

Miami Conservancy District - Montgomery County, Ohio  
Historical Report of Governmental Funds

**Exhibit 'A'**

Description	2012	2011	2010	2009	2008	2007	2006-2003 Non-GASB 34 Dropped	Annual 6 Year	Annual 6 Year
								Average	Average %
								(1)	(1)
<b>Revenues:</b>									
Assessments	\$ 7,075,696	\$ 7,090,544	\$ 7,004,776	\$ 7,157,051	\$ 7,211,350	\$ 7,188,403		\$ 7,121,303	84.8%
Investment Income	\$ 8,478	\$ 18,781	\$ 25,286	\$ 72,165	\$ 530,064	\$ 1,058,634		\$ 285,568	3.4%
User Charges and Fees	\$ 101,696	\$ 171,129	\$ 110,247	\$ 107,276	\$ 125,382	\$ 85,013		\$ 116,791	1.4%
Intergovernmental	\$ 395,311	\$ 406,155	\$ 1,127,601	\$ 516,242	\$ 1,768,429	\$ 779,803		\$ 832,257	9.9%
Miscellaneous Income	\$ 24,310	\$ 79,282	\$ 43,529	\$ 31,872	\$ 46,243	\$ 25,461		\$ 41,783	0.5%
<b>Total Operating Revenues</b>	<b>\$ 7,605,491</b>	<b>\$ 7,765,891</b>	<b>\$ 8,311,439</b>	<b>\$ 7,884,606</b>	<b>\$ 9,681,468</b>	<b>\$ 9,137,314</b>		<b>\$ 8,397,702</b>	<b>100.0%</b>
<b>Expenses:</b>									
Operations and Maintenance	\$ 5,911,129	\$ 5,761,634	\$ 6,657,085	\$ 6,732,896	\$ 7,351,655	\$ 6,168,337		\$ 6,430,456	69.6%
Equipment & Machinery	\$ 232,692	\$ 232,840	\$ 139,731	\$ 301,545	\$ 244,188	\$ 184,030		\$ 222,504	2.4%
Land Acquisitions	\$ 2,200	\$ 4,914	\$ 492,946	\$ 136,632	\$ 638,947	\$ 16,681		\$ 215,387	2.3%
Dam Safety	\$ 623,618	\$ 2,636,323	\$ 289,603	\$ 1,583,368	\$ 1,187,654	\$ 966,633		\$ 1,214,533	13.2%
Debt Service	\$ 392,979	\$ 4,941,892	\$ 392,979	\$ 392,979	\$ 392,979	\$ 392,979		\$ 1,151,131	12.5%
<b>Total Operating Expenses</b>	<b>\$ 7,162,618</b>	<b>\$ 13,577,603</b>	<b>\$ 7,972,344</b>	<b>\$ 9,147,420</b>	<b>\$ 9,815,423</b>	<b>\$ 7,728,660</b>		<b>\$ 9,234,011</b>	<b>100.0%</b>
<b>Operating Income (Loss)</b>	<b>\$ 442,873</b>	<b>\$ (5,811,712)</b>	<b>\$ 339,095</b>	<b>\$ (1,262,814)</b>	<b>\$ (133,955)</b>	<b>\$ 1,408,654</b>		<b>\$ (836,310)</b>	
Total Non-Operating Revenues (Expenses)	\$ 14,470	\$ 36,938	\$ 4,530,838	\$ 43,897	\$ 64,480	\$ 1,194,554		\$ 980,863	
<b>Net Change in Fund Balance</b>	<b>\$ 457,343</b>	<b>\$ (5,774,774)</b>	<b>\$ 4,869,933</b>	<b>\$ (1,218,917)</b>	<b>\$ (69,475)</b>	<b>\$ 2,603,208</b>		<b>\$ 144,553</b>	
<b>Funds Cash Balance - Beginning of Year</b>	<b>\$ 18,787,134</b>	<b>\$ 24,561,908</b>	<b>\$ 19,691,975</b>	<b>\$ 20,910,892</b>	<b>\$ 20,980,367</b>	<b>\$ 18,377,159</b>		<b>\$ 20,551,573</b>	
<b>Funds Cash Balance - End of Year</b>	<b>\$ 19,244,477</b>	<b>\$ 18,787,134</b>	<b>\$ 24,561,908</b>	<b>\$ 19,691,975</b>	<b>\$ 20,910,892</b>	<b>\$ 20,980,367</b>		<b>\$ 20,696,126</b>	
<b>Ending Net Position Balance as % of Expenses (1)</b>	<b>268.7%</b>	<b>138.4%</b>	<b>308.1%</b>	<b>215.3%</b>	<b>213.0%</b>	<b>271.5%</b>		<b>224.1%</b>	
Cash & Cash Equivalents - End of Year	\$ 19,244,477	\$ 18,787,134	\$ 24,561,908	\$ 19,691,975	\$ 20,910,892	\$ 20,980,367		\$ 20,696,126	
Cash & Cash Equivalents as % of Expenses (1)	268.7%	138.4%	308.1%	215.3%	213.0%	271.5%		37.4%	
<b>Ending Net Position at GFOA 25% Minimum(1)</b>	<b>\$ 1,790,655</b>	<b>\$ 3,394,401</b>	<b>\$ 1,993,086</b>	<b>\$ 2,286,855</b>	<b>\$ 2,453,856</b>	<b>\$ 1,932,165</b>		<b>\$ 2,308,503</b>	
<b>Ending Net Position as % = GFOA Minimum (1)</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>	<b>25.0%</b>		<b>25.0%</b>	
<b>Excess Ending Net Position More (Less) GFOA Minimum (1)</b>	<b>\$ 17,453,823</b>	<b>\$ 15,392,733</b>	<b>\$ 22,568,822</b>	<b>\$ 17,405,120</b>	<b>\$ 18,457,036</b>	<b>\$ 19,048,202</b>		<b>\$ 18,387,623</b>	
<b>Excess % Net Position More (Less) than GFOA Minimum (1)</b>	<b>974.7%</b>	<b>453.5%</b>	<b>1132.4%</b>	<b>761.1%</b>	<b>752.2%</b>	<b>985.8%</b>		<b>843.3%</b>	

