



MONTGOMERY
COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2001



MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
2 0 0 1



KARL L. KEITH

Montgomery County Auditor

*Prepared by the Accounting Department
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For the Year Ended December 31, 2001*

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Transmittal Letter
From County Auditor



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

June 26, 2002
To the Citizens and Board of County
Commissioners of Montgomery County:

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

This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds and account groups in county government for the Fiscal Year Ended December 31, 2001. 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 eighteenth 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,

Handwritten signature of Karl L. Keith

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 26, 2002
Honorable Karl L. Keith
Montgomery County Auditor

Honorable Charles J. Curran
Honorable Don Lucas
Honorable Vicki D. Pegg
Montgomery County Commissioners

Honorable Hugh M. Quill
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, 2001. This report contains basic financial statements, supplemental financial statements, and other financial and statistical information, providing a complete and full disclosure of all material financial aspects of the County for the 2001 fiscal year. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. This report is prepared in conformance with generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's continual commitment to provide financial information to the citizens of Montgomery County.

The CAFR is organized into three sections: the Introductory Section; the Financial Section; and the Statistical Section. The Introductory Section includes letters of transmittal, a list of elected officials, and an organizational chart of the County. The Financial Section contains the State Auditor's opinion letter; the combined financial statements, which provide an overview of the County's financial position and operating results; and the combining, individual fund and account group statements and schedules, which provide supplemental information relative to the combined financial statements. The Statistical Section includes selected financial, economic, demographic, and other socioeconomic information about the County that may be used to extrapolate trends for comparative fiscal years.

FORM OF GOVERNMENT AND REPORTING ENTITY

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 554,000 people reside within the County's 462 square mile area, making Montgomery County the fourth 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

Transmittal Letter (Cont'd.)

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 two parking garages.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 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 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 combined financial statements provides a complete discussion of the reporting entity.

ECONOMIC CONDITIONS AND EMPLOYMENT

The strength of the Dayton area economy is derived from the importance of its aviation and aerospace industries, coupled with its diverse economic base and its geographic location, with ready access to some of the largest markets in North America. Economic development efforts continue to focus on the stimuli from Wright-Patterson Air Force Base, the Miami Valley Research Park, the automotive and automotive component supplier industries, as well as the area's distribution capabilities which have been advanced by the increasing accessibility which Dayton has built into its transportation systems.

The unemployment rate, at the end of 2001, for the Dayton Metropolitan Statistical Area (MSA) was 4.5%, which was below the state and national averages of 4.8% and 5.8%, respectively. The Ohio Bureau of Employment Services reports that nonagricultural wage and salary employment, for the Dayton MSA, fell 6,700 jobs between December 2000 and December 2001. The workforce in goods-producing industries dropped significantly, as over-the-year reductions in manufacturing overshadowed a slight increase in construction. Expansion in service-producing industries created 100 jobs. Modest growth in services, finance, insurance and real estate, government, and wholesale trade overshadowed declines in transportation and public utilities and retail trade.

Some of the largest for-profit employers in the Dayton MSA include: Delphi Automotive Systems; Premier Health Partners; Meijer, Inc. and Kettering Medical Network. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs some 22,000. Wright-Patterson is headquarters for the foremost research and development center in the U.S. Air Force and a vast, worldwide logistics system. Delphi Automotive Systems is the region's largest component manufacturer. Three of Delphi's divisions employ approximately 10,000 at seven manufacturing operations and two technical centers in the greater Dayton area. 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, 45 organizations, with combined employment of over 2,800 jobs, have located in the park.

At the end of the year, Montgomery County employed more than 5,200. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

Transmittal Letter (Cont'd.)

MAJOR INITIATIVES

Significant Events For 2001

During 2001, the Data Processing Department completed the installation of four new wide area network circuits to Sanitary Engineering Eastern Regional, Veteran's Services, Madison Lakes and the Sabre System. Other accomplishments include the upgrade to the backbone for Novell Network advanced routing switches that increased speed; the implementation of a second internet web server that increased stability of county web pages; the selection of a vendor to implement phase three of the wide area network project; the successful completion of the first initial disaster recovery test of the Real Estate System, Performance Series Financial System, and all AS 400 associated applications; and the purchase of hardware for a County-wide imaging solution. In addition, Data Processing evaluated and made recommendations for network disk storage solutions for all databases currently housed with the Montgomery County Data Center facility and successfully coordinated, in conjunction with Family and Children First Council, the installation of all computer hardware associated with the Agency Link Family Violence Project.

The Recorder's Office and Auditor's Office established a one-stop shop program and the Auditor relocated the Deed Transfer department from the third floor to the fifth floor in the County Administration Building. Also, the Recorder created a staffed information desk in the public records research area of the Recorder's Office. This will assist the public in timely access and retrieval of documents. Other Recorder accomplishments during 2001 include: the computerization of all of the service discharge records dating back to 1864; the renovation and redesign of the transaction counters and office workspace to provide an open-air system that is more customer and employee friendly; and the conversion of historical deed and mortgage records from microfilm and paper to digital images.

The Animal Shelter Division of Administrative Services provided volunteer opportunities for individuals who wish to assist the shelter staff in providing animal care and public education through the program Partners in Caring. Innovations for 2001 include the CareerPath Program. This program provides a career oriented summer program for teens with learning disabilities. During 2001, the Common Pleas Court Operations Department partnered with the Public Defender to include their marginally indirect clients in the attorney reimbursement program. The Adult Probation Department received the Director's Award for Excellence in Community Justice in 2001 for producing a video on Restorative Justice Principals and Practices. Adult Probation also successfully completed the sixth audit by the American Correctional Association (ACA) with a score of 99.49% and the Pretrial Services Department received 100% compliance on its annual Community Corrections Act Program standards audit. The Domestic Relations Court began the year with newly elected officials and staff. Domestic Relations staff reviewed and revised every court position and restructured the organization to be more responsive to the needs of the parties in divorce proceedings. During the year, the court completed a major re-write of their Local Rules. Local Rules provide attorneys and litigants alike the procedures and requirements for filing action in the court and standard court forms have been revised and simplified. This court has worked closely with the Montgomery County Support Enforcement Agency on matters of child support, spousal support and contract modifications. The accomplished goal of the Domestic Relations Court in 2001 was to make the court more accessible and responsive to the needs of its stakeholders - public and professional alike.

The Children Services Board has successfully implemented a new records retention system, which allows staff to retrieve files from their offices. The agency underwent a comprehensive review from the Council on Accreditation as part of the CWLA re-accreditation efforts. The Children Services Board has settled into the new facility and this is the first time in decades that all staff are located in one building. This move to the new facility has generated efficiencies in building maintenance, utilities and general logistics. The Board of Mental Retardation and Developmental Disabilities (MR/DD) received a three-year accreditation from the Ohio Department of Mental Retardation and Developmental Disabilities. The Transportation Department of MR/DD has passed the State Bus Inspection Program for the fifteenth consecutive year. MR/DD is the first state board to attain accreditation by Ohio Department of Mental Health for MONCO Enterprises, Inc. that attained a second million-dollar sales year.

Transmittal Letter (Cont'd.)

Plans For 2002 and Beyond

The Data Processing department is planning for a cost effective, fully integrated, and logical disk storage solution. Other challenges for this department include: the completion of the wide area network project; the continued implementation and maintenance of internet and intranet web sites; the continued upgrades and replacements for existing County applications; the continued expansion of County-wide imaging solutions; and the completion of additional disaster recovery tests on those applications that were not tested in 2001, as well as the training of more internal staff in the disaster recovery process. In 2002, the Records Center and Archives will be implementing a scanning service for imaging documents to County offices. The Treasurer's office will be working to enable County departments to process more types of payments with a wider choice of credit cards. This will add to the complexity of tracking and balancing payments. Also in 2002, the Treasurer will be investigating the online sale of foreclosed properties.

The Building Regulations division will be implementing a new permit processing system. The new system will have a public interface that can be accessed from the internet. Through this interface, citizens will have easy access to permit information. This system will also allow citizens to file permits and schedule inspections on-line in the near future. The Animal Shelter is currently planning for the construction of a new facility. The new facility will be over 25,000 square feet, more than twice the size of the current facility, and will cost \$4.6 million. The extra space will allow the shelter staff to expend its volunteer program and allow for new pet-centered programming activities. Site preparation is slated to begin in 2002. Construction will be completed in 2004.

The County Engineer's Office updated its five-year plan to improve the roads and bridges throughout Montgomery County. Five-year plan improvements also consist of road widening, repaving, intersection improvements and traffic signal construction. A number of bridges throughout the County are scheduled for such maintenance as repainting, design, and reconstruction during this planning period. The Engineer's Office has installed a bridge using "space age" composite materials for bridge and road construction and continues the challenge of maintaining bridges and roads using new technology and materials. The Engineer's Office continues to find new uses for the recently available orthophotos of the County. Orthophotos are highly accurate aerial photographs. The orthophotos are used for design for such projects as intersection improvements, traffic markings designs and in the continuing effort to upgrade guardrail. The use of orthophotos increases the efficiency of the office. The Engineer's Office continues to face increased capital and construction costs coupled with a revenue base that has not increased in fourteen years. The majority of the revenues for the Engineer's Office are from the permissive motor vehicle license tax, the motor vehicle fuel tax and the motor vehicle license tax. These revenues are distributed by the State of Ohio. The office will continue with Local Public Authority (LPA) projects pursuant to contracts with the Ohio Department of Transportation (ODOT). Under the LPA program, this office will administer selected construction projects normally undertaken by ODOT. This will entail supervision of design, review of plan, bidding and contract administration.

While growth in sales tax receipts had settled to lower inflationary levels in recent years, the more recent impact of the dampening of the economy has resulted in a sales tax decline for the General Fund. This has caused concern about the stability of this revenue source and the leakage of sales to retail establishments in neighboring counties. The projected growth in the General Fund sales tax through 2006 is estimated at the 3.0% range. The County will be watching this revenue source very carefully during the next few years with the slowing of the national, state and local economy. The age of internet purchases and their negative effect on the receipt of sales tax has not been specifically determined, but it is believed to have a negative impact on current and future receipts. Montgomery County maintains 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. The cash reserve level enhances 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.

Transmittal Letter (Cont'd.)

Department Focus

Each year, a County department or agency is selected for highlighting its service efforts and accomplishments. For 2001, the Montgomery Data Processing Department has been selected for this focus. Following is a brief commentary about this Department's operations along with some statistics and accomplishments during the past year.

The Data Processing Department provides computing resources to other County departments, agencies, boards and elected officials. Such resources include the enhancement and maintenance of several on-line systems, development of new systems and support for related services. The Technical Services staff is responsible for the administration of a wide area network with over 2,125 attached devices and workstations. In addition, the Data Processing staff provide appropriate consultation to the County's organizations in software and hardware procurement.

The Data Processing Department is operated 24 hours a day, 365 days a year. Some of the departmental responsibilities include the maintenance and support of several very large applications, including Job and Family Services, Real Estate, Recorder, Sanitary Engineering Utility Billing, Board of Elections, Financial, Payroll and Onbase Imaging. Also supported are major hardware components and operating systems, including one IBM AS/400, with OS400 operating system and seven IBM/RS6000's with AIX operating system, two SUN E5000's with Solaris operating system, one high-speed Xerox 4635 laser printer, two optical jukeboxes for imaging applications and four Dell servers running NT operating systems. Additional responsibilities include the support of 2,125 personal computers and 21 local area networks; the production of 35 million pages of data and management of 178 million on-line records and 260 billion characters of on-line data. During 2001, the department managed and resolved 4,642 "Help-Desk" tickets and completed 1,128 formal service requests.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

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. For financial reporting purposes, the accounting records are converted to the modified accrual basis for all Governmental Funds and to the accrual basis for Proprietary Funds.

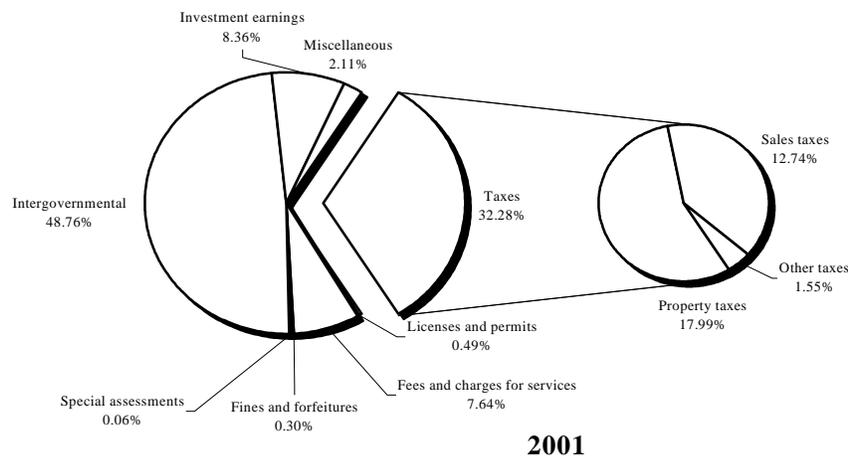
A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary bases can be found in Notes B and C, respectively, of the combined financial statements.

Transmittal Letter (Cont'd.)

General Government Review

The following schedules include all Governmental Funds, except Capital Project Funds, and present a summary of revenues and expenditures for the year ended December 31, 2001, along with the amount and percentage of increase (decrease) in relation to the prior year.

| | 2001 Actual | 2001 % of Total | \$ Increase (Decrease) from 2000 | % Increase (Decrease) from 2000 |
|-------------------------------|-----------------------|--------------------|--|---------------------------------------|
| Revenues: | | | | |
| Property taxes | \$ 90,230,887 | 17.99 % | \$ 1,111,436 | 1.25 % |
| Sales taxes | 63,935,966 | 12.74 | (165,856) | (0.26) |
| Other taxes | 7,773,930 | 1.55 | (368,606) | (4.53) |
| Licenses and permits | 2,475,534 | 0.49 | (84,322) | (3.29) |
| Fees and charges for services | 38,331,471 | 7.64 | 3,004,310 | 8.50 |
| Fines and forfeitures | 1,516,569 | 0.30 | (35,762) | (2.30) |
| Special assessments | 292,583 | 0.06 | 36,981 | 14.47 |
| Intergovernmental | 244,624,009 | 48.76 | 53,809,995 | 28.20 |
| Investment earnings | 41,918,572 | 8.36 | 3,756,633 | 9.84 |
| Miscellaneous | 10,595,949 | 2.11 | (1,517,060) | (12.52) |
| Total Revenues | \$ 501,695,470 | 100.00 % | \$ 59,547,749 | 13.47 |

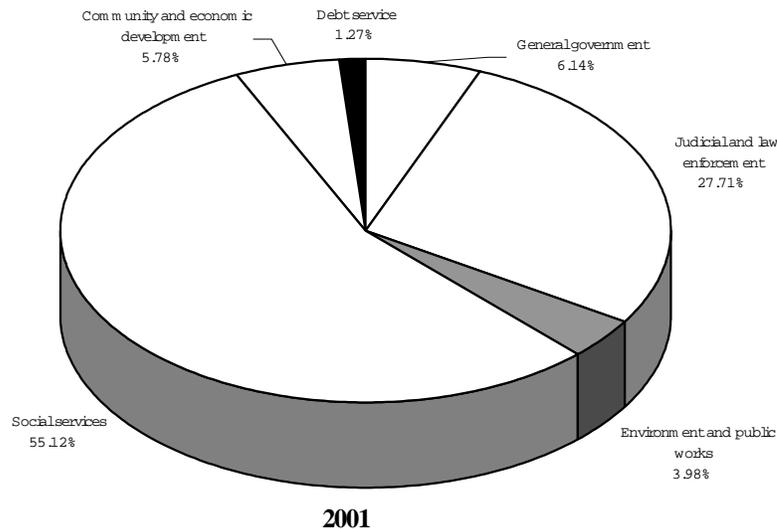


The increase in fees and charges for services is mainly attributable to the General Fund, where the primary increase in this revenue source occurred in Recorder fees, and other fees associated with general government functions, as well as certain judicial and law enforcement functions. The increase in special assessment revenues is attributable to the Road Assessment and Water and Sewer Assessment Debt Service Funds, both of which showed higher collections during the year due to the fact that more assessments were billed in 2001. The increase in intergovernmental revenues is attributable to the Special Revenue funds, where the Job & Family Services Fund accounted for the majority of the change, and also to the Capital Projects funds, where the primary increase occurred in the Public Works Capital and County Engineer Federal Aid Funds. While actual investment earnings cash receipts showed a decline from the prior year, the revenue on a GAAP basis showed a modest increase due mostly to the effect of GASB Statement No. 31, and

Transmittal Letter (Cont'd.)

the recognition of unrealized gains, based on market value increases. Miscellaneous revenues tend to fluctuate because they contain revenue sources that are not stable, like donations, one-time reimbursements and refunds. The decrease in 2001 was primarily attributable to a reduction in receipts in this revenue source in various Special Revenue Funds.

| | 2001 <i>Actual</i> | 2001 <i>% of Total</i> | <i>\$ Increase (Decrease) from 2000</i> | <i>% Increase (Decrease) from 2000</i> |
|------------------------------------|-----------------------|---------------------------|---|--|
| Expenditures: | | | | |
| Current: | | | | |
| General government | \$ 27,593,383 | 6.13 % | \$ 5,193,943 | 23.19 % |
| Judicial and law enforcement | 124,782,866 | 27.71 | 9,331,876 | 8.08 |
| Environment and public works | 17,679,547 | 3.93 | (1,316,817) | (6.93) |
| Social services | 236,851,122 | 52.59 | 27,736,149 | 13.26 |
| Community and economic development | 18,666,457 | 4.15 | 2,409,265 | 14.82 |
| Intergovernmental: | | | | |
| General government | 53,300 | 0.01 | 0 | 0.00 |
| Social services | 11,403,269 | 2.53 | 155,871 | 1.39 |
| Community and economic development | 7,344,899 | 1.63 | 178,333 | 2.49 |
| Environment and public works | 225,965 | 0.05 | 7,641 | 3.50 |
| Debt service | | | | |
| Principal retirement | 3,196,624 | 0.71 | 1,339,394 | 72.12 |
| Interest and fiscal charges | 2,536,118 | 0.56 | 346,700 | 15.84 |
| Total Expenditures | \$ 450,333,550 | 100.00 % | \$ 45,382,355 | 11.21 |



The increase in general government expenditures is attributable both to the Special Revenue funds, due mainly to increased expenditures for reappraisal work in the Real Estate Assessment Fund, compared to the previous year, and in the General Fund, where the increase in expenditures is attributable to greater outlays in the Data Processing Department and, in lesser amounts, to increased activity in a number of other offices and departments. The growth in social services and community and economic Development expenditures is attributable to the Special Revenue funds,

Transmittal Letter (Cont'd.)

where the largest increase occurred in the Job & Family Services Fund, compared to previous year. Finally, the increase in interest and fiscal charges is attributable to the Debt Service funds, where the Reibold Building Debt Service Fund expenditures included the first year of debt service on the year 2000 renovation bonds and Children Services Building Debt Service Funds incurred its first year of principal payments.

The General Fund balance at the end of the year approximated \$65.4 million, reflecting an increase of almost \$15.4 million compared to the previous year. A significant portion of the increase, however, is attributable to an upward adjustment to investment earnings, pursuant to GASB 31, to reflect the increase in the fair value of investments at the end of 2001. The total fund balance for all Special Revenue Funds increased by more than \$21 million during the year to a year-end balance of nearly \$160.4 million. The increase is primarily due to the 2001 excess of revenues and other financing sources over expenditures and other uses in a number of Special Revenue Funds including: the Job & Family Services Fund; the Board of Mental Retardation Fund, the Alcohol, Drug Addiction and Mental Health Services Board Fund; and several other smaller funds. The total fund balance in the Debt Service Funds approximated \$3.9 million at the end of the year, while the Capital Projects Funds ended the year with a total fund balance exceeding \$51 million, reflecting capital outlay during 2001 of more than \$32.3 million and a net excess of revenues and other financing sources over expenditures and other uses, of approximately \$.4 million.

Proprietary Review

The County's Enterprise operations in 2001 included the Sanitary Engineer's Water and Wastewater Funds. Other Enterprise Funds included the Solid Waste Management Fund, as well as the Parking Facilities and Stillwater Center Funds. Internal Service operations were comprised of the following funds: Printing Services; Mailroom; Stockroom; Service Depot; Telecommunications; Other Data Services; Health Insurance Admin./E.A.P.; Property/Casualty Risk Management; and Workers' Compensation Risk Management.

Financial data for the County's Proprietary Funds show that total 2001 operating revenues for these funds exceeded \$110.3 million, while operating expenses approximated \$101.2 million. Compared to the previous year, this represents an increase in both operating revenues and operating expenses for the Proprietary Funds as a whole. Total 2001 operating revenues for the Enterprise Funds approximated \$95.5 million, while operating expenses approximated \$88.3 million, resulting in operating income exceeding \$7.2 million. Most of this operating income was attributed to the Solid Waste Fund, followed by the Wastewater and Parking Facilities Funds. After nonoperating items and operating transfers, the Proprietary Funds realized a net income exceeding \$12.3 million. Nearly \$10.4 million of net income was realized in the Enterprise Funds. The largest net income, of approximately \$5.1 million, was realized in the Solid Waste Fund and was accompanied by net incomes of approximately \$2.5 million and \$2.0 million in the Parking Facilities and Wastewater Funds, respectively. The Internal Service Funds had total operating revenues of more than \$14.8 million in 2001, while operating expenses were exceeded \$12.9 million, resulting in an operating income of approximately \$1.9 million. After nonoperating items and operating transfers, the Internal Service Funds also realized a total net income of approximately \$1.9 million.

Fiduciary Review

Fiduciary Funds account for assets held by the County in a trustee capacity, primarily for other governments and/or other funds. The County's fiduciary funds are comprised of an Expendable Trust Fund, and Agency Funds. At December 31, 2001, total Fiduciary Fund assets were nearly \$591.5 million, while liabilities approximated \$590.2 million.

Transmittal Letter (Cont'd.)

Debt Administration

At December 31, 2001, outstanding bond issues consisted of: revenue bonds of \$106,060,033; self-supporting general obligation bonds payable from Enterprise Funds of \$48,721,742; special assessment bonds of \$1,541,323 and other general obligation bonds of \$42,555,000, both of which are reported in the General Long-term Debt Account Group. In December, the County issued \$354,465 of Special Assessment Bonds, payable from the General Long-term Debt Account Group. Note H to the combined financial statements provides complete disclosures as to the status of the County's long-term debt.

The County's legal debt margin (for unvoted debt), at the end of 2001 was \$74,445,137. Its net general bonded debt per capita for 2001 was \$73.28. The calculation and related discussion of the legal debt margin, and other debt-related statistics, are included in the statistical section of this report.

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

Cash Management

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 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. Montgomery County's portfolio grew to an annual average of approximately \$566 million during the year. The highest average weighted yield on the County's portfolio occurred in January, with a yield of 5.98%, while the lowest average weighted yield was 5.04% in July.

The Treasurer's website containing the County's real estate system (www.mctreas.org) has logged over 227,000 visitors since its launch in October of 2000, and now accepts online bank drafts for semi-annual tax payments. This process holds great promise for streamlining costs associated with the County's semi-annual tax collection.

Additional information on the cash management function is contained in Note E of the combined financial statements.

Risk Management

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, 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 a self-funding program 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.

Transmittal Letter (Cont'd.)

Additional information regarding risk management is contained in Note J to the combined financial statements. In addition, a detailed description of outside insurance coverage provided to the County may be found in the Synopsis of Insurance, within the statistical section of this report.

OTHER INFORMATION

The Independent Audit

Included in this report is an Auditor of State unqualified opinion rendered on the County's operations and financial position, as well as its existing assets and liabilities as reported in the combined financial statements, for the year ended December 31, 2001. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) will continue to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

Certificate of Achievement for Excellence in Financial Reporting

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, 2000. This was the seventeenth 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.

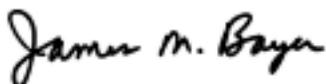
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

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 2001 Comprehensive Annual Financial Report.

Auditor's Office: - Accounting Department: Carol Longo, Joe Lacey, Kris Louthan, Emily Ball; Finance Department: Marty Moore, Kathy Lynn; Office of Management and Budget: Tom Black, Tim Nolan, Amy Wiedeman; Treasurer's Office: Judy Zimmerman, Chad Thomas; Sanitary Engineering: Robert Woerner; Data Processing: Michael Draves.

Sincerely,



James M. Bayer, CPA
Director of Accounting

*Government Finance Officers
Association Certificate*

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, 2000

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.



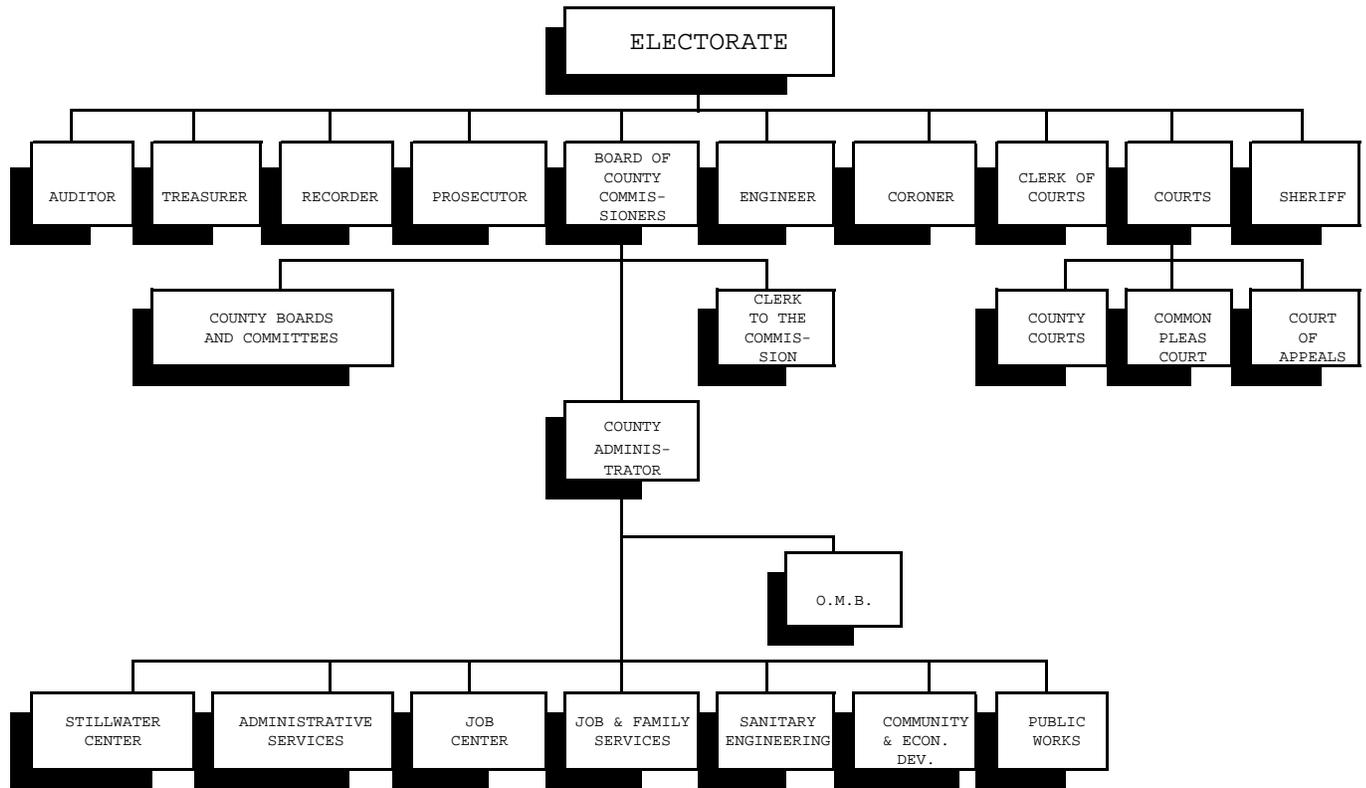
Imelda Crave
President

Jeffrey L. Esler
Executive Director

Elected Officials

| | | | |
|---|--------------------------------------|-------------------------------------|----------------------|
| <i>Board of County Commissioners</i> | Charles J. Curran..... | President | |
| | Vicki D. Pegg..... | Commissioner | |
| | Don Lucas..... | Commissioner | |
| <i>Other Elected Officials</i> | Karl L. Keith..... | Auditor | |
| | Dan Foley..... | Clerk of Courts | |
| | Dr. James H. Davis, Jr. | Coroner | |
| | Joseph Litvin..... | Engineer | |
| | Mathias H. Heck..... | Prosecutor | |
| | Judy Dodge..... | Recorder | |
| | Dave Vore..... | Sheriff | |
| | Hugh M. Quill..... | Treasurer | |
| <i>Second District Court of Appeals</i> | Honorable William H. Wolff, Jr. | Presiding Judge | |
| | Honorable James A. Brogan..... | Judge | |
| | Honorable Mike Fain..... | Judge | |
| | Honorable Thomas J. Grady..... | Judge | |
| | Honorable Fred N. Young..... | Judge | |
| <i>Common Pleas Court</i> | Honorable John W. Kessler..... | Presiding Judge | |
| | <i>General Division</i> | | |
| | Honorable Jeffrey E. Froelich..... | Administrative Judge | |
| | Honorable Mary Donovan..... | Judge | |
| | Honorable Barbara P. Gorman..... | Judge | |
| | Honorable David A. Gowdown..... | Judge | |
| | Honorable Michael Hall..... | Judge | |
| | Honorable John W. Kessler..... | Presiding Judge | |
| | Honorable Dennis J. Langer..... | Judge | |
| | Honorable David G. Sunderland..... | Judge | |
| | Honorable Michael L. Tucker..... | Judge | |
| | Honorable A.J. Wagner..... | Judge | |
| | <i>Domestic Relations Division</i> | | |
| | Honorable Denise L. Cross..... | Administrative Judge | |
| | Honorable Judith A. King..... | Judge | |
| | <i>Juvenile Division</i> | | |
| | Honorable Michael B. Murphy..... | Administrative Judge | |
| | Honorable Nick Kuntz..... | Judge | |
| | <i>Probate Division</i> | | |
| | Honorable George J. Gounaris..... | Administrative Judge | |
| | <i>County Court Area 1</i> | Honorable Connie S. Price..... | Administrative Judge |
| | | Honorable James A. Hensley, Sr..... | Judge |
| Honorable James Manning..... | | 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 | Dora Lee Tate Center Advisory Board | Planning Commission |
| Animal Shelter Advisory Board | ED/GE Advisory Committee | Public Defender Commission |
| Automated Data Processing Board | Housing Advisory Board | Records Commission |
| Board of Revision | Human Services Advisory Board | Residential Appeals Board |
| Children Services Board | Human Services Levy Council | Sanitary Appeals Board |
| Community Development Advisory Committee | Investment Advisory Committee | Solid Waste Advisory Committee |
| Countywide Citizens' Advisory Committee | Mental Retardation & Developmental Disabilities Board | Sunrise Comprehensive Care Center Advisory Board |
| | Microfilming Board | Water/Wastewater Advisory Committee |



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One First National Plaza
130 West Second Street
Suite 2040
Dayton, Ohio 45402
Telephone 937-285-6677
800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general-purpose financial statements of Montgomery County, (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts presented as a discrete component unit, is based 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 provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Montgomery County, as of December 31, 2001, and the results of its operations and cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As disclosed in Note D, during the year ended December 31, 2001, the County adopted Governmental Accounting Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions".

