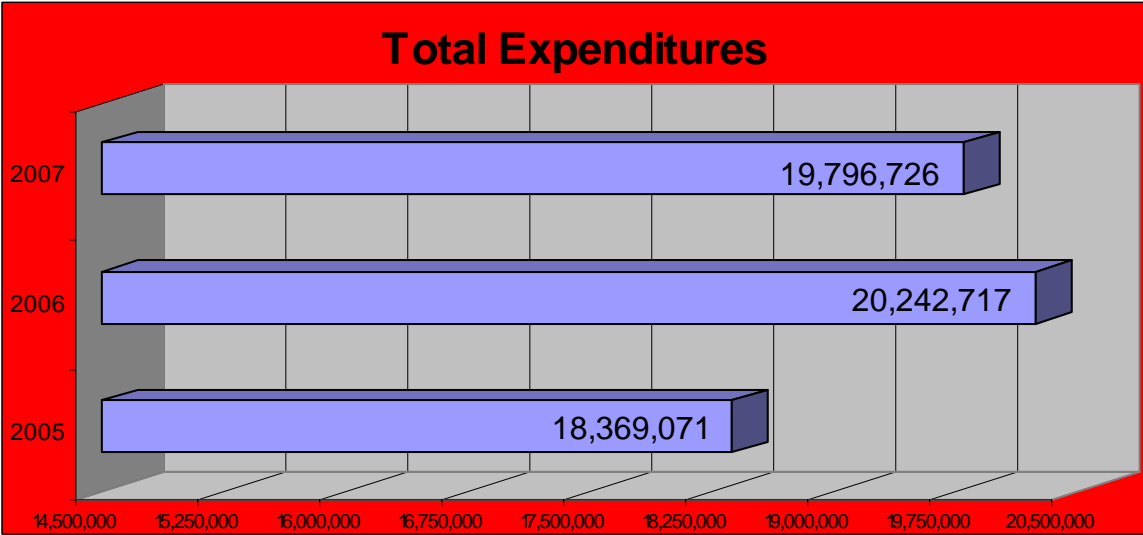
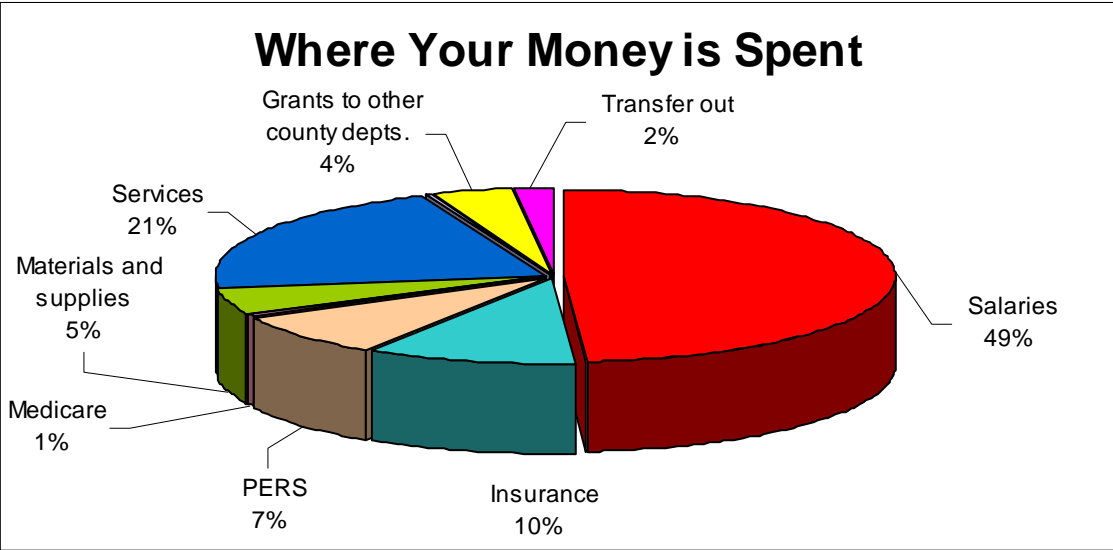
Transfers out, which are accounted for like expenditures, consist of the payment of the county's mandated share of public assistance to the County Department of Job and Family Services and payments to subsidize other departments. Transfers out were less in 2007 because two large transfers were made in the prior year to pay off debt and to subsidize the civic center. Through this nine month period, the county transferred \$397,049 to the DJFS with an additional commitment in the last quarter of the year of \$149,256 for a total commitment of \$546,305. Other transfers out were negligible.