Data Source: Audited Financial Reports - Ohio State Auditor CASH Basis Governmental Funds

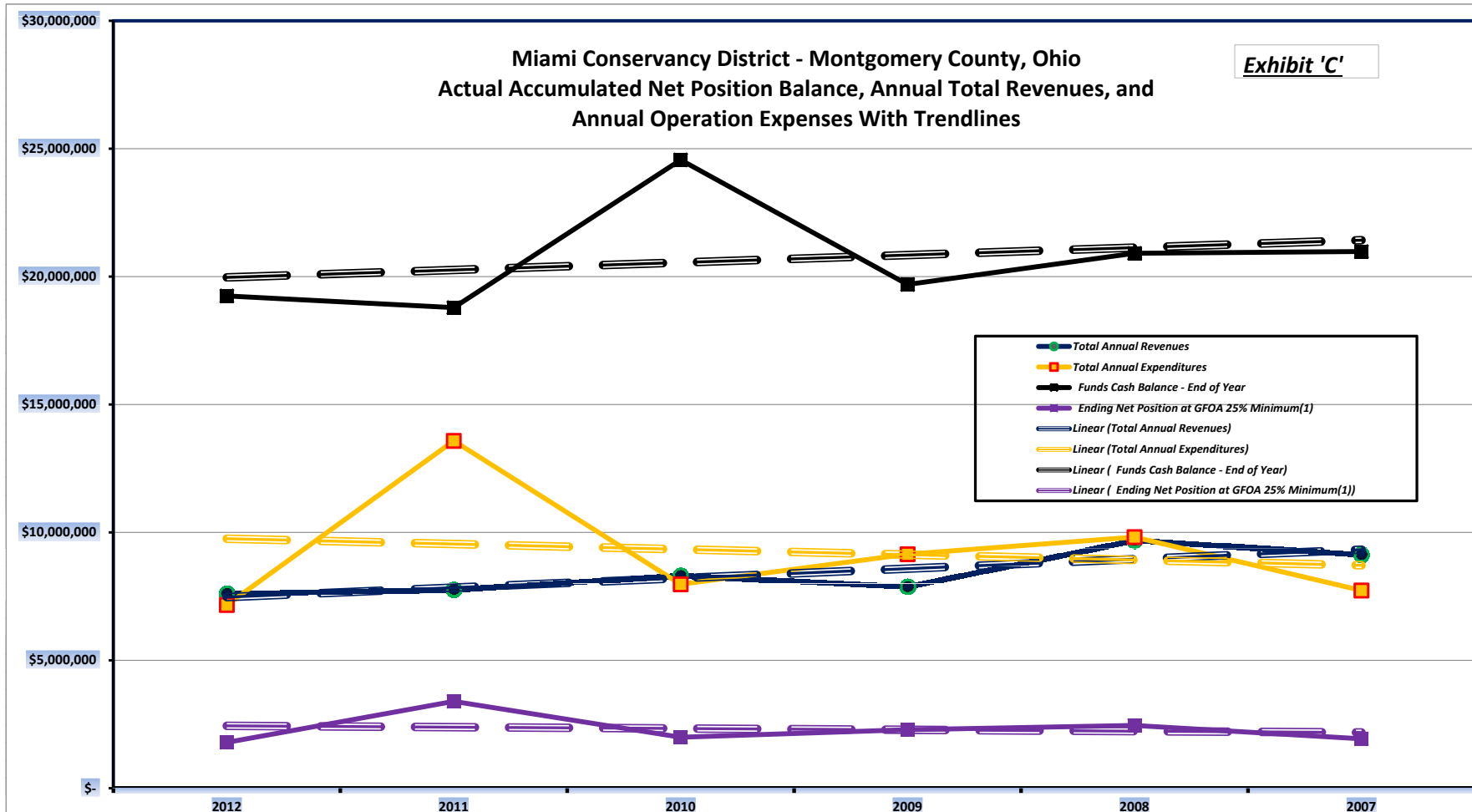
(1) Calculated Fields

## Miami Conservancy District - Montgomery County, Ohio Historical Report of Governmental Funds - Variance Report 2012 Vs. 6 Year Average