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2002 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

June 26, 2002

*Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Unit*

December 31, 2001

| | <i>Governmental Fund Types</i> | | | |
|--|--------------------------------|----------------------------|-------------------------|-----------------------------|
| | <i>General</i> | <i>Special Revenue</i> | <i>Debt Service</i> | <i>Capital Projects</i> |
| <i>Assets</i> | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 50,471,551 | \$ 151,655,072 | \$ 3,950,157 | \$ 53,122,430 |
| Cash and cash equivalents--segregated accounts..... | | | 20,150 | |
| Investments--segregated accounts..... | | | | |
| Net receivables: | | | | |
| Taxes..... | 16,251,866 | 87,973,122 | | |
| Taxes levied for other governments..... | | | | |
| Accounts..... | 970,710 | 2,152,333 | | 11,630 |
| Special assessments..... | | | 2,277,567 | |
| Accrued interest..... | <u>6,963,760</u> | <u>216,317</u> | | <u>58,965</u> |
| <i>Total receivables</i> | <u>24,186,336</u> | <u>90,341,772</u> | <u>2,277,567</u> | <u>70,595</u> |
| Due from other funds..... | 4,172,160 | 3,481,781 | | |
| Due from other governments..... | 28,568,079 | 47,380,752 | | 1,275,989 |
| Inventory of supplies..... | | | | |
| Restricted assets: | | | | |
| Equity in pooled cash and cash equivalents..... | | | | |
| Cash and cash equivalents--segregated accounts..... | | | | |
| Investments--segregated accounts..... | | | | |
| Other assets..... | | | | |
| Fixed assets in service: | | | | |
| Land..... | | | | |
| Land improvements..... | | | | |
| Utility plant in service..... | | | | |
| Buildings, structures and improvements..... | | | | |
| Furniture, fixtures and equipment..... | | | | |
| Less: Accumulated depreciation..... | | | | |
| Construction-in-progress..... | | | | |
| <i>Total net fixed assets</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Amount available in Debt Service Funds..... | | | | |
| Amount to be provided for retirement of general long-term debt..... | | | | |
| <i>Total Assets</i> | <u>\$ 107,398,126</u> | <u>\$ 292,859,377</u> | <u>\$ 6,247,874</u> | <u>\$ 54,469,014</u> |

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

(Cont'd.)

| <u>Proprietary Fund Types</u> | | <u>Fiduciary Fund Types</u> | <u>Account Groups</u> | | <u>Totals (Memorandum Only)</u> | <u>Component Unit</u> | <u>Totals (Memorandum Only)</u> |
|-----------------------------------|-----------------------------|--|-------------------------------------|---------------------------------------|-------------------------------------|------------------------------------|---|
| <u>Enterprise</u> | <u>Internal Service</u> | <u>Expendable Trust and Agency</u> | <u>General Fixed Assets</u> | <u>General Long-term Debt</u> | <u>Primary Government</u> | <u>Monco Enterprises, Inc.</u> | <u>Reporting Entity</u> |
| \$ 47,038,029 500 | \$ 29,501,372 | \$ 96,876,323 14,333,965 | \$ | \$ | \$ 432,614,934 14,354,615 | \$ 669,549 103,000 | \$ 432,614,934 15,024,164 103,000 |
| | | 480,242,761 | | | 104,224,988 480,242,761 | | 104,224,988 480,242,761 |
| 17,435,900 | 467,538 | | | | 21,038,111 | 176,250 | 21,214,361 |
| 757,763 | | | | | 2,277,567 | | 2,277,567 |
| 18,193,663 | 467,538 | 480,242,761 | 0 | 0 | 7,996,805 615,780,232 | 176,250 | 7,996,805 615,956,482 |
| 132,620 | 3,316,642 | | | | 11,103,203 | | 11,103,203 |
| 1,252,264 | | | | | 78,477,084 | | 78,477,084 |
| 900,501 | 319,021 | | | | 1,219,522 | | 1,219,522 |
| 85,005,992 | | | | | 85,005,992 | | 85,005,992 |
| 22,717,196 | | | | | 22,717,196 | | 22,717,196 |
| 6,956,938 | | | | | 6,956,938 | 52,367 | 6,956,938 52,367 |
| 8,119,119 | 75,000 | | 7,009,640 | | 15,203,759 | | 15,203,759 |
| 704,526 | | | 1,470,295 | | 2,174,821 | | 2,174,821 |
| 300,544,146 | | | | | 300,544,146 | | 300,544,146 |
| 144,409,455 | 24,490 | | 116,793,338 | | 261,227,283 | | 261,227,283 |
| 13,049,797 | 1,358,859 | | 37,618,920 | | 52,027,576 | 604,238 | 52,631,814 |
| (215,943,687) | (1,110,981) | | | | (217,054,668) | (310,497) | (217,365,165) |
| 119,575,612 | | | 18,048,076 | | 137,623,688 | | 137,623,688 |
| 370,458,968 | 347,368 | 0 | 180,940,269 | 0 | 551,746,605 | 293,741 | 552,040,346 |
| | | | | 3,948,169 | 3,948,169 | | 3,948,169 |
| | | | | 57,101,598 | 57,101,598 | | 57,101,598 |
| <u>\$ 552,656,671</u> | <u>\$ 33,951,941</u> | <u>\$ 591,453,049</u> | <u>\$ 180,940,269</u> | <u>\$ 61,049,767</u> | <u>\$ 1,881,026,088</u> | <u>\$ 1,294,907</u> | <u>\$ 1,882,320,995</u> |

*Combined Balance Sheet
All Fund Types, Account Groups
and Discretely Presented Component Unit (Cont'd.)*

December 31, 2001

| | <i>Governmental Fund Types</i> | | | |
|--|--------------------------------|----------------------------|-------------------------|-----------------------------|
| | <i>General</i> | <i>Special Revenue</i> | <i>Debt Service</i> | <i>Capital Projects</i> |
| <i>Liabilities</i> | | | | |
| Accounts payable..... | \$ 2,231,004 | \$ 17,650,416 | \$ 1,988 | \$ 2,198,058 |
| Current portion of insurance claims payable..... | | | | |
| Deferred revenue..... | 36,851,926 | 107,050,168 | 2,277,567 | 46,474 |
| Due to other funds..... | 913,636 | 4,205,302 | | 1,199,422 |
| Due to other governments..... | 193,314 | 694,108 | | 331 |
| Accrued wages and benefits..... | 1,828,451 | 2,879,303 | | 1,627 |
| Current portion of long-term notes..... | | | | |
| Current portion of general obligation bonds..... | | | | |
| Accrued interest on general obligation bonds..... | | | | |
| Current portion of capitalized leases..... | | | | |
| Matured general obligation bonds..... | | | 20,000 | |
| Matured general obligation bond interest..... | | | 150 | |
| Other liabilities..... | | | | |
| Payable from restricted assets: | | | | |
| Matured revenue bonds..... | | | | |
| Matured revenue bond interest..... | | | | |
| Accrued revenue bond interest..... | | | | |
| Current portion of revenue bonds..... | | | | |
| Matured general obligation bonds..... | | | | |
| Matured general obligation bond interest..... | | | | |
| Construction contracts..... | | | | |
| Other..... | | | | |
| Debt: | | | | |
| Long-term notes payable (net of current portion)..... | | | | |
| Insurance claims payable (net of current portion)..... | | | | |
| Revenue bonds (net of current portion)..... | | | | |
| Less: Unamortized revenue bond charges..... | | | | |
| General obligation bonds (net of current portion)..... | | | | |
| Less: Unamortized general obligation bond charges..... | | | | |
| Capitalized leases (net of current portion)..... | | | | |
| Estimated liability for landfill post-closure costs..... | | | | |
| Special assessment debt with governmental commitment: | | | | |
| Special assessment bonds payable..... | | | | |
| <i>Total Liabilities</i> | <u>42,018,331</u> | <u>132,479,297</u> | <u>2,299,705</u> | <u>3,445,912</u> |
| <i>Fund Balances, Contributed Capital And Retained Earnings</i> | | | | |
| Investment in general fixed assets..... | | | | |
| Contributed capital..... | | | | |
| Retained earnings: | | | | |
| Reserved for restricted assets..... | | | | |
| Unreserved..... | | | | |
| Fund balances: | | | | |
| Reserved for encumbrances..... | 212,959 | 50,219,512 | | 15,757,355 |
| Reserved for debt service..... | | | 3,948,169 | |
| Unreserved: | | | | |
| Undesignated..... | 65,166,836 | 110,160,568 | | 35,265,747 |
| <i>Total Equity And Other Credits</i> | <u>65,379,795</u> | <u>160,380,080</u> | <u>3,948,169</u> | <u>51,023,102</u> |
| <i>Total Liabilities, Equity And Other Credits</i> | <u>\$ 107,398,126</u> | <u>\$ 292,859,377</u> | <u>\$ 6,247,874</u> | <u>\$ 54,469,014</u> |

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

| <u>Proprietary Fund Types</u> | | <u>Fiduciary Fund Type</u> | <u>Account Groups</u> | | <u>Totals (Memorandum Only)</u> | <u>Component Unit</u> | <u>Totals (Memorandum Only)</u> |
|-----------------------------------|-----------------------------|--|-------------------------------------|---------------------------------------|-------------------------------------|------------------------------------|-------------------------------------|
| <u>Enterprise</u> | <u>Internal Service</u> | <u>Expendable Trust and Agency</u> | <u>General Fixed Assets</u> | <u>General Long-term Debt</u> | <u>Primary Government</u> | <u>Monco Enterprises, Inc.</u> | <u>Reporting Entity</u> |
| \$ 2,454,345 | \$ 434,384 733,171 | \$ | \$ | \$ | \$ 24,970,195 | \$ 16,710 | \$ 24,986,905 |
| | | | | | 733,171 | | 733,171 |
| | | | | | 146,226,135 | | 146,226,135 |
| 1,376,622 | 102,616 | 3,305,605 | | | 11,103,203 | | 11,103,203 |
| 12,354,182 | 252,773 | 537,517,145 | | | 551,011,853 | | 551,011,853 |
| 2,969,040 | 154,321 | | | 16,236,891 | 24,069,633 | 25,528 | 24,095,161 |
| 2,785,124 | | | | | 2,785,124 | | 2,785,124 |
| 2,307,315 | | | | | 2,307,315 | | 2,307,315 |
| 385,134 | | | | | 385,134 | | 385,134 |
| 5,184 | 31,800 | | | | 36,984 | | 36,984 |
| | | | | | 20,000 | | 20,000 |
| | | | | | 150 | | 150 |
| | | 49,419,987 | | | 49,419,987 | 7,207 | 49,427,194 |
| 10,000 | | | | | 10,000 | | 10,000 |
| 20,019 | | | | | 20,019 | | 20,019 |
| 932,784 | | | | | 932,784 | | 932,784 |
| 7,635,000 | | | | | 7,635,000 | | 7,635,000 |
| 10,000 | | | | | 10,000 | | 10,000 |
| 150 | | | | | 150 | | 150 |
| 2,514,628 | | | | | 2,514,628 | | 2,514,628 |
| 292,209 | | | | | 292,209 | | 292,209 |
| 47,673,675 | | | | | 47,673,675 | | 47,673,675 |
| | 4,655,915 | | | | 4,655,915 | | 4,655,915 |
| 98,425,033 | | | | | 98,425,033 | | 98,425,033 |
| (6,939,885) | | | | | (6,939,885) | | (6,939,885) |
| 46,414,427 | | | | 42,555,000 | 88,969,427 | | 88,969,427 |
| (876,321) | | | | | (876,321) | | (876,321) |
| | 40,507 | | | | 757,060 | | 757,060 |
| 681,253 | | | | | 681,253 | | 681,253 |
| | | | | 1,541,323 | 1,541,323 | | 1,541,323 |
| 221,429,918 | 6,405,487 | 590,242,737 | 0 | 61,049,767 | 1,059,371,154 | 49,445 | 1,059,420,599 |
| | | | 180,940,269 | | 180,940,269 | | 180,940,269 |
| 259,955,877 | 3,595,805 | | | | 263,551,682 | | 263,551,682 |
| 103,265,336 | | | | | 103,265,336 | | 103,265,336 |
| (31,994,460) | 23,950,649 | | | | (8,043,811) | 1,245,462 | (6,798,349) |
| | | | | | 66,189,826 | | 66,189,826 |
| | | | | | 3,948,169 | | 3,948,169 |
| | | 1,210,312 | | | 211,803,463 | | 211,803,463 |
| 331,226,753 | 27,546,454 | 1,210,312 | 180,940,269 | 0 | 821,654,934 | 1,245,462 | 822,900,396 |
| \$ 552,656,671 | \$ 33,951,941 | \$ 591,453,049 | \$ 180,940,269 | \$ 61,049,767 | \$ 1,881,026,088 | \$ 1,294,907 | \$ 1,882,320,995 |

MONTGOMERY COUNTY, OHIO

*Combined Statement of Revenues,
Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Fund*

For the Year Ended December 31, 2001

| | <u>General</u> |
|---|----------------------|
| <i>Revenues:</i> | |
| Property taxes..... | \$ 13,769,498 |
| Sales tax..... | 63,935,966 |
| Other taxes..... | 1,655,088 |
| Licenses and permits..... | 49,555 |
| Fees and charges for services..... | 17,541,624 |
| Fines and forfeitures..... | 1,102,575 |
| Special assessments..... | |
| Intergovernmental..... | 21,610,091 |
| Investment earnings..... | 41,256,051 |
| Miscellaneous..... | 3,013,628 |
| <i>Total Revenues</i> | <u>163,934,076</u> |
| <i>Expenditures:</i> | |
| Current: | |
| General government..... | 20,309,590 |
| Judicial and law enforcement..... | 81,203,593 |
| Environment and public works..... | 452,254 |
| Social services..... | 2,623,983 |
| Community and economic development..... | 2,936,256 |
| Capital outlay..... | |
| Intergovernmental: | |
| General government..... | 53,300 |
| Social services..... | 164,000 |
| Community and economic development..... | 3,130,000 |
| Environment and public works..... | 225,965 |
| Debt service: | |
| Principal retirement..... | 94,698 |
| Interest and fiscal charges..... | 9,116 |
| <i>Total Expenditures</i> | <u>111,202,755</u> |
| <i>Excess (Deficiency) Of Revenues Over Expenditures</i> | <u>52,731,321</u> |
| <i>Other Financing Sources And Uses</i> | |
| Proceeds from sale of fixed assets/sundries..... | 42,763 |
| Proceeds from bonds..... | |
| Operating transfers in..... | 6,855,984 |
| Operating transfers out..... | (44,260,590) |
| <i>Total Other Financing Sources And Uses</i> | <u>(37,361,843)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | 15,369,478 |
| <i>Fund Balance (Deficit) at Beginning Of Year, Restated (Note D)</i> | <u>50,010,317</u> |
| <i>Fund Balance (Deficit) at End Of Year</i> | <u>\$ 65,379,795</u> |

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

| <i>Governmental Fund Types</i> | | | <i>Fiduciary Fund Type</i> | <i>Totals</i> |
|--------------------------------|---------------------|-------------------------|----------------------------|--------------------------|
| <i>Special Revenue</i> | <i>Debt Service</i> | <i>Capital Projects</i> | <i>Expendable Trust</i> | <i>(Memorandum Only)</i> |
| \$ 76,461,389 | \$ | \$ | \$ | \$ 90,230,887 |
| 6,118,842 | | | | 63,935,966 |
| 2,425,979 | | | | 7,773,930 |
| 20,789,847 | | 51,524 | | 2,475,534 |
| 413,994 | | | | 38,382,995 |
| | 292,583 | 124,922 | | 1,516,569 |
| 223,013,918 | | 20,078,307 | | 417,505 |
| 662,521 | | 253,119 | | 264,702,316 |
| 7,582,321 | | 3,764,459 | 293,089 | 42,171,691 |
| <u>337,468,811</u> | <u>292,583</u> | <u>24,272,331</u> | <u>293,089</u> | <u>14,653,497</u> |
| | | | | <u>526,260,890</u> |
| 7,283,793 | | | | 27,593,383 |
| 43,579,273 | | | | 124,782,866 |
| 17,227,293 | | | | 17,679,547 |
| 234,227,139 | | | | 236,851,122 |
| 15,730,201 | | 32,305,204 | | 18,666,457 |
| | | | | 32,305,204 |
| | | | | 53,300 |
| 11,239,269 | | | | 11,403,269 |
| 4,214,899 | | | | 7,344,899 |
| | | | | 225,965 |
| 198,041 | 2,903,885 | | | 3,196,624 |
| 37,047 | 2,489,955 | | | 2,536,118 |
| <u>333,736,955</u> | <u>5,393,840</u> | <u>32,305,204</u> | <u>0</u> | <u>482,638,754</u> |
| 3,731,856 | (5,101,257) | (8,032,873) | 293,089 | 43,622,136 |
| 17,348 | | | | 60,111 |
| 391,954 | | | | 391,954 |
| | | 354,465 | | 354,465 |
| 80,745,406 | 5,067,250 | 8,324,235 | | 100,992,875 |
| (63,791,866) | | (203,312) | (131,298) | (108,387,066) |
| <u>17,362,842</u> | <u>5,067,250</u> | <u>8,475,388</u> | <u>(131,298)</u> | <u>(6,587,661)</u> |
| 21,094,698 | (34,007) | 442,515 | 161,791 | 37,034,475 |
| <u>139,285,382</u> | <u>3,982,176</u> | <u>50,580,587</u> | <u>1,048,521</u> | <u>244,906,983</u> |
| \$ <u>160,380,080</u> | \$ <u>3,948,169</u> | \$ <u>51,023,102</u> | \$ <u>1,210,312</u> | \$ <u>281,941,458</u> |

*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances-Budget and Actual
All Annually Budgeted Governmental Fund Types
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2001

| | <i>General Fund</i> | | |
|--|---------------------------|-----------------------------|---|
| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
| <i>Revenues:</i> | | | |
| Property taxes..... | \$ 13,627,087 | \$ 13,739,493 | \$ 112,406 |
| Sales tax..... | 63,671,396 | 63,807,051 | 135,655 |
| Other taxes..... | 1,610,100 | 1,660,331 | 50,231 |
| Licenses and permits..... | 50,000 | 49,680 | (320) |
| Fees and charges for services..... | 15,694,211 | 17,126,003 | 1,431,792 |
| Fines and forfeitures..... | 997,013 | 1,118,118 | 121,105 |
| Special assessments..... | | | |
| Intergovernmental..... | 21,435,130 | 22,058,979 | 623,849 |
| Investment earnings..... | 24,972,852 | 25,601,891 | 629,039 |
| Miscellaneous..... | 2,901,697 | 3,029,411 | 127,714 |
| Total Revenues..... | 144,959,486 | 148,190,957 | 3,231,471 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| General government..... | 22,649,709 | 20,499,094 | 2,150,615 |
| Judicial and law enforcement..... | 84,234,884 | 82,181,141 | 2,053,743 |
| Environment and public works..... | 535,264 | 465,103 | 70,161 |
| Social services..... | 2,766,230 | 2,614,590 | 151,640 |
| Community and economic development..... | 3,382,079 | 3,094,297 | 287,782 |
| <i>Intergovernmental:</i> | | | |
| General government..... | 53,300 | 53,300 | 0 |
| Environment and public works..... | 225,965 | 225,965 | 0 |
| Social services..... | 164,000 | 164,000 | 0 |
| Community and economic development..... | 3,130,000 | 3,130,000 | 0 |
| <i>Debt Service:</i> | | | |
| Principal retirement..... | | | |
| Interest and fiscal charges..... | | | |
| Total Expenditures..... | 117,141,431 | 112,427,490 | 4,713,941 |
| <i>Excess (Deficiency) Of Revenues Over Expenditures.....</i> | <i>27,818,055</i> | <i>35,763,467</i> | <i>7,945,412</i> |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 6,608,225 | 6,855,984 | 247,759 |
| Operating transfers out..... | (44,267,949) | (44,260,590) | 7,359 |
| Total Other Financing Sources And Uses..... | (37,659,724) | (37,404,606) | 255,118 |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | <i>(9,841,669)</i> | <i>(1,641,139)</i> | <i>8,200,530</i> |
| <i>Fund Balance (Deficit) At Beginning Of Year.....</i> | | | |
| | 39,250,586 | 39,250,586 | 0 |
| <i>Fund Balance (Deficit) At End Of Year.....</i> | | | |
| | \$ 29,408,917 | \$ 37,609,447 | \$ 8,200,530 |

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

| <i>Annually Budgeted Special Revenue Funds</i> | | | <i>Debt Service Funds</i> | | | <i>Totals (Memorandum Only)</i> | | |
|--|-----------------------------|---|---------------------------|-----------------------------|---|---------------------------------|-----------------------------|---|
| <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
| \$ 74,707,961 | \$ 76,341,352 | \$ 1,633,391 | \$ | \$ | \$ | \$ 88,335,048 | \$ 90,080,845 | \$ 1,745,797 |
| | | | | | | 63,671,396 | 63,807,051 | 135,655 |
| 6,699,672 | 6,428,808 | (270,864) | | | | 8,309,772 | 8,089,139 | (220,633) |
| 2,460,726 | 2,440,879 | (19,847) | | | | 2,510,726 | 2,490,559 | (20,167) |
| 18,620,861 | 17,690,067 | (930,794) | | | | 34,315,072 | 34,816,070 | 500,998 |
| 254,000 | 396,722 | 142,722 | | | | 1,251,013 | 1,514,840 | 263,827 |
| | | | 288,239 | 292,583 | 4,344 | 288,239 | 292,583 | 4,344 |
| 68,874,619 | 71,041,537 | 2,166,918 | | | | 90,309,749 | 93,100,516 | 2,790,767 |
| 623,000 | 604,506 | (18,494) | | | | 25,595,852 | 26,206,397 | 610,545 |
| 2,463,880 | 4,151,527 | 1,687,647 | | | | 5,365,577 | 7,180,938 | 1,815,361 |
| <u>174,704,719</u> | <u>179,095,398</u> | <u>4,390,679</u> | <u>288,239</u> | <u>292,583</u> | <u>4,344</u> | <u>319,952,444</u> | <u>327,578,938</u> | <u>7,626,494</u> |
| | | | | | | | | |
| 7,774,917 | 7,346,658 | 428,259 | | | | 30,424,626 | 27,845,752 | 2,578,874 |
| 16,807,754 | 15,608,965 | 1,198,789 | | | | 101,042,638 | 97,790,106 | 3,252,532 |
| 22,696,181 | 20,527,066 | 2,169,115 | | | | 23,231,445 | 20,992,169 | 2,239,276 |
| 118,899,348 | 113,263,978 | 5,635,370 | | | | 121,665,578 | 115,878,568 | 5,787,010 |
| 7,587,309 | 6,671,641 | 915,668 | | | | 10,969,388 | 9,765,938 | 1,203,450 |
| | | | | | | 53,300 | 53,300 | 0 |
| | | | | | | 225,965 | 225,965 | 0 |
| | | | | | | 164,000 | 164,000 | 0 |
| | | | | | | 3,130,000 | 3,130,000 | 0 |
| | | | 2,903,885 | 2,903,885 | 0 | 2,903,885 | 2,903,885 | 0 |
| | | | 2,490,329 | 2,490,015 | 314 | 2,490,329 | 2,490,015 | 314 |
| <u>173,765,509</u> | <u>163,418,308</u> | <u>10,347,201</u> | <u>5,394,214</u> | <u>5,393,900</u> | <u>314</u> | <u>296,301,154</u> | <u>281,239,698</u> | <u>15,061,456</u> |
| | | | | | | | | |
| 939,210 | 15,677,090 | 14,737,880 | (5,105,975) | (5,101,317) | 4,658 | 23,651,290 | 46,339,240 | 22,687,950 |
| | | | | | | | | |
| 45,807,636 | 44,604,518 | (1,203,118) | 5,105,892 | 5,067,250 | (38,642) | 57,521,753 | 56,527,752 | (994,001) |
| (75,394,976) | (61,895,428) | 13,499,548 | | | | (119,662,925) | (106,156,018) | 13,506,907 |
| <u>(29,587,340)</u> | <u>(17,290,910)</u> | <u>12,296,430</u> | <u>5,105,892</u> | <u>5,067,250</u> | <u>(38,642)</u> | <u>(62,141,172)</u> | <u>(49,628,266)</u> | <u>12,512,906</u> |
| | | | | | | | | |
| (28,648,130) | (1,613,820) | 27,034,310 | (83) | (34,067) | (33,984) | (38,489,882) | (3,289,026) | 35,200,856 |
| | | | | | | | | |
| <u>95,822,158</u> | <u>95,822,158</u> | <u>0</u> | <u>3,984,224</u> | <u>3,984,224</u> | <u>0</u> | <u>139,056,968</u> | <u>139,056,968</u> | <u>0</u> |
| | | | | | | | | |
| <u>\$ 67,174,028</u> | <u>\$ 94,208,338</u> | <u>\$ 27,034,310</u> | <u>\$ 3,984,141</u> | <u>\$ 3,950,157</u> | <u>\$ (33,984)</u> | <u>\$ 100,567,086</u> | <u>\$ 135,767,942</u> | <u>\$ 35,200,856</u> |

MONTGOMERY COUNTY, OHIO

*Combined Statement of Revenues,
Expenses and Changes in Retained Earnings
All Proprietary Fund Types and Discretely Presented Component Unit*

For the Year Ended December 31, 2001

| | <i>Enterprise</i> | <i>Internal Service</i> | <i>Totals (Memorandum Only) Primary Government</i> | <i>Component Unit Monco Enterprises, Inc.</i> | <i>Totals (Memorandum Only) Reporting Entity</i> |
|---|----------------------|-----------------------------|--|---|--|
| Operating Revenues: | | | | | |
| Charges for services..... | \$ 94,099,636 | \$ 13,180,495 | \$ 107,280,131 | \$ 1,179,336 | \$ 108,459,467 |
| Other revenue..... | 1,395,743 | 1,658,148 | 3,053,891 | 777,214 | 3,831,105 |
| Total Operating Revenues..... | 95,495,379 | 14,838,643 | 110,334,022 | 1,956,550 | 112,290,572 |
| Operating Expenses: | | | | | |
| Personal services..... | 23,667,616 | 1,461,820 | 25,129,436 | 815,680 | 25,945,116 |
| Materials and supplies..... | 3,010,993 | 3,040,965 | 6,051,958 | 12,366 | 6,064,324 |
| Contractual services..... | 6,152,637 | 3,253,612 | 9,406,249 | 96,269 | 9,502,518 |
| Utilities..... | 36,482,982 | 1,435,032 | 37,918,014 | 11,045 | 37,929,059 |
| Depreciation..... | 12,308,036 | 67,768 | 12,375,804 | 31,774 | 12,407,578 |
| Insurance claims..... | 6,645,229 | 1,784,581 | 1,784,581 | 834,361 | 1,784,581 |
| Other expenses..... | 6,645,229 | 1,874,688 | 8,519,917 | 834,361 | 9,354,278 |
| Total Operating Expenses..... | 88,267,493 | 12,918,466 | 101,185,959 | 1,801,495 | 102,987,454 |
| Operating Income (Loss)..... | 7,227,886 | 1,920,177 | 9,148,063 | 155,055 | 9,303,118 |
| Nonoperating Revenues (Expenses) | | | | | |
| Investment income..... | 1,474,854 | | 1,474,854 | 23,053 | 1,497,907 |
| Interest expense and fiscal charges..... | (7,256,730) | (7,556) | (7,264,286) | | (7,264,286) |
| Capital contributions..... | 1,616,365 | | 1,616,365 | | 1,616,365 |
| Gain (loss) from disposal of fixed assets..... | (63,183) | | (63,183) | (579) | (63,762) |
| Other nonoperating revenue (expense)..... | 843 | 907 | 1,750 | 485 | 2,235 |
| Total Nonoperating Revenues (Expenses)..... | (4,227,851) | (6,649) | (4,234,500) | 22,959 | (4,211,541) |
| Income (Loss) Before Operating Transfers..... | 3,000,035 | 1,913,528 | 4,913,563 | 178,014 | 5,091,577 |
| Operating transfers in..... | 7,684,881 | 52,303 | 7,737,184 | | 7,737,184 |
| Operating transfers out..... | (304,200) | (38,793) | (342,993) | | (342,993) |
| Net Income (Loss)..... | 10,380,716 | 1,927,038 | 12,307,754 | 178,014 | 12,485,768 |
| Retained Earnings (Deficit) At Beginning Of Year, Restated (Note D)..... | | | | | |
| | 60,890,160 | 22,023,611 | 82,913,771 | 1,067,448 | 83,981,219 |
| Retained Earnings (Deficit) At End Of Year..... | | | | | |
| | \$ 71,270,876 | \$ 23,950,649 | \$ 95,221,525 | \$ 1,245,462 | \$ 96,466,987 |

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

MONTGOMERY COUNTY, OHIO

*Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government*

For the Year Ended December 31, 2001

(Cont'd.)

| <i>Increase (Decrease) in Cash and Cash Equivalents</i> | <i>Enterprise</i> | <i>Internal Service</i> | <i>Totals (Memorandum Only)</i> |
|--|-----------------------|-----------------------------|-------------------------------------|
| <i>Cash flows from operating activities:</i> | | | |
| Cash receipts from customers..... | \$ 93,883,578 | \$ 405,560 | \$ 94,289,138 |
| Cash receipts from quasi-external operating transactions..... | 980,812 | 12,199,428 | 13,180,240 |
| Cash payments to employees for services..... | (18,150,194) | (1,142,352) | (19,292,546) |
| Cash payments to suppliers for goods and services..... | (48,783,969) | (8,516,755) | (57,300,724) |
| Cash payments for insurance claims..... | | (1,642,467) | (1,642,467) |
| Cash payments for quasi-external operating transactions..... | (9,254,931) | (2,206,360) | (11,461,291) |
| Landfill post-closure costs paid..... | (111,979) | | (111,979) |
| Other operating cash receipts..... | 1,395,465 | 1,655,568 | 3,051,033 |
| Cash from other sources..... | 32,515 | 15,633 | 48,148 |
| Other cash payments..... | | (14,772) | (14,772) |
| <i>Net cash provided by (used for) operating activities.....</i> | <u>19,991,297</u> | <u>753,483</u> | <u>20,744,780</u> |
| <i>Cash flows from noncapital financing activities:</i> | | | |
| Operating transfers in from other funds..... | 7,684,881 | 52,303 | 7,737,184 |
| Operating transfers out to other funds..... | (304,200) | (38,793) | (342,993) |
| <i>Net cash provided by (used for) noncapital financing activities.....</i> | <u>7,380,681</u> | <u>13,510</u> | <u>7,394,191</u> |
| <i>Cash flows from capital and related financing activities:</i> | | | |
| Principal paid on capital leases..... | (4,704) | (61,571) | (66,275) |
| Interest paid on capital leases..... | | (7,556) | (7,556) |
| Principal paid on long-term notes..... | (1,989,482) | | (1,989,482) |
| Interest paid on long-term notes..... | (1,790,392) | | (1,790,392) |
| Principal paid on revenue bonds..... | (7,245,000) | | (7,245,000) |
| Interest paid on revenue bonds..... | (6,094,937) | | (6,094,937) |
| Principal paid on general obligation bonds..... | (1,907,315) | | (1,907,315) |
| Interest paid on general obligation bonds..... | (2,770,878) | | (2,770,878) |
| Other fiscal charges paid..... | (238,013) | | (238,013) |
| Acquisition and construction of capital assets..... | (29,983,493) | (19,216) | (30,002,709) |
| <i>Net cash provided by (used for) capital and related financing activities.....</i> | <u>(52,024,214)</u> | <u>(88,343)</u> | <u>(52,112,557)</u> |
| <i>Cash flows from investing activities:</i> | | | |
| Sale of investment securities..... | 1,674,218 | | 1,674,218 |
| Interest received on investments..... | 4,267,199 | | 4,267,199 |
| <i>Net cash provided by (used for) investing activities.....</i> | <u>5,941,417</u> | <u>0</u> | <u>5,941,417</u> |
| Net increase (decrease) in cash and cash equivalents..... | (18,710,819) | 678,650 | (18,032,169) |
| Cash and cash equivalents at beginning of year..... | 173,472,536 | 28,822,722 | 202,295,258 |
| Cash and cash equivalents at end of year..... | <u>\$ 154,761,717</u> | <u>\$ 29,501,372</u> | <u>\$ 184,263,089</u> |

MONTGOMERY COUNTY, OHIO

*Combined Statement of Cash Flows
All Proprietary Fund Types - Primary Government (Cont'd.)*

For the Year Ended December 31, 2001

| | <i>Enterprise</i> | <i>Internal Service</i> | <i>Totals (Memorandum Only)</i> |
|--|----------------------|-----------------------------|-------------------------------------|
| <i>Reconciliation of operating income to net cash provided by operating activities:</i> | | | |
| Operating income (loss)..... | \$ 7,227,886 | \$ 1,920,177 | \$ 9,148,063 |
| <i>Adjustments to reconcile operating income to net cash provided by operating activities:</i> | | | |
| Depreciation..... | 12,308,036 | 67,768 | 12,375,804 |
| Miscellaneous nonoperating income (expense)..... | 32,515 | 861 | 33,376 |
| (Increase) decrease in accounts receivable..... | 916,508 | (25,237) | 891,271 |
| (Increase) decrease in due from other funds..... | 1,643 | (552,850) | (551,207) |
| (Increase) decrease in due from other governments..... | (153,675) | | (153,675) |
| (Increase) decrease in inventory of supplies..... | 16,068 | (4,861) | 11,207 |
| Increase (decrease) in accounts payable..... | 610,328 | (257,000) | 353,328 |
| Increase (decrease) in due to other funds..... | 327,741 | 56,316 | 384,057 |
| Increase (decrease) in due to other governments..... | (1,949,736) | (630,113) | (2,579,849) |
| Increase (decrease) in accrued wages and benefits..... | 178,071 | 21,831 | 199,902 |
| Increase in noncapital notes..... | 475,912 | | 475,912 |
| Increase (decrease) in insurance claims payable..... | | 156,591 | 156,591 |
| <i>Total adjustments</i> | <u>12,763,411</u> | <u>(1,166,694)</u> | <u>11,596,717</u> |
| <i>Net cash provided by (used for) operating activities</i> | <u>\$ 19,991,297</u> | <u>\$ 753,483</u> | <u>\$ 20,744,780</u> |

Noncash investing, capital and financing activities:

During 2001, the Enterprise funds reflected note payable obligations from noncash state public works loans in the amount of \$9,147,918. The Enterprise funds recognized noncash contributions of capital in the amount of \$1,616,365 and a noncash increase in the fair value of investments of \$40,166. The Internal Service funds entered into new borrowings under capital lease agreements in the amount of \$28,035.

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

Statement of Cash Flows
Component Unit

For the Year Ended December 31, 2001

| | <i>Monco Enterprises, Inc.</i> |
|---|------------------------------------|
| <i>Cash flows from operating activities:</i> | |
| Operating income (loss)..... | \$ 155,055 |
| Adjustments to reconcile excess revenue over expenses to net cash provided by operating activities: | |
| Depreciation..... | 31,774 |
| Miscellaneous nonoperating income (expense)..... | 485 |
| Contributed materials..... | (2,200) |
| Changes in operating assets and liabilities: | |
| (Increase) decrease in accounts receivable..... | (10,216) |
| (Increase) decrease in other assets..... | (3,251) |
| Increase (decrease) in accounts payable..... | 5,127 |
| Increase (decrease) in accrued wages and benefits..... | 1,213 |
| Increase (decrease) in other liabilities..... | (589) |
| | <u>22,343</u> |
| <i>Net cash provided by (used for) operating activities.....</i> | <u>177,398</u> |
| <i>Cash flows from capital and related financing activities:</i> | |
| Purchase of equipment..... | <u>(19,691)</u> |
| <i>Net cash provided by (used for) capital and related financing activities.....</i> | <u>(19,691)</u> |
| <i>Cash flows from investing activities:</i> | |
| Proceeds from sale of investments..... | 130,000 |
| Interest received on investments..... | <u>23,053</u> |
| <i>Net cash provided by (used for) investing activities.....</i> | <u>153,053</u> |
| <i>Cash flows from noncapital financing activities:</i> | |
| <i>Net cash provided by (used for) noncapital financing activities.....</i> | <u>0</u> |
| Net increase (decrease) in cash and cash equivalents..... | 310,760 |
| Cash and cash equivalents at beginning of year..... | <u>358,789</u> |
| Cash and cash equivalents at end of year..... | <u>\$ 669,549</u> |

The Component Unit had no non-cash investing or financing activity during 2001.

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

*Notes to the Combined
Financial Statements
December 31, 2001*

NOTE A - 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 554,000 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 two parking facilities.

Reporting Entity

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, 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 the nature and significance of their relationship with the County are 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 Combined Financial Statements

NOTE A - 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 Montgomery County Public Library District: 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 Response Committee (MGCLERC) is the Local Emergency Planning Committee (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 Montgomery Greene County Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not pay any monies to the LEPC during calendar year 2001. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

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

The accounts of the County are organized on the basis of funds or account groups, 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 various funds are summarized by type in the general purpose financial statements.

Amounts in the "Totals-Memorandum Only-Primary Government" columns in the combined financial statements represent a summation of the combined financial statement line items of the fund types and account groups of the primary government only and are presented for analytical purpose only. The summation includes fund types and account groups that use different bases of accounting. In addition, amounts in the "Totals-Memorandum Only-Reporting Entity" column in the combined financial statements represent a summation of the combined financial statement line items of the fund types and account groups of the primary government and its discretely presented component unit. Consequently, amounts shown in these "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County or the reporting entity.

Notes to the Combined Financial Statements

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

The County uses the following fund types and account groups:

Governmental Funds: Those funds through which most governmental functions are typically financed.

Funds included are:

General Fund: This fund accounts for all financial resources not accounted for in another fund. The major revenue sources are sales tax, property tax, investment earnings, and state and local government fund receipts. The General Fund is the operating fund of the County.

Special Revenue Funds: These are funds used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. These funds include the Human Services Fund, Children Services Board Fund, Board of Mental Retardation Fund, and all other federal and state grant funds.

Debt Service Funds: The Debt Service Funds are used to account for the accumulation of resources for and the payment of, principal and interest on general long-term debt.

Capital Projects Funds: These funds are used to account for the acquisition or construction of major capital facilities and capital improvements other than those financed by Proprietary Funds. They include projects financed by special assessments.

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 is upon determination of net income, financial position, and changes in financial position. Funds included are:

Enterprise Funds: These funds account for the acquisition, operation, and maintenance of County facilities which are financed primarily by user charges.

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.

Fiduciary Funds: Fiduciary Funds are used to account for assets held by the County in a trustee capacity, for other governments and/or funds. The County's Fiduciary Funds are comprised of:

Expendable Trust Funds: Expendable Trust Funds are trust funds whose resources may be expended. The County uses an Expendable Trust Fund to account for assets, consisting of unclaimed funds, that it is holding in a trustee capacity. Expendable Trust Funds are accounted for and reported in essentially the same manner as governmental funds.

Agency Funds: Agency Funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities. These funds include undivided tax funds and payroll withholding funds.

Account Groups: Account Groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The two account groups include:

General Fixed Assets Account Group: This account group is used to account for all fixed assets of the County other than those accounted for in the Proprietary Funds. General fixed assets include land, land improvements, buildings, structures and improvements, and furniture, fixtures, and equipment owned by the County.

General Long-term Debt Account Group: This account group is used to account for all long-term debt of the County except that accounted for in Proprietary Funds.

Component Unit: A component unit is a legally separate organization for which the elected officials of the County are financially accountable, or for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete.

*Notes to the Combined
Financial Statements*

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

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.

Bases of Accounting

Primary Government - Governmental Funds and Expendable Trust Funds are accounted for on the modified accrual basis of accounting and "flow of current financial resources" measurement focus. Under the modified accrual basis, revenues for these funds are recognized when they become both measurable and available to finance County operations (collected within sixty days after year-end). In applying this concept, primary revenue sources accrued at year end include sales tax, certain fees and charges for services, various intergovernmental revenues and investment earnings. Under the modified accrual basis, expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for interest and principal on general long-term debt, which is recorded when due. Agency funds are purely custodial in nature (assets equal liabilities) and thus do not focus on the measurement of operations; the modified accrual basis of accounting is followed, however, for recognizing assets and liabilities in these funds. Proprietary Funds are accounted for on the accrual basis of accounting and "flow of economic resources" measurement focus. Under the accrual basis, revenues are recognized when earned and measurable and expenses are recognized as incurred, if measurable. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. For Governmental and Expendable Trust Funds, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. For Proprietary Funds, all assets and liabilities (whether current or noncurrent) associated with their activity are included on the balance sheet. The reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Operating statements of these funds present increases (revenues) and decreases (expenses) in net total assets.

The Primary Government follows GASB Statement No. 20 in applying GASB guidance to its proprietary activities 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.

Discretely-Presented Component Unit - Financial transactions of Monco Enterprises, Inc. are accounted for and reported on the accrual basis of accounting and the "flow of economic resources" measurement focus. Under the accrual basis, revenues are recognized when earned and measurable and expenses are recognized as incurred, if measurable. This non-governmental component unit adheres to generally accepted accounting principles but is not required to apply GASB standards, other than the reporting entity provisions of GASB Statement No. 14 when it is included in a governmental financial reporting entity. It should, therefore, be noted that for cash flow purposes the component unit follows the reporting of FASB Statement 95 which is not compatible with the governmental model. As such, the Statement of Cash Flows for the Component Unit is reported separately in the Combined Financial Statements.

Budgetary Accounting and Control

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

*Notes to the Combined
Financial Statements*

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

category (i.e. personal services, professional services, capital outlays, etc.) which constitutes the legal level of budgetary control.