Graphs

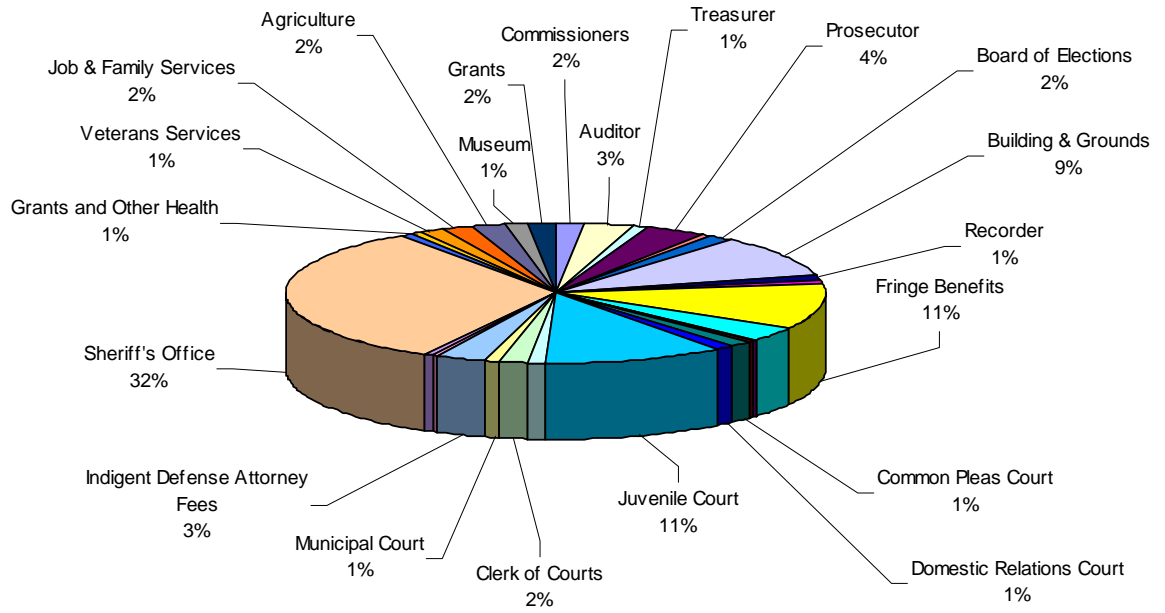
The graphs below depict a few of the main items of the County's General Fund revenue and expenditures. All amounts are for the period of January through September.







Expenditures by Departments



Expenditures By Department
General Fund
For the Nine Month Period Ended September 30, 2007

	2007
General Legislative & Executive	
Commissioners	\$312,580
Allen County Law Library	17,343
Auditor	587,418
Treasurer	165,031
Prosecutor	740,313
Budget Commission/Board of Revision	400
Bureau of Inspection	82,331
Board of Elections	344,862
Building & Grounds	1,865,881
Recorder	224,555
Miscellaneous	168,609
Fringe Benefits (All General Fund Employees)	2,113,242
Insurance	629,671
Grants	41,349
Transfers	2,697
Advance	66,170
Total General Legislative & Executive	7,362,452
Judicial	
Court of Appeals	34,158
Common Pleas Court	295,050
Domestic Relations Court	209,293
Juvenile Court	2,121,397
Probate Court	222,512
Clerk of Courts	368,684
Municipal Court	168,427
Grants	73,277
Indigent Defense Attorney Fees	561,871
Total Judicial	4,054,669
Public Safety	
Regional Planning Grant	81,815
Coroner	126,103
Sheriff's Office	6,366,337
Total Public Safety	6,574,255
Public Works	
Tax Map Office	121,129
Ditches	20,135
Grants	60,752
Total Public Works	202,016
Health	
Children's Services Attorney	11,372
Tuberculosis Care	3,215
Grants and Other Health	129,903
Total Health	144,490
Human Services	
Veterans Services	264,470
Job & Family Services Mandate	397,049
Total Human Services	661,519
Conservation & Recreation	
Agriculture	394,877
Museum	242,308
Grants	160,140
Total Conservation & Recreation	797,325
Total General Fund Expenditures	\$19,796,726