**Exhibit 'B'**

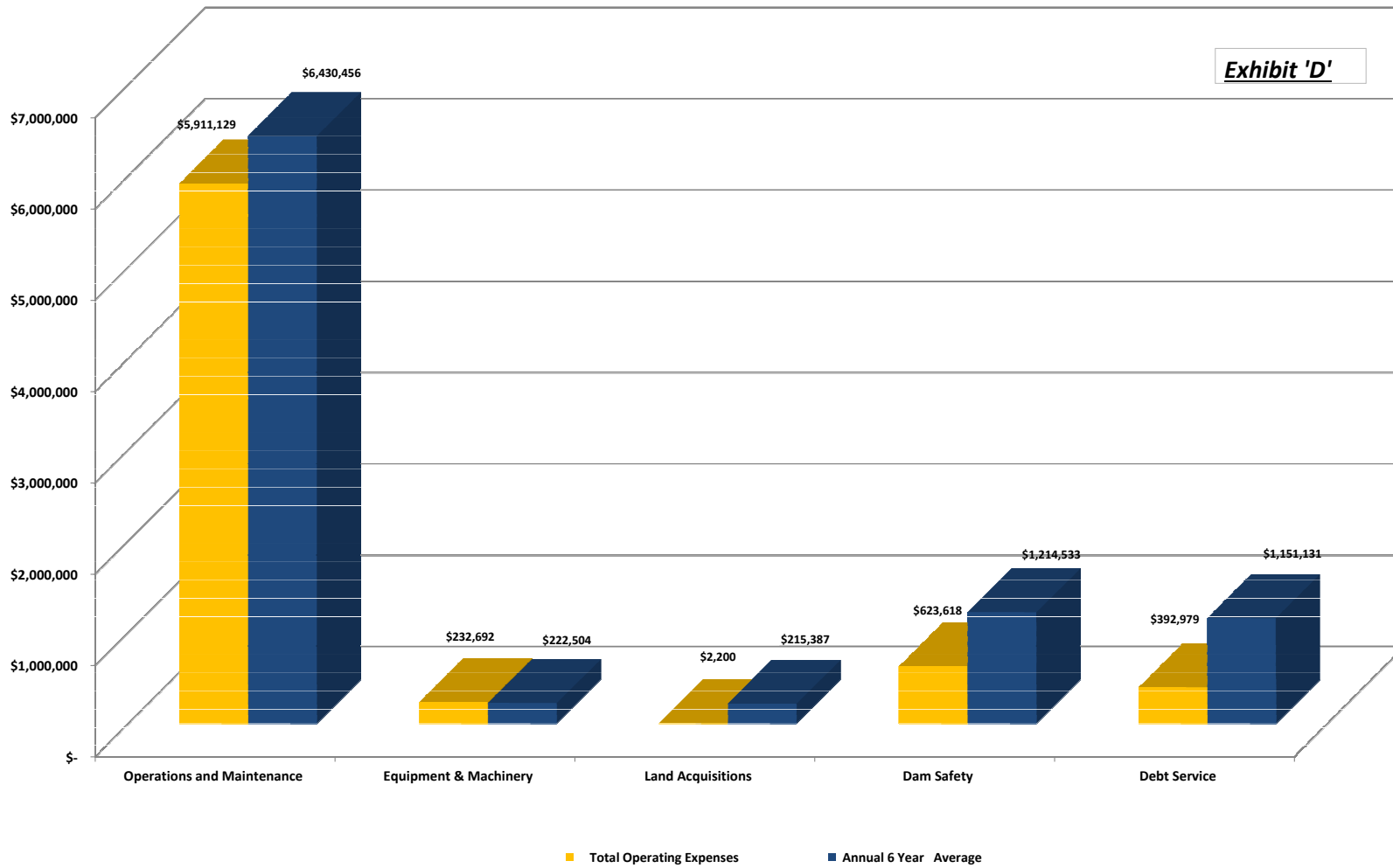
Description	2012		Annual 6 Year		Variance 2012	
	2012	% of Total	Average	% of Total	to 6 Yr Average	to 6 Yr %
			(1)	(1)	(1)	(1)
<b>Revenues:</b>						
Assessments	\$ 7,075,696	93.0%	\$ 7,121,303	84.8%	\$ (45,607)	-0.6%
Investment Income	\$ 8,478	0.1%	\$ 285,568	3.4%	\$ (277,090)	-3268.3%
User Charges and Fees	\$ 101,696	1.3%	\$ 116,791	1.4%	\$ (15,095)	-14.8%
Intergovernmental	\$ 395,311	5.2%	\$ 832,257	9.9%	\$ (436,946)	-110.5%
Miscellaneous Income	\$ 24,310	0.3%	\$ 41,783	0.5%	\$ (17,473)	-71.9%
<b>Total Operating Revenues</b>	<b>\$ 7,605,491</b>	<b>100.0%</b>	<b>\$ 8,397,702</b>	<b>100.0%</b>	<b>\$ (792,211)</b>	<b>-10.4%</b>
<b>Expenses:</b>						
Operations and Maintenance	\$ 5,911,129	82.5%	\$ 6,430,456	69.6%	\$ (519,327)	-8.8%
Equipment & Machinery	\$ 232,692	3.2%	\$ 222,504	2.4%	\$ 10,188	4.4%
Land Acquisitions	\$ 2,200	0.0%	\$ 215,387	2.3%	\$ (213,187)	-9690.3%
Dam Safety	\$ 623,618	8.7%	\$ 1,214,533	13.2%	\$ (590,915)	-94.8%
Debt Service	\$ 392,979	5.5%	\$ 1,151,131	12.5%	\$ (758,152)	-192.9%
<b>Total Operating Expenses</b>	<b>\$ 7,162,618</b>	<b>100.0%</b>	<b>\$ 9,234,011</b>	<b>100.0%</b>	<b>\$ (2,071,393)</b>	<b>-28.9%</b>
Operating Income (Loss)	\$ 442,873		\$ (836,310)		\$ 1,279,183	288.8%
Total Non-Operating Revenues (Expenses)	\$ 14,470		\$ 980,863		\$ (966,393)	-6678.6%
Net Change in Fund Balance	\$ 457,343		\$ 144,553		\$ 312,790	316.4%
Funds Cash Balance - Beginning of Year	\$ 18,787,134		\$ 20,551,573		\$ (1,764,439)	-9.4%
Funds Cash Balance - End of Year	\$ 19,244,477		\$ 20,696,126		\$ (1,451,649)	-7.5%
Ending Net Position Balance as % of Expenses (1)	268.7%		224.1%			

Data Source: Audited Financial Reports - Ohio State Auditor GAAP Basis Governmental Funds  
(1) Calculated Fields



### Comparative 2012 Vs. 6 Year Average Operating Expenses

**Exhibit 'D'**



### Comparative 2012 Vs. 6 Year Average Revenues

**Exhibit 'E'**