Each County department, in conjunction with the Office of Management and Budget, prepares an original budget which is approved by the Board of County Commissioners. Throughout the year, the County monitors and maintains the legal level of budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for 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 revised 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, which operate on a different fiscal year: Alcohol, Drug Addiction and Mental Health Services Board; Job & Family Services; Road A&G Projects; Community Development Block Grant; Job Training Partnership Act; Child Support Enforcement; Youth Services Subsidy; Economic Development; Community Corrections; ADAMHS Board Federal Grants; Children Services Board State Grants; Justice Assistance Act; Community Human Services Capital Alloc.; Community Oriented Policing Program; Sheriff's Seized Assets; Sheriff-CANE; Sheriff-OCN; Sheriff DARE Grant; Sheriff Domestic Preparedness Support; DUI Traffic Enforcement Grant; Local Law Enforcement Block Grant; General Fund Strategic Investment; Juvenile Court HS Levy Grants; Juv. Acct. Inc. Block Grant; CPC State Grants; CPC Federal Grants; Ohio Motor Chng Demonstr Pilot Prog Grant; Take Pride Ohio Pilot Program Grant; Dora Tate Center Grant; MRDD Federal Grants; MRDD Residential; MRDD/MH Supports and Services Program; MRDD Family Resources; Crime Lab Federal Grants; VAWA Grant; VOCA Grant; DR Ct-Child Protection Mediation; Building Regulations Grant and Residential Services Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Funds. Appropriations in these funds are made on a multi-year basis and the free balances do not lapse at year-end. Budgetary control is on this multi-year basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of on a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and expenditures/expenses are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis.

The actual results of operations compared to the revised appropriation for annually budgeted Governmental Funds are presented in the Combined Schedule of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Non-GAAP Budgetary Basis)-All Annually Budgeted Governmental Fund Types.

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.

*Notes to the Combined
Financial Statements*

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

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 are considered to be cash equivalents, since they are available to County funds on demand. If a fund overdraws its account in the Treasury pool, the overdraft is reported as an interfund liability in that fund, with a corresponding interfund receivable reported in the General Fund.

For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Separate investments are reported as investments on the Balance Sheet. Investments 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.

Restricted Assets

Restricted assets occur only in the Proprietary Funds. The restricted assets include revenue bond debt proceeds restricted by applicable bond indentures, funds reserved for the redemption of matured revenue and general obligation bond coupons, and funds reserved for the purpose of future construction.

Fixed Assets

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date received. General infrastructure fixed assets, those applicable to roads, bridges, sidewalks and the like, are not capitalized in the General Fixed Assets Account Group. Infrastructure fixed assets related to Proprietary Funds are capitalized, based on the County's valuation policy, within the appropriate Proprietary Fund. No depreciation has been provided on general fixed assets. Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against current operations. Depreciation has been provided over the estimated useful life using the straight line method.

The estimated useful lives of the various fixed 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 |
| Furniture, fixtures and equipment..... | 5-12 years |

Bond anticipation notes

All bond anticipation notes are short-term and do not meet the refinancing criteria, as established by FASB Statement No. 6, for classification as long-term. As such, they are classified as current fund liabilities in the fund receiving the proceeds.

Long-term Liabilities

In accordance with GAAP, long-term liabilities are not recognized within Governmental Funds. They are, instead, reported as liabilities in the General Long-term Debt Account Group. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenues of those funds are reported in the applicable Proprietary Fund.

*Notes to the Combined
Financial Statements*

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

Unamortized Bond Charges

In 1993, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 23 in connection with its accounting and financial reporting for refundings of debt reported by proprietary activities. Accordingly, unamortized bond charges for revenue bonds and self-supporting general obligation bonds are shown on the balance sheet as contra-liability accounts and include amounts for deferred losses from advance refundings of proprietary debt. Unamortized bond charges are amortized as a component of interest expense, using the straight-line method, over the remaining life of the applicable debt. Additional, detailed information regarding unamortized bond charges is provided in Note H.

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. For the year ended December 31, 2001, net interest cost of \$1,665,239 was capitalized to construction-in-progress, in connection with Proprietary Fund construction projects.

Contributed Capital

Contributed capital is not subject to repayment and represents primarily assets contributed, prior to 2001, to Proprietary Funds by residential and commercial developers and subdividers, along with federal and state grants externally restricted for capital acquisitions. The County does not close depreciation of grant-funded assets to the contributed capital account. Accordingly, all depreciation on contributed assets is included in the determination of net income and subsequently closed to retained earnings. Beginning in 2001, the implementation of GASB Statement No. 33 has required that all new capital contributions in these funds be recognized as nonoperating revenues.

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. Accordingly, they are accounted for and reported in the General Long-term Debt Account Group as Special Assessment Debt with Governmental Commitment. 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 \$233,913 of delinquent amounts outstanding.

Nonexchange Transactions

The County has implemented 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. Since the County has not yet implemented the new reporting model, the full accrual guidelines for recognizing receivables and revenue are applied to Proprietary Funds and the modified accrual guidelines applied to Governmental Funds. The recognition of revenues from nonexchange transactions under the modified accrual basis require that the resources must also be available. Accordingly, depending on when the resources are received, certain receivable amounts may be recorded as deferred revenue.

*Notes to the Combined
Financial Statements*

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

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 when funds become available within 60 days following year end.

Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Residual equity transfers represent nonroutine transfers of equity between 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.

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 and are reported as accrued wages and benefits. For Governmental Funds, the portion of the liability which is not currently due and payable is recorded in the General Long-term Debt Account Group. Employees earn vacation time at varying rates depending on the duration of their employment. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Ohio law requires that the vacation time not be accumulated for more than three years. Unused vacation is payable upon termination of employment. Law enforcement employees in the County Sheriff's Department may accumulate unused sick leave, until retirement, up to a maximum of 3,000 hours; those employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave at 50% of their current wage rate. Non-bargaining employees of the Board of County Commissioners, and certain other County offices, with a minimum of ten years of service may, upon retirement, receive cash payment for accumulated unused sick leave at the employee's rate of pay at the time of separation, at the rate of one hour's pay for every two hours of accumulated balance, for a maximum of 3,000 convertible hours to a maximum cash conversion of 1,500 hours. Other County employees may accumulate unused sick leave, until retirement, up to a maximum of 720 hours. Employees with a minimum of ten years of service are, upon retirement, paid for accumulated sick leave, at current wage rates, as follows: for 1-240 hours, 1 day's pay for 3 days accumulated sick leave; for 241-400 hours, 1 day's pay for 2 days accumulated sick leave; and for 401-720 hours, 1 day's pay for 1 days accumulated sick leave.

Insurance

The County's risk management programs include self-funding for certain 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 third-party and managerial estimates. Additional, detailed information regarding risk management is provided in Note J.

Fund Equity

The County records reservations for portions of fund equity which are legally restricted for specific future uses or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designations of fund equity are amounts that have been officially designated by management for a specific future use, which are not legally segregated. Unreserved/undesigned fund equity indicates that portion of fund equity which is available for appropriations in future periods.

*Notes to the Combined
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

A reconciliation of the results of operations for the year ended December 31, 2001 on the GAAP basis to the budget basis follows:

| <i>Description</i> | <i>Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses</i> | | |
|---|--|----------------------------|-------------------------|
| | <i>General</i> | <i>Special Revenue</i> | <i>Debt Service</i> |
| GAAP Basis..... | \$ 15,369,478 | \$ 21,094,698 | \$ (34,007) |
| Non-annually Budgeted funds | | 13,529,598 | |
| GAAP Basis for annually budgeted funds..... | 15,369,478 | 34,624,296 | (34,007) |
| Increase (decrease) | | | |
| Due to revenues: | | | |
| Property taxes..... | (30,005) | (120,037) | |
| Sales tax..... | (128,915) | | |
| Other taxes..... | 5,243 | 309,966 | |
| Licenses and permits..... | 125 | 14,900 | |
| Fees and charges for services..... | (415,621) | (813,518) | |
| Fines and forfeitures..... | 15,543 | 4,935 | |
| Intergovernmental..... | 448,888 | (21,575,230) | |
| Investment earnings..... | (15,654,160) | (58,015) | |
| Miscellaneous..... | 15,783 | (1,031,477) | |
| Due to expenditures: | | | |
| Current: | | | |
| General government..... | (189,504) | (66,365) | |
| Judicial and law enforcement..... | (977,548) | (4,922,822) | |
| Environment and public works..... | (12,849) | (3,599,249) | |
| Social services..... | 9,393 | 3,795,199 | |
| Community and economic development..... | (158,041) | (1,884,068) | |
| Debt Service: | | | |
| Principal retirement..... | 94,698 | 198,041 | |
| Interest and fiscal charges..... | 9,116 | 37,047 | (60) |
| Due to other financing sources and (uses): | | | |
| Proceeds from sale of fixed assets/sundries.. | (42,763) | (13,877) | |
| Proceeds from capital leases..... | | (391,954) | |
| Operating transfers in..... | | 9,439,082 | |
| Operating transfers out..... | | (15,560,674) | |
| Budgetary basis..... | \$ <u>(1,641,139)</u> | \$ <u>(1,613,820)</u> | \$ <u>(34,067)</u> |

*Notes to the Combined
Financial Statements*

NOTE D - Prior Period Adjustments and Restatements

In 2001, the County adopted GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions". The cumulative effect of adopting the new standards resulted in the restatement of the beginning fund balance of the Special Revenue Funds in the amount of \$1,506,680. In the Enterprise Funds, a restatement in the amount of \$610,000 was necessary to reflect a previously unrecorded liability due to the City of Dayton for certain utility charges. Finally, a correction was made in the Enterprise Funds to reduce the construction-in-progress account by \$507,587 in order to remove certain costs, previously carried in the account for several years, that were determined to be non-capitalizable.

Both the adjustment for GASB 33 and the restatement to reflect unrecorded liabilities, resulted in changes to the operating results of these funds as reported in the prior year. In the Special Revenue Funds, the previously reported deficiency of revenues and other financing sources over expenditures and other uses of \$2,184,237 has been reduced by \$1,506,680, to a revised amount of \$677,557. In the Enterprise Funds, the previously reported net income of \$13,656,350 has been reduced by \$610,000, to a revised amount of \$13,046,350.

The following summarizes the restatements of fund balance and retained earnings:

| | <u>Special Revenue Fund Balance</u> | <u>Enterprise Retained Earnings</u> |
|--|---|---|
| Amounts at December 31, 2000, as previously reported: | \$ 137,778,702 | \$ 62,007,747 |
| Adjustment for the cumulative effect of GASB 33: | 1,506,680 | |
| Restatement to reflect unrecorded liabilities due to other governments: | | (610,000) |
| Restatement for adjustment to construction-in progress: | | (507,587) |
| Amounts at January 1, 2001, as restated: | <u>\$ 139,285,382</u> | <u>\$ 60,890,160</u> |

*Notes to the Combined
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) No-load money market mutual funds consisting exclusively of obligations listed in (1) or (2) 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) or (2); (4) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions; (5) Qualifying commercial paper issued by any corporation incorporated under the laws of the United States or a state; and (6) 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. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2001.

Funds invested by fiscal agents are determined by trust agreements and bond indentures. Like the cash invested by the County Treasurer, eligible investments include U.S. government obligations.

Amounts available for deposit or investment are as follows:

Primary Government:

| | |
|--|----------------------|
| Cash and cash equivalents (carrying amounts) | |
| Pooled (including the County Treasurer's investment pool)..... | \$517,620,926 |
| Segregated..... | 37,071,811 |
| Segregated investment accounts (carrying amounts)..... | 6,956,938 |
| Reconciling items (net) to arrive at bank balance of deposits..... | 23,858,063 |
| Total available for deposit and investment: | |
| (Bank balance of deposits/fair value of investments)..... | <u>\$585,507,738</u> |

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

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 Balance Sheet. 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 Balance Sheet. At December 31, 2001, the fair value of investments was \$15,157,525 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.

Notes to the Combined Financial Statements

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

The Governmental Accounting Standards Board (GASB Statement No. 3) has established credit risk categories for deposits and investments as follows:

Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name.

Deposits that are insured or collateralized with securities held by the County or its agent in the County's name.

Category 2 - Investments that are uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name.

Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category 3 - Investments that are uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the County's name.

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

Based on the above criteria, the County's deposit and investments at December 31, 2001 are classified as follows:

| | Category | | Bank Balance | Carrying Value | Fair Value |
|--|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| | 1 | 3 | | | |
| Deposits: | | | | | |
| FDIC Insured Deposits | \$ 3,983,749 | \$ | \$ 3,983,749 | | |
| Demand Deposits | | 59,211,994 | 59,211,994 | | |
| <i>Total Deposits</i> | <u>\$ 3,983,749</u> | <u>\$ 59,211,994</u> | <u>\$ 63,195,743</u> | | |
| Investments: | | | | | |
| U.S. Treasury Notes | \$ 2,038,460 | \$ | \$ 2,038,460 | \$ 2,038,460 | \$ 2,038,460 |
| Other U.S. Government Securities | 507,769,368 | | | 507,769,368 | 507,769,368 |
| Municipal Bonds | 1,049,065 | | | 1,049,065 | 1,049,065 |
| Investments in State Treasury Pool (1) | | | | 8,611,895 | 8,611,895 |
| Investments in U.S. Gov't. Mutual Funds (1) | | | | 2,843,207 | 2,843,207 |
| <i>Total Investments</i> | <u>\$ 510,856,893</u> | <u>\$ 0</u> | | <u>\$ 522,311,995</u> | <u>\$ 522,311,995</u> |

(1) The County's investments in the State Treasury Pool and the U.S. Government Mutual Funds are not categorized because they are not evidenced by securities that exist in physical or book entry form.

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$669,549 available for deposit, of which \$454,573 was eligible for FDIC insurance coverage, with the remaining \$214,976 uninsured and uncollateralized. The \$103,000 investment consisted of nonnegotiable certificates of deposit eligible for FDIC insurance coverage. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

*Notes to the Combined
Financial Statements*

NOTE F - Interfund Receivables/Payables

Individual fund interfund receivables and payables balances, for the Primary Government, as of December 31, 2001, are as follows:

| | <i>Due From Receivables</i> | <i>Due To Payables</i> |
|---|---------------------------------|----------------------------|
| General Fund..... | \$ 4,172,160 | \$ 913,636 |
| Special Revenue Funds: | | |
| Board of Mental Retardation..... | 136,602 | 362,075 |
| Alcohol, Drug Addiction and Mental Health Services Board..... | 58 | 7,371 |
| Children Services Board..... | 553,257 | 238,929 |
| Job & Family Services..... | | 2,994,124 |
| Human Services Levy..... | 2,658,621 | 5,556 |
| Country View Manor..... | | 21,106 |
| Road, Auto and Gas..... | 16,878 | 64,598 |
| Real Estate Assessment..... | 5,010 | 15,869 |
| Community Development Block Grant..... | | 123,091 |
| Child Support Enforcement..... | | 130,328 |
| Youth Services Subsidy..... | | 11,481 |
| Community Corrections..... | | 18,764 |
| ADAMHS Board Federal Grants..... | | 46 |
| Hotel/Motel Tax Administration..... | 316 | 380 |
| Other..... | 111,039 | 211,584 |
| <i>Total Special Revenue Funds.....</i> | <u>3,481,781</u> | <u>4,205,302</u> |
| Capital Project Funds | | |
| Public Works Capital..... | | 1,191 |
| Road Assessment Projects..... | | 1,868 |
| Water and Sewer Assessment Projects..... | | 1,102,746 |
| County Engineer Federal Aid Projects..... | | 93,617 |
| <i>Total Capital Project Funds.....</i> | <u>0</u> | <u>1,199,422</u> |
| Enterprise Funds: | | |
| Water..... | 12,889 | 287,760 |
| Wastewater..... | 86,568 | 696,390 |
| Solid Waste Management..... | 29,400 | 376,313 |
| Parking Facilities..... | 3,763 | 500 |
| Stillwater Center..... | | 15,659 |
| <i>Total Enterprise Funds.....</i> | <u>132,620</u> | <u>1,376,622</u> |
| Internal Service Funds: | | |
| Printing Services..... | 15,593 | 1,619 |
| Mailroom..... | 59,663 | 852 |
| Stockroom..... | 165,924 | 703 |
| Service Depot..... | 52,483 | 1,602 |
| Telecommunications..... | 157,860 | 4,850 |
| Health Insurance Admin./E.A.P..... | | 693 |
| Property/Casualty Risk Management..... | 4,000 | 3,246 |
| Workers' Compensation Risk Management..... | 2,861,119 | 89,051 |
| <i>Total Internal Service Funds.....</i> | <u>3,316,642</u> | <u>102,616</u> |
| Agency Funds: | | |
| Undivided Tax Agency Funds..... | | 3,305,605 |
| <i>Total Agency Funds.....</i> | <u>0</u> | <u>3,305,605</u> |
| <i>Total.....</i> | <u>\$ 11,103,203</u> | <u>\$ 11,103,203</u> |

*Notes to the Combined
Financial Statements*

NOTE G - General Fixed Assets

A summary of changes in general fixed assets follows:

| | <i>Balance January 1, 2001</i> | <i>Additions</i> | <i>(Deductions)</i> | <i>Balance December 31, 2001</i> |
|---|--|----------------------|------------------------|--|
| Land..... | \$ 7,009,640 | \$ | \$ | \$ 7,009,640 |
| Land Improvements..... | 1,412,810 | 57,485 | | 1,470,295 |
| Buildings, structures and improvements. | 90,707,741 | 28,000,417 | (1,914,820) | 116,793,338 |
| Furniture, fixtures and equipment..... | 34,243,472 | 6,904,442 | (3,528,994) | 37,618,920 |
| Construction-in-progress..... | 32,770,525 | 12,230,522 | (26,952,971) | 18,048,076 |
| | <u>\$ 166,144,188</u> | <u>\$ 47,192,866</u> | <u>\$ (32,396,785)</u> | <u>\$ 180,940,269</u> |

At December 31, 2001 general fixed assets include approximately \$1,240,000 of equipment under capitalized leases.

Construction-in-progress is composed of the following:

| | <i>Project Authorization</i> | <i>Expended to Dec. 31, 2001</i> | <i>Committed</i> | <i>Required Future Financing</i> |
|--|----------------------------------|--------------------------------------|---------------------|--------------------------------------|
| Board of Elections Renovation | \$ 863,000 | \$ 533,028 | \$ 329,972 | None |
| Juvenile Detention Facility Renovation | 1,970,001 | 468,942 | 1,501,059 | None |
| Reibold Building Projects | 16,272,655 | 14,495,463 | 1,777,192 | None |
| Animal Shelter Expansion | 1,201,692 | 158,779 | 1,042,913 | None |
| Merrimac Building Renovation | 713,441 | 593,032 | 120,409 | None |
| Southview Building Improvements | 2,185,000 | 1,798,832 | 386,168 | None |
| | <u>\$ 23,205,789</u> | <u>\$ 18,048,076</u> | <u>\$ 5,157,713</u> | |

Notes to the Combined 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, 2001:

| <i>Year Issued</i> | <i>Purpose/Description</i> | <i>Interest Rate</i> | <i>Final Maturity</i> | <i>January 1, 2001</i> | <i>Additions</i> | <i>(Reductions)</i> | <i>December 31, 2001</i> |
|--|--|----------------------|-----------------------|------------------------|------------------|---------------------|--------------------------|
| <i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i> | | | | | | | |
| <i>Payable from water revenues:</i> | | | | | | | |
| 1992 | Yankee St/Sp Valley Wtr Main Ext | 5.700% | 2012 | \$ 467,057 | \$ | \$ (29,815) | \$ 437,242 |
| 1992 | Byers Rd Wtr Main Ext | 5.700% | 2012 | 117,000 | | (7,500) | 109,500 |
| 1993 | North High Water Main '93 Refunding | 4.750%- 5.500% | 2011 | 835,000 | | (25,000) | 810,000 |
| 1999 | St Rt 49/I-70 Corr Wtr Improvement | 4.750%- 5.750% | 2019 | 1,645,000 | | (55,000) | 1,590,000 |
| | total payable from water | | | \$ 3,064,057 | \$ - | \$ (117,315) | \$ 2,946,742 |
| <i>Payable from wastewater revenues:</i> | | | | | | | |
| 1992 | Chatauqua Sewer Dist | 5.700% | 2012 | \$ 265,000 | \$ | \$ (15,000) | \$ 250,000 |
| 1993 | Sewer Improve Bonds- '93 Refunding | 4.750%- 5.500% | 2011 | 8,605,000 | | (275,000) | 8,330,000 |
| 1994 | Clyo/Spring Valley Swr Project | 6.000%- 6.200% | 2014 | 1,200,000 | | (60,000) | 1,140,000 |
| 1996 | Big Three Trunk Swr Project | 5.300%- 5.600% | 2016 | 5,405,000 | | (210,000) | 5,195,000 |
| 1996 | Water Pollution Control Master Plan | 5.300%- 5.600% | 2016 | 11,005,000 | | (430,000) | 10,575,000 |
| 1999 | St Rt 49/I-70 Corr Swr Improvement | 4.750%- 5.750% | 2019 | 2,325,000 | | (80,000) | 2,245,000 |
| | total payable from wastewater | | | \$ 28,805,000 | \$ - | \$ (1,070,000) | \$ 27,735,000 |
| <i>Payable from parking facilities revenues:</i> | | | | | | | |
| 1991 | Parking Facilities Constr. | 6.400% | 2001 | \$ 250,000 | \$ | \$ (250,000) | \$ - |
| 1993 | Parking Facilities- '93 Refunding | 4.750%- 5.500% | 2011 | 3,765,000 | | (120,000) | 3,645,000 |
| 2000 | Parking Garage Facility | 5.000%- 5.500% | 2020 | 4,000,000 | | (110,000) | 3,890,000 |
| | total payable from parking facilities | | | \$ 8,015,000 | \$ - | \$ (480,000) | \$ 7,535,000 |
| <i>Payable from stillwater center revenues:</i> | | | | | | | |
| 2000 | Stillwater Center Replacement Facility | 5.000%- 5.500% | 2025 | \$ 10,700,000 | \$ | \$ (195,000) | \$ 10,505,000 |
| | total payable from stillwater center | | | \$ 10,700,000 | \$ - | \$ (195,000) | \$ 10,505,000 |
| <i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i> | | | | \$ 50,584,057 | \$ - | \$ (1,862,315) | \$ 48,721,742 |

Notes to the Combined Financial Statements

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

| Year Issued | Purpose/ Description | Interest Rate | Final Maturity | January 1, 2001 | Additions | (Reductions) | December 31, 2001 |
|--|--|-------------------|----------------|--------------------|--------------|----------------|----------------------|
| <i>Revenue Bonds Payable From Enterprise Fund Revenues:</i> | | | | | | | |
| <i>Payable from water revenues:</i> | | | | | | | |
| 1992 | Water Rev Bonds- Grtr Moraine/Beavercreek | 5.450%- 6.250% | 2017 | \$ 35,695,000 | \$ - | \$ (345,000) | \$ 35,350,000 |
| 1993 | Water Rev Refunding Bonds | 4.750%- 5.300% | 2008 | 13,450,000 | - | (1,410,000) | 12,040,000 |
| | total payable from water | | | \$ 49,145,000 | \$ - | \$ (1,755,000) | \$ 47,390,000 |
| <i>Payable from wastewater revenues:</i> | | | | | | | |
| 1993 | Sewer System Revenue Refunding | 4.900%- 5.800% | 2011 | \$ 14,620,033 | \$ - | \$ (1,405,000) | \$13,215,033 |
| | total payable from wastewater | | | \$ 14,620,033 | \$ - | \$ (1,405,000) | \$13,215,033 |
| <i>Payable from solid waste management revenues:</i> | | | | | | | |
| 1967 | Incinerator | 4.500% | 2002 | \$ 940,000 | \$ - | \$ (460,000) | \$ 480,000 |
| 1995 | Solid Waste Rev Refunding | 4.450%- 6.000% | 2010 | 20,890,000 | - | (1,360,000) | 19,530,000 |
| 1996 | Solid Waste Rev Bonds | 4.700%- 5.500% | 2010 | 27,645,000 | - | (2,200,000) | 25,445,000 |
| | total payable from solid waste management | | | \$ 49,475,000 | \$ - | \$ (4,020,000) | \$ 45,455,000 |
| <i>Total Revenue Bonds Payable From Enterprise Revenues:</i> | | | | \$ 113,240,033 | \$ - | \$ (7,180,000) | \$ 106,060,033 |
| <i>Long-term Notes Payable From Enterprise Funds:</i> | | | | | | | |
| <i>Payable from water funds:</i> | | | | | | | |
| 1994 | Ohio Public Works Commission Loans | 0% | 2015 | \$ 410,625 | \$ - | \$ (27,375) | \$ 383,250 |
| | total payable from water | | | \$ 410,625 | \$ - | \$ (27,375) | \$ 383,250 |
| <i>Payable from wastewater funds:</i> | | | | | | | |
| 1978 | Ohio Water Dev. Authority | 5.250% | 2017 | \$ 2,816,328 | \$ - | \$ (111,406) | \$ 2,704,922 |
| 1994 | Ohio Public Works Commission Loans | 0% | 2019 | 3,869,283 | 137,723 | (210,807) | 3,796,199 |
| 1995 | Ohio Water Dev. Authority | 4.180% | 2014 | 1,298,240 | - | (73,305) | 1,224,935 |
| 1996 | Ohio Water Dev. Authority | 4.160% | 2016 | 4,175,816 | - | (201,561) | 3,974,255 |
| 1996 | Ohio Water Dev. Authority | 4.350% | 2016 | 983,335 | - | (46,262) | 937,073 |
| 1997 | Ohio Water Dev. Authority | 4.040% | 2017 | 996,335 | - | (55,391) | 940,944 |
| 1997 | Ohio Water Dev. Authority | 4.120% | 2017 | 5,816,137 | - | (259,327) | 5,556,810 |
| 1998 | Ohio Water Dev. Authority | 3.910% | 2018 | 5,726,262 | 3,492 | (237,175) | 5,492,579 |
| 1999 | Ohio Public Works Commission Loans | 3.000% | 2020 | 638,110 | 201,520 | (19,672) | 819,958 |
| 1999 | Ohio Water Dev. Authority | 3.790% | 2020 | 12,287,911 | 138,346 | (462,839) | 11,963,418 |
| 2000 | Ohio Water Dev. Authority | 4.640% | 2021 | 3,217,168 | 6,980,586 | (212,862) | 9,984,892 |
| 2001 | Ohio Water Dev. Authority | 0.200% | 2022 | - | 1,392,564 | - | 1,392,564 |
| | total payable from wastewater | | | \$ 41,824,925 | \$ 8,854,231 | \$ (1,890,607) | \$ 48,788,549 |

*Notes to the Combined
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, 2001</i> | <i>Additions</i> | <i>(Reductions)</i> | <i>December 31, 2001</i> |
|--|---|----------------------|-----------------------|------------------------|------------------|---------------------|--------------------------|
| <i>Payable from solid waste management funds:</i> | | | | | | | |
| 2000 | Ohio Public Works | | | | | | |
| | Commission Loans | 0% | 2009 | \$ 1,136,313 | \$ 293,687 | \$ (143,000) | \$ 1,287,000 |
| | total payable from solid waste management | | | \$ 1,136,313 | \$ 293,687 | \$ (143,000) | \$ 1,287,000 |
| Total Long-term Notes Payable From Enterprise Funds: | | | | \$ 43,371,863 | \$ 9,147,918 | \$ (2,060,982) | \$ 50,458,799 |

The current portions of Proprietary Fund bond and long-term note obligations are included in the December 31, 2001 balances in the preceding schedule. Current and long-term portions are as follows:

| | <i>Current Portion</i> | <i>Long-term Portion (net of current)</i> |
|--|------------------------|---|
| <i>Self-supporting general obligation bonds payable from Enterprise Funds:</i> | | |
| Water | \$ 162,315 | \$ 2,784,427 |
| Wastewater | 1,525,000 | 26,210,000 |
| Parking Facilities | 415,000 | 7,120,000 |
| Stillwater Center | 205,000 | 10,300,000 |
| <i>total payable from Enterprise Funds:</i> | \$ 2,307,315 | \$ 46,414,427 |
| <i>Revenue bonds payable from Enterprise Funds:</i> | | |
| Water | \$ 1,840,000 | \$ 45,550,000 |
| Wastewater | 1,470,000 | 11,745,033 |
| Solid Waste Management | 4,325,000 | 41,130,000 |
| <i>total payable from Enterprise Funds:</i> | \$ 7,635,000 | \$ 98,425,033 |
| <i>Long-term notes payable from Enterprise Funds:</i> | | |
| Water | \$ 27,375 | \$ 355,875 |
| Wastewater | 2,614,749 | 46,173,800 |
| Solid Waste Management | 143,000 | 1,144,000 |
| <i>total payable from Enterprise Funds:</i> | \$ 2,785,124 | \$ 47,673,675 |

Notes to the Combined Financial Statements

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

Unamortized Bond Charges

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary activities. As such, unamortized bond charges for revenue bonds and self-supporting general obligation bonds are shown on the balance sheet as contra-liability accounts and include deferred losses in connection with advance refunding. Deferred losses represent the difference between the reacquisition price and the net carrying value of the old debt and are amortized over the shorter of the life of the refunding debt or the refunded debt. Issuance costs and discounts or premiums related to refunding bonds are, however, amortized over the life of the new debt. All unamortized bond charges are amortized as a component of interest expense, using the straight-line method. Following is a detailed summary of unamortized bond charges by Enterprise and Internal Service Funds, and the net carrying value of bonds, at December 31, 2001:

| | Total Bonds Out- standing (Long-term & Current Portions) | Less: Unamortized Bond Charges: | | | Total | Net Carrying Value of Bonds |
|--|--|---------------------------------|-----------------------|------------------|----------------|-----------------------------------|
| | | Issuance Costs | (Discount) Premium | Deferred Loss | | |
| Enterprise Funds- | | | | | | |
| Revenue Bonds: | | | | | | |
| <i>Water Fund:</i> | | | | | | |
| 1993 Water Rev Refunding Bonds | \$ 12,040,000 | \$ (186,186) | \$ (62,159) | \$ (1,074,705) | \$ (1,323,050) | \$ 10,716,950 |
| 1992 Water Revenue Bonds | 35,350,000 | (578,796) | (517,812) | | (1,096,608) | 34,253,392 |
| total | \$ 47,390,000 | \$ (764,982) | \$ (579,971) | \$ (1,074,705) | \$ (2,419,658) | \$ 44,970,342 |
| <i>Wastewater Fund:</i> | | | | | | |
| 1993 Sewer Sys. Rev. Refunding Bonds | \$ 13,215,033 | \$ (272,711) | \$ (78,508) | \$ (1,610,654) | \$ (1,961,873) | \$ 11,253,160 |
| total | \$ 13,215,033 | \$ (272,711) | \$ (78,508) | \$ (1,610,654) | \$ (1,961,873) | \$ 11,253,160 |
| <i>Solid Waste Management fund:</i> | | | | | | |
| 1996 Solid Waste Revenue Bonds | \$ 25,445,000 | \$ (446,586) | \$ (67,794) | \$ | \$ (514,380) | \$ 24,930,620 |
| 1995 Solid Waste Rev. Refndng Bonds | 19,530,000 | (340,082) | 120,631 | (1,824,523) | (2,043,974) | 17,486,026 |
| 1967 Incinerator Revenue Bonds | 480,000 | | | | | 480,000 |
| total | \$ 45,455,000 | \$ (786,668) | \$ 52,837 | \$ (1,824,523) | \$ (2,558,354) | \$ 42,896,646 |
| Total Enterprise Funds: | \$ 106,060,033 | \$ (1,824,361) | \$ (605,642) | \$ (4,509,882) | \$ (6,939,885) | \$ 99,120,148 |
| Self-Supporting General Obligation Bonds: | | | | | | |
| <i>Water fund:</i> | | | | | | |
| 1993 N. High Wtr. Refunding Bonds | \$ 810,000 | \$ (5,551) | \$ (4,309) | \$ (42,773) | \$ (52,633) | \$ 757,367 |
| Other Water Bonds | 2,136,742 | | | | | 2,136,742 |
| total | \$ 2,946,742 | \$ (5,551) | \$ (4,309) | \$ (42,773) | \$ (52,633) | \$ 2,894,109 |
| <i>Wastewater fund:</i> | | | | | | |
| 1993 Sew Impr. Refunding Bonds | \$ 8,330,000 | \$ (56,963) | \$ (44,229) | \$ (469,863) | \$ (571,055) | \$ 7,758,945 |
| Other Wastewater Bonds | 19,405,000 | | | | | 19,405,000 |
| total | \$ 27,735,000 | \$ (56,963) | \$ (44,229) | \$ (469,863) | \$ (571,055) | \$ 27,163,945 |
| <i>Parking Facilities fund:</i> | | | | | | |
| 1993 Parking Fac. Refunding Bonds | \$ 3,645,000 | \$ (24,962) | \$ (19,380) | \$ (208,291) | \$ (252,633) | \$ 3,392,367 |
| Other Parking Facilities bonds | 3,890,000 | | | | - | 3,890,000 |
| total | \$ 7,535,000 | \$ (24,962) | \$ (19,380) | \$ (208,291) | \$ (252,633) | \$ 7,282,367 |
| <i>Stillwater Center fund:</i> | | | | | | |
| 2000 Replacement Fac. Bonds | \$ 10,505,000 | \$ | \$ | \$ | \$ | \$ 10,505,000 |
| total | \$ 10,505,000 | \$ - | \$ - | \$ - | \$ - | \$ 10,505,000 |
| Total Enterprise Funds: | \$ 48,721,742 | \$ (87,476) | \$ (67,918) | \$ (720,927) | \$ (876,321) | \$ 47,845,421 |

*Notes to the Combined
Financial Statements*

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

Defeased Debt:

The following is a summary of outstanding defeased debt, by fund-type and account group, at December 31, 2001. Through the process of advance refundings, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Enterprise Funds:

Defeased self-supporting general obligation bonds:

| | |
|------------------------------|----------------------|
| Water fund..... | \$ 735,000 |
| Wastewater fund..... | 7,545,000 |
| Parking Facilities fund..... | <u>3,545,000</u> |
| <i>total:</i> | <u>\$ 11,825,000</u> |

Defeased revenue bonds:

| | |
|----------------------------------|----------------------|
| Water fund..... | \$ 11,995,000 |
| Wastewater fund..... | 14,430,000 |
| Solid Waste Management fund..... | <u>19,300,000</u> |
| <i>total:</i> | <u>\$ 45,725,000</u> |

| | |
|--|----------------------|
| <i>Total Defeased Enterprise Fund Debt:</i> | \$ 57,550,000 |
|--|----------------------|

General Long-term Debt Account Group:

| | |
|---|----------------------|
| <i>Defeased general obligation bonds.....</i> | <i>\$ 21,820,000</i> |
|---|----------------------|

| | |
|---|----------------------|
| <i>Total Defeased General Long-term Debt Account Group Debt:</i> | \$ 21,820,000 |
|---|----------------------|

*Notes to the Combined
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 reported in the General Long-term Debt Account Group as Special Assessment Debt with Governmental Commitment:

| <i>Year Issued</i> | <i>Purpose/Description</i> | <i>Interest Rate</i> | <i>Final Maturity</i> | <i>January 1, 2001</i> | <i>Additions</i> | <i>(Reductions)</i> | <i>December 31, 2001</i> |
|--|---|----------------------|-----------------------|------------------------|-------------------|---------------------|--------------------------|
| <i>Special Assessment Debt With Governmental Commitment:</i> | | | | | | | |
| <i>Special Assessment Bonds-</i> | | | | | | | |
| <i>Payable from road assessments:</i> | | | | | | | |
| 1992 | McEwen Road Improvement | 5.700% | 2002 | \$ 145,000 | \$ | \$ (70,000) | \$ 75,000 |
| 1996 | Mohler Ditch | 5.250% | 2004 | 65,000 | | (15,000) | 50,000 |
| 1998 | Swamp Creek Ditch | 5.500% | 2006 | 63,100 | | (9,200) | 53,900 |
| 1998 | Marshall/Sweet Potato Ditch | 5.500% | 2006 | 6,700 | | (1,000) | 5,700 |
| 1999 | Pleasant Plain Ditch | 4.750%- 5.000% | 2007 | 35,000 | | (5,000) | 30,000 |
| | total payable from road assessments | | | <u>\$ 314,800</u> | <u>\$ -</u> | <u>\$ (100,200)</u> | <u>\$ 214,600</u> |
| <i>Payable from water/sewer assessments:</i> | | | | | | | |
| 1981 | Sewer Dist Assmt 1981 Series | 12.250% | 2001 | \$ 25,000 | \$ | \$ (25,000) | \$ - |
| 1984 | Wtr & Swr Assmt 1984 Series | 9.500% | 2004 | 60,000 | | (15,000) | 45,000 |
| 1988 | Hunt Drive Water Assmt | 6.750% | 2008 | 24,000 | | (3,000) | 21,000 |
| 1989 | Groby's Water Line Ext | 7.750% | 2009 | 15,000 | | (1,000) | 14,000 |
| 1989 | Ontario Ave. Sewer Line | 7.375% | 2009 | 50,000 | | (5,000) | 45,000 |
| 1991 | Centerville Terr Swr Assmt Series B-Issue I | 6.200%- 6.900% | 2011 | 90,000 | | (10,000) | 80,000 |
| 1991 | Social Row Road Wtr Assmt Series B-Issue II | 6.200%- 6.900% | 2011 | 25,000 | | (3,000) | 22,000 |
| 1992 | Yankee Street/Spring Valley Water Main | 5.700% | 2012 | 230,043 | | (14,685) | 215,358 |
| 1992 | Byers Road Water Main Ext | 5.700% | 2012 | 273,000 | | (17,500) | 255,500 |
| | Sheehan Rd Water Main Ext | 5.700% | 2012 | 7,900 | | (500) | 7,400 |
| 1994 | Wilmington Pike Swr Project | 6.000%- 6.200% | 2014 | 60,000 | | (3,000) | 57,000 |
| 1996 | Wolf Creek Pike Water Main | 5.600% | 2016 | 36,000 | | (1,000) | 35,000 |
| 1999 | Post Town Road Water Main | 4.750%- 5.750% | 2019 | 180,000 | | (5,000) | 175,000 |
| 2001 | Mad River Rd San Swr Ext | 5.000% | 2021 | | 255,467 | | 255,467 |
| 2001 | Groby's San Swr Ext | 5.000% | 2021 | | 54,201 | | 54,201 |
| 2001 | Alex-Bell Water Main Ext | 5.000% | 2021 | | 27,501 | | 27,501 |
| 2001 | Tuscon San Swr Relocation | 5.000% | 2021 | | 17,296 | | 17,296 |
| | total payable from water/sewer assessments | | | <u>\$ 1,075,943</u> | <u>\$ 354,465</u> | <u>\$ (103,685)</u> | <u>\$ 1,326,723</u> |
| | Total Special Assessment Bonds: | | | <u>\$ 1,390,743</u> | <u>\$ 354,465</u> | <u>\$ (203,885)</u> | <u>\$ 1,541,323</u> |

General obligation bonds reported in the General Long-term Debt Account Group 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. The County

Notes to the Combined Financial Statements

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

anticipates that the debt service on these bonds will primarily be paid from revenues of its General Fund. The following general obligation bonds are reported in the General Long-term Debt Account Group.

| <i>Year Issued</i> | <i>Purpose/Description</i> | <i>Interest Rate</i> | <i>Final Maturity</i> | <i>January 1, 2001</i> | <i>Additions</i> | <i>(Reductions)</i> | <i>December 31, 2001</i> |
|---|----------------------------|----------------------|-----------------------|------------------------|------------------|---------------------|--------------------------|
| <i>General Obligation Bonds Reported in the General Long-term Debt Account Group:</i> | | | | | | | |
| 1991 | Facility Improvements | 6.400% | 2001 | \$ 1,055,000 | \$ | \$ (1,055,000) | \$ - |
| 1993 | Reibold Renovation | 4.750%- | | | | | |
| | '93 Refunding | 5.500% | 2011 | 3,120,000 | | (100,000) | 3,020,000 |
| 1993 | Facility Improvements- | 4.750%- | | | | | |
| | '93 Refunding | 5.500% | 2011 | 20,280,000 | | (650,000) | 19,630,000 |
| 1999 | Children Services | 4.750%- | | | | | |
| | Building | 5.500% | 2014 | 12,800,000 | | (680,000) | 12,120,000 |
| 2000 | Reibold Bldg Renovation | 5.000%- | | | | | |
| | | 5.500% | 2020 | 8,000,000 | | (215,000) | 7,785,000 |
| Total General Obligation Bonds: | | | | \$ 45,255,000 | \$ - | \$ (2,700,000) | \$ 42,555,000 |

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2001 are as follows:

| <i>Enterprise Funds</i> | | | | | | |
|-----------------------------------|---|-----------------|----------------------|-----------------|---------------------------------------|-----------------|
| <i>Year Ended December 31</i> | <i>General Obligation Bonds Paid from Revenue</i> | | <i>Revenue Bonds</i> | | <i>Long-term Note Obligations</i> | |
| | <i>Principal</i> | <i>Interest</i> | <i>Principal</i> | <i>Interest</i> | <i>Principal</i> | <i>Interest</i> |
| 2002 | \$ 2,307,315 | \$ 2,607,586 | \$ 7,635,000 | \$ 5,743,506 | \$ 2,785,124 | \$ 1,820,594 |
| 2003 | 2,432,315 | 2,490,619 | 7,510,000 | 5,368,086 | 2,867,989 | 1,724,780 |
| 2004 | 2,577,098 | 2,366,170 | 7,226,098 | 5,740,427 | 2,881,842 | 1,625,426 |
| 2005 | 2,717,098 | 2,233,691 | 7,577,608 | 5,468,439 | 2,896,340 | 1,525,426 |
| 2006 | 2,860,448 | 2,092,391 | 7,953,921 | 5,155,089 | 2,911,515 | 1,424,750 |
| 2007-2025 | 35,827,468 | 14,121,325 | 68,157,406 | 20,907,655 | 36,115,989 | 9,244,274 |
| Total | \$ 48,721,742 | \$ 25,911,782 | \$ 106,060,033 | \$ 48,383,202 | \$ 50,458,799 | \$ 17,365,250 |

| <i>General Long-term Debt Account Group</i> | | | | | |
|---|---------------------------------|-----------------|---------------------------------|-----------------|--|
| <i>Year Ended December 31</i> | <i>Special Assessment Bonds</i> | | <i>General Obligation Bonds</i> | | |
| | <i>Principal</i> | <i>Interest</i> | <i>Principal</i> | <i>Interest</i> | |
| 2002 | \$ 199,105 | \$ 88,203 | \$ 2,815,000 | \$ 2,222,282 | |
| 2003 | 116,241 | 76,386 | 2,935,000 | 2,085,170 | |
| 2004 | 133,521 | 69,269 | 3,090,000 | 1,940,257 | |
| 2005 | 105,812 | 61,134 | 3,255,000 | 1,784,722 | |
| 2006 | 99,882 | 55,056 | 3,425,000 | 1,618,702 | |
| 2007-2021 | 886,762 | 289,240 | 27,035,000 | 7,013,013 | |
| Total | \$ 1,541,323 | \$ 639,288 | \$ 42,555,000 | \$ 16,664,146 | |

*Notes to the Combined
Financial Statements*

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

The remaining components of the General Long-term Debt Account Group are accounted for as follows:

| | <i>January 1, 2001</i> | <i>Additions</i> | <i>(Reductions)</i> | <i>December 31, 2001</i> |
|---------------------------------------|----------------------------|----------------------|------------------------|------------------------------|
| <i>Accrued wages and benefits:</i> | | | | |
| Sick leave..... | \$ 5,930,168 | \$ 4,048,492 | \$ (3,652,836) | \$ 6,325,824 |
| Vacation..... | 9,376,251 | 9,560,978 | (9,066,853) | 9,870,376 |
| Other..... | 45,383 | 20,345 | (25,037) | 40,691 |
| Total accrued wages and benefits..... | <u>\$ 15,351,802</u> | <u>\$ 13,629,815</u> | <u>\$ (12,744,726)</u> | <u>\$ 16,236,891</u> |
| Capital Lease Obligations..... | \$ 658,839 | \$ 391,954 | \$ (334,240) | \$ 716,553 |

Capital lease reductions of \$334,240 is comprised of 2001 principal payments totaling \$292,739 and discontinued leases in the amount of \$41,501 resulting from the trade-in of certain leased equipment during the year.

Accrued Wages and Benefits: 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 liability for vacation time consists of approximately 466,800 unused vacation hours. The other accrued wages and benefits liability is made up of approximately 2,530 other compensatory time hours.

Capital Lease Obligations: The County has entered into agreements to lease certain data processing and other equipment, as well as copiers and other items. These agreements, in substance, are capital purchases and the related obligations are classified as such in the financial statements. Within the General Long-term Debt Account Group, the future minimum lease payments under these capital leases, and the present values of net minimum lease payments at December 31, 2001 are as follows:

| <u>Year</u> | <u>Lease Payments</u> |
|--|-----------------------|
| 2002..... | \$ 310,278 |
| 2003..... | 246,967 |
| 2004..... | 137,458 |
| 2005..... | 83,863 |
| 2006..... | <u>16,971</u> |
| Total minimum lease payments..... | 795,537 |
| Less amount representing interest..... | <u>(78,984)</u> |
| Present value of future minimum lease payment..... | <u>\$716,553</u> |

*Notes to the Combined
Financial Statements*

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

Capital lease obligations in Proprietary Funds reflect a decrease of \$38,240 over the beginning year balance of \$115,731. The decrease resulted from principal payments during 2001 of \$66,275 exceeding principal additions of \$28,035. The future minimum lease payments from Proprietary Fund capital leases and the present values of net minimum lease payments at December 31, 2001 are as follows:

| <u>Year</u> | <u>Lease Payments</u> |
|--|-----------------------|
| 2002..... | \$ 40,881 |
| 2003..... | 26,489 |
| 2004..... | 10,150 |
| 2005..... | <u>6,700</u> |
| Total minimum lease payments..... | 84,220 |
| Less amount representing interest..... | <u>(6,729)</u> |
| Present value of future minimum lease payment..... | <u>\$ 77,491</u> |

The present value of future minimum lease payments is reflected in the Proprietary Fund balance sheets under current and long-term portions of capitalized leases.

Operating Leases: At December 31, 2001, the County had several operating leases for office and storage space. 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 nineteen 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 2001 were \$3,189,095; for 2002 through through 2019, rental payments are as follows:

| <u>Year</u> | <u>Lease Payments</u> |
|-----------------------------------|-----------------------|
| 2002..... | \$ 2,837,978 |
| 2003..... | 2,550,572 |
| 2004..... | 2,446,105 |
| 2005..... | 2,469,243 |
| 2006..... | 2,503,631 |
| 2007-2019..... | <u>5,889,677</u> |
| Total minimum lease payments..... | <u>\$18,697,206</u> |

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

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, 2001, there were fourteen series of Industrial Development Bonds, twenty-six series of Hospital Revenue Bonds and ten series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$40.8 million, \$769.1 million and \$35.6 million, respectively.

Notes to the Combined Financial Statements

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

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

PERS: The County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code and assigned to the Public Employees Retirement Board. PERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%.

The 2001 employer contribution rate for local government employer units was 13.55% of covered payroll. The 2001 employer contribution rate for both the law enforcement and public safety divisions was 16.70% of covered payroll. The County's contributions to PERS for the years ended December 31, 2001, 2000 and 1999 were \$21,298,114, \$16,352,329 and \$19,666,677, respectively, equal to the required contributions for each year.

Postemployment Benefits: The Public Employees Retirement System of Ohio provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority for employer contributions. The PERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2001 employer contribution rate for local government employer units was 13.55% of covered payroll; 4.30% was the portion that was used to fund health care for the year. The 2001 employer rate was 16.70% and 4.30% was used to fund health care for both law enforcement and public safety divisions.

Summary of Assumptions:

Actuarial Review. The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 2000.

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

Assets Valuation Method. All investment are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets.

Investment Return. The investment assumption rate for 2000 was 7.75%.

Active Employee Total Payroll. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%.

*Notes to the Combined
Financial Statements*

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

Health Care. Health care costs were assumed to increase 4.75% annually.

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 411,076. The rates stated in the first paragraph of the Postemployment Benefits section are the actuarially determined contribution requirements for PERS. The portion of the County's contributions for the year 2001 that were used to fund post employment benefits was \$6,629,804. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 2000 was \$11,735.9 million. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%. The employer contribution rate for both the law enforcement and public safety divisions is 16.70%.

Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula than that for PERS members not covered under this division.

STRS Ohio: The County also contributes to the State Teachers Retirement System of Ohio (STRS Ohio) for certified teachers employed by the County's Board of Mental Retardation. STRS Ohio is a cost-sharing multiple-employer defined benefit pension plan administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute per Chapter 3307 of the Ohio Revised Code and assigned to the State Teachers Retirement Board. STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2001 *Comprehensive Annual Financial Report* will can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, or by calling (614) 227-4090.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2001, were 9.3% of covered payroll for members and 14% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2001, 2000 and 1999 were \$372,351 and \$333,985 and \$315,104, respectively, equal to the required contributions for each year.

Postemployment Benefits: The State Teachers Retirement System (STRS Ohio) provides comprehensive health care benefits to retirees and their dependents. Coverage under the current program includes hospitalization, physician fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board (the board) has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of health care cost in the form of a monthly premium.

The Revised Code grants authority to STRS Ohio to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The board allocates employer contributions to the Health Care Reserve Fund from which health care benefits are paid. For the fiscal year ended June 30, 2001 the board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Reserve Fund.

*Notes to the Combined
Financial Statements*

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

The balance in the Health Care Reserve Fund was \$3.256 billion at June 30, 2001.

For the year ended June 30, 2001, the net health care costs paid by STRS Ohio were \$300,772,000. There were 102,132 eligible benefit recipients.

NOTE J - 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. The coverage maximum for general liability claims was increased by \$250,000 from the previous year. There were no changes in the other coverage maximums from the previous year. For the property and casualty loss program, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County pays premiums to the State Bureau of Workers' Compensation for claims in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Worker's Compensation for administration and payment of claims. The County purchases commercial insurance for all of its employee health-care benefit programs. For all of the County's insurance programs, settled claims have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Mental Retardation & Developmental Disabilities and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. Claims liabilities reported at December 31, 2001 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 of the programs. These estimates are not actuarial but are based on past experience adjusted for current trends and other factors that would modify past experience. The liabilities are based on the estimated ultimate 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 Combined
Financial Statements*

NOTE J - Risk Management (Cont'd.)

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

| Internal Service Funds- | 2001 | 2000 |
|---|---------------------|---------------------|
| Property/Casualty Risk Management: | | |
| Claims liability at January 1 | \$ 581,700 | \$ 395,472 |
| Change in provision for prior years' claims | 256,940 | 97,102 |
| Current year claims and estimates | 500,000 | 500,000 |
| Claim payments | <u>(482,228)</u> | <u>(410,874)</u> |
| Claims liability at December 31 | \$ 856,412 | \$ 581,700 |
| Property/Casualty Risk Management | | |
| Workers' Compensation Risk Management: | | |
| Claims liability at January 1 | \$ 4,650,795 | \$ 3,611,204 |
| Change in provision for prior years' claims | 42,118 | 348,938 |
| Current year claims and estimates | 1,000,000 | 1,000,000 |
| Claim payments | <u>(1,160,239)</u> | <u>(309,347)</u> |
| Claims liability at December 31 | \$ 4,532,674 | \$ 4,650,795 |
| Workers' Compensation Risk Management | | |
| Total claims liability at December 31 | <u>\$ 5,389,086</u> | <u>\$ 5,232,495</u> |
| Internal Service Funds | | |

On the balance sheet at December 31, 2001, the \$5,389,086 total claims liability is comprised of \$733,171 in estimated current insurance claims and \$4,655,915 in estimated long-term claims.

NOTE K - Deferred Compensation

Montgomery County employees and elected officials may participate in the Ohio Public Employees Deferred Compensation Program or the County Commissioners' Association of Ohio Deferred Compensation Program, both created in accordance with Internal Revenue Section Code 457. Participation is on a voluntary payroll deduction basis. The plans permit deferral of up to 25% of an employee's annual compensation, not to exceed \$7,500 per year, until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death or in the case of an unforeseeable emergency.

The Internal Revenue Code requires Section 457 plan assets to be held in trust for the exclusive benefit of the participants and their beneficiaries; accordingly, the amounts held in both plans are no longer reported as assets of the County.

*Notes to the Combined
Financial Statements*

NOTE L - Proprietary Construction Commitments

At December 31, 2001, significant outstanding Proprietary construction commitments, for which there were no future funding requirements, approximated the following:

| <u>Committed From Enterprise Funds</u> | <u>Committed</u> |
|--|-----------------------------|
| Water Projects: | |
| Lamme Road Water Facility Renovation Project..... | \$ 525,882 |
| Austin/Spring Valley Water Project..... | 432,650 |
| North Dixie Water Project..... | 475,406 |
| Other Water Projects..... | 2,272,102 |
| Wastewater Projects: | |
| Water Pollution Control Master Plan Project | 18,084,149 |
| Lamme Road Wastewater Facility Renovation Project..... | 494,314 |
| Septage Receiving Station Project..... | 1,023,142 |
| Other Wastewater Projects..... | 680,768 |
| Parking Facilities Projects: | |
| Reibold Parking Facility Project..... | 7,399,111 |
| Stillwater Center Projects: | |
| Stillwater Center Replacement Facility Project..... | <u>5,509,272</u> |
| <i>Total Committed From Enterprise Funds:</i> | <u><u>\$ 36,896,796</u></u> |

NOTE M - 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 2001 were levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Public utility property taxes collected in 2001 attached as a lien on December 31, 1999 and were levied after October 31, 2000. Taxpayers were required to pay one half of these taxes by February 14, 2001 with the remaining half due July 18, 2001. Tangible personal property taxes collected in 2001 were levied after October 1, 2000 on the value listed as of December 31, 2000. Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 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 1996 and a statistical update was completed in 1999.

*Notes to the Combined
Financial Statements*

NOTE M - Property Tax Revenues (Cont'd.)

The assessed value by property classification, upon which the 2001 tax levy was based, follows:

| | |
|---|--------------------|
| Real property | \$7,469,748,000 |
| Public utility real property | 2,142,920 |
| Tangible personal property | 1,213,732,150 |
| Public utility tangible personal property | <u>513,367,590</u> |
| Total | \$9,198,990,660 |

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. During 2001, in addition to the 1.70 mills, 11.24 mills were 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</i> | | <i>Final (b) Levy Year</i> |
|--------------------|--------------------------------|----------------------------|------------------------|-------------|------------------------------------|
| | | | <i>(a) R/A</i> | <i>C/I</i> | |
| Human Services A | 1993 | 5.21 | 4.33 | 4.94 | 2007 |
| Human Services B | 1995 | 5.03 | 4.44 | 4.81 | 2003 |
| Mental Retardation | 1977 | <u>1.00</u> | <u>0.37</u> | <u>0.51</u> | cont. |
| <i>Total</i> | | 11.24 | 9.14 | 10.26 | |

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

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2001. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2002 were recorded as 2001 revenue. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2001 operations nor are they available for appropriation until 2001; therefore, the receivable is offset by a credit to deferred revenue.

*Notes to the Combined
Financial Statements*

NOTE N - Intergovernmental Revenues

The following is a summary of major intergovernmental revenues:

| | |
|--|-----------------------|
| General Fund: | |
| Ohio Local Government Fund Distribution..... | \$ 14,498,325 |
| State Property Tax Reimbursements..... | 1,558,972 |
| State Public Defender Reimbursements..... | 2,926,617 |
| Local Government Reimbursements..... | 61,673 |
| Other..... | 2,564,504 |
| <i>Total General Fund</i> | <u>\$ 21,610,091</u> |
| Special Revenue Funds: | |
| Federal and State Health and Human Services Grants and Reimbursements..... | \$ 142,674,294 |
| State Transportation Taxes..... | 10,505,699 |
| Community and Economic Development Grants..... | 4,240,337 |
| Children Services Board Grants and Reimbursements..... | 33,768,571 |
| Child Support Enforcement Incentives..... | 10,180,158 |
| Community Corrections Grants and Reimbursements..... | 4,381,908 |
| Youth Services Subsidy Grants..... | 2,380,479 |
| Other..... | 14,882,472 |
| <i>Total Special Revenue Funds</i> | <u>\$ 223,013,918</u> |
| Capital Projects Funds: | |
| Capital Grants and Reimbursements..... | \$ 20,078,307 |
| <i>Total Capital Projects Funds</i> | <u>\$ 20,078,307</u> |

NOTE O - Interfund Transfers

A summary of operating transfers by fund type follows:

| <i>Transfers From</i> | <i>Transfers To</i> | | | | | | <i>Total</i> |
|-----------------------|----------------------|------------------------|------------------------|-------------------|-------------------------|-------------------------|-----------------------|
| | <i>General</i> | <i>Special Revenue</i> | <i>Capital Project</i> | <i>Enterprise</i> | <i>Internal Service</i> | <i>Expendable Trust</i> | |
| General..... | \$ | \$ 6,724,686 | \$ | \$ | \$ | \$ 131,298 | \$ 6,855,984 |
| Special Revenue..... | 27,699,994 | 52,806,973 | 73,439 | 165,000 | | | 80,745,406 |
| Debt Service..... | 4,171,570 | 885,470 | 10,210 | | | | 5,067,250 |
| Capital Project..... | 6,286,132 | 1,779,240 | 119,663 | 139,200 | | | 8,324,235 |
| Enterprise..... | 6,089,384 | 1,595,497 | | | | | 7,684,881 |
| Internal Service..... | 13,510 | | | | 38,793 | | 52,303 |
| <i>Total</i> | <u>\$ 44,260,590</u> | <u>\$ 63,791,866</u> | <u>\$ 203,312</u> | <u>\$ 304,200</u> | <u>\$ 38,793</u> | <u>\$ 131,298</u> | <u>\$ 108,730,059</u> |

*Notes to the Combined
Financial Statements*

NOTE P - Segment Information for Enterprise Funds

The County maintains five Enterprise Funds which provide water, wastewater, solid waste management and parking services as well as an intermediate care facility, known as Stillwater Center, for the mentally retarded and developmentally disabled. Segment information for the year ended December 31, 2001 follows:

| | <i>Water</i> | <i>Wastewater</i> | <i>Solid Waste Management</i> | <i>Parking Facilities</i> | <i>Stillwater Center</i> | <i>Total Enterprise Funds</i> |
|------------------------------|--------------------|--------------------|-----------------------------------|-------------------------------|------------------------------|---------------------------------------|
| Operating revenues..... | \$27,284,397 | \$34,631,095 | \$23,027,338 | \$1,654,557 | \$8,897,992 | \$95,495,379 |
| Operating expenses | | | | | | |
| before depreciation..... | 26,126,906 | 24,495,307 | 15,124,803 | 439,260 | 9,773,181 | 75,959,457 |
| Depreciation..... | 2,776,620 | 7,237,914 | 1,969,167 | 183,960 | 140,375 | 12,308,036 |
| Operating income (loss)..... | (1,619,129) | 2,897,874 | 5,933,368 | 1,031,337 | (1,015,564) | 7,227,886 |
| Operating transfers: | | | | | | |
| in..... | 1,038,821 | 1,065,175 | 1,518,510 | 1,718,782 | 2,343,593 | 7,684,881 |
| (out)..... | (109,200) | (95,000) | (100,000) | | | (304,200) |
| Net income (loss)..... | (570,275) | 2,034,953 | 5,069,025 | 2,518,984 | 1,328,029 | 10,380,716 |
| Increase in current | | | | | | |
| capital contribution..... | 837,389 | 778,976 | | | | 1,616,365 |
| Property, plant and | | | | | | |
| equipment additions..... | 2,124,244 | 2,111,935 | 1,108,977 | | 47,992 | 5,393,148 |
| (disposals)..... | (224,526) | (440,082) | (458,948) | | | (1,123,556) |
| Net working capital..... | 10,500,278 | 3,946,254 | 26,101,315 | 310,717 | 2,022,067 | 42,880,631 |
| Total assets..... | 171,847,801 | 256,837,609 | 82,229,837 | 17,650,594 | 24,090,830 | 552,656,671 |
| | | | | | | |
| Bonds and other long-term | | | | | | |
| obligations payable from | | | | | | |
| operating revenues (net of | | | | | | |
| current portions)..... | 48,690,302 | 84,128,833 | 42,955,253 | 7,120,000 | 10,300,000 | 193,194,388 |
| Total equity..... | 113,656,700 | 161,950,826 | 34,659,048 | 9,275,262 | 11,684,917 | 331,226,753 |

NOTE Q - Deficit Fund Balances

Community Development Block Grant

This Special Revenue Fund deficit of \$426,662 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.

Water and Sewer Assessment Projects

The deficit balance of \$1,101,043 in this Capital Projects Fund is attributable to projects which have not yet received their permanent funding. This deficit will be funded through the future issuance of bonds.

*Notes to the Combined
Financial Statements*

NOTE Q - Deficit Fund Balances (Cont'd.)

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$340,703 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.

Wastewater

The retained earnings deficit of \$6,412,934 is a result of the County's policy of closing depreciation on contributed capital to retained earnings. Net income in this fund, during 2001, reduced the deficit by \$2,034,953.

Health Insurance Admin./E.A.P.

The retained earnings deficit of \$853,807 is a result of the cumulative net losses from previous years and is expected to be funded through future operating revenues or transfers-in.

NOTE R - 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 disclosed in Note J, *Risk Management*, 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 Combined
Financial Statements*

NOTE S - Miscellaneous Revenues

For the year ended December 31, 2001, miscellaneous revenues consist of the following:

| | <i>General Fund</i> | <i>Special Revenue Funds</i> | <i>Capital Project Funds</i> | <i>Expendable Trust Fund</i> |
|----------------------------------|-------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Reimbursements and refunds..... | \$ 2,704,019 | \$7,323,506 | \$ 11,677 | \$ |
| Proceeds of unclaimed funds..... | | | | 293,089 |
| Donations and contributions..... | 309,609 | 258,815 | 3,752,782 | |
| | \$3,013,628 | \$7,582,321 | \$3,764,459 | \$293,089 |

NOTE T - 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 \$774,748, was recorded as operating revenues and expenses by Monco in its 2001 financial statements.

NOTE U - 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 2001 amounted to \$111,979. The \$681,253 reported as the estimated liability for landfill postclosure costs at December 31, 2001 represents the current estimate of remaining postclosure care and monitoring costs as of the end of the year. These amounts are based on what it would cost to perform all postclosure care in 2001. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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.

NOTE V – Subsequent Event

As a result of the conversion of the Anthem Blue Cross and Blue Shield Insurance Company from a private insurance company to a publicly traded company in 2001, the County received, in 2002, 149,221 shares of common stock in exchange for its statutory membership interest in the former company. The subsequent authorized sale of the stock, in May, 2002, as previously approved by the Board of County Commissioners, resulted in \$9,987,685 of net proceeds being received by the County Treasurer into a dedicated interest-bearing bank account with the County's Investment Trustee. Those proceeds, plus earnings, will be credited to a Special Revenue Fund, the use of which awaits formal appropriation by the Board of County Commissioners.

*Combining, Individual Fund and
Account Group Statements and Schedules*

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General Fund

The General Fund is the operating fund of the County. The major revenue sources are sales tax, property tax, investment earnings and state and local government fund receipts. It accounts for all financial resources except those required to be accounted for in another fund.

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

For the Year Ended December 31, 2001

(Cont'd.)

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Property taxes..... | \$ 13,627,087 | \$ 13,739,493 | \$ 112,406 |
| Sales tax..... | 63,671,396 | 63,807,051 | 135,655 |
| Other taxes..... | 1,610,100 | 1,660,331 | 50,231 |
| Licenses and permits..... | 50,000 | 49,680 | (320) |
| Fees and charges for services..... | 15,694,211 | 17,126,003 | 1,431,792 |
| Fines and forfeitures..... | 997,013 | 1,118,118 | 121,105 |
| Intergovernmental..... | 21,435,130 | 22,058,979 | 623,849 |
| Investment earnings..... | 24,972,852 | 25,601,891 | 629,039 |
| Miscellaneous..... | 2,901,697 | 3,029,411 | 127,714 |
| <i>Total Revenues.....</i> | <i>\$ 144,959,486</i> | <i>\$ 148,190,957</i> | <i>\$ 3,231,471</i> |
| <i>General Government Expenditures:</i> | | | |
| <i>Board of County Commissioners</i> | | | |
| Personal services..... | \$ 640,274 | \$ 593,707 | \$ 46,567 |
| Professional services..... | 29,113 | 22,640 | 6,473 |
| Operating expenditures..... | 78,173 | 40,622 | 37,551 |
| Capital outlays..... | 1,300 | 1,180 | 120 |
| <i>Total Board of County Commissioners.....</i> | <i>748,860</i> | <i>658,149</i> | <i>90,711</i> |
| <i>County Administrator</i> | | | |
| Personal services..... | 215,825 | 199,508 | 16,317 |
| Professional services..... | 15,837 | 15,755 | 82 |
| Operating expenditures..... | 18,649 | 15,035 | 3,614 |
| Capital outlays..... | 3,225 | 2,884 | 341 |
| <i>Total County Administrator.....</i> | <i>253,536</i> | <i>233,182</i> | <i>20,354</i> |
| <i>Clerk of the Commission</i> | | | |
| Personal services..... | 67,013 | 64,961 | 2,052 |
| Professional services..... | 29,789 | 18,306 | 11,483 |
| Operating expenditures..... | 17,213 | 3,984 | 13,229 |
| Capital outlays..... | 2,450 | 1,387 | 1,063 |
| <i>Total Clerk of the Commission.....</i> | <i>116,465</i> | <i>88,638</i> | <i>27,827</i> |
| <i>Office of Management and Budget</i> | | | |
| Personal services..... | 765,740 | 687,166 | 78,574 |
| Professional services..... | 78,767 | 59,231 | 19,536 |
| Operating expenditures..... | 65,589 | 19,746 | 45,843 |
| <i>Total Office of Management and Budget.....</i> | <i>910,096</i> | <i>766,143</i> | <i>143,953</i> |
| <i>Administrative Services</i> | | | |
| Personal services..... | 1,454,745 | 1,268,912 | 185,833 |
| Professional services..... | 194,291 | 140,450 | 53,841 |
| Operating expenditures..... | 270,277 | 157,754 | 112,523 |
| Capital outlays..... | 81,031 | 78,074 | 2,957 |
| <i>Total Administrative Services.....</i> | <i>2,000,344</i> | <i>1,645,190</i> | <i>355,154</i> |
| <i>Public Works</i> | | | |
| Personal services..... | 2,473,498 | 2,241,219 | 232,279 |
| Professional services..... | 457,407 | 428,290 | 29,117 |
| Operating expenditures..... | 1,111,445 | 922,307 | 189,138 |
| Debt service..... | 8,028 | 702 | 7,326 |
| Capital outlays..... | 48,940 | 44,057 | 4,883 |
| <i>Total Public Works.....</i> | <i>4,099,318</i> | <i>3,636,575</i> | <i>462,743</i> |

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

For the Year Ended December 31, 2001

(Cont'd.)

General Government
(Cont'd.)

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Expenditures:</i> | | | |
| <i>Non-Departmental</i> | | | |
| Personal services..... | \$ 39,599 | \$ 39,599 | \$ 0 |
| Professional services..... | 811,260 | 811,260 | 0 |
| Operating expenditures..... | 566,021 | 566,021 | 0 |
| <i>Total Non-Departmental.....</i> | <u>1,416,880</u> | <u>1,416,880</u> | <u>0</u> |
| <i>Data Processing</i> | | | |
| Personal services..... | 1,816,518 | 1,689,811 | 126,707 |
| Professional services..... | 1,463,724 | 1,231,165 | 232,559 |
| Operating expenditures..... | 185,114 | 130,894 | 54,220 |
| Capital outlays..... | 89,010 | 88,110 | 900 |
| <i>Total Data Processing.....</i> | <u>3,554,366</u> | <u>3,139,980</u> | <u>414,386</u> |
| <i>Records Center and Archives</i> | | | |
| Personal services..... | 692,586 | 623,800 | 68,786 |
| Professional services..... | 135,718 | 125,181 | 10,537 |
| Operating expenditures..... | 48,159 | 42,074 | 6,085 |
| Debt service..... | 10,600 | 10,598 | 2 |
| Capital outlays..... | 37,616 | 37,410 | 206 |
| <i>Total Records Center and Archives.....</i> | <u>924,679</u> | <u>839,063</u> | <u>85,616</u> |
| <i>Auditor</i> | | | |
| Personal services..... | 2,535,044 | 2,523,494 | 11,550 |
| Professional services..... | 336,608 | 333,821 | 2,787 |
| Operating expenditures..... | 120,709 | 96,330 | 24,379 |
| Capital outlays..... | 93,876 | 93,346 | 530 |
| <i>Total Auditor.....</i> | <u>3,086,237</u> | <u>3,046,991</u> | <u>39,246</u> |
| <i>Treasurer</i> | | | |
| Personal services..... | 1,093,788 | 970,183 | 123,605 |
| Professional services..... | 550,805 | 499,221 | 51,584 |
| Operating expenditures..... | 85,745 | 41,689 | 44,056 |
| Capital outlays..... | 42,914 | 42,341 | 573 |
| <i>Total Treasurer.....</i> | <u>1,773,252</u> | <u>1,553,434</u> | <u>219,818</u> |
| <i>Recorder</i> | | | |
| Personal services..... | 1,030,617 | 966,232 | 64,385 |
| Professional services..... | 46,538 | 43,839 | 2,699 |
| Operating expenditures..... | 34,845 | 26,612 | 8,233 |
| Capital outlays..... | 450 | 415 | 35 |
| <i>Total Recorder.....</i> | <u>1,112,450</u> | <u>1,037,098</u> | <u>75,352</u> |
| <i>Board of Elections</i> | | | |
| Personal services..... | 2,109,563 | 1,989,769 | 119,794 |
| Professional services..... | 184,085 | 180,528 | 3,557 |
| Operating expenditures..... | 385,691 | 294,009 | 91,682 |
| Capital outlays..... | 27,187 | 26,765 | 422 |
| <i>Total Board of Elections.....</i> | <u>2,706,526</u> | <u>2,491,071</u> | <u>215,455</u> |
| <i>Total General Government.....</i> | <u>22,703,009</u> | <u>20,552,394</u> | <u>2,150,615</u> |

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

For the Year Ended December 31, 2001

(Cont'd.)

| <i>Judicial and Law Enforcement</i> | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Expenditures:</i> | | | |
| <i>Public Works</i> | | | |
| Personal services..... | \$ 1,237,765 | \$ 1,143,345 | \$ 94,420 |
| Professional services..... | 234,362 | 204,873 | 29,489 |
| Operating expenditures..... | 1,275,044 | 1,244,823 | 30,221 |
| Capital outlays..... | 600 | 527 | 73 |
| <i>Total Public Works.....</i> | <u>2,747,771</u> | <u>2,593,568</u> | <u>154,203</u> |
| <i>Non-Departmental</i> | | | |
| Personal services..... | 483,723 | 473,812 | 9,911 |
| Professional services..... | 6,620,633 | 6,620,594 | 39 |
| Operating expenditures..... | 26,005 | 24,610 | 1,395 |
| Capital outlays..... | 16,176 | 16,176 | 0 |
| <i>Total Non-Departmental.....</i> | <u>7,146,537</u> | <u>7,135,192</u> | <u>11,345</u> |
| <i>Prosecutor</i> | | | |
| Personal services..... | 8,693,328 | 8,331,393 | 361,935 |
| Professional services..... | 292,304 | 267,485 | 24,819 |
| Operating expenditures..... | 427,861 | 309,570 | 118,291 |
| Debt service..... | 3,264 | | 3,264 |
| Capital outlays..... | 116,990 | 116,990 | 0 |
| <i>Total Prosecutor.....</i> | <u>9,533,747</u> | <u>9,025,438</u> | <u>508,309</u> |
| <i>Sheriff</i> | | | |
| Personal services..... | 21,187,447 | 20,908,416 | 279,031 |
| Professional services..... | 2,060,423 | 2,022,599 | 37,824 |
| Operating expenditures..... | 1,771,816 | 1,497,109 | 274,707 |
| Capital outlays..... | 419,854 | 416,771 | 3,083 |
| <i>Total Sheriff.....</i> | <u>25,439,540</u> | <u>24,844,895</u> | <u>594,645</u> |
| <i>Coroner</i> | | | |
| Personal services..... | 2,629,600 | 2,553,924 | 75,676 |
| Professional services..... | 153,908 | 139,067 | 14,841 |
| Operating expenditures..... | 154,206 | 151,150 | 3,056 |
| Capital outlays..... | 77,009 | 76,504 | 505 |
| <i>Total Coroner.....</i> | <u>3,014,723</u> | <u>2,920,645</u> | <u>94,078</u> |
| <i>Clerk of Courts</i> | | | |
| Personal services..... | 1,063,724 | 1,043,719 | 20,005 |
| Professional services..... | 60,390 | 47,672 | 12,718 |
| Operating expenditures..... | 538,056 | 512,708 | 25,348 |
| Capital outlays..... | 9,456 | 8,752 | 704 |
| <i>Total Clerk of Courts.....</i> | <u>1,671,626</u> | <u>1,612,851</u> | <u>58,775</u> |
| <i>Common Pleas Court</i> | | | |
| Personal services..... | 8,795,543 | 8,786,300 | 9,243 |
| Professional services..... | 963,548 | 962,659 | 889 |
| Operating expenditures..... | 384,439 | 383,999 | 440 |
| Debt service..... | 40,736 | 40,736 | 0 |
| Capital outlays..... | 131,139 | 131,138 | 1 |
| <i>Total Common Pleas Court.....</i> | <u>10,315,405</u> | <u>10,304,832</u> | <u>10,573</u> |

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

For the Year Ended December 31, 2001

(Cont'd.)

*Judicial and
Law Enforcement
(Cont'd.)*

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Expenditures:</i> | | | |
| <i>Juvenile Court</i> | | | |
| Personal services..... | \$ 12,744,665 | \$ 12,661,138 | \$ 83,527 |
| Professional services..... | 2,076,877 | 2,055,212 | 21,665 |
| Operating expenditures..... | 909,336 | 780,826 | 128,510 |
| Debt service..... | 60,223 | 59,807 | 416 |
| Capital outlays..... | 56,746 | 56,716 | 30 |
| <i>Total Juvenile Court.....</i> | <u>15,847,847</u> | <u>15,613,699</u> | <u>234,148</u> |
| <i>Domestic Relations Court</i> | | | |
| Personal services..... | 341,049 | 338,248 | 2,801 |
| Professional services..... | 34,943 | 34,791 | 152 |
| Operating expenditures..... | 9,194 | 9,194 | 9,194 |
| Capital outlays..... | 11,685 | 11,652 | 33 |
| <i>Total Domestic Relations Court.....</i> | <u>396,871</u> | <u>384,691</u> | <u>12,180</u> |
| <i>Probate Court</i> | | | |
| Personal services..... | 1,366,208 | 1,365,792 | 416 |
| Professional services..... | 97,540 | 80,828 | 16,712 |
| Operating expenditures..... | 119,896 | 84,039 | 35,857 |
| Capital outlays..... | 20,646 | 20,408 | 238 |
| <i>Total Probate Court.....</i> | <u>1,604,290</u> | <u>1,551,067</u> | <u>53,223</u> |
| <i>District Courts</i> | | | |
| Personal services..... | 651,620 | 646,687 | 4,933 |
| Professional services..... | 85,186 | 62,861 | 22,325 |
| Operating expenditures..... | 29,338 | 14,532 | 14,806 |
| Capital outlays..... | 13,940 | 11,735 | 2,205 |
| <i>Total District Courts.....</i> | <u>780,084</u> | <u>735,815</u> | <u>44,269</u> |
| <i>Municipal Courts</i> | | | |
| Personal services..... | 72,528 | 60,498 | 12,030 |
| Professional services..... | 57,310 | 38,695 | 18,615 |
| Operating expenditures..... | 883,914 | 834,667 | 49,247 |
| <i>Total Municipal Courts.....</i> | <u>1,013,752</u> | <u>933,860</u> | <u>79,892</u> |
| <i>Court of Appeals</i> | | | |
| Personal services..... | 20,792 | 13,314 | 7,478 |
| Professional services..... | 49,675 | 38,998 | 10,677 |
| Operating expenditures..... | 109,097 | 84,361 | 24,736 |
| Debt service..... | 7,500 | 6,863 | 637 |
| Capital outlays..... | 6,252 | 6,216 | 36 |
| <i>Total Court of Appeals.....</i> | <u>193,316</u> | <u>149,752</u> | <u>43,564</u> |
| <i>Public Defender</i> | | | |
| Personal services..... | 4,028,912 | 3,933,584 | 95,328 |
| Professional services..... | 188,019 | 181,004 | 7,015 |
| Operating expenditures..... | 206,588 | 166,094 | 40,494 |
| Capital outlays..... | 105,856 | 94,154 | 11,702 |
| <i>Total Public Defender.....</i> | <u>4,529,375</u> | <u>4,374,836</u> | <u>154,539</u> |
| <i>Total Judicial and Law Enforcement.....</i> | <u>84,234,884</u> | <u>82,181,141</u> | <u>2,053,743</u> |

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

For the Year Ended December 31, 2001

(Cont'd.)

| <i>Environment & Public Works</i> | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Expenditures:</i> | | | |
| <i>Non-Departmental</i> | | | |
| Professional services..... | \$ 51,007 | \$ 51,007 | \$ 0 |
| Operating expenditures..... | 225,965 | 225,965 | 0 |
| <i>Total Non-Departmental.....</i> | <u>276,972</u> | <u>276,972</u> | <u>0</u> |
| <i>County Engineer</i> | | | |
| Personal services..... | 316,560 | 285,396 | 31,164 |
| Professional services..... | 70,022 | 59,518 | 10,504 |
| Operating expenditures..... | 41,302 | 37,805 | 3,497 |
| Debt service..... | 7,584 | 7,122 | 462 |
| Capital outlays..... | 48,789 | 24,255 | 24,534 |
| <i>Total County Engineer.....</i> | <u>484,257</u> | <u>414,096</u> | <u>70,161</u> |
| <i>Total Environment & Public Works.....</i> | <u>761,229</u> | <u>691,068</u> | <u>70,161</u> |
| <i>Social Services</i> | | | |
| <i>Expenditures:</i> | | | |
| <i>Non-Departmental</i> | | | |
| Professional services..... | 1,035,229 | 1,035,229 | 0 |
| Operating expenditures..... | 190,464 | 190,464 | 0 |
| <i>Total Non-Departmental.....</i> | <u>1,225,693</u> | <u>1,225,693</u> | <u>0</u> |
| <i>Veteran Services</i> | | | |
| Personal services..... | 732,805 | 723,751 | 9,054 |
| Professional services..... | 60,246 | 33,142 | 27,104 |
| Operating expenditures..... | 878,403 | 766,734 | 111,669 |
| Capital outlays..... | 33,083 | 29,270 | 3,813 |
| <i>Total Veteran Services.....</i> | <u>1,704,537</u> | <u>1,552,897</u> | <u>151,640</u> |
| <i>Total Social Services.....</i> | <u>2,930,230</u> | <u>2,778,590</u> | <u>151,640</u> |
| <i>Community and Economic Development</i> | | | |
| <i>Expenditures:</i> | | | |
| <i>Community Development and Planning</i> | | | |
| Personal services..... | 659,474 | 524,778 | 134,696 |
| Professional services..... | 79,124 | 72,291 | 6,833 |
| Operating expenditures..... | 77,608 | 33,315 | 44,293 |
| Capital outlays..... | 33,700 | 30,974 | 2,726 |
| <i>Total Community Development and Planning.....</i> | <u>849,906</u> | <u>661,358</u> | <u>188,548</u> |
| <i>Public Works</i> | | | |
| Personal services..... | 1,320,334 | 1,251,344 | 68,990 |
| Professional services..... | 226,294 | 217,540 | 8,754 |
| Operating expenditures..... | 319,822 | 299,973 | 19,849 |
| Debt service..... | 2,720 | 2,720 | 0 |
| Capital outlays..... | 312,616 | 310,975 | 1,641 |
| <i>Total Public Works.....</i> | <u>2,181,786</u> | <u>2,082,552</u> | <u>99,234</u> |

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

| <i>Community and Economic Development (Cont'd.)</i> | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Expenditures:</i> | | | |
| <i>Non-Departmental</i> | | | |
| Operating expenditures..... | \$ 3,480,387 | \$ 3,480,387 | \$ 0 |
| <i>Total Non-Departmental</i> | <u>3,480,387</u> | <u>3,480,387</u> | <u>0</u> |
| <i>Total Community and Economic Development</i> | <u>6,512,079</u> | <u>6,224,297</u> | <u>287,782</u> |
| <hr/> | | | |
| <i>Totals</i> | | | |
| <i>Total Expenditures</i> | \$ 117,141,431 | \$ 112,427,490 | \$ 4,713,941 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 27,818,055 | 35,763,467 | 7,945,412 |
| <hr/> | | | |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 6,608,225 | 6,855,984 | 247,759 |
| Operating transfers out..... | (44,267,949) | (44,260,590) | 7,359 |
| <i>Total Other Financing Sources And Uses</i> | <u>(37,659,724)</u> | <u>(37,404,606)</u> | <u>255,118</u> |
| <hr/> | | | |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | <u>(9,841,669)</u> | <u>(1,641,139)</u> | <u>8,200,530</u> |
| <hr/> | | | |
| <i>Fund Balance at Beginning of Year</i> | <u>39,250,586</u> | <u>39,250,586</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$ 29,408,917</u> | <u>\$ 37,609,447</u> | <u>\$ 8,200,530</u> |

Special Revenue Funds

These are funds used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action and expenditures for specified 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. | <i>Annually Budgeted</i> |
| <i>Alcohol, Drug Addiction and Mental Health Services Board</i> | This Board is responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County. | <i>Multi-Year Budgeted</i> |
| <i>Children Services Board</i> | This county agency is responsible by law for investigation of all reports of child abuse, neglect or dependency. Services include family counseling, foster care, adoption services and clinical services. | <i>Annually Budgeted</i> |
| <i>Job & Family Services</i> | The Job & Family Services fund administers public assistance programs under state and federal regulations. These programs encompass Ohio Works First (OWF), Medicaid, Food Stamps, Child Care and Social Services and the Workforce Investment Act. | <i>Multi-Year Budgeted</i> |
| <i>Human Services Levy</i> | Levy proceeds support various human service organizations which agree to provide services that accommodate unmet needs in the community. Five separately-budgeted levy funds, entitled Levy A, Levy B, Administration, Community Access Network and Community Education, comprise this fund. | <i>Annually Budgeted</i> |
| <i>Country View Manor</i> | The Country View Manor provides residential care in a protective, assisted living environment for up to sixty-five elderly County residents who are unable to live independently and who meet the admission requirements. It is funded primarily by the Human Services Levy. | <i>Annually Budgeted</i> |
| <i>Road, Auto and Gas</i> | This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department. Two separately-budgeted funds, entitled Road, Auto & Gas and Road, Auto & Gas - Ditch Maintenance, comprise this fund. | <i>Annually Budgeted</i> |
| <i>Road A&G Projects</i> | This fund accounts for a variety of multi-year contracts in connection with certain consulting and engineering projects administered by the County Engineer's department. | <i>Multi-Year Budgeted</i> |
| <i>Real Estate Assessment</i> | Monies are 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>Multi-Year Budgeted</i> |
| <i>Job Training Partnership Act</i> | The Job Training Partnership Act's final program year occurred in 2000. This program provided service to economically disadvantaged County residents in the areas of vocational classroom training, self-directed job search, work experience and on-the-job training. The program has been replaced by the Workforce Investment Act, administered in the Job & Family Services Fund. | <i>Multi-Year Budgeted</i> |
| <i>Child Support Enforcement</i> | To account for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program. | <i>Multi-Year Budgeted</i> |
| <i>Youth Services Subsidy</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>Multi-Year Budgeted</i> |
| <i>Economic Development</i> | This fund accounts for the County's commitment, pursuant to its ten-year plan, to provide \$5 million per year to fund qualifying economic development programs. Its source of funding is the General Fund. | <i>Multi-Year Budgeted</i> |

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
All Special Revenue Funds*

December 31, 2001

| | <i>Board of Mental Retardation</i> | <i>Alcohol, Drug Addiction and Mental Health Services Bd.</i> | <i>Children Services Board</i> | <i>Job & Family Services</i> | <i>Human Services Levy</i> |
|--|--|---|--|--|------------------------------------|
| <i>Assets</i> | | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 18,380,839 | \$ 3,682,261 | \$ 1,727,473 | \$ | \$ 45,732,187 |
| Net receivables | | | | | |
| Taxes..... | 4,652,561 | | | | 83,187,275 |
| Accounts..... | 400,545 | 449,944 | 82,754 | 7,716 | |
| Accrued interest..... | | | | | |
| Due from other funds..... | 136,602 | 58 | 553,257 | | 2,658,621 |
| Due from other governments..... | 1,480,169 | 6,941,133 | 4,942,204 | 17,616,756 | 7,875,673 |
| Total Assets..... | \$ 25,050,716 | \$ 11,073,396 | \$ 7,305,688 | \$ 17,624,472 | \$ 139,453,756 |
| <i>Liabilities</i> | | | | | |
| Accounts payable..... | \$ 341,918 | \$ 1,349,136 | \$ 2,660,681 | \$ 5,754,460 | \$ 3,991,318 |
| Deferred revenue..... | 5,996,407 | 2,579,817 | 3,404,668 | | 91,408,793 |
| Due to other funds..... | 362,075 | 7,371 | 238,929 | 2,994,124 | 5,556 |
| Due to other governments..... | 4,370 | 31,831 | 1,955 | 46,543 | 57,465 |
| Accrued wages and benefits..... | 672,209 | 39,232 | 386,272 | 512,736 | 7,916 |
| Total Liabilities..... | 7,376,979 | 4,007,387 | 6,692,505 | 9,307,863 | 95,471,048 |
| <i>Fund Balances</i> | | | | | |
| Reserved for encumbrances..... | 464,105 | 17,941,936 | 118,458 | 10,737,234 | 2,540,099 |
| Unreserved/undesignated..... | 17,209,632 | (10,875,927) | 494,725 | (2,420,625) | 41,442,609 |
| Total Equity..... | 17,673,737 | 7,066,009 | 613,183 | 8,316,609 | 43,982,708 |
| Total Liabilities And Equity..... | \$ 25,050,716 | \$ 11,073,396 | \$ 7,305,688 | \$ 17,624,472 | \$ 139,453,756 |

(Cont'd.)

| <i>Country View Manor</i> | <i>Road, Auto and Gas</i> | <i>Road, A&G Projects</i> | <i>Real Estate Assessment</i> | <i>Community Development Block Grant</i> | <i>Child Support Enforcement</i> | <i>Youth Services Subsidy</i> | <i>Economic Development</i> |
|-----------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|--|--|---------------------------------------|---------------------------------|
| \$ 1,335,284 | \$ 8,997,713 | \$ 1,184,240 | \$ 4,442,755 | \$ | \$ 3,237,762 | \$ 1,987,219 | \$ 13,121,177 |
| | 49,860 | | | 8,851 | 118,729 | | |
| | 143,321 | | | | | | |
| | 16,878 | | 5,010 | | | | |
| | 3,397,154 | | | 171,143 | 170,402 | 147,541 | |
| <u>\$ 1,335,284</u> | <u>\$ 12,604,926</u> | <u>\$ 1,184,240</u> | <u>\$ 4,447,765</u> | <u>\$ 179,994</u> | <u>\$ 3,526,893</u> | <u>\$ 2,134,760</u> | <u>\$ 13,121,177</u> |
| \$ 53,606 | \$ 311,678 | \$ 293,897 | \$ 304,498 | \$ 402,744 | \$ 55,421 | \$ 210,225 | \$ |
| | 1,296,572 | | | | | 51,428 | |
| 21,106 | 64,598 | | 15,869 | 123,091 | 130,328 | 11,481 | |
| | 107,390 | | | 71,057 | | 16,083 | 302,090 |
| 54,096 | 177,044 | | 34,006 | 9,764 | 345,658 | 64,590 | |
| <u>128,808</u> | <u>1,957,282</u> | <u>293,897</u> | <u>354,373</u> | <u>606,656</u> | <u>531,407</u> | <u>353,807</u> | <u>302,090</u> |
| 74,870 | 2,896,077 | 554,820 | | 2,823,502 | 3,194,013 | 445,298 | 4,347,346 |
| 1,131,606 | 7,751,567 | 335,523 | 4,093,392 | (3,250,164) | (198,527) | 1,335,655 | 8,471,741 |
| <u>1,206,476</u> | <u>10,647,644</u> | <u>890,343</u> | <u>4,093,392</u> | <u>(426,662)</u> | <u>2,995,486</u> | <u>1,780,953</u> | <u>12,819,087</u> |
| <u>\$ 1,335,284</u> | <u>\$ 12,604,926</u> | <u>\$ 1,184,240</u> | <u>\$ 4,447,765</u> | <u>\$ 179,994</u> | <u>\$ 3,526,893</u> | <u>\$ 2,134,760</u> | <u>\$ 13,121,177</u> |

MONTGOMERY COUNTY, OHIO

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

December 31, 2001

| | <i>Community Corrections</i> | <i>ADAMHS Board Federal Grants</i> | <i>Hotel/ Motel Tax Admini- stration</i> | <i>Other</i> | <i>Totals</i> |
|--|----------------------------------|--|--|----------------------|-----------------------|
| <i>Assets</i> | | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 738,970 | \$ 132,491 | \$ 164,330 | \$ 46,790,371 | \$ 151,655,072 |
| Net receivables | | | | | |
| Taxes..... | | | 133,286 | | 87,973,122 |
| Accounts..... | | | | 1,033,934 | 2,152,333 |
| Accrued interest..... | | | | 72,996 | 216,317 |
| Due from other funds..... | | | 316 | 111,039 | 3,481,781 |
| Due from other governments..... | 97,522 | 1,138,562 | | 3,402,493 | 47,380,752 |
| <i>Total Assets</i> | <u>\$ 836,492</u> | <u>\$ 1,271,053</u> | <u>\$ 297,932</u> | <u>\$ 51,410,833</u> | <u>\$ 292,859,377</u> |
| <i>Liabilities</i> | | | | | |
| Accounts payable..... | \$ 88,033 | \$ 128,946 | \$ 282 | \$ 1,703,573 | \$ 17,650,416 |
| Deferred revenue..... | 47,361 | 364,853 | | 1,900,269 | 107,050,168 |
| Due to other funds..... | 18,764 | 46 | 380 | 211,584 | 4,205,302 |
| Due to other governments..... | 16,885 | | | 38,439 | 694,108 |
| Accrued wages and benefits..... | 95,603 | | 1,810 | 478,367 | 2,879,303 |
| <i>Total Liabilities</i> | <u>266,646</u> | <u>493,845</u> | <u>2,472</u> | <u>4,332,232</u> | <u>132,479,297</u> |
| <i>Fund Balances</i> | | | | | |
| Reserved for encumbrances..... | 51,515 | 1,996,394 | 249 | 2,033,596 | 50,219,512 |
| Unreserved/undesignated..... | 518,331 | (1,219,186) | 295,211 | 45,045,005 | 110,160,568 |
| <i>Total Equity</i> | <u>569,846</u> | <u>777,208</u> | <u>295,460</u> | <u>47,078,601</u> | <u>160,380,080</u> |
| <i>Total Liabilities And Equity</i> | <u>\$ 836,492</u> | <u>\$ 1,271,053</u> | <u>\$ 297,932</u> | <u>\$ 51,410,833</u> | <u>\$ 292,859,377</u> |

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

For the Year Ended December 31, 2001

(Cont'd.)

| | <i>Board of Mental Retardation</i> | <i>Alcohol, Drug Addiction and Mental Health Services Bd.</i> | <i>Children Services Board</i> | <i>Job & Family Services</i> | <i>Human Services Levy</i> |
|--|--|---|--|--|------------------------------------|
| <i>Revenues:</i> | | | | | |
| Property taxes..... | \$ 4,111,286 | \$ | \$ | \$ | \$ 71,101,225 |
| Other taxes..... | 6,304 | | | | 51,832 |
| Licenses and permits..... | | | | | |
| Fees and charges for services..... | 958,960 | 239,427 | 74,201 | | |
| Fines and forfeitures..... | | | | | |
| Intergovernmental..... | 12,390,254 | 30,472,204 | 33,768,571 | 86,677,521 | 7,687,678 |
| Investment earnings..... | | | | | |
| Miscellaneous..... | 946,468 | 1,112,157 | 562,260 | 1,365,293 | 16,281 |
| Total Revenues..... | 18,413,272 | 31,823,788 | 34,405,032 | 88,042,814 | 78,857,016 |
| <i>Expenditures:</i> | | | | | |
| <i>Current:</i> | | | | | |
| General government..... | | | | | |
| Judicial and law enforcement..... | | | | | |
| Environment and public works..... | | | | | |
| Social services..... | 28,896,200 | 41,994,172 | 50,277,135 | 81,943,066 | 13,775,998 |
| Community and economic development.... | | | | | |
| <i>Intergovernmental:</i> | | | | | |
| Social services..... | | | | | 11,239,269 |
| Community and economic development.... | | | | | |
| <i>Debt Service:</i> | | | | | |
| Principal retirement..... | 85,717 | 1,174 | 35,393 | 31,997 | |
| Interest and fiscal charges..... | 10,183 | 1,694 | 9,647 | 7,518 | |
| Total Expenditures..... | 28,992,100 | 41,997,040 | 50,322,175 | 81,982,581 | 25,015,267 |
| <i>Excess (Deficiency) Of</i> | | | | | |
| Revenues Over Expenditures..... | (10,578,828) | (10,173,252) | (15,917,143) | 6,060,233 | 53,841,749 |
| <i>Other Financing Sources And Uses</i> | | | | | |
| Proceeds from sale of fixed assets/sundries... | | | 712 | | |
| Proceeds from capital leases..... | 85,000 | | 149,245 | 13,653 | |
| Operating transfers in..... | 16,442,196 | 13,755,245 | 14,678,043 | 4,656,263 | |
| Operating transfers out..... | (991,373) | | (420,043) | | (53,012,386) |
| Total Other Financing Sources And Uses | 15,535,823 | 13,755,245 | 14,407,957 | 4,669,916 | (53,012,386) |
| <i>Excess (Deficiency) of Revenues And Other Financing Sources</i> | | | | | |
| Over Expenditures And Other Uses..... | 4,956,995 | 3,581,993 | (1,509,186) | 10,730,149 | 829,363 |
| <i>Fund Balance (Deficit) At</i> | | | | | |
| Beginning of Year..... | 12,716,742 | 3,484,016 | 2,122,369 | (2,413,540) | 43,153,345 |
| <i>Fund Balance (Deficit) At</i> | | | | | |
| End Of Year..... | \$ 17,673,737 | \$ 7,066,009 | \$ 613,183 | \$ 8,316,609 | \$ 43,982,708 |

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

For the Year Ended December 31, 2001

| | <i>Country View Manor</i> | <i>Road, Auto and Gas</i> | <i>Road, A&G Projects</i> | <i>Real Estate Assessment</i> | <i>Community Development Block Grant</i> | <i>Job Training Partnership Act</i> |
|--|-----------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|--|---|
| <i>Revenues:</i> | | | | | | |
| Property taxes..... | \$ | \$ | \$ | \$ | \$ | \$ |
| Other taxes..... | | 3,826,150 | | | | |
| Licenses and permits..... | | | | 150 | | |
| Fees and charges for services..... | 376,766 | 164,529 | | 4,545,809 | | |
| Fines and forfeitures..... | | 352,747 | | | | |
| Intergovernmental..... | | 10,505,699 | | | 4,235,688 | |
| Investment earnings..... | | 513,991 | | | | |
| Miscellaneous..... | 5,644 | 126,346 | | 5,199 | 231,111 | |
| Total Revenues..... | 382,410 | 15,489,462 | 0 | 4,551,158 | 4,466,799 | 0 |
| <i>Expenditures:</i> | | | | | | |
| <i>Current:</i> | | | | | | |
| General government..... | | | | 4,282,776 | | |
| Judicial and law enforcement..... | | | | | | |
| Environment and public works..... | | 14,347,999 | 293,897 | | | |
| Social services..... | 2,156,972 | | | | | |
| Community and economic development.... | | | | | 4,893,461 | |
| <i>Intergovernmental:</i> | | | | | | |
| Social services..... | | | | | | |
| Community and economic development.... | | | | | | |
| <i>Debt Service:</i> | | | | | | |
| Principal retirement..... | | | | | | |
| Interest and fiscal charges..... | | | | | | |
| Total Expenditures..... | 2,156,972 | 14,347,999 | 293,897 | 4,282,776 | 4,893,461 | 0 |
| <i>Excess (Deficiency) Of</i> | | | | | | |
| Revenues Over Expenditures..... | (1,774,562) | 1,141,463 | (293,897) | 268,382 | (426,662) | 0 |
| <i>Other Financing Sources And Uses</i> | | | | | | |
| Proceeds from sale of fixed assets/sundries.. | | | | 9,000 | | |
| Proceeds from capital leases..... | | | | | | |
| Operating transfers in..... | 1,821,924 | 5,000 | 1,184,240 | | | |
| Operating transfers out..... | (200,000) | (1,184,240) | | (30,000) | | (2,050,495) |
| Total Other Financing Sources And Uses | 1,621,924 | (1,179,240) | 1,184,240 | (21,000) | 0 | (2,050,495) |
| <i>Excess (Deficiency) of Revenues And Other Financing Sources</i> | | | | | | |
| Over Expenditures And Other Uses..... | (152,638) | (37,777) | 890,343 | 247,382 | (426,662) | (2,050,495) |
| <i>Fund Balance (Deficit) At</i> | | | | | | |
| Beginning of Year..... | 1,359,114 | 10,685,421 | 0 | 3,846,010 | 0 | 2,050,495 |
| <i>Fund Balance (Deficit) At</i> | | | | | | |
| End Of Year..... | \$ 1,206,476 | \$ 10,647,644 | \$ 890,343 | \$ 4,093,392 | \$ (426,662) | \$ 0 |

| <i>Child Support Enforcement</i> | <i>Youth Services Subsidy</i> | <i>Economic Development</i> | <i>Community Corrections</i> | <i>ADAMHS Board Federal Grants</i> | <i>Hotel/Motel Tax Administration</i> | <i>Other</i> | <i>Totals</i> |
|----------------------------------|-------------------------------|-----------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------|-----------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ 1,248,878 | \$ 76,461,389 |
| | | | | | 2,231,013 | 3,543 | 6,118,842 |
| | | | | | | 2,425,829 | 2,425,979 |
| 1,523,185 | | | | | | 12,906,970 | 20,789,847 |
| | | | | | | 61,247 | 413,994 |
| 10,180,158 | 2,380,479 | 4,649 | 4,381,908 | 5,446,637 | | 14,882,472 | 223,013,918 |
| | | | | | | 148,530 | 662,521 |
| 316,294 | 3,197 | | | | 316 | 2,891,755 | 7,582,321 |
| <u>12,019,637</u> | <u>2,383,676</u> | <u>4,649</u> | <u>4,381,908</u> | <u>5,446,637</u> | <u>2,231,329</u> | <u>34,569,224</u> | <u>337,468,811</u> |
| | | | | | | 3,001,017 | 7,283,793 |
| 15,323,384 | 4,029,721 | | 4,941,918 | | | 19,284,250 | 43,579,273 |
| | | | | | | 2,585,397 | 17,227,293 |
| | | | | 4,669,429 | | 10,514,167 | 234,227,139 |
| | | 380,275 | | | 1,530,039 | 8,926,426 | 15,730,201 |
| | | | | | | | 11,239,269 |
| | | 4,214,899 | | | | | 4,214,899 |
| 30,103 | 6,667 | | | | | 6,990 | 198,041 |
| 5,942 | 501 | | | | | 1,562 | 37,047 |
| <u>15,359,429</u> | <u>4,036,889</u> | <u>4,595,174</u> | <u>4,941,918</u> | <u>4,669,429</u> | <u>1,530,039</u> | <u>44,319,809</u> | <u>333,736,955</u> |
| (3,339,792) | (1,653,213) | (4,590,525) | (560,010) | 777,208 | 701,290 | (9,750,585) | 3,731,856 |
| | | | | | | 7,636 | 17,348 |
| 105,656 | 25,600 | | | | | 12,800 | 391,954 |
| 6,483,569 | 2,438 | 5,050,000 | | | | 16,666,488 | 80,745,406 |
| (1,387,634) | | | | | (754,773) | (3,760,922) | (63,791,866) |
| <u>5,201,591</u> | <u>28,038</u> | <u>5,050,000</u> | <u>0</u> | <u>0</u> | <u>(754,773)</u> | <u>12,926,002</u> | <u>17,362,842</u> |
| 1,861,799 | (1,625,175) | 459,475 | (560,010) | 777,208 | (53,483) | 3,175,417 | 21,094,698 |
| 1,133,687 | 3,406,128 | 12,359,612 | 1,129,856 | 0 | 348,943 | 43,903,184 | 139,285,382 |
| <u>\$ 2,995,486</u> | <u>\$ 1,780,953</u> | <u>\$ 12,819,087</u> | <u>\$ 569,846</u> | <u>\$ 777,208</u> | <u>\$ 295,460</u> | <u>\$ 47,078,601</u> | <u>\$ 160,380,080</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Property taxes..... | \$ 4,012,812 | \$ 4,113,841 | \$ 101,029 |
| Other taxes..... | 6,699 | 6,304 | (395) |
| Fees and charges for services..... | 1,159,356 | 1,106,197 | (53,159) |
| Intergovernmental..... | 9,449,628 | 12,048,894 | 2,599,266 |
| Miscellaneous..... | 46,000 | 940,890 | 894,890 |
| <i>Total Revenues.....</i> | <u>14,674,495</u> | <u>18,216,126</u> | <u>3,541,631</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Mental Retardation and Developmental Disabilities</i> | | | |
| Personal services..... | 25,853,448 | 24,612,350 | 1,241,098 |
| Professional services..... | 1,988,982 | 1,981,934 | 7,048 |
| Operating expenditures..... | 1,660,888 | 1,646,934 | 13,954 |
| Debt service..... | 11,720 | 11,719 | 1 |
| Capital outlays..... | 318,972 | 318,184 | 788 |
| <i>Total Expenditures.....</i> | <u>29,834,010</u> | <u>28,571,121</u> | <u>1,262,889</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (15,159,515) | (10,354,995) | 4,804,520 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 16,981,200 | 16,442,196 | (539,004) |
| Operating transfers out..... | (1,479,032) | (1,476,879) | 2,153 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>15,502,168</u> | <u>14,965,317</u> | <u>(536,851)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources</i> | | | |
| <i>Over Expenditures And Other Uses.....</i> | 342,653 | 4,610,322 | 4,267,669 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>12,802,975</u> | <u>12,802,975</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 13,145,628</u> | <u>\$ 17,413,297</u> | <u>\$ 4,267,669</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 27,899 | \$ 73,821 | \$ 45,922 |
| Intergovernmental..... | 34,678,579 | 34,874,801 | 196,222 |
| Miscellaneous..... | 258,435 | 398,971 | 140,536 |
| <i>Total Revenues.....</i> | <u>34,964,913</u> | <u>35,347,593</u> | <u>382,680</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Children Services Department</i> | | | |
| Personal services..... | 18,011,347 | 17,803,366 | 207,981 |
| Professional services..... | 24,007,620 | 23,476,032 | 531,588 |
| Operating expenditures..... | 7,186,642 | 7,169,021 | 17,621 |
| Debt service..... | 1,454,486 | 1,436,361 | 18,125 |
| Capital outlays..... | 384,620 | 347,158 | 37,462 |
| <i>Total Expenditures.....</i> | <u>51,044,715</u> | <u>50,231,938</u> | <u>812,777</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | <u>(16,079,802)</u> | <u>(14,884,345)</u> | <u>1,195,457</u> |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 15,318,815 | 14,678,043 | (640,772) |
| Operating transfers out..... | (621,899) | (420,043) | 201,856 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>14,696,916</u> | <u>14,258,000</u> | <u>(438,916)</u> |
| <i>Excess (Deficiency) Of Revenues</i> | | | |
| <i>And Other Financing Sources</i> | | | |
| <i>Over Expenditures And Other Uses.....</i> | <u>(1,382,886)</u> | <u>(626,345)</u> | <u>756,541</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>2,020,297</u> | <u>2,020,297</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 637,411</u> | <u>\$ 1,393,952</u> | <u>\$ 756,541</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Property taxes..... | \$ 34,830,750 | \$ 35,506,197 | \$ 675,447 |
| Other taxes..... | 20,000 | 36,467 | 16,467 |
| Intergovernmental..... | 3,872,306 | 3,788,310 | (83,996) |
| <i>Total Revenues.....</i> | <u>38,723,056</u> | <u>39,330,974</u> | <u>607,918</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Human Services Levy A</i> | | | |
| Professional services..... | 3,772,117 | 2,414,812 | 1,357,305 |
| Operating expenditures..... | 535,282 | 535,282 | 0 |
| <i>Total Expenditures.....</i> | <u>4,307,399</u> | <u>2,950,094</u> | <u>1,357,305</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | 34,415,657 | 36,380,880 | 1,965,223 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers out..... | (40,614,002) | (34,493,894) | 6,120,108 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>(40,614,002)</u> | <u>(34,493,894)</u> | <u>6,120,108</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | (6,198,345) | 1,886,986 | 8,085,331 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>9,597,185</u> | <u>9,597,185</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 3,398,840</u> | <u>\$ 11,484,171</u> | <u>\$ 8,085,331</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Property taxes..... | \$ 34,850,399 | \$ 35,472,436 | \$ 622,037 |
| Other taxes..... | 20,000 | 15,365 | (4,635) |
| Intergovernmental..... | 3,874,489 | 3,838,396 | (36,093) |
| <i>Total Revenues.....</i> | <u>38,744,888</u> | <u>39,326,197</u> | <u>581,309</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Human Services Levy B</i> | | | |
| Professional services..... | 12,138,807 | 11,713,199 | 425,608 |
| Operating expenditures..... | 11,749,817 | 11,110,058 | 639,759 |
| <i>Total Expenditures.....</i> | <u>23,888,624</u> | <u>22,823,257</u> | <u>1,065,367</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | 14,856,264 | 16,502,940 | 1,646,676 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers out..... | (25,428,979) | (19,010,492) | 6,418,487 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>(25,428,979)</u> | <u>(19,010,492)</u> | <u>6,418,487</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | (10,572,715) | (2,507,552) | 8,065,163 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>28,866,796</u> | <u>28,866,796</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 18,294,081</u> | <u>\$ 26,359,244</u> | <u>\$ 8,065,163</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 121,942 | \$ 60,971 | \$ (60,971) |
| Miscellaneous..... | | 1,242 | 1,242 |
| <i>Total Revenues</i> | <u>121,942</u> | <u>62,213</u> | <u>(59,729)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Human Services Levy Administration</i> | | | |
| Personal services..... | 300,043 | 298,423 | 1,620 |
| Professional services..... | 74,295 | 30,114 | 44,181 |
| Operating expenditures..... | 193,655 | 161,808 | 31,847 |
| Capital outlays..... | 23,450 | 10,438 | 13,012 |
| <i>Total Expenditures</i> | <u>591,443</u> | <u>500,783</u> | <u>90,660</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (469,501) | (438,570) | 30,931 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 445,250 | 432,000 | (13,250) |
| Operating transfers out..... | (500) | | 500 |
| <i>Total Other Financing Sources And Uses</i> | <u>444,750</u> | <u>432,000</u> | <u>(12,750)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (24,751) | (6,570) | 18,181 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>69,369</u> | <u>69,369</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 44,618</u> | <u>\$ 62,799</u> | <u>\$ 18,181</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 230,000 | \$ _____ | \$ (230,000) |
| <i>Total Revenues</i> | <u>230,000</u> | <u>0</u> | <u>(230,000)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Human Services Levy Community Access</i> | | | |
| Personal services..... | 128,136 | 125,628 | 2,508 |
| Professional services..... | 998,237 | 886,350 | 111,887 |
| Operating expenditures..... | 64,300 | 40,745 | 23,555 |
| Capital outlays..... | <u>1,176,563</u> | <u>1,028,406</u> | <u>148,157</u> |
| <i>Total Expenditures</i> | <u>2,367,236</u> | <u>2,081,129</u> | <u>286,107</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (2,137,236) | (2,081,129) | 56,107 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | <u>1,276,631</u> | <u>_____</u> | <u>(1,276,631)</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>1,276,631</u> | <u>0</u> | <u>(1,276,631)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (860,605) | (2,081,129) | (1,220,524) |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>3,204,037</u> | <u>3,204,037</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 2,343,432</u> | <u>\$ 1,122,908</u> | <u>\$ (1,220,524)</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)*

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Human Services Levy Administration</i> | | | |
| Professional services..... | 53,000 | | 53,000 |
| Operating expenditures..... | 2,000 | | 2,000 |
| <i>Total Expenditures.....</i> | <u>55,000</u> | <u>0</u> | <u>55,000</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (55,000) | 0 | 55,000 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 60,000 | 60,000 | 0 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>60,000</u> | <u>60,000</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | 5,000 | 60,000 | 55,000 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>54,581</u> | <u>54,581</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 59,581</u> | <u>\$ 114,581</u> | <u>\$ 55,000</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 361,776 | \$ 376,766 | \$ 14,990 |
| Miscellaneous..... | | 5,644 | 5,644 |
| <i>Total Revenues</i> | <u>361,776</u> | <u>382,410</u> | <u>20,634</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Stillwater-CountyView Manor</i> | | | |
| Personal services..... | 1,517,756 | 1,470,472 | 47,284 |
| Professional services..... | 183,565 | 149,842 | 33,723 |
| Operating expenditures..... | 653,069 | 625,164 | 27,905 |
| Capital outlays..... | 15,196 | 14,197 | 999 |
| <i>Total Expenditures</i> | <u>2,369,586</u> | <u>2,259,675</u> | <u>109,911</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (2,007,810) | (1,877,265) | 130,545 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 1,786,200 | 1,821,924 | 35,724 |
| Operating transfers out..... | (200,000) | (200,000) | 0 |
| <i>Total Other Financing Sources And Uses</i> | <u>1,586,200</u> | <u>1,621,924</u> | <u>35,724</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (421,610) | (255,341) | 166,269 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>1,475,042</u> | <u>1,475,042</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 1,053,432</u> | <u>\$ 1,219,701</u> | <u>\$ 166,269</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Other taxes..... | \$ 4,000,000 | \$ 4,047,606 | \$ 47,606 |
| Fees and charges for services..... | 176,000 | 105,601 | (70,399) |
| Fines and forfeitures..... | 206,000 | 355,534 | 149,534 |
| Intergovernmental..... | 8,900,000 | 10,914,429 | 2,014,429 |
| Investment earnings..... | 500,000 | 476,240 | (23,760) |
| Miscellaneous..... | 930,000 | 226,094 | (703,906) |
| <i>Total Revenues.....</i> | <u>14,712,000</u> | <u>16,125,504</u> | <u>1,413,504</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Public Works</i> | | | |
| <i>Engineer</i> | | | |
| Personal services..... | 6,478,382 | 6,214,853 | 263,529 |
| Professional services..... | 506,258 | 425,154 | 81,104 |
| Operating expenditures..... | 2,117,480 | 1,850,219 | 267,261 |
| Capital outlays..... | 10,560,860 | 9,341,302 | 1,219,558 |
| <i>Total Expenditures.....</i> | <u>19,662,980</u> | <u>17,831,528</u> | <u>1,831,452</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (4,950,980) | (1,706,024) | 3,244,956 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 200,000 | | (200,000) |
| Operating transfers out..... | (1,534,241) | (1,184,240) | 350,001 |
| <i>Total Other Financing Sources And Uses.....</i> | (1,334,241) | (1,184,240) | 150,001 |
| <i>Excess (Deficiency) Of Revenues</i> | | | |
| <i>And Other Financing Sources</i> | | | |
| <i>Over Expenditures And Other Uses.....</i> | (6,285,221) | (2,890,264) | 3,394,957 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>8,452,400</u> | <u>8,452,400</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 2,167,179</u> | <u>\$ 5,562,136</u> | <u>\$ 3,394,957</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)*

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 39,555 | \$ 65,187 | \$ 25,632 |
| Miscellaneous..... | 380 | 380 | 380 |
| <i>Total Revenues</i> | <u>39,555</u> | <u>65,567</u> | <u>26,012</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Public Works</i> | | | |
| <i>Engineer</i> | | | |
| Capital outlays..... | 32,863 | 20,796 | 12,067 |
| <i>Total Expenditures</i> | <u>32,863</u> | <u>20,796</u> | <u>12,067</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 6,692 | 44,771 | 38,079 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 5,000 | 5,000 | 5,000 |
| <i>Total Other Financing Sources And Uses</i> | <u>0</u> | <u>5,000</u> | <u>5,000</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 6,692 | 49,771 | 43,079 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | 99,149 | 99,149 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 105,841</u> | <u>\$ 148,920</u> | <u>\$ 43,079</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Licenses and permits..... | \$ | \$ 150 | \$ 150 |
| Fees and charges for services..... | 4,196,827 | 4,545,809 | 348,982 |
| Miscellaneous..... | 9,000 | 9,189 | 189 |
| <i>Total Revenues</i> | <u>4,205,827</u> | <u>4,555,148</u> | <u>349,321</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Auditor</i> | | | |
| Personal services..... | 1,428,619 | 1,401,490 | 27,129 |
| Professional services..... | 2,349,651 | 2,200,990 | 148,661 |
| Operating expenditures..... | 108,600 | 85,866 | 22,734 |
| Capital outlays..... | 532,336 | 501,229 | 31,107 |
| <i>Total Expenditures</i> | <u>4,419,206</u> | <u>4,189,575</u> | <u>229,631</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (213,379) | 365,573 | 578,952 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers out..... | (30,000) | (30,000) | 0 |
| <i>Total Other Financing Sources And Uses</i> | <u>(30,000)</u> | <u>(30,000)</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (243,379) | 335,573 | 578,952 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | 4,009,859 | 4,009,859 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 3,766,480</u> | <u>\$ 4,345,432</u> | <u>\$ 578,952</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Other taxes..... | \$ 2,652,973 | \$ 2,319,522 | \$ (333,451) |
| <i>Total Revenues</i> | <u>2,652,973</u> | <u>2,319,522</u> | <u>(333,451)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development</i> | | | |
| <i>Hotel/Motel Tax Administration</i> | | | |
| Personal services..... | 86,237 | 86,237 | 0 |
| Professional services..... | 11,617 | 6,190 | 5,427 |
| Operating expenditures..... | <u>1,698,102</u> | <u>1,437,812</u> | <u>260,290</u> |
| <i>Total Expenditures</i> | <u>1,795,956</u> | <u>1,530,239</u> | <u>265,717</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 857,017 | 789,283 | (67,734) |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 30,015 | | (30,015) |
| Operating transfers out..... | <u>(858,186)</u> | <u>(754,773)</u> | <u>103,413</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>(828,171)</u> | <u>(754,773)</u> | <u>73,398</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 28,846 | 34,510 | 5,664 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>129,288</u> | <u>129,288</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 158,134</u> | <u>\$ 163,798</u> | <u>\$ 5,664</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Licenses and permits..... | \$ 870,000 | \$ 893,951 | \$ 23,951 |
| Fees and charges for services..... | 93,000 | 108,998 | 15,998 |
| Fines and forfeitures..... | 38,000 | 26,231 | (11,769) |
| Miscellaneous..... | 25,300 | 70,541 | 45,241 |
| <i>Total Revenues.....</i> | <u>1,026,300</u> | <u>1,099,721</u> | <u>73,421</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Animal Control</i> | | | |
| Personal services..... | 1,254,367 | 1,171,485 | 82,882 |
| Professional services..... | 146,136 | 114,318 | 31,818 |
| Operating expenditures..... | 164,356 | 152,271 | 12,085 |
| Capital outlays..... | 30,450 | 29,335 | 1,115 |
| <i>Total Expenditures.....</i> | <u>1,595,309</u> | <u>1,467,409</u> | <u>127,900</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (569,009) | (367,688) | 201,321 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 525,464 | 525,464 | 0 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>525,464</u> | <u>525,464</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | (43,545) | 157,776 | 201,321 |
| <i>Fund Balance (Deficit) At Beginning Of Year.....</i> | | | |
| | 412,311 | 412,311 | 0 |
| <i>Fund Balance (Deficit) At End Of Year.....</i> | | | |
| | <u>\$ 368,766</u> | <u>\$ 570,087</u> | <u>\$ 201,321</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 31,743 | \$ 33,646 | \$ 1,903 |
| Miscellaneous..... | 23,500 | 19,259 | (4,241) |
| <i>Total Revenues</i> | <u>55,243</u> | <u>52,905</u> | <u>(2,338)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Animal Control</i> | | | |
| Professional services..... | 30,660 | 28,394 | 2,266 |
| Operating expenditures..... | 25,010 | 21,237 | 3,773 |
| <i>Total Expenditures</i> | <u>55,670</u> | <u>49,631</u> | <u>6,039</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (427) | 3,274 | 3,701 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>91,684</u> | <u>91,684</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 91,257</u> | <u>\$ 94,958</u> | <u>\$ 3,701</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 68,000 | \$ 84,800 | \$ 16,800 |
| Miscellaneous..... | | 66 | 66 |
| <i>Total Revenues</i> | <u>68,000</u> | <u>84,866</u> | <u>16,866</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Animal Control</i> | | | |
| Personal services..... | 36,288 | 35,837 | 451 |
| Professional services..... | 4,353 | 4,251 | 102 |
| Operating expenditures..... | <u>23,961</u> | <u>23,457</u> | <u>504</u> |
| <i>Total Expenditures</i> | <u>64,602</u> | <u>63,545</u> | <u>1,057</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 3,398 | 21,321 | 17,923 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>55,354</u> | <u>55,354</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u><u>\$ 58,752</u></u> | <u><u>\$ 76,675</u></u> | <u><u>\$ 17,923</u></u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 480,000 | \$ 468,904 | \$ (11,096) |
| <i>Total Revenues</i> | <u>480,000</u> | <u>468,904</u> | <u>(11,096)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Coroner</i> | | | |
| Professional services..... | 25,675 | 25,578 | 97 |
| Operating expenditures..... | 107,188 | 102,226 | 4,962 |
| Capital outlays..... | 206,006 | 197,094 | 8,912 |
| <i>Total Expenditures</i> | <u>338,869</u> | <u>324,898</u> | <u>13,971</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 141,131 | 144,006 | 2,875 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers out..... | (83,000) | (79,929) | 3,071 |
| <i>Total Other Financing Sources And Uses</i> | <u>(83,000)</u> | <u>(79,929)</u> | <u>3,071</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 58,131 | 64,077 | 5,946 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>275,586</u> | <u>275,586</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 333,717</u> | <u>\$ 339,663</u> | <u>\$ 5,946</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 60,000 | \$ 78,174 | \$ 18,174 |
| Intergovernmental..... | 965,000 | 980,650 | 15,650 |
| Miscellaneous..... | 62,000 | 25,807 | (36,193) |
| <i>Total Revenues</i> | <u>1,087,000</u> | <u>1,084,631</u> | <u>(2,369)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Forensic Crime Lab</i> | | | |
| Personal services..... | 1,249,571 | 1,238,624 | 10,947 |
| Professional services..... | 60,497 | 56,886 | 3,611 |
| Operating expenditures..... | 504,064 | 503,258 | 806 |
| Capital outlays..... | 66,000 | 62,191 | 3,809 |
| <i>Total Expenditures</i> | <u>1,880,132</u> | <u>1,860,959</u> | <u>19,173</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (793,132) | (776,328) | 16,804 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 834,562 | 941,890 | 107,328 |
| Operating transfers out..... | (162,160) | (151,823) | 10,337 |
| <i>Total Other Financing Sources And Uses</i> | <u>672,402</u> | <u>790,067</u> | <u>117,665</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (120,730) | 13,739 | 134,469 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>434,994</u> | <u>434,994</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 314,264</u> | <u>\$ 448,733</u> | <u>\$ 134,469</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 225,000 | \$ 228,189 | \$ 3,189 |
| Miscellaneous..... | | 426 | 426 |
| Total Revenues..... | 225,000 | 228,615 | 3,615 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Forensic Crime Lab</i> | | | |
| Personal services..... | 192,793 | 172,072 | 20,721 |
| Professional services..... | 57,390 | 11,137 | 46,253 |
| Operating expenditures..... | 10,000 | 4,780 | 5,220 |
| Total Expenditures..... | 260,183 | 187,989 | 72,194 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (35,183) | 40,626 | 75,809 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | 105,665 | 105,665 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 70,482</u> | <u>\$ 146,291</u> | <u>\$ 75,809</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 180,000 | \$ 148,716 | \$ (31,284) |
| <i>Total Revenues</i> | <u>180,000</u> | <u>148,716</u> | <u>(31,284)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Office of Family and Children First</i> | | | |
| Professional services..... | 180,000 | 153,644 | 26,356 |
| <i>Total Expenditures</i> | <u>180,000</u> | <u>153,644</u> | <u>26,356</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | (4,928) | (4,928) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>83,289</u> | <u>83,289</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 83,289</u> | <u>\$ 78,361</u> | <u>\$ (4,928)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 62,500 | \$ 82,753 | \$ 20,253 |
| <i>Total Revenues</i> | <u>62,500</u> | <u>82,753</u> | <u>20,253</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Domestic Relations Court</i> | | | |
| Personal services..... | 115,658 | 109,801 | 5,857 |
| <i>Total Expenditures</i> | <u>115,658</u> | <u>109,801</u> | <u>5,857</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (53,158) | (27,048) | 26,110 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>227,150</u> | <u>227,150</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 173,992</u> | <u>\$ 200,102</u> | <u>\$ 26,110</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 91,916 | \$ 71,517 | \$ (20,399) |
| <i>Total Revenues</i> | <u>91,916</u> | <u>71,517</u> | <u>(20,399)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Common Pleas Court</i> | | | |
| Personal services..... | 58,752 | 58,734 | 18 |
| Professional services..... | 3,256 | 3,256 | 0 |
| Capital outlays..... | 45,909 | 45,909 | 0 |
| <i>Total Expenditures</i> | <u>107,917</u> | <u>107,899</u> | <u>18</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (16,001) | (36,382) | (20,381) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>40,120</u> | <u>40,120</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 24,119</u> | <u>\$ 3,738</u> | <u>\$ (20,381)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Miscellaneous..... | \$ 1,925 | \$ 1,925 | \$ 0 |
| <i>Total Revenues</i> | <u>1,925</u> | <u>1,925</u> | <u>0</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Prosecutor</i> | | | |
| Operating expenditures..... | <u>1,925</u> | <u>474</u> | <u>1,451</u> |
| <i>Total Expenditures</i> | <u>1,925</u> | <u>474</u> | <u>1,451</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | 1,451 | 1,451 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>1,967</u> | <u>1,967</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 1,967</u> | <u>\$ 3,418</u> | <u>\$ 1,451</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 393,550 | \$ 372,645 | \$ (20,905) |
| Miscellaneous..... | | 111 | 111 |
| <i>Total Revenues</i> | <u>393,550</u> | <u>372,756</u> | <u>(20,794)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Common Pleas Court</i> | | | |
| Personal services..... | 122,292 | 121,662 | 630 |
| Professional services..... | 167,526 | 149,400 | 18,126 |
| Capital outlays..... | <u>22,200</u> | <u>21,545</u> | <u>655</u> |
| <i>Total Expenditures</i> | <u>312,018</u> | <u>292,607</u> | <u>19,411</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 81,532 | 80,149 | (1,383) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>330,018</u> | <u>330,018</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u><u>\$ 411,550</u></u> | <u><u>\$ 410,167</u></u> | <u><u>\$ (1,383)</u></u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 90,000 | \$ 93,505 | \$ 3,505 |
| <i>Total Revenues</i> | <u>90,000</u> | <u>93,505</u> | <u>3,505</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Probate Court</i> | | | |
| Personal services..... | 25,312 | 21,079 | 4,233 |
| Professional services..... | 15,700 | 15,554 | 146 |
| Operating expenditures..... | <u>54,398</u> | <u>54,241</u> | <u>157</u> |
| <i>Total Expenditures</i> | <u>95,410</u> | <u>90,874</u> | <u>4,536</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (5,410) | 2,631 | 8,041 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>281,424</u> | <u>281,424</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 276,014</u> | <u>\$ 284,055</u> | <u>\$ 8,041</u> |

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Low Income Housing-Special Revenue Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development Non-Departmental</i> | | | |
| Professional services..... | 262,459 | 262,459 | 0 |
| <i>Total Expenditures.....</i> | 262,459 | 262,459 | 0 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (262,459) | (262,459) | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | 1,000,000 | 1,000,000 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | \$ 737,541 | \$ 737,541 | \$ 0 |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 294,072 | \$ 150,556 | \$ (143,516) |
| Intergovernmental..... | 276,427 | 234,504 | (41,923) |
| Miscellaneous..... | 3,764 | 119,353 | 115,589 |
| <i>Total Revenues.....</i> | <u>574,263</u> | <u>504,413</u> | <u>(69,850)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development</i> | | | |
| <i>Multi-Service Centers</i> | | | |
| Personal services..... | 441,037 | 431,877 | 9,160 |
| Professional services..... | 336,889 | 326,866 | 10,023 |
| Operating expenditures..... | 118,165 | 113,235 | 4,930 |
| Capital outlays..... | 4,996 | 4,906 | 90 |
| <i>Total Expenditures.....</i> | <u>901,087</u> | <u>876,884</u> | <u>24,203</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (326,824) | (372,471) | (45,647) |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 367,668 | 384,236 | 16,568 |
| Operating transfers out..... | (31,015) | (31,015) | 0 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>336,653</u> | <u>353,221</u> | <u>16,568</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | 9,829 | (19,250) | (29,079) |
| <i>Fund Balance (Deficit) At Beginning Of Year.....</i> | | | |
| | <u>19,250</u> | <u>19,250</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year.....</i> | | | |
| | <u>\$ 29,079</u> | <u>\$ 0</u> | <u>\$ (29,079)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 253,100 | \$ 229,755 | \$ (23,345) |
| Miscellaneous..... | 60,388 | 66,029 | 5,641 |
| <i>Total Revenues</i> | <u>313,488</u> | <u>295,784</u> | <u>(17,704)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development</i> | | | |
| <i>Cultural Facilities and Affairs</i> | | | |
| Personal services..... | 651,336 | 589,743 | 61,593 |
| Professional services..... | 280,665 | 210,796 | 69,869 |
| Operating expenditures..... | 291,473 | 227,297 | 64,176 |
| Capital outlays..... | 74,441 | 54,620 | 19,821 |
| <i>Total Expenditures</i> | <u>1,297,915</u> | <u>1,082,456</u> | <u>215,459</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (984,427) | (786,672) | 197,755 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 801,082 | 744,773 | (56,309) |
| <i>Total Other Financing Sources And Uses</i> | <u>801,082</u> | <u>744,773</u> | <u>(56,309)</u> |
| <i>Excess (Deficiency) Of Revenues</i> | | | |
| <i>And Other Financing Sources</i> | | | |
| <i>Over Expenditures And Other Uses</i> | (183,345) | (41,899) | 141,446 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>1,430,370</u> | <u>1,430,370</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 1,247,025</u> | <u>\$ 1,388,471</u> | <u>\$ 141,446</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 300,000 | \$ 300,000 | \$ 0 |
| Miscellaneous..... | 222,500 | 306,800 | 84,300 |
| <i>Total Revenues</i> | <u>522,500</u> | <u>606,800</u> | <u>84,300</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development</i> | | | |
| <i>Cultural Facilities and Affairs</i> | | | |
| Professional services..... | 387,000 | 370,993 | 16,007 |
| Operating expenditures..... | 135,500 | 129,638 | 5,862 |
| <i>Total Expenditures</i> | <u>522,500</u> | <u>500,631</u> | <u>21,869</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | 106,169 | 106,169 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 0</u> | <u>\$ 106,169</u> | <u>\$ 106,169</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development</i> | | | |
| <i>Telecommunications</i> | | | |
| Professional services..... | 392,000 | 266,666 | 125,334 |
| Operating expenditures..... | <u>5,000</u> | <u>5,000</u> | <u>0</u> |
| <i>Total Expenditures.....</i> | <u>397,000</u> | <u>271,666</u> | <u>125,334</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | <u>(397,000)</u> | <u>(271,666)</u> | <u>125,334</u> |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 600,000 | 600,000 | 0 |
| Operating transfers out..... | <u>(367,500)</u> | <u>(367,500)</u> | <u>0</u> |
| <i>Total Other Financing Sources And Uses.....</i> | <u>232,500</u> | <u>232,500</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | (164,500) | (39,166) | 125,334 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>657,103</u> | <u>657,103</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 492,603</u> | <u>\$ 617,937</u> | <u>\$ 125,334</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Licenses and permits..... | \$ 1,370,726 | \$ 1,393,622 | \$ 22,896 |
| Fees and charges for services..... | 1,000 | 1,359 | 359 |
| Intergovernmental..... | 43,680 | 34,359 | (9,321) |
| Miscellaneous..... | 1,000 | 7,694 | 6,694 |
| <i>Total Revenues</i> | <u>1,416,406</u> | <u>1,437,034</u> | <u>20,628</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development</i> | | | |
| <i>Building Regulations</i> | | | |
| Personal services..... | 1,151,492 | 1,151,492 | 0 |
| Professional services..... | 136,887 | 91,484 | 45,403 |
| Operating expenditures..... | 129,649 | 113,230 | 16,419 |
| Capital outlays..... | 240,864 | 40,859 | 200,005 |
| <i>Total Expenditures</i> | <u>1,658,892</u> | <u>1,397,065</u> | <u>261,827</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (242,486) | 39,969 | 282,455 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | <u> </u> | <u>3,727</u> | <u>3,727</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>0</u> | <u>3,727</u> | <u>3,727</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (242,486) | 43,696 | 286,182 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>467,564</u> | <u>467,564</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 225,078</u> | <u>\$ 511,260</u> | <u>\$ 286,182</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 15,000 | \$ 10,466 | \$ (4,534) |
| <i>Total Revenues</i> | <u>15,000</u> | <u>10,466</u> | <u>(4,534)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development Plat and Site Review</i> | | | |
| Professional services..... | 1,500 | 241 | 1,259 |
| <i>Total Expenditures</i> | <u>1,500</u> | <u>241</u> | <u>1,259</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 13,500 | 10,225 | (3,275) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>61,081</u> | <u>61,081</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 74,581</u> | <u>\$ 71,306</u> | <u>\$ (3,275)</u> |

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Hospital Bond Fees-Special Revenue Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 0 | \$ 120,315 | \$ 120,315 |
| <i>Total Revenues</i> | <u>0</u> | <u>120,315</u> | <u>120,315</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Office of Management and Budget</i> | | | |
| Operating expenditures..... | 3,500 | 3,500 | 0 |
| <i>Total Expenditures</i> | <u>3,500</u> | <u>3,500</u> | <u>0</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (3,500) | 116,815 | 120,315 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>475,594</u> | <u>475,594</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | \$ <u>472,094</u> | \$ <u>592,409</u> | \$ <u>120,315</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 382,500 | \$ 382,500 | \$ 0 |
| <i>Total Revenues</i> | <u>382,500</u> | <u>382,500</u> | <u>0</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Community and Economic Development</i> | | | |
| <i>Joint Office of Economic Development</i> | | | |
| Professional services..... | 750,000 | 750,000 | 0 |
| <i>Total Expenditures</i> | <u>750,000</u> | <u>750,000</u> | <u>0</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (367,500) | (367,500) | 0 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 367,500 | 367,500 | 0 |
| <i>Total Other Financing Sources And Uses</i> | <u>367,500</u> | <u>367,500</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues</i> | | | |
| <i>And Other Financing Sources</i> | | | |
| <i>Over Expenditures And Other Uses</i> | 0 | 0 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>80,474</u> | <u>80,474</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 80,474</u> | <u>\$ 80,474</u> | <u>\$ 0</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fines and forfeitures..... | \$ 10,000 | \$ 14,957 | \$ 4,957 |
| <i>Total Revenues</i> | <u>10,000</u> | <u>14,957</u> | <u>4,957</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>District Courts</i> | | | |
| Professional services..... | 10,000 | 9,730 | 270 |
| <i>Total Expenditures</i> | <u>10,000</u> | <u>9,730</u> | <u>270</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | 5,227 | 5,227 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>123,630</u> | <u>123,630</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 123,630</u> | <u>\$ 128,857</u> | <u>\$ 5,227</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 2,748,366 | \$ 1,848,069 | \$ (900,297) |
| Miscellaneous..... | | 19,493 | 19,493 |
| <i>Total Revenues</i> | <u>2,748,366</u> | <u>1,867,562</u> | <u>(880,804)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 2,472,644 | 2,307,974 | 164,670 |
| Professional services..... | 236,637 | 216,554 | 20,083 |
| Operating expenditures..... | 39,085 | 20,156 | 18,929 |
| <i>Total Expenditures</i> | <u>2,748,366</u> | <u>2,544,684</u> | <u>203,682</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | (677,122) | (677,122) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>297,223</u> | <u>297,223</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 297,223</u> | <u>\$ (379,899)</u> | <u>\$ (677,122)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 2,232,961 | \$ 1,408,597 | \$ (824,364) |
| Miscellaneous..... | | 9,321 | 9,321 |
| <i>Total Revenues</i> | <u>2,232,961</u> | <u>1,417,918</u> | <u>(815,043)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 2,125,042 | 2,125,041 | 1 |
| Professional services..... | 85,605 | 69,886 | 15,719 |
| Operating expenditures..... | 22,314 | 16,079 | 6,235 |
| <i>Total Expenditures</i> | <u>2,232,961</u> | <u>2,211,006</u> | <u>21,955</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | (793,088) | (793,088) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>270,095</u> | <u>270,095</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 270,095</u> | <u>\$ (522,993)</u> | <u>\$ (793,088)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 324,883 | \$ 198,428 | \$ (126,455) |
| Miscellaneous..... | | 799 | 799 |
| <i>Total Revenues</i> | <u>324,883</u> | <u>199,227</u> | <u>(125,656)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 223,696 | 223,274 | 422 |
| Professional services..... | 81,626 | 81,625 | 1 |
| Operating expenditures..... | <u>19,561</u> | <u>19,555</u> | <u>6</u> |
| <i>Total Expenditures</i> | <u>324,883</u> | <u>324,454</u> | <u>429</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | (125,227) | (125,227) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>119,754</u> | <u>119,754</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 119,754</u> | <u>\$ (5,473)</u> | <u>\$ (125,227)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ | \$ 402 | \$ 402 |
| Intergovernmental..... | <u>78,697</u> | <u>59,023</u> | <u>(19,674)</u> |
| <i>Total Revenues</i> | <u>78,697</u> | <u>59,425</u> | <u>(19,272)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 77,977 | 74,256 | 3,721 |
| Professional services..... | <u>720</u> | <u>112</u> | <u>608</u> |
| <i>Total Expenditures</i> | <u>78,697</u> | <u>74,368</u> | <u>4,329</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | (14,943) | (14,943) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 0</u> | <u>\$ (14,943)</u> | <u>\$ (14,943)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 294,327 | \$ | \$ (294,327) |
| Total Revenues..... | 294,327 | 0 | (294,327) |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 290,727 | 213,045 | 77,682 |
| Operating expenditures..... | 3,600 | 3,600 | 0 |
| Total Expenditures..... | 294,327 | 216,645 | 77,682 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | 0 | (216,645) | (216,645) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | 0 | 0 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | \$ 0 | \$ (216,645) | \$ (216,645) |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 58,500 | \$ 171,130 | \$ 112,630 |
| Intergovernmental..... | 219,714 | 158,437 | (61,277) |
| <i>Total Revenues</i> | <u>278,214</u> | <u>329,567</u> | <u>51,353</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 445,151 | 377,769 | 67,382 |
| Professional services..... | 11,558 | 425 | 11,133 |
| Operating expenditures..... | 8,796 | 8,796 | 0 |
| <i>Total Expenditures</i> | <u>465,505</u> | <u>386,990</u> | <u>78,515</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (187,291) | (57,423) | 129,868 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 226,425 | 0 | (226,425) |
| <i>Total Other Financing Sources And Uses</i> | <u>226,425</u> | <u>0</u> | <u>(226,425)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 39,134 | (57,423) | (96,557) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | (2,318) | (2,318) | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 36,816</u> | <u>\$ (59,741)</u> | <u>\$ (96,557)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 76,600 | \$ 116,799 | \$ 40,199 |
| <i>Total Revenues</i> | <u>76,600</u> | <u>116,799</u> | <u>40,199</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Operating expenditures..... | 24,670 | 24,615 | 55 |
| Capital outlays..... | <u>65,300</u> | <u>7,560</u> | <u>57,740</u> |
| <i>Total Expenditures</i> | <u>89,970</u> | <u>32,175</u> | <u>57,795</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (13,370) | 84,624 | 97,994 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>121,469</u> | <u>121,469</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 108,099</u> | <u>\$ 206,093</u> | <u>\$ 97,994</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Miscellaneous..... | \$ 0 | \$ 440 | \$ 440 |
| <i>Total Revenues</i> | <u>0</u> | <u>440</u> | <u>440</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 2,536 | 0 | 2,536 |
| <i>Total Expenditures</i> | <u>2,536</u> | <u>0</u> | <u>2,536</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (2,536) | 440 | 2,976 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>5,604</u> | <u>5,604</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 3,068</u> | <u>\$ 6,044</u> | <u>\$ 2,976</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 365,687 | \$ 318,281 | \$ (47,406) |
| Miscellaneous..... | | 244 | 244 |
| <i>Total Revenues</i> | <u>365,687</u> | <u>318,525</u> | <u>(47,162)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Sheriff</i> | | | |
| Personal services..... | 85,204 | 81,364 | 3,840 |
| Professional services..... | 127,027 | 124,775 | 2,252 |
| Operating expenditures..... | <u>153,456</u> | <u>149,179</u> | <u>4,277</u> |
| <i>Total Expenditures</i> | <u>365,687</u> | <u>355,318</u> | <u>10,369</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | (36,793) | (36,793) |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | | 40,000 | 40,000 |
| <i>Total Other Financing Sources And Uses</i> | 0 | 40,000 | 40,000 |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 0 | 3,207 | 3,207 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>20,427</u> | <u>20,427</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 20,427</u> | <u>\$ 23,634</u> | <u>\$ 3,207</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Office of Management and Budget</i> | | | |
| <i>Total Expenditures.....</i> | 0 | 0 | 0 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | 0 | 0 | 0 |
| <i>Other Financing Sources And Uses</i> | | | |
| <i>Operating transfers out.....</i> | (460,600) | (460,600) | 0 |
| <i>Total Other Financing Sources And Uses.....</i> | (460,600) | (460,600) | 0 |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | (460,600) | (460,600) | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | 5,696,398 | 5,696,398 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | \$ 5,235,798 | \$ 5,235,798 | \$ 0 |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Recorder</i> | | | |
| Professional services..... | 837,819 | 825,770 | 12,049 |
| Operating expenditures..... | 2,000 | 1,532 | 468 |
| Capital outlays..... | 101,100 | 98,645 | 2,455 |
| <i>Total Expenditures.....</i> | <u>940,919</u> | <u>925,947</u> | <u>14,972</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (940,919) | (925,947) | 14,972 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 510,000 | 550,544 | 40,544 |
| Operating transfers out..... | (192,135) | (192,135) | 0 |
| <i>Total Other Financing Sources And Uses.....</i> | <u>317,865</u> | <u>358,409</u> | <u>40,544</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | (623,054) | (567,538) | 55,516 |
| <i>Fund Balance (Deficit) At Beginning Of Year.....</i> | | | |
| | <u>974,372</u> | <u>974,372</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year.....</i> | | | |
| | <u>\$ 351,318</u> | <u>\$ 406,834</u> | <u>\$ 55,516</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Intergovernmental..... | \$ 181,120 | \$ 211,169 | \$ 30,049 |
| Miscellaneous..... | | 950 | 950 |
| <i>Total Revenues</i> | <u>181,120</u> | <u>212,119</u> | <u>30,999</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Environment and Public Works</i> | | | |
| <i>Public Works</i> | | | |
| Personal services..... | 227,805 | 214,876 | 12,929 |
| Professional services..... | 44,245 | 43,895 | 350 |
| <i>Total Expenditures</i> | <u>272,050</u> | <u>258,771</u> | <u>13,279</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (90,930) | (46,652) | 44,278 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 90,930 | 46,700 | (44,230) |
| Operating transfers out..... | (932) | | 932 |
| <i>Total Other Financing Sources And Uses</i> | <u>89,998</u> | <u>46,700</u> | <u>(43,298)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (932) | 48 | 980 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>1,863</u> | <u>1,863</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 931</u> | <u>\$ 1,911</u> | <u>\$ 980</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Licenses and permits..... | \$ 220,000 | \$ 153,156 | \$ (66,844) |
| Miscellaneous..... | 4,100 | 7,594 | 3,494 |
| <i>Total Revenues</i> | <u>224,100</u> | <u>160,750</u> | <u>(63,350)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Environment and Public Works</i> | | | |
| <i>Sanitary Engineering</i> | | | |
| Personal services..... | 377,143 | 292,363 | 84,780 |
| Professional services..... | 29,477 | 11,963 | 17,514 |
| Operating expenditures..... | 22,429 | 7,872 | 14,557 |
| Capital outlays..... | 50,540 | 27,670 | 22,870 |
| <i>Total Expenditures</i> | <u>479,589</u> | <u>339,868</u> | <u>139,721</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (255,489) | (179,118) | 76,371 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 255,490 | 165,000 | (90,490) |
| <i>Total Other Financing Sources And Uses</i> | <u>255,490</u> | <u>165,000</u> | <u>(90,490)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 1 | (14,118) | (14,119) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>14,184</u> | <u>14,184</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 14,185</u> | <u>\$ 66</u> | <u>\$ (14,119)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 1,905,000 | \$ 2,000,025 | \$ 95,025 |
| Miscellaneous..... | | 14,300 | 14,300 |
| <i>Total Revenues</i> | <u>1,905,000</u> | <u>2,014,325</u> | <u>109,325</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Environment and Public Works</i> | | | |
| <i>Solid Waste Administration</i> | | | |
| Personal services..... | 400,807 | 396,342 | 4,465 |
| Professional services..... | 803,064 | 752,217 | 50,847 |
| Operating expenditures..... | 985,496 | 870,047 | 115,449 |
| Debt service..... | 7,445 | 7,358 | 87 |
| Capital outlays..... | 51,887 | 50,139 | 1,748 |
| <i>Total Expenditures</i> | <u>2,248,699</u> | <u>2,076,103</u> | <u>172,596</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (343,699) | (61,778) | 281,921 |
| <i>Other Financing Sources and Uses</i> | | | |
| Operating transfers out..... | (179,150) | (109,400) | 69,750 |
| <i>Total Other Financing Sources and Uses</i> | <u>(179,150)</u> | <u>(109,400)</u> | <u>69,750</u> |
| <i>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (522,849) | (171,178) | 351,671 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>2,189,231</u> | <u>2,189,231</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 1,666,382</u> | <u>\$ 2,018,053</u> | <u>\$ 351,671</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 509,074 | \$ 481,817 | \$ (27,257) |
| Miscellaneous..... | | 1,569 | 1,569 |
| <i>Total Revenues</i> | <u>509,074</u> | <u>483,386</u> | <u>(25,688)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Public Works</i> | | | |
| Personal services..... | 477,979 | 473,460 | 4,519 |
| Professional services..... | 71,192 | 70,554 | 638 |
| Operating expenditures..... | 760,461 | 758,761 | 1,700 |
| Capital outlays..... | 2,600 | 2,600 | 0 |
| <i>Total Expenditures</i> | <u>1,312,232</u> | <u>1,305,375</u> | <u>6,857</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (803,158) | (821,989) | (18,831) |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 909,045 | 743,000 | (166,045) |
| Operating transfers out..... | (87,249) | (87,249) | 0 |
| <i>Total Other Financing Sources And Uses</i> | <u>821,796</u> | <u>655,751</u> | <u>(166,045)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 18,638 | (166,238) | (184,876) |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>(6,325)</u> | <u>(6,325)</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 12,313</u> | <u>\$ (172,563)</u> | <u>\$ (184,876)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 1,739,798 | \$ 645,462 | \$ (1,094,336) |
| Miscellaneous..... | | 643,931 | 643,931 |
| <i>Total Revenues</i> | <u>1,739,798</u> | <u>1,289,393</u> | <u>(450,405)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Public Works</i> | | | |
| Personal services..... | 803,681 | 762,912 | 40,769 |
| Professional services..... | 206,947 | 190,294 | 16,653 |
| Operating expenditures..... | 542,745 | 513,942 | 28,803 |
| Debt service..... | 46,321 | | 46,321 |
| Capital outlays..... | 16,753 | 16,408 | 345 |
| <i>Total Expenditures</i> | <u>1,616,447</u> | <u>1,483,556</u> | <u>132,891</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 123,351 | (194,163) | (317,514) |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 932,139 | 1,172,655 | 240,516 |
| Operating transfers out..... | (1,024,549) | (885,470) | 139,079 |
| <i>Total Other Financing Sources And Uses</i> | <u>(92,410)</u> | <u>287,185</u> | <u>379,595</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 30,941 | 93,022 | 62,081 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>728,275</u> | <u>728,275</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 759,216</u> | <u>\$ 821,297</u> | <u>\$ 62,081</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Miscellaneous..... | \$ 0 | \$ 461 | \$ 461 |
| <i>Total Revenues</i> | <u>0</u> | <u>461</u> | <u>461</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Public Works</i> | | | |
| Personal services..... | 124,385 | 118,661 | 5,724 |
| Professional services..... | 38,123 | 26,255 | 11,868 |
| Operating expenditures..... | 154,645 | 148,388 | 6,257 |
| Capital outlays..... | 4,500 | 4,433 | 67 |
| <i>Total Expenditures</i> | <u>321,653</u> | <u>297,737</u> | <u>23,916</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (321,653) | (297,276) | 24,377 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 312,456 | 297,102 | (15,354) |
| <i>Total Other Financing Sources And Uses</i> | <u>312,456</u> | <u>297,102</u> | <u>(15,354)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (9,197) | (174) | 9,023 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>12,344</u> | <u>12,344</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 3,147</u> | <u>\$ 12,170</u> | <u>\$ 9,023</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Miscellaneous..... | \$ 139,043 | \$ 201,798 | \$ 62,755 |
| <i>Total Revenues</i> | <u>139,043</u> | <u>201,798</u> | <u>62,755</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Public Works</i> | | | |
| Personal services..... | 133,595 | 108,264 | 25,331 |
| Professional services..... | 4,698 | 1,223 | 3,475 |
| Operating expenditures..... | 1,780 | 240 | 1,540 |
| <i>Total Expenditures</i> | <u>140,073</u> | <u>109,727</u> | <u>30,346</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (1,030) | 92,071 | 93,101 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>49,430</u> | <u>49,430</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 48,400</u> | <u>\$ 141,501</u> | <u>\$ 93,101</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Miscellaneous..... | \$ 275,687 | \$ 253,298 | \$ (22,389) |
| <i>Total Revenues</i> | <u>275,687</u> | <u>253,298</u> | <u>(22,389)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Social Services</i> | | | |
| <i>Public Works</i> | | | |
| Personal services..... | 123,087 | 123,077 | 10 |
| Professional services..... | 131,803 | 131,797 | 6 |
| Operating expenditures..... | <u>28,354</u> | <u>27,929</u> | <u>425</u> |
| <i>Total Expenditures</i> | <u>283,244</u> | <u>282,803</u> | <u>441</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (7,557) | (29,505) | (21,948) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>158,468</u> | <u>158,468</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 150,911</u> | <u>\$ 128,963</u> | <u>\$ (21,948)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 2,080,500 | \$ 1,958,054 | \$ (122,446) |
| Miscellaneous..... | 21,238 | 32,585 | 11,347 |
| <i>Total Revenues</i> | <u>2,101,738</u> | <u>1,990,639</u> | <u>(111,099)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Clerk of Courts</i> | | | |
| Personal services..... | 1,636,239 | 1,550,791 | 85,448 |
| Professional services..... | 200,913 | 131,213 | 69,700 |
| Operating expenditures..... | 213,024 | 168,164 | 44,860 |
| Capital outlays..... | 63,850 | 46,152 | 17,698 |
| <i>Total Expenditures</i> | <u>2,114,026</u> | <u>1,896,320</u> | <u>217,706</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (12,288) | 94,319 | 106,607 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>1,180,072</u> | <u>1,180,072</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 1,167,784</u> | <u>\$ 1,274,391</u> | <u>\$ 106,607</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 136,500 | \$ 138,781 | \$ 2,281 |
| <i>Total Revenues</i> | <u>136,500</u> | <u>138,781</u> | <u>2,281</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Auditor</i> | | | |
| Personal services..... | 113,131 | 103,263 | 9,868 |
| Professional services..... | 4,375 | 2,270 | 2,105 |
| Operating expenditures..... | <u>13,900</u> | <u>11,923</u> | <u>1,977</u> |
| <i>Total Expenditures</i> | <u>131,406</u> | <u>117,456</u> | <u>13,950</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 5,094 | 21,325 | 16,231 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>2,696</u> | <u>2,696</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 7,790</u> | <u>\$ 24,021</u> | <u>\$ 16,231</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 11,823 | \$ 11,388 | \$ (435) |
| <i>Total Revenues</i> | <u>11,823</u> | <u>11,388</u> | <u>(435)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Domestic Relations Court</i> | | | |
| <i>Total Expenditures</i> | 0 | 0 | 0 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 11,823 | 11,388 | (435) |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers out..... | <u>(23,951)</u> | <u>(23,951)</u> | <u>0</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>(23,951)</u> | <u>(23,951)</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (12,128) | (12,563) | (435) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>28,022</u> | <u>28,022</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 15,894</u> | <u>\$ 15,459</u> | <u>\$ (435)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 52,143 | \$ 49,216 | \$ (2,927) |
| <i>Total Revenues</i> | <u>52,143</u> | <u>49,216</u> | <u>(2,927)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Domestic Relations Court</i> | | | |
| Personal services..... | 11,234 | 11,184 | 50 |
| Professional services..... | 22,258 | 21,359 | 899 |
| Operating expenditures..... | 4,940 | 4,937 | 3 |
| Capital outlays..... | <u>20,022</u> | <u>3,166</u> | <u>16,856</u> |
| <i>Total Expenditures</i> | <u>58,454</u> | <u>40,646</u> | <u>17,808</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (6,311) | 8,570 | 14,881 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>60,027</u> | <u>60,027</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 53,716</u> | <u>\$ 68,597</u> | <u>\$ 14,881</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 14,000 | \$ 13,085 | \$ (915) |
| <i>Total Revenues</i> | <u>14,000</u> | <u>13,085</u> | <u>(915)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Probate Court</i> | | | |
| Professional services..... | 6,000 | 2,188 | 3,812 |
| <i>Total Expenditures</i> | <u>6,000</u> | <u>2,188</u> | <u>3,812</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 8,000 | 10,897 | 2,897 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>57,063</u> | <u>57,063</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 65,063</u> | <u>\$ 67,960</u> | <u>\$ 2,897</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 74,000 | \$ 77,710 | \$ 3,710 |
| <i>Total Revenues</i> | <u>74,000</u> | <u>77,710</u> | <u>3,710</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Probate Court</i> | | | |
| Personal services..... | 46,776 | 46,747 | 29 |
| Professional services..... | <u>37,000</u> | <u>36,875</u> | <u>125</u> |
| <i>Total Expenditures</i> | <u>83,776</u> | <u>83,622</u> | <u>154</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | <u>(9,776)</u> | <u>(5,912)</u> | <u>3,864</u> |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers out..... | <u>(6,520)</u> | <u>(6,520)</u> | <u>0</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>(6,520)</u> | <u>(6,520)</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (16,296) | (12,432) | 3,864 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>259,502</u> | <u>259,502</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 243,206</u> | <u>\$ 247,070</u> | <u>\$ 3,864</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 49,264 | \$ 31,728 | \$ (17,536) |
| <i>Total Revenues</i> | <u>49,264</u> | <u>31,728</u> | <u>(17,536)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Common Pleas Court</i> | | | |
| Capital outlays..... | 9,194 | 8,444 | 750 |
| <i>Total Expenditures</i> | <u>9,194</u> | <u>8,444</u> | <u>750</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 40,070 | 23,284 | (16,786) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>84,144</u> | <u>84,144</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 124,214</u> | <u>\$ 107,428</u> | <u>\$ (16,786)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 153,248 | \$ 156,769 | \$ 3,521 |
| Miscellaneous..... | <u>86</u> | <u>86</u> | <u>86</u> |
| <i>Total Revenues</i> | <u>153,248</u> | <u>156,855</u> | <u>3,607</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Common Pleas Court</i> | | | |
| Personal services..... | 25,160 | 22,653 | 2,507 |
| Professional services..... | 71,907 | 71,907 | 0 |
| Operating expenditures..... | 7,000 | 3,272 | 3,728 |
| Capital outlays..... | <u>18,272</u> | <u>2,417</u> | <u>15,855</u> |
| <i>Total Expenditures</i> | <u>122,339</u> | <u>100,249</u> | <u>22,090</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 30,909 | 56,606 | 25,697 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>278,092</u> | <u>278,092</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u><u>\$ 309,001</u></u> | <u><u>\$ 334,698</u></u> | <u><u>\$ 25,697</u></u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 15,000 | \$ 12,665 | \$ (2,335) |
| <i>Total Revenues</i> | <u>15,000</u> | <u>12,665</u> | <u>(2,335)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Juvenile Court</i> | | | |
| Professional services..... | 5,000 | 5,000 | 0 |
| Operating expenditures..... | 2,700 | 2,637 | 63 |
| Capital outlays..... | 1,385 | 1,385 | 0 |
| <i>Total Expenditures</i> | <u>9,085</u> | <u>9,022</u> | <u>63</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 5,915 | 3,643 | (2,272) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>78,439</u> | <u>78,439</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 84,354</u> | <u>\$ 82,082</u> | <u>\$ (2,272)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 48,000 | \$ 42,078 | \$ (5,922) |
| <i>Total Revenues</i> | <u>48,000</u> | <u>42,078</u> | <u>(5,922)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Juvenile Court</i> | | | |
| Operating expenditures..... | 5,185 | 2,304 | 2,881 |
| Capital outlays..... | 19,570 | 19,534 | 36 |
| <i>Total Expenditures</i> | <u>24,755</u> | <u>21,838</u> | <u>2,917</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 23,245 | 20,240 | (3,005) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>168,447</u> | <u>168,447</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 191,692</u> | <u>\$ 188,687</u> | <u>\$ (3,005)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Miscellaneous..... | \$ 380,000 | \$ 561,967 | \$ 181,967 |
| <i>Total Revenues</i> | <u>380,000</u> | <u>561,967</u> | <u>181,967</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Juvenile Court</i> | | | |
| Personal services..... | 504,982 | 491,489 | 13,493 |
| Professional services..... | 5,601 | 2,769 | 2,832 |
| Operating expenditures..... | 33,163 | 17,598 | 15,565 |
| Debt service..... | 5,110 | 3,672 | 1,438 |
| Capital outlays..... | 146,000 | 134,789 | 11,211 |
| <i>Total Expenditures</i> | <u>694,856</u> | <u>650,317</u> | <u>44,539</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (314,856) | (88,350) | 226,506 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>571,210</u> | <u>571,210</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 256,354</u> | <u>\$ 482,860</u> | <u>\$ 226,506</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 52,858 | \$ 51,391 | \$ (1,467) |
| Miscellaneous..... | 50 | 50 | 50 |
| <i>Total Revenues</i> | <u>52,858</u> | <u>51,441</u> | <u>(1,417)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>District Courts</i> | | | |
| Personal services..... | 25,598 | 25,181 | 417 |
| Professional services..... | 17,966 | 13,062 | 4,904 |
| Operating expenditures..... | 21,489 | 19,655 | 1,834 |
| Capital outlays..... | 21,200 | 20,219 | 981 |
| <i>Total Expenditures</i> | <u>86,253</u> | <u>78,117</u> | <u>8,136</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (33,395) | (26,676) | 6,719 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | 184,486 | 184,486 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 151,091</u> | <u>\$ 157,810</u> | <u>\$ 6,719</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 101,040 | \$ 85,563 | \$ (15,477) |
| <i>Total Revenues</i> | <u>101,040</u> | <u>85,563</u> | <u>(15,477)</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>District Courts</i> | | | |
| Personal services..... | 38,693 | 38,561 | 132 |
| Professional services..... | 36,863 | 34,495 | 2,368 |
| Operating expenditures..... | 23,221 | 19,773 | 3,448 |
| Capital outlays..... | <u>30,388</u> | <u>28,913</u> | <u>1,475</u> |
| <i>Total Expenditures</i> | <u>129,165</u> | <u>121,742</u> | <u>7,423</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (28,125) | (36,179) | (8,054) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>126,452</u> | <u>126,452</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 98,327</u> | <u>\$ 90,273</u> | <u>\$ (8,054)</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 75,000 | \$ 105,449 | \$ 30,449 |
| Miscellaneous..... | | 122 | 122 |
| <i>Total Revenues</i> | <u>75,000</u> | <u>105,571</u> | <u>30,571</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>District Courts</i> | | | |
| Personal services..... | <u>61,076</u> | <u>47,663</u> | <u>13,413</u> |
| <i>Total Expenditures</i> | <u>61,076</u> | <u>47,663</u> | <u>13,413</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | <u>13,924</u> | <u>57,908</u> | <u>43,984</u> |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers out..... | <u>(2,000)</u> | <u>(2,000)</u> | <u>0</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>(2,000)</u> | <u>(2,000)</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | 11,924 | 55,908 | 43,984 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>186,655</u> | <u>186,655</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 198,579</u> | <u>\$ 242,563</u> | <u>\$ 43,984</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Property taxes..... | \$ 450,000 | \$ 560,001 | \$ 110,001 |
| Other taxes..... | | 1,772 | 1,772 |
| Miscellaneous..... | | 731 | 731 |
| <i>Total Revenues</i> | <u>450,000</u> | <u>562,504</u> | <u>112,504</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Judicial and Law Enforcement</i> | | | |
| <i>Prosecutor</i> | | | |
| Personal services..... | 185,000 | 164,291 | 20,709 |
| Professional services..... | 111,500 | 64,171 | 47,329 |
| Operating expenditures..... | 27,765 | 5,767 | 21,998 |
| Capital outlays..... | 10,000 | | 10,000 |
| <i>Total Expenditures</i> | <u>334,265</u> | <u>234,229</u> | <u>100,036</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 115,735 | 328,275 | 212,540 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>1,463,078</u> | <u>1,463,078</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 1,578,813</u> | <u>\$ 1,791,353</u> | <u>\$ 212,540</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Property taxes..... | \$ 564,000 | \$ 688,877 | \$ 124,877 |
| Other taxes..... | | 1,772 | 1,772 |
| <i>Total Revenues</i> | <u>564,000</u> | <u>690,649</u> | <u>126,649</u> |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Treasurer</i> | | | |
| Personal services..... | 414,999 | 410,650 | 4,349 |
| Professional services..... | 92,300 | 80,408 | 11,892 |
| Operating expenditures..... | 12,750 | 4,746 | 8,004 |
| Capital outlays..... | 14,818 | 14,718 | 100 |
| <i>Total Expenditures</i> | <u>534,867</u> | <u>510,522</u> | <u>24,345</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 29,133 | 180,127 | 150,994 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>849,359</u> | <u>849,359</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 878,492</u> | <u>\$ 1,029,486</u> | <u>\$ 150,994</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Investment earnings..... | \$ 123,000 | \$ 128,266 | \$ 5,266 |
| Total Revenues..... | 123,000 | 128,266 | 5,266 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Treasurer</i> | | | |
| Personal services..... | 86,523 | 79,047 | 7,476 |
| Professional services..... | 35,659 | 31,261 | 4,398 |
| Operating expenditures..... | 690 | 230 | 460 |
| Capital outlays..... | 5,700 | 5,564 | 136 |
| Total Expenditures..... | 128,572 | 116,102 | 12,470 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (5,572) | 12,164 | 17,736 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | 176,748 | 176,748 | 0 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 171,176</u> | <u>\$ 188,912</u> | <u>\$ 17,736</u> |

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>General Government</i> | | | |
| <i>Non-Departmental</i> | | | |
| <i>Total Expenditures.....</i> | 0 | 0 | 0 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | 0 | 0 | 0 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | | 1,656,000 | 1,656,000 |
| Operating transfers out..... | <u>(1,729,885)</u> | <u>(1,729,885)</u> | <u>0</u> |
| <i>Total Other Financing Sources And Uses.....</i> | <u>(1,729,885)</u> | <u>(73,885)</u> | <u>1,656,000</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | (1,729,885) | (73,885) | 1,656,000 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>1,804,850</u> | <u>1,804,850</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 74,965</u> | <u>\$ 1,730,965</u> | <u>\$ 1,656,000</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Fees and charges for services..... | \$ 2,502,532 | \$ 2,364,595 | \$ (137,937) |
| Miscellaneous..... | | 201,367 | 201,367 |
| Total Revenues..... | 2,502,532 | 2,565,962 | 63,430 |
| <i>Expenditures:</i> | | | |
| <i>Current:</i> | | | |
| <i>Human Services</i> | | | |
| <i>Job Center</i> | | | |
| Personal services..... | 152,256 | 152,243 | 13 |
| Professional services..... | 593,911 | 74,259 | 519,652 |
| Operating expenditures..... | 3,075,851 | 3,061,427 | 14,424 |
| Capital outlays..... | 16,000 | 11,878 | 4,122 |
| Total Expenditures..... | 3,838,018 | 3,299,807 | 538,211 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | <i>(1,335,486)</i> | <i>(733,845)</i> | <i>601,641</i> |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | 2,976,764 | 2,926,764 | (50,000) |
| Operating transfers out..... | (277,491) | (197,630) | 79,861 |
| Total Other Financing Sources And Uses..... | 2,699,273 | 2,729,134 | 29,861 |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | 1,363,787 | 1,995,289 | 631,502 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <i>176,716</i> | <i>176,716</i> | <i>0</i> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | \$ 1,540,503 | \$ 2,172,005 | \$ 631,502 |

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Debt Service Funds

These funds are used to account for the accumulation of resources for, and the payment of, principal and interest on debt reported in the General Long-term Debt Account Group.

| | |
|-------------------------------------|--|
| <i>Road Assessment Debt Service</i> | To account for the accumulation of Road Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds reported in the County's General Long-term Debt Account Group. |
|-------------------------------------|--|

| | |
|--|---|
| <i>Water and Sewer Assessment Debt Service</i> | To account for the accumulation of Water and Sewer Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds reported in the County's General Long-term Debt Account Group. |
|--|---|

| | |
|--|---|
| <i>Various Purpose Facility Improvement Debt Service</i> | To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements and reported in the County's General Long-term Debt Account Group. |
|--|---|

| | |
|--------------------------------------|---|
| <i>Reibold Building Debt Service</i> | To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements and reported in the County's General Long-term Debt Account Group. |
|--------------------------------------|---|

| | |
|--|--|
| <i>Children Services Building Debt Service</i> | To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Children Services Building and reported in the County's General Long-term Debt Account Group. |
|--|--|

*Combining Balance Sheet
All Debt Service Funds*

December 31, 2001

| | <i>Road Assessment Debt Service</i> | <i>Water and Sewer Assessment Debt Service</i> |
|---|---|--|
| <i>Assets</i> | | |
| Equity in pooled cash and cash equivalents..... | \$ 51,527 | \$ 1,958,500 |
| Cash and cash equivalents-- segregated accounts..... | | |
| Special assessments receivable..... | <u>259,595</u> | <u>2,017,972</u> |
| <i>Total Assets</i> | <u>\$ 311,122</u> | <u>\$ 3,976,472</u> |
| <i>Liabilities</i> | | |
| Accounts payable..... | \$ | \$ 1,938 |
| Deferred revenue..... | 259,595 | 2,017,972 |
| Matured general obligation bonds..... | | |
| Matured general obligation bond interest..... | | |
| <i>Total Liabilities</i> | <u>259,595</u> | <u>2,019,910</u> |
| <i>Fund Balances</i> | | |
| Reserved for debt service..... | <u>51,527</u> | <u>1,956,562</u> |
| <i>Total Equity</i> | <u>51,527</u> | <u>1,956,562</u> |
| <i>Total Liabilities And Equity</i> | <u>\$ 311,122</u> | <u>\$ 3,976,472</u> |

| <i>Various Purpose Facility Improvement Debt Service</i> | <i>Reibold Building Debt Service</i> | <i>Children Services Building Debt Service</i> | <i>Totals</i> |
|--|--|--|---------------------|
| \$ 709,181 | \$ 1,192,599 | \$ 38,350 | \$ 3,950,157 |
| 10,000 | 10,150 | | 20,150 |
| <u>719,181</u> | <u>1,202,749</u> | <u>38,350</u> | <u>2,277,567</u> |
| <u>\$ 719,181</u> | <u>\$ 1,202,749</u> | <u>\$ 38,350</u> | <u>\$ 6,247,874</u> |
| \$ 50 | \$ | \$ | \$ 1,988 |
| 10,000 | 10,000 | | 2,277,567 |
| <u>10,050</u> | <u>150</u> | <u>0</u> | <u>20,000</u> |
| <u>10,050</u> | <u>10,150</u> | <u>0</u> | <u>150</u> |
| <u>709,131</u> | <u>1,192,599</u> | <u>38,350</u> | <u>3,948,169</u> |
| <u>709,131</u> | <u>1,192,599</u> | <u>38,350</u> | <u>3,948,169</u> |
| <u>\$ 719,181</u> | <u>\$ 1,202,749</u> | <u>\$ 38,350</u> | <u>\$ 6,247,874</u> |

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

For the Year Ended December 31, 2001

| | <i>Road Assessment Debt Service</i> | <i>Water and Sewer Assessment Debt Service</i> |
|--|---|--|
| <i>Revenues:</i> | | |
| Special assessments..... | \$ 123,799 | \$ 168,784 |
| <i>Total Revenues</i> | <u>123,799</u> | <u>168,784</u> |
| <i>Expenditures:</i> | | |
| <i>Debt service:</i> | | |
| Principal retirement..... | 100,200 | 103,685 |
| Interest and fiscal charges..... | <u>17,217</u> | <u>69,332</u> |
| <i>Total Expenditures</i> | <u>117,417</u> | <u>173,017</u> |
| <i>Excess (Deficiency) Of Revenues</i> | | |
| <i>Over Expenditures</i> | 6,382 | (4,233) |
| <i>Other Financing Sources And Uses</i> | | |
| Operating transfers in..... | <u>0</u> | <u>10,210</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>0</u> | <u>10,210</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources</i> | | |
| <i>Over Expenditures And Other Uses</i> | 6,382 | 5,977 |
| <i>Fund Balance (Deficit)</i> | | |
| <i>At Beginning Of Year</i> | <u>45,145</u> | <u>1,950,585</u> |
| <i>Fund Balance (Deficit)</i> | | |
| <i>At End Of Year</i> | <u>\$ 51,527</u> | <u>\$ 1,956,562</u> |

| <i>Various Purpose Facility Improvement Debt Service</i> | <i>Reibold Building Debt Service</i> | <i>Children Services Building Debt Service</i> | <i>Totals</i> |
|--|--|--|-------------------------------------|
| \$ <u>0</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>292,583</u> <u>292,583</u> |
| 1,705,000 | 315,000 | 680,000 | 2,903,885 |
| <u>1,129,192</u> | <u>616,789</u> | <u>657,425</u> | <u>2,489,955</u> |
| <u>2,834,192</u> | <u>931,789</u> | <u>1,337,425</u> | <u>5,393,840</u> |
| (2,834,192) | (931,789) | (1,337,425) | (5,101,257) |
| <u>2,834,145</u> | <u>885,470</u> | <u>1,337,425</u> | <u>5,067,250</u> |
| <u>2,834,145</u> | <u>885,470</u> | <u>1,337,425</u> | <u>5,067,250</u> |
| (47) | (46,319) | 0 | (34,007) |
| <u>709,178</u> | <u>1,238,918</u> | <u>38,350</u> | <u>3,982,176</u> |
| \$ <u><u>709,131</u></u> | \$ <u><u>1,192,599</u></u> | \$ <u><u>38,350</u></u> | \$ <u><u>3,948,169</u></u> |

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Special assessments..... | \$ 117,423 | \$ 123,799 | \$ 6,376 |
| <i>Total Revenues</i> | <u>117,423</u> | <u>123,799</u> | <u>6,376</u> |
| <i>Expenditures:</i> | | | |
| <i>Debt Service:</i> | | | |
| Principal retirement..... | 100,200 | 100,200 | 0 |
| Interest and fiscal charges..... | <u>17,223</u> | <u>17,217</u> | <u>6</u> |
| <i>Total Expenditures</i> | <u>117,423</u> | <u>117,417</u> | <u>6</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | 0 | 6,382 | 6,382 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>45,145</u> | <u>45,145</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 45,145</u> | <u>\$ 51,527</u> | <u>\$ 6,382</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Special assessments..... | \$ 170,816 | \$ 168,784 | \$ (2,032) |
| <i>Total Revenues</i> | <u>170,816</u> | <u>168,784</u> | <u>(2,032)</u> |
| <i>Expenditures:</i> | | | |
| <i>Debt Service:</i> | | | |
| Principal retirement..... | 103,685 | 103,685 | 0 |
| Interest and fiscal charges..... | <u>69,744</u> | <u>69,442</u> | <u>302</u> |
| <i>Total Expenditures</i> | <u>173,429</u> | <u>173,127</u> | <u>302</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures</i> | (2,613) | (4,343) | (1,730) |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | <u>2,530</u> | <u>10,210</u> | <u>7,680</u> |
| <i>Total Other Financing Sources And Uses</i> | <u>2,530</u> | <u>10,210</u> | <u>7,680</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> | | | |
| | (83) | 5,867 | 5,950 |
| <i>Fund Balance (Deficit) At Beginning Of Year</i> | | | |
| | <u>1,952,633</u> | <u>1,952,633</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year</i> | | | |
| | <u>\$ 1,952,550</u> | <u>\$ 1,958,500</u> | <u>\$ 5,950</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Debt Service:</i> | | | |
| Principal retirement..... | 1,705,000 | 1,705,000 | 0 |
| Interest and fiscal charges..... | 1,129,145 | 1,129,142 | 3 |
| <i>Total Expenditures.....</i> | <u>2,834,145</u> | <u>2,834,142</u> | <u>3</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (2,834,145) | (2,834,142) | 3 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | <u>2,834,145</u> | <u>2,834,145</u> | <u>0</u> |
| <i>Total Other Financing Sources And Uses.....</i> | <u>2,834,145</u> | <u>2,834,145</u> | <u>0</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | 0 | 3 | 3 |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>709,178</u> | <u>709,178</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 709,178</u> | <u>\$ 709,181</u> | <u>\$ 3</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Debt Service:</i> | | | |
| Principal retirement..... | 315,000 | 315,000 | 0 |
| Interest and fiscal charges..... | 616,791 | 616,789 | 2 |
| <i>Total Expenditures.....</i> | <u>931,791</u> | <u>931,789</u> | <u>2</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (931,791) | (931,789) | 2 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | <u>931,791</u> | <u>885,470</u> | <u>(46,321)</u> |
| <i>Total Other Financing Sources And Uses.....</i> | <u>931,791</u> | <u>885,470</u> | <u>(46,321)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | 0 | (46,319) | (46,319) |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>Beginning Of Year.....</i> | <u>1,238,918</u> | <u>1,238,918</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At</i> | | | |
| <i>End Of Year.....</i> | <u>\$ 1,238,918</u> | <u>\$ 1,192,599</u> | <u>\$ (46,319)</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| <i>Total Revenues.....</i> | \$ 0 | \$ 0 | \$ 0 |
| <i>Expenditures:</i> | | | |
| <i>Debt Service:</i> | | | |
| Principal retirement..... | 680,000 | 680,000 | 0 |
| Interest and fiscal charges..... | 657,426 | 657,425 | 1 |
| <i>Total Expenditures.....</i> | <u>1,337,426</u> | <u>1,337,425</u> | <u>1</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenditures.....</i> | (1,337,426) | (1,337,425) | 1 |
| <i>Other Financing Sources And Uses</i> | | | |
| Operating transfers in..... | <u>1,337,426</u> | <u>1,337,425</u> | <u>(1)</u> |
| <i>Total Other Financing Sources And Uses.....</i> | <u>1,337,426</u> | <u>1,337,425</u> | <u>(1)</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | |
| | 0 | 0 | 0 |
| <i>Fund Balance (Deficit) At Beginning Of Year.....</i> | | | |
| | <u>38,350</u> | <u>38,350</u> | <u>0</u> |
| <i>Fund Balance (Deficit) At End Of Year.....</i> | | | |
| | <u>\$ 38,350</u> | <u>\$ 38,350</u> | <u>\$ 0</u> |

Capital Projects Funds

Capital Projects 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).

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

*Combining Balance Sheet
All Capital Projects Funds*

December 31, 2001

| | <i>Public Works Capital</i> | <i>Capital Improvement</i> | <i>Board of Mental Retardation Capital Fund</i> | <i>Road Assessment Projects</i> | <i>Water and Sewer Assessment Projects</i> |
|---|-------------------------------------|--------------------------------|---|---|--|
| <i>Assets</i> | | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 43,079,867 | \$ 3,768,716 | \$ 1,393,916 | \$ 682,397 | \$ |
| Net receivables | | | | | |
| Accounts..... | | | | 11,630 | |
| Accrued interest..... | 55,875 | | | | 3,090 |
| Due from other governments..... | 1,009,604 | | | | |
| <i>Total Assets</i> | <u>\$ 44,145,346</u> | <u>\$ 3,768,716</u> | <u>\$ 1,393,916</u> | <u>\$ 694,027</u> | <u>\$ 3,090</u> |
| <i>Liabilities</i> | | | | | |
| Accounts payable..... | \$ 1,320,404 | \$ 116,862 | \$ 147,922 | \$ | \$ |
| Deferred revenue..... | 25,087 | | | | 1,387 |
| Due to other funds..... | 1,191 | | | 1,868 | 1,102,746 |
| Due to other governments..... | 331 | | | | |
| Accrued wages and benefits..... | 1,627 | | | | |
| <i>Total Liabilities</i> | <u>1,348,640</u> | <u>116,862</u> | <u>147,922</u> | <u>1,868</u> | <u>1,104,133</u> |
| <i>Fund Balances</i> | | | | | |
| Reserved for encumbrances..... | 7,359,998 | 372,425 | 376,437 | | 52,760 |
| Unreserved/undesignated..... | 35,436,708 | 3,279,429 | 869,557 | 692,159 | (1,153,803) |
| <i>Total Equity</i> | <u>42,796,706</u> | <u>3,651,854</u> | <u>1,245,994</u> | <u>692,159</u> | <u>(1,101,043)</u> |
| <i>Total Liabilities And Equity</i> | <u>\$ 44,145,346</u> | <u>\$ 3,768,716</u> | <u>\$ 1,393,916</u> | <u>\$ 694,027</u> | <u>\$ 3,090</u> |

| <i>County Engineer Issue 2 Projects</i> | <i>County Engineer Austin Pike Plat Project</i> | <i>County Engineer Federal Aid Projects</i> | <i>800 MHz Capital Replacement</i> | <i>Data Processing Capital</i> | <i>Insurance Safety Capital</i> | <i>Totals</i> |
|---|---|---|------------------------------------|--------------------------------|---------------------------------|----------------------|
| \$ | \$ 122,390 | \$ | \$ 274,842 | \$ 3,031,132 | \$ 769,170 | \$ 53,122,430 |
| | | | | | | 11,630 |
| | | | | | | 58,965 |
| | | 266,385 | | | | 1,275,989 |
| <u>\$ 0</u> | <u>\$ 122,390</u> | <u>\$ 266,385</u> | <u>\$ 274,842</u> | <u>\$ 3,031,132</u> | <u>\$ 769,170</u> | <u>\$ 54,469,014</u> |
| \$ | \$ | \$ 493,471 | \$ | \$ 119,399 | \$ | \$ 2,198,058 |
| | | 20,000 | | | | 46,474 |
| | | 93,617 | | | | 1,199,422 |
| | | | | | | 331 |
| | | | | | | 1,627 |
| <u>0</u> | <u>0</u> | <u>607,088</u> | <u>0</u> | <u>119,399</u> | <u>0</u> | <u>3,445,912</u> |
| 1,082,737 | | 6,022,256 | | 482,159 | 8,583 | 15,757,355 |
| <u>(1,082,737)</u> | <u>122,390</u> | <u>(6,362,959)</u> | <u>274,842</u> | <u>2,429,574</u> | <u>760,587</u> | <u>35,265,747</u> |
| <u>0</u> | <u>122,390</u> | <u>(340,703)</u> | <u>274,842</u> | <u>2,911,733</u> | <u>769,170</u> | <u>51,023,102</u> |
| <u>\$ 0</u> | <u>\$ 122,390</u> | <u>\$ 266,385</u> | <u>\$ 274,842</u> | <u>\$ 3,031,132</u> | <u>\$ 769,170</u> | <u>\$ 54,469,014</u> |

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

For the Year Ended December 31, 2001

| | <i>Public Works Capital</i> | <i>Capital Improvement</i> | <i>Board of Mental Retardation Capital Fund</i> | <i>Road Assessment Projects</i> | <i>Water and Sewer Assessment Projects</i> |
|--|-------------------------------------|--------------------------------|---|---|--|
| <i>Revenues:</i> | | | | | |
| Fees and charges for services..... | \$ 42,224 | \$ | \$ 9,300 | \$ | \$ |
| Special assessments..... | | | | 20,421 | 104,501 |
| Intergovernmental..... | 12,567,106 | 116,295 | 1,350,000 | | |
| Investment earnings..... | 245,677 | | | | 7,442 |
| Miscellaneous..... | 3,731,399 | | 21,430 | 11,630 | |
| <i>Total Revenues.....</i> | <u>16,586,406</u> | <u>116,295</u> | <u>1,380,730</u> | <u>32,051</u> | <u>111,943</u> |
| <i>Expenditures:</i> | | | | | |
| Capital outlay..... | <u>19,818,191</u> | <u>3,440,464</u> | <u>2,005,596</u> | <u>88,101</u> | <u>7,985</u> |
| <i>Total Expenditures.....</i> | <u>19,818,191</u> | <u>3,440,464</u> | <u>2,005,596</u> | <u>88,101</u> | <u>7,985</u> |
| <i>Excess (Deficiency) Of Revenues Over Expenditures.....</i> | | | | | |
| | (3,231,785) | (3,324,169) | (624,866) | (56,050) | 103,958 |
| <i>Other Financing Sources And Uses</i> | | | | | |
| Proceeds of bonds..... | | | | | 354,465 |
| Operating transfers in..... | 4,099,818 | 2,562,702 | 989,471 | | 14,200 |
| Operating transfers out..... | (75,058) | (67,644) | | (5,000) | (10,210) |
| <i>Total Other Financing Sources And Uses.....</i> | <u>4,024,760</u> | <u>2,495,058</u> | <u>989,471</u> | <u>(5,000)</u> | <u>358,455</u> |
| <i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i> | | | | | |
| | 792,975 | (829,111) | 364,605 | (61,050) | 462,413 |
| <i>Fund Balance (Deficit)</i> | | | | | |
| <i>At Beginning Of Year.....</i> | <u>42,003,731</u> | <u>4,480,965</u> | <u>881,389</u> | <u>753,209</u> | <u>(1,563,456)</u> |
| <i>Fund Balance (Deficit)</i> | | | | | |
| <i>At End Of Year.....</i> | <u>\$ 42,796,706</u> | <u>\$ 3,651,854</u> | <u>\$ 1,245,994</u> | <u>\$ 692,159</u> | <u>\$ (1,101,043)</u> |

| <i>County Engineer Issue 2 Projects</i> | <i>County Engineer Austin Pike Plat Project</i> | <i>County Engineer Federal Aid Projects</i> | <i>800 MHz Capital Replacement</i> | <i>Data Processing Capital</i> | <i>Insurance Safety Capital</i> | <i>Totals</i> |
|---|---|---|------------------------------------|--------------------------------|---------------------------------|----------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | | 51,524 |
| | | | | | | 124,922 |
| 259,302 | | 5,785,604 | | | | 20,078,307 |
| | | | | | | 253,119 |
| | | | | | | 3,764,459 |
| <u>259,302</u> | <u>0</u> | <u>5,785,604</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>24,272,331</u> |
| <u>259,302</u> | <u>0</u> | <u>6,058,591</u> | <u>0</u> | <u>563,620</u> | <u>63,354</u> | <u>32,305,204</u> |
| 259,302 | 0 | 6,058,591 | 0 | 563,620 | 63,354 | 32,305,204 |
| 0 | 0 | (272,987) | 0 | (563,620) | (63,354) | (8,032,873) |
| | | | | | | 354,465 |
| | | | | 558,044 | 100,000 | 8,324,235 |
| | | | | (45,400) | | (203,312) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>512,644</u> | <u>100,000</u> | <u>8,475,388</u> |
| 0 | 0 | (272,987) | 0 | (50,976) | 36,646 | 442,515 |
| <u>0</u> | <u>122,390</u> | <u>(67,716)</u> | <u>274,842</u> | <u>2,962,709</u> | <u>732,524</u> | <u>50,580,587</u> |
| \$ <u>0</u> | \$ <u>122,390</u> | \$ <u>(340,703)</u> | \$ <u>274,842</u> | \$ <u>2,911,733</u> | \$ <u>769,170</u> | \$ <u>51,023,102</u> |

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Enterprise Funds

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

Water The County Sanitary Engineer provides water 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 The County provides sanitary sewer service to residential, commercial and industrial users also serviced by the water system. Wastewater charges are based on water usage and serve as the major revenue source for financing the operations and maintenance of the wastewater system.

Solid Waste Management This fund is used to account for the financial operations of the County's solid waste removal and disposal activities.

Parking Facilities This fund is used to account for the revenue earned and expenses incurred in operating both an underground parking garage and an outside parking garage. In addition, the fund is being used to account for the construction of a new parking facility to service the County Reibold Building. 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. This fund also accounts for the construction, currently in-progress, for a new Stillwater Center replacement facility.

*Combining Balance Sheet
All Enterprise Funds*

December 31, 2001

| | <i>Water</i> | <i>Wastewater</i> | <i>Solid Waste Management</i> |
|---|-----------------------|-----------------------|---------------------------------------|
| <i>Assets</i> | | | |
| <i>Current assets:</i> | | | |
| Equity in pooled cash and cash equivalents..... | \$ 13,058,029 | \$ 5,876,048 | \$ 24,667,383 |
| Cash and cash equivalents--segregated accounts..... | | | |
| Net receivables: | | | |
| Accounts..... | 5,976,416 | 7,494,877 | 3,198,522 |
| Accrued interest..... | 444,596 | 136,048 | 22,189 |
| <i>Total receivables.....</i> | <u>6,421,012</u> | <u>7,630,925</u> | <u>3,220,711</u> |
| Due from other funds..... | 12,889 | 86,568 | 29,400 |
| Due from other governments..... | | 755,201 | 497,063 |
| Inventory of supplies..... | 106,481 | 699,114 | 50,995 |
| <i>Total current assets.....</i> | <u>19,598,411</u> | <u>15,047,856</u> | <u>28,465,552</u> |
| <i>Restricted Assets:</i> | | | |
| Equity in pooled cash and cash equivalents..... | 35,592,721 | 31,814,399 | 2,955,696 |
| Cash and cash equivalents--segregated accounts..... | 7,552,537 | 3,193,589 | 11,971,070 |
| Investments--segregated accounts..... | | 2,038,460 | 4,918,478 |
| <i>Total restricted assets.....</i> | <u>43,145,258</u> | <u>37,046,448</u> | <u>19,845,244</u> |
| <i>Fixed assets in service:</i> | | | |
| Land..... | 2,186,917 | 2,478,556 | 1,692,867 |
| Land improvements..... | 90,076 | 42,278 | 572,172 |
| Utility plant in service..... | 127,564,195 | 172,979,951 | |
| Buildings, structures and improvements..... | 4,141,338 | 90,565,926 | 37,736,162 |
| Furniture, fixtures and equipment..... | 2,638,066 | 4,024,903 | 5,912,211 |
| Less:Accumulated depreciation..... | (64,614,354) | (132,954,608) | (12,010,064) |
| Construction-in-progress..... | 37,097,894 | 67,606,299 | 15,693 |
| <i>Total net fixed assets.....</i> | <u>109,104,132</u> | <u>204,743,305</u> | <u>33,919,041</u> |
| <i>Total Assets.....</i> | <u>\$ 171,847,801</u> | <u>\$ 256,837,609</u> | <u>\$ 82,229,837</u> |

(Cont'd.)

| <i>Parking Facilities</i> | <i>Stillwater Center</i> | <i>Totals</i> |
|-------------------------------|------------------------------|-----------------------|
| \$ 818,500 | \$ 2,618,069 500 | \$ 47,038,029 500 |
| 18,896 | 747,189 | 17,435,900 |
| 18,959 | 135,971 | 757,763 |
| <u>37,855</u> | <u>883,160</u> | <u>18,193,663</u> |
| 3,763 | | 132,620 |
| | | 1,252,264 |
| | 43,911 | 900,501 |
| <u>860,118</u> | <u>3,545,640</u> | <u>67,517,577</u> |
| 6,439,250 | 8,203,926 | 85,005,992 |
| | | 22,717,196 |
| | | 6,956,938 |
| <u>6,439,250</u> | <u>8,203,926</u> | <u>114,680,126</u> |
| 1,300,000 | 460,779 | 8,119,119 |
| | | 704,526 |
| | | 300,544,146 |
| 7,274,584 | 4,691,445 | 144,409,455 |
| 34,091 | 440,526 | 13,049,797 |
| (2,401,567) | (3,963,094) | (215,943,687) |
| <u>4,144,118</u> | <u>10,711,608</u> | <u>119,575,612</u> |
| 10,351,226 | 12,341,264 | 370,458,968 |
| <u>\$ 17,650,594</u> | <u>\$ 24,090,830</u> | <u>\$ 552,656,671</u> |

*Combining Balance Sheet
All Enterprise Funds (Cont'd.)*

December 31, 2001

| | <i>Water</i> | <i>Wastewater</i> | <i>Solid Waste Management</i> |
|---|---------------------------|------------------------------|---------------------------------------|
| <i>Liabilities</i> | | | |
| <i>Current Liabilities:</i> | | | |
| Accounts payable.....\$ | 370,458 | \$ 411,633 | \$ 1,323,627 |
| Due to other funds..... | 287,760 | 696,390 | 376,313 |
| Due to other governments..... | 7,410,195 | 4,855,604 | |
| Accrued wages and benefits..... | 816,194 | 764,340 | 521,297 |
| Current portion of long-term notes..... | 27,375 | 2,614,749 | 143,000 |
| Current portion of general obligation bonds..... | 162,315 | 1,525,000 | |
| Accrued interest on general obligation bonds..... | 23,836 | 233,886 | |
| Current portion of capitalized leases..... | | | |
| <i>Total current liabilities</i> | <u>9,098,133</u> | <u>11,101,602</u> | <u>2,364,237</u> |
| <i>Current liabilities payable from restricted assets:</i> | | | |
| Matured revenue bonds..... | | | 10,000 |
| Matured revenue bond interest..... | | | 20,019 |
| Accrued revenue bond interest..... | 352,364 | 182,373 | 398,047 |
| | 1,840,000 | 1,470,000 | 4,325,000 |
| Matured general obligation bonds..... | | 10,000 | |
| Matured general obligation bond interest..... | | 150 | |
| Construction contracts..... | 570,565 | 403,203 | |
| Other..... | 112,028 | 123,550 | 56,587 |
| <i>Total current liabilities payable from restricted assets</i> | <u>2,874,957</u> | <u>2,189,276</u> | <u>4,809,653</u> |
| <i>Long-term liabilities:</i> | | | |
| <i>(net of current portions)</i> | | | |
| Long-term notes..... | 355,875 | 46,173,800 | 1,144,000 |
| Revenue bonds..... | 45,550,000 | 11,745,033 | 41,130,000 |
| Less: Unamortized revenue bond charges..... | (2,419,658) | (1,961,873) | (2,558,354) |
| General obligation bonds..... | 2,784,427 | 26,210,000 | |
| Less: Unamortized general obligation bond charges..... | (52,633) | (571,055) | |
| Estimated liability for landfill post-closure costs | | | 681,253 |
| <i>Total long-term liabilities</i> | <u>46,218,011</u> | <u>81,595,905</u> | <u>40,396,899</u> |
| <i>Total Liabilities</i> | <u>58,191,101</u> | <u>94,886,783</u> | <u>47,570,789</u> |
| <i>Contributed Capital and Retained Earnings</i> | | | |
| Contributed capital..... | 84,674,048 | 168,363,760 | 3,398,862 |
| Retained earnings: | | | |
| Reserved for restricted assets..... | 40,270,301 | 34,857,172 | 15,035,591 |
| Unreserved..... | (11,287,649) | (41,270,106) | 16,224,595 |
| <i>Total Equity</i> | <u>113,656,700</u> | <u>161,950,826</u> | <u>34,659,048</u> |
| <i>Total Liabilities And Equity</i>\$ | <u><u>171,847,801</u></u> | <u><u>\$ 256,837,609</u></u> | <u><u>\$ 82,229,837</u></u> |

| <i>Parking Facilities</i> | <i>Stillwater Center</i> | <i>Totals</i> |
|-------------------------------|------------------------------|-----------------------|
| \$ 46,172 | \$ 302,455 | \$ 2,454,345 |
| 500 | 15,659 | 1,376,622 |
| | 88,383 | 12,354,182 |
| 6,945 | 860,264 | 2,969,040 |
| | | 2,785,124 |
| 415,000 | 205,000 | 2,307,315 |
| 80,784 | 46,628 | 385,134 |
| | 5,184 | 5,184 |
| <u>549,401</u> | <u>1,523,573</u> | <u>24,636,946</u> |
| | | 10,000 |
| | | 20,019 |
| | | 932,784 |
| | | 7,635,000 |
| | | 10,000 |
| | | 150 |
| 958,564 | 582,296 | 2,514,628 |
| | 44 | 292,209 |
| <u>958,564</u> | <u>582,340</u> | <u>11,414,790</u> |
| | | 47,673,675 |
| | | 98,425,033 |
| | | (6,939,885) |
| 7,120,000 | 10,300,000 | 46,414,427 |
| (252,633) | | (876,321) |
| | | 681,253 |
| <u>6,867,367</u> | <u>10,300,000</u> | <u>185,378,182</u> |
| <u>8,375,332</u> | <u>12,405,913</u> | <u>221,429,918</u> |
| 2,000,000 | 1,519,207 | 259,955,877 |
| 5,480,686 | 7,621,586 | 103,265,336 |
| 1,794,576 | 2,544,124 | (31,994,460) |
| <u>9,275,262</u> | <u>11,684,917</u> | <u>331,226,753</u> |
| <u>\$ 17,650,594</u> | <u>\$ 24,090,830</u> | <u>\$ 552,656,671</u> |

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Enterprise Funds*

For The Year Ended December 31, 2001

| | <i>Water</i> | <i>Wastewater</i> | <i>Solid Waste Management</i> |
|---|----------------------|-----------------------|---------------------------------------|
| <i>Operating Revenues:</i> | | | |
| Charges for services..... | \$ 27,145,247 | \$ 34,367,971 | \$ 22,785,254 |
| Other revenue..... | 139,150 | 263,124 | 242,084 |
| <i>Total Operating Revenues</i> | <u>27,284,397</u> | <u>34,631,095</u> | <u>23,027,338</u> |
| <i>Operating Expenses:</i> | | | |
| Personal services..... | 3,728,671 | 8,583,635 | 4,060,807 |
| Materials and supplies..... | 1,045,636 | 809,777 | 523,754 |
| Contractual services..... | 1,577,194 | 1,707,950 | 1,427,393 |
| Utilities..... | 18,815,062 | 10,657,460 | 6,772,305 |
| Depreciation..... | 2,776,620 | 7,237,914 | 1,969,167 |
| Other expenses..... | 960,343 | 2,736,485 | 2,340,544 |
| <i>Total Operating Expenses</i> | <u>28,903,526</u> | <u>31,733,221</u> | <u>17,093,970</u> |
| <i>Operating Income (Loss)</i> | (1,619,129) | 2,897,874 | 5,933,368 |
| <i>Nonoperating Revenues (Expenses)</i> | | | |
| Investment income..... | 428,510 | 387,278 | 659,066 |
| Interest expense and fiscal charges..... | (1,160,470) | (2,988,974) | (2,876,151) |
| Capital contributions..... | 837,389 | 778,976 | |
| Gain (loss) from disposal of fixed assets..... | 13,804 | (10,376) | (66,611) |
| Other nonoperating revenue (expense)..... | | | 843 |
| <i>Total Nonoperating Revenues (Expenses)</i> | <u>119,233</u> | <u>(1,833,096)</u> | <u>(2,282,853)</u> |
| <i>Income (Loss) Before Operating Transfers</i> | (1,499,896) | 1,064,778 | 3,650,515 |
| Operating transfers in..... | 1,038,821 | 1,065,175 | 1,518,510 |
| Operating transfers out..... | (109,200) | (95,000) | (100,000) |
| <i>Net Income (Loss)</i> | <u>(570,275)</u> | <u>2,034,953</u> | <u>5,069,025</u> |
| <i>Retained Earnings (Deficit) At</i> | | | |
| <i>Beginning Of Year</i> | <u>29,552,927</u> | <u>(8,447,887)</u> | <u>26,191,161</u> |
| <i>Retained Earnings (Deficit) At</i> | | | |
| <i>End Of Year</i> | <u>\$ 28,982,652</u> | <u>\$ (6,412,934)</u> | <u>\$ 31,260,186</u> |

| <i>Parking Facilities</i> | <i>Stillwater Center</i> | <i>Totals</i> |
|-------------------------------|------------------------------|----------------------|
| \$ 954,209 | \$ 8,846,955 | \$ 94,099,636 |
| 700,348 | 51,037 | 1,395,743 |
| <u>1,654,557</u> | <u>8,897,992</u> | <u>95,495,379</u> |
| 116,051 | 7,178,452 | 23,667,616 |
| 11,877 | 619,949 | 3,010,993 |
| 126,197 | 1,313,903 | 6,152,637 |
| 39,190 | 198,965 | 36,482,982 |
| 183,960 | 140,375 | 12,308,036 |
| 145,945 | 461,912 | 6,645,229 |
| <u>623,220</u> | <u>9,913,556</u> | <u>88,267,493</u> |
| 1,031,337 | (1,015,564) | 7,227,886 |
| (231,135) | | 1,474,854 |
| | | (7,256,730) |
| | | 1,616,365 |
| | | (63,183) |
| | | 843 |
| <u>(231,135)</u> | <u>0</u> | <u>(4,227,851)</u> |
| 800,202 | (1,015,564) | 3,000,035 |
| 1,718,782 | 2,343,593 | 7,684,881 |
| <u>2,518,984</u> | <u>1,328,029</u> | <u>10,380,716</u> |
| 4,756,278 | 8,837,681 | 60,890,160 |
| <u>\$ 7,275,262</u> | <u>\$ 10,165,710</u> | <u>\$ 71,270,876</u> |

Combining Statement of Cash Flows All Enterprise Funds

For the Year Ended December 31, 2001

| <i>Increase (Decrease) in Cash and Cash Equivalents</i> | <i>Water</i> | <i>Wastewater</i> | <i>Solid Waste Management</i> |
|--|----------------------|----------------------|---------------------------------------|
| <i>Cash flows from operating activities:</i> | | | |
| Cash receipts from customers..... | \$ 28,128,097 | \$ 34,256,778 | \$ 21,847,561 |
| Cash receipts from quasi-external operating transactions..... | 129,546 | 197,738 | 540,270 |
| Cash payments to employees for services..... | (2,917,950) | (6,459,183) | (3,167,393) |
| Cash payments to suppliers for goods and services..... | (22,109,685) | (15,328,976) | (8,886,853) |
| Cash payments for quasi-external operating transactions..... | (1,517,603) | (3,390,815) | (2,219,389) |
| Landfill post-closure costs paid..... | | | (111,979) |
| Other operating cash receipts..... | 138,977 | 263,367 | 242,084 |
| Cash from other sources..... | 17,056 | 9,765 | 5,694 |
| <i>Net cash provided by (used for) operating activities.....</i> | <u>1,868,438</u> | <u>9,548,674</u> | <u>8,249,995</u> |
| <i>Cash flows from noncapital financing activities:</i> | | | |
| Operating transfers in from other funds..... | 1,038,821 | 1,065,175 | 1,518,510 |
| Operating transfers out to other funds..... | (109,200) | (95,000) | (100,000) |
| <i>Net cash provided by (used for) noncapital financing activities.....</i> | <u>929,621</u> | <u>970,175</u> | <u>1,418,510</u> |
| <i>Cash flows from capital and related financing activities:</i> | | | |
| Principal paid on capital leases..... | | | (71,500) |
| Principal paid on long-term notes..... | (27,375) | (1,890,607) | |
| Interest paid on long-term notes..... | | (1,790,392) | |
| Principal paid on revenue bonds..... | (1,755,000) | (1,405,000) | (4,085,000) |
| Interest paid on revenue bonds..... | (2,904,683) | (615,965) | (2,574,289) |
| Principal paid on general obligation bonds..... | (137,315) | (1,070,000) | |
| Interest paid on general obligation bonds..... | (164,664) | (1,549,660) | |
| Other fiscal charges paid..... | (51,694) | (113,094) | (73,225) |
| Acquisition and construction of capital assets..... | (6,594,613) | (10,393,798) | (1,124,670) |
| <i>Net cash provided by (used for) capital and related financing activities.....</i> | <u>(11,635,344)</u> | <u>(18,828,516)</u> | <u>(7,928,684)</u> |
| <i>Cash flows from investing activities:</i> | | | |
| Sale of investment securities..... | | 1,625,688 | 48,530 |
| Interest received on investments..... | 1,723,772 | 971,685 | 720,475 |
| <i>Net cash provided by (used for) investing activities.....</i> | <u>1,723,772</u> | <u>2,597,373</u> | <u>769,005</u> |
| Net increase (decrease) in cash and cash equivalents..... | (7,113,513) | (5,712,294) | 2,508,826 |
| Cash and cash equivalents at beginning of year..... | 63,316,800 | 46,596,330 | 37,085,323 |
| Cash and cash equivalents at end of year..... | <u>\$ 56,203,287</u> | <u>\$ 40,884,036</u> | <u>\$ 39,594,149</u> |

(Cont'd.)

| <i>Parking Facilities</i> | <i>Stillwater Center</i> | <i>Totals</i> |
|-------------------------------|------------------------------|---------------------|
| \$ 837,162 | \$ 8,813,980 | \$ 93,883,578 |
| 113,258 | | 980,812 |
| (88,862) | (5,516,806) | (18,150,194) |
| (189,158) | (2,269,297) | (48,783,969) |
| (125,146) | (2,001,978) | (9,254,931) |
| | | (111,979) |
| 700,000 | 51,037 | 1,395,465 |
| <u>1,247,254</u> | <u>(923,064)</u> | <u>32,515</u> |
| | | 19,991,297 |
| 1,718,782 | 2,343,593 | 7,684,881 |
| <u>1,718,782</u> | <u>2,343,593</u> | <u>(304,200)</u> |
| | | 7,380,681 |
| | (4,704) | (4,704) |
| | | (1,989,482) |
| | | (1,790,392) |
| | | (7,245,000) |
| | | (6,094,937) |
| (505,000) | (195,000) | (1,907,315) |
| (439,826) | (616,728) | (2,770,878) |
| | | (238,013) |
| <u>(2,798,313)</u> | <u>(9,072,099)</u> | <u>(29,983,493)</u> |
| | | (3,743,139) |
| <u>(3,743,139)</u> | <u>(9,888,531)</u> | <u>(52,024,214)</u> |
| | | 1,674,218 |
| 153,763 | 697,504 | 4,267,199 |
| <u>153,763</u> | <u>697,504</u> | <u>5,941,417</u> |
| | | (623,340) |
| | | (7,770,498) |
| | | (18,710,819) |
| 7,881,090 | 18,592,993 | 173,472,536 |
| <u>7,257,750</u> | <u>10,822,495</u> | <u>154,761,717</u> |

*Combining Statement of Cash Flows
All Enterprise Funds (Cont'd.)*

For the Year Ended December 31, 2001

| | <i>Water</i> | <i>Wastewater</i> | <i>Solid Waste Management</i> |
|--|---------------------|---------------------|---------------------------------------|
| <i>Reconciliation of operating income to net cash provided by operating activities:</i> | | | |
| Operating income (loss)..... | \$ (1,619,129) | \$ 2,897,874 | \$ 5,933,368 |
| <i>Adjustments to reconcile operating income to net cash provided by operating activities:</i> | | | |
| Depreciation..... | 2,776,620 | 7,237,914 | 1,969,167 |
| Miscellaneous nonoperating income (expense)..... | 17,056 | 9,765 | 5,694 |
| (Increase) decrease in accounts receivable..... | 1,110,579 | 480,991 | (634,466) |
| (Increase) decrease in due from other funds..... | 1,644 | 2,657 | (6,142) |
| (Increase) decrease in due from other governments..... | | (396,860) | 243,185 |
| (Increase) decrease in inventory of supplies..... | 33,782 | (12,993) | 2,120 |
| Increase (decrease) in accounts payable..... | 266,930 | (201,949) | 398,273 |
| Increase (decrease) in due to other funds..... | (31,937) | 444,609 | 25,582 |
| Increase (decrease) in due to other governments..... | (748,432) | (1,180,975) | (20,302) |
| Increase (decrease) in accrued wages and benefits..... | 61,325 | 85,416 | 39,829 |
| Increase in noncapital notes..... | | 182,225 | 293,687 |
| <i>Total adjustments.....</i> | <u>3,487,567</u> | <u>6,650,800</u> | <u>2,316,627</u> |
| <i>Net cash provided by (used for) operating activities.....</i> | <u>\$ 1,868,438</u> | <u>\$ 9,548,674</u> | <u>\$ 8,249,995</u> |

Noncash investing, capital and financing activities:

During 2001, the Wastewater and Solid Waste Management funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$8,854,231 and \$293,687, respectively. The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$837,389 and \$778,976 respectively. The Wastewater fund also recognized a noncash increase, in the amount of \$40,166, in the fair value of investments.

| <i>Parking Facilities</i> | <i>Stillwater Center</i> | <i>Totals</i> |
|-------------------------------|------------------------------|----------------------|
| \$ 1,031,337 | \$ (1,015,564) | \$ 7,227,886 |
| 183,960 | 140,375 | 12,308,036 |
| (7,621) | (32,975) | 32,515 |
| 3,484 | | 916,508 |
| | | 1,643 |
| | | (153,675) |
| | (6,841) | 16,068 |
| 36,142 | 110,932 | 610,328 |
| (537) | (109,976) | 327,741 |
| | (27) | (1,949,736) |
| 489 | (8,988) | 178,071 |
| | | 475,912 |
| <u>215,917</u> | <u>92,500</u> | <u>12,763,411</u> |
| \$ <u>1,247,254</u> | \$ <u>(923,064)</u> | \$ <u>19,991,297</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 29,783,919 | \$ 28,103,618 | \$ (1,680,301) |
| Other..... | 83,000 | 153,889 | 70,889 |
| <i>Total Revenues</i> | <u>29,866,919</u> | <u>28,257,507</u> | <u>(1,609,412)</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 3,937,436 | 3,684,747 | 252,689 |
| Professional services..... | 1,422,711 | 1,310,787 | 111,924 |
| Operating expenses..... | 21,690,121 | 21,416,524 | 273,597 |
| Debt service..... | 474,105 | 40,477 | 433,628 |
| Capital outlays..... | 533,145 | 392,944 | 140,201 |
| <i>Total Expenses</i> | <u>28,057,518</u> | <u>26,845,479</u> | <u>1,212,039</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | 1,809,401 | 1,412,028 | (397,373) |
| Operating transfers in..... | 825,425 | 1,037,889 | 212,464 |
| Operating transfers out..... | (9,033,691) | (8,982,290) | 51,401 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses And Operating Transfers</i> | (6,398,865) | (6,532,373) | (133,508) |
| <i>Fund Equity At Beginning Of Year</i> | <u>18,725,839</u> | <u>18,725,839</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 12,326,974</u> | <u>\$ 12,193,466</u> | <u>\$ (133,508)</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 34,027,527 | \$ 33,524,328 | \$ (503,199) |
| Other..... | 85,105 | 573,250 | 488,145 |
| <i>Total Revenues</i> | <u>34,112,632</u> | <u>34,097,578</u> | <u>(15,054)</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 8,421,669 | 8,036,711 | 384,958 |
| Professional services..... | 1,815,021 | 1,515,469 | 299,552 |
| Operating expenses..... | 16,063,296 | 15,581,906 | 481,390 |
| Debt service..... | 3,825,556 | 3,794,093 | 31,463 |
| Capital outlays..... | 936,682 | 613,422 | 323,260 |
| <i>Total Expenses</i> | <u>31,062,224</u> | <u>29,541,601</u> | <u>1,520,623</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | 3,050,408 | 4,555,977 | 1,505,569 |
| Operating transfers in..... | 492,054 | 980,575 | 488,521 |
| Operating transfers out..... | (6,562,665) | (6,562,179) | 486 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses And Operating Transfers</i> | (3,020,203) | (1,025,627) | 1,994,576 |
| <i>Fund Equity At Beginning Of Year</i> | <u>15,299,036</u> | <u>15,299,036</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 12,278,833</u> | <u>\$ 14,273,409</u> | <u>\$ 1,994,576</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 21,236,727 | \$ 22,387,831 | \$ 1,151,104 |
| Other..... | 1,184,546 | 243,235 | (941,311) |
| <i>Total Revenues</i> | <u>22,421,273</u> | <u>22,631,066</u> | <u>209,793</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 4,111,524 | 3,946,209 | 165,315 |
| Professional services..... | 1,668,754 | 1,443,102 | 225,652 |
| Operating expenses..... | 10,130,010 | 9,226,408 | 903,602 |
| Debt service..... | 606,172 | 83,912 | 522,260 |
| Capital outlays..... | 2,000,368 | 1,445,642 | 554,726 |
| <i>Total Expenses</i> | <u>18,516,828</u> | <u>16,145,273</u> | <u>2,371,555</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | 3,904,445 | 6,485,793 | 2,581,348 |
| Operating transfers in..... | | 1,455,810 | 1,455,810 |
| Operating transfers out..... | (6,852,614) | (6,518,614) | 334,000 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses And Operating Transfers</i> | (2,948,169) | 1,422,989 | 4,371,158 |
| <i>Fund Equity At Beginning Of Year</i> | <u>24,375,146</u> | <u>24,375,146</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 21,426,977</u> | <u>\$ 25,798,135</u> | <u>\$ 4,371,158</u> |

*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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 840,654 | \$ 950,420 | \$ 109,766 |
| <i>Total Revenues</i> | <u>840,654</u> | <u>950,420</u> | <u>109,766</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 136,252 | 114,450 | 21,802 |
| Professional services..... | 83,568 | 83,225 | 343 |
| Operating expenses..... | 166,842 | 161,590 | 5,252 |
| Capital outlays..... | 1,000 | 854 | 146 |
| <i>Total Expenses</i> | <u>387,662</u> | <u>360,119</u> | <u>27,543</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | 452,992 | 590,301 | 137,309 |
| Operating transfers in..... | | 318,782 | 318,782 |
| Operating transfers out..... | (946,512) | (946,512) | 0 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses And Operating Transfers</i> | (493,520) | (37,429) | 456,091 |
| <i>Fund Equity At Beginning Of Year</i> | <u>849,355</u> | <u>849,355</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 355,835</u> | <u>\$ 811,926</u> | <u>\$ 456,091</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 8,669,877 | \$ 8,677,875 | \$ 7,998 |
| Other..... | 25,500 | 185,234 | 159,734 |
| <i>Total Revenues</i> | <u>8,695,377</u> | <u>8,863,109</u> | <u>167,732</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 7,178,787 | 7,126,083 | 52,704 |
| Professional services..... | 1,495,365 | 1,440,971 | 54,394 |
| Operating expenses..... | 1,466,017 | 1,399,829 | 66,188 |
| Capital outlays..... | 131,903 | 122,740 | 9,163 |
| <i>Total Expenses</i> | <u>10,272,072</u> | <u>10,089,623</u> | <u>182,449</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (1,576,695) | (1,226,514) | 350,181 |
| Operating transfers in..... | 1,543,865 | 1,531,865 | (12,000) |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | | | |
| <i>And Operating Transfers</i> | (32,830) | 305,351 | 338,181 |
| <i>Fund Equity At Beginning Of Year</i> | <u>2,062,136</u> | <u>2,062,136</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 2,029,306</u> | <u>\$ 2,367,487</u> | <u>\$ 338,181</u> |

Internal Service Funds

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

| | |
|--------------------------|--|
| <i>Printing Services</i> | The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation. |
|--------------------------|--|

| | |
|-----------------|--|
| <i>Mailroom</i> | This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee. |
|-----------------|--|

| | |
|------------------|--|
| <i>Stockroom</i> | The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost. |
|------------------|--|

| | |
|----------------------|--|
| <i>Service Depot</i> | The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred. |
|----------------------|--|

| | |
|---------------------------|---|
| <i>Telecommunications</i> | The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system. |
|---------------------------|---|

| | |
|----------------------------|---|
| <i>Other Data Services</i> | The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments. |
|----------------------------|---|

| | |
|---------------------------------------|---|
| <i>Health Insurance Admin./E.A.P.</i> | The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers. |
|---------------------------------------|---|

| | |
|--|---|
| <i>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 multi-year budgeted fund is used to account for self-funded claims along with the administration of the overall insurance program. |
|--|---|

*Combining Balance Sheet
All Internal Service Funds*

December 31, 2001

| | <i>Printing Services</i> | <i>Mailroom</i> | <i>Stockroom</i> | <i>Service Depot</i> |
|--|------------------------------|-------------------|-------------------|--------------------------|
| <i>Assets</i> | | | | |
| <i>Current assets:</i> | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 66,218 | \$ 189,521 | \$ 37,717 | \$ 13,669 |
| Accounts receivable (net)..... | 3,935 | 997 | 10,657 | 33,423 |
| Due from other funds..... | 15,593 | 59,663 | 165,924 | 52,483 |
| Inventory of supplies..... | 25,612 | | 139,863 | 143,273 |
| <i>Total current assets</i> | <u>111,358</u> | <u>250,181</u> | <u>354,161</u> | <u>242,848</u> |
| <i>Fixed assets in service:</i> | | | | |
| Land..... | | | | 75,000 |
| Buildings, structures and improvements..... | | | | 24,490 |
| Furniture, fixtures and equipment..... | 544,757 | 100,717 | 51,849 | 23,354 |
| Less: Accumulated depreciation..... | (404,361) | (72,821) | (47,997) | (22,162) |
| <i>Total net fixed assets</i> | <u>140,396</u> | <u>27,896</u> | <u>3,852</u> | <u>100,682</u> |
| <i>Total Assets</i> | <u>\$ 251,754</u> | <u>\$ 278,077</u> | <u>\$ 358,013</u> | <u>\$ 343,530</u> |
| <i>Liabilities</i> | | | | |
| <i>Current Liabilities:</i> | | | | |
| Accounts payable..... | \$ 42,785 | \$ 45,069 | \$ 160,379 | \$ 54,350 |
| Current portion of insurance claims payable..... | | | | |
| Due to other funds..... | 1,619 | 852 | 703 | 1,602 |
| Due to other governments..... | | | | |
| Accrued wages and benefits..... | 31,762 | 15,644 | 8,635 | 17,771 |
| Current portion of capitalized leases..... | 22,240 | 9,560 | | |
| <i>Total Current Liabilities</i> | <u>98,406</u> | <u>71,125</u> | <u>169,717</u> | <u>73,723</u> |
| <i>Long Term Liabilities:</i> | | | | |
| Insurance claims payable (net of current portion)..... | | | | |
| Capitalized leases (net of current portion)..... | 22,483 | 18,024 | | |
| <i>Total Long Term Liabilities</i> | <u>22,483</u> | <u>18,024</u> | <u>0</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>120,889</u> | <u>89,149</u> | <u>169,717</u> | <u>73,723</u> |
| <i>Contributed capital and retained earnings</i> | | | | |
| Contributed Capital..... | | 3,750 | 805 | 32,613 |
| Retained Earnings: | | | | |
| Unreserved..... | 130,865 | 185,178 | 187,491 | 237,194 |
| <i>Total Equity</i> | <u>130,865</u> | <u>188,928</u> | <u>188,296</u> | <u>269,807</u> |
| <i>Total Liabilities And Equity</i> | <u>\$ 251,754</u> | <u>\$ 278,077</u> | <u>\$ 358,013</u> | <u>\$ 343,530</u> |

| <i>Telecom- munications</i> | <i>Other Data Services</i> | <i>Health Insurance Admin./E.A.P</i> | <i>Property/ Casualty Risk Management</i> | <i>Workers' Compensation Risk Management</i> | <i>Totals</i> |
|---------------------------------|--------------------------------|--|---|--|----------------------|
| \$ 1,450,194 | \$ 75,071 | \$ 240,617 | \$ 7,640,907 | \$ 19,787,458 | \$ 29,501,372 |
| 40,828 | | | | 377,698 | 467,538 |
| 157,860 | | | 4,000 | 2,861,119 | 3,316,642 |
| 10,273 | | | | | 319,021 |
| <u>1,659,155</u> | <u>75,071</u> | <u>240,617</u> | <u>7,644,907</u> | <u>23,026,275</u> | <u>33,604,573</u> |
| | | | | | 75,000 |
| | | | | | 24,490 |
| 591,713 | | 5,435 | 15,152 | 25,882 | 1,358,859 |
| (539,013) | | (2,718) | (9,613) | (12,296) | (1,110,981) |
| <u>52,700</u> | <u>0</u> | <u>2,717</u> | <u>5,539</u> | <u>13,586</u> | <u>347,368</u> |
| <u>\$ 1,711,855</u> | <u>\$ 75,071</u> | <u>\$ 243,334</u> | <u>\$ 7,650,446</u> | <u>\$ 23,039,861</u> | <u>\$ 33,951,941</u> |
| \$ 91,497 | \$ | \$ 10,356 | \$ 26,580 | \$ 3,368 | \$ 434,384 |
| | | | 375,579 | 357,592 | 733,171 |
| 4,850 | | 693 | 3,246 | 89,051 | 102,616 |
| | | | | 252,773 | 252,773 |
| 12,972 | | 51,177 | 6,625 | 9,735 | 154,321 |
| | | | | | 31,800 |
| <u>109,319</u> | <u>0</u> | <u>62,226</u> | <u>412,030</u> | <u>712,519</u> | <u>1,709,065</u> |
| | | | 480,833 | 4,175,082 | 4,655,915 |
| | | | | | 40,507 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>480,833</u> | <u>4,175,082</u> | <u>4,696,422</u> |
| <u>109,319</u> | <u>0</u> | <u>62,226</u> | <u>892,863</u> | <u>4,887,601</u> | <u>6,405,487</u> |
| | | | | | 3,595,805 |
| 342,598 | | 1,034,915 | 2,181,124 | | |
| <u>1,259,938</u> | <u>75,071</u> | <u>(853,807)</u> | <u>4,576,459</u> | <u>18,152,260</u> | <u>23,950,649</u> |
| <u>1,602,536</u> | <u>75,071</u> | <u>181,108</u> | <u>6,757,583</u> | <u>18,152,260</u> | <u>27,546,454</u> |
| <u>\$ 1,711,855</u> | <u>\$ 75,071</u> | <u>\$ 243,334</u> | <u>\$ 7,650,446</u> | <u>\$ 23,039,861</u> | <u>\$ 33,951,941</u> |

*Combining Statement of Revenues,
Expenses and Changes in Retained Earnings
All Internal Service Funds*

For the Year Ended December 31, 2001

| | <i>Printing Services</i> | <i>Mailroom</i> | <i>Stockroom</i> | <i>Service Depot</i> |
|---|------------------------------|-------------------|-------------------|--------------------------|
| <i>Operating Revenues:</i> | | | | |
| Charges for services..... | \$ 770,314 | \$ 1,472,051 | \$ 2,648,530 | \$ 1,084,363 |
| Other revenue..... | 1,178 | 678 | 1,630 | 620 |
| <i>Total Operating Revenues</i> | <u>771,492</u> | <u>1,472,729</u> | <u>2,650,160</u> | <u>1,084,983</u> |
| <i>Operating Expenses:</i> | | | | |
| Personal services..... | 342,754 | 180,872 | 154,719 | 239,161 |
| Materials and supplies..... | 161,873 | 765,544 | 1,393,596 | 707,017 |
| Contractual services..... | 212,251 | 424,379 | 963,411 | 142,778 |
| Utilities..... | | | | |
| Depreciation..... | 28,632 | 10,295 | 3,302 | 2,322 |
| Insurance claims..... | | | | |
| Other expenses..... | 9,924 | | 157,688 | 31,160 |
| <i>Total Operating Expenses</i> | <u>755,434</u> | <u>1,381,090</u> | <u>2,672,716</u> | <u>1,122,438</u> |
| <i>Operating Income (Loss)</i> | 16,058 | 91,639 | (22,556) | (37,455) |
| <i>Nonoperating Revenues (Expenses)</i> | | | | |
| Interest expense and fiscal charges..... | (5,020) | (2,536) | | |
| Other nonoperating revenue (expense)..... | (1,691) | (9,728) | | |
| <i>Total Nonoperating Revenues (Expenses)</i> | <u>(6,711)</u> | <u>(12,264)</u> | <u>0</u> | <u>0</u> |
| <i>Income (Loss) Before Operating Transfers</i> | 9,347 | 79,375 | (22,556) | (37,455) |
| Operating transfers in..... | 5,500 | 15,959 | 15,834 | 15,010 |
| Operating transfers out..... | (13,793) | | (7,000) | (18,000) |
| <i>Net Income (Loss)</i> | <u>1,054</u> | <u>95,334</u> | <u>(13,722)</u> | <u>(40,445)</u> |
| <i>Retained Earnings (Deficit) At</i> | | | | |
| <