ALLEN COUNTY, OHIO
RATIO ANALYSIS OF SELECTED ACCOUNTS
SEPTEMBER 30, 2007 AND 2006
GENERAL FUND--CASH BASIS

Ratio Analysis of County accounts	2007 Actual	2006 Actual	Change	Explanation
Number of days cash on hand=	50	36	40.97%	Number of days the county can continue to pay its expenditures without new inflows of cash or unanticipated emergencies. The higher the number the better.
<u>Cash+Cash equivalents+Short-term investments</u>	<u>\$3,577,698</u>	<u>\$2,497,275</u>		
Operating expenses-Depreciation/270	71,164	70,027		
Budgetary cushion=	16.95%	13.17%	28.72%	Ability to deal with contingencies when they occur. Goal is to have 5-10% of revenues This is a measure of budgetary solvency. The higher the number the better. Does not include other financing sources which are non routine
<u>Total unreserved fund balance</u>	<u>\$ 3,577,698</u>	<u>\$ 2,497,275</u>		
<u>Total revenues</u>	<u>\$ 21,106,740</u>	<u>\$ 18,964,225</u>		
Operating margin=	8.97%	0.30%	2884.82%	Operating margin is sales (tax revenues) minus operating expenses. Increases in revenues or expenditures will affect operating margin. Does not include other financing sources or uses which are non routine.
<u>Excess of revenues over Expenditures</u>	<u>\$1,892,463</u>	<u>\$56,967</u>		
<u>Total revenues</u>	<u>\$21,106,740</u>	<u>\$18,964,225</u>		
Property Tax as % of General Fund revenue	15.32%	15.42%	-0.66%	A county has more control over self-generated tax such as this. The higher the percent, the less reliance on outside sources. The latest average in Ohio counties is 15.64%.
<u>Property tax (real est, pp, trailer, rollback reimb)</u>	<u>\$3,263,035</u>	<u>\$3,039,414</u>		
<u>Total General Fund revenue</u>	<u>\$21,297,427</u>	<u>\$19,707,602</u>		
Local Government Funds as % of General Fund revenue	6.95%	7.50%	-7.35%	The County can not control this revenue source determined by the State budget.
<u>Local government funds</u>	<u>\$1,480,051</u>	<u>\$1,478,247</u>		
<u>Total General Fund revenue</u>	<u>\$21,297,427</u>	<u>\$19,707,602</u>		
Sales tax as a % of total GF revenue	47.35%	47.28%	0.14%	This is another self-generated tax that county has some control over. Latest Ohio average is 42.49% Influenced by market conditions and noneconomic factors.
<u>Sales tax</u>	<u>\$10,083,463</u>	<u>\$9,317,994</u>		
<u>Total General Fund revenue</u>	<u>\$21,297,427</u>	<u>\$19,707,602</u>		
Property tax and sales tax as % of GF revenue	62.67%	62.70%	-0.06%	Total of above two ratios shows county ability to generate revenue. Latest Ohio average is 56.15%
<u>Property tax and sales tax</u>	<u>\$13,346,498</u>	<u>\$12,357,408</u>		
<u>Total General Fund revenue</u>	<u>\$21,297,427</u>	<u>\$19,707,602</u>		
Salaries as a % of total expenditures	48.33%	46.64%	3.62%	Represent amount spent for General Fund salaries in the county.
<u>Salaries expenditure</u>	<u>\$9,567,526</u>	<u>\$9,440,862</u>		
<u>Total General Fund expenditures</u>	<u>\$19,796,726</u>	<u>\$20,242,717</u>		
Fringe benefits as a % of total expenditures	18.75%	17.74%	5.65%	Represent amount spent for General Fund fringe benefits in the county.
<u>Fringe benefits expenditures</u>	<u>\$3,711,026</u>	<u>\$3,591,826</u>		
<u>Total General Fund expenditures and OFU</u>	<u>\$19,796,726</u>	<u>\$20,242,717</u>		
Salaries and fringes as a % of total expenditures	67.07%	64.38%	4.18%	Represents amount spent for salaries and fringes in the General Fund
<u>Salaries and fringes</u>	<u>\$13,278,552</u>	<u>\$13,032,688</u>		
<u>Total General Fund expenditures and OFU</u>	<u>\$19,796,726</u>	<u>\$20,242,717</u>		
Sheriff Dept. expenses as a % of General Fund Exp.	32.16%	30.85%		Represents cost of safety and jail functions
<u>Sheriff Dept. expenses</u>	<u>\$6,366,337</u>	<u>\$6,243,987</u>	1.96%	
<u>Total General Fund expenditures and OFU</u>	<u>\$19,796,726</u>	<u>\$20,242,717</u>		
Courts and other law enforcement related Depts as %	20.48%	20.93%		Represents cost of prosecution of criminal and civic actions.
<u>Courts, prosecutor, indigent defense</u>	<u>\$4,054,669</u>	<u>\$4,236,123</u>	-4.28%	
<u>Total General Fund expenditures and OFU</u>	<u>\$19,796,726</u>	<u>\$20,242,717</u>		
General Fund support depts as % of General Fund exp	47.36%	48.23%		Represents cost of services provided to support judicial and safety services.
<u>All depts. Minus sheriff, courts, prosecutor, indigency</u>	<u>\$9,375,720</u>	<u>\$9,762,607</u>	-3.96%	
<u>Total General Fund expenditures and OFU</u>	<u>\$19,796,726</u>	<u>\$20,242,717</u>		

Property tax does not include sales taxes local government funds.

This ratio analysis was prepared by the Allen County Auditor.
These ratios are cash basis ratios which limits comparisons to certain accounts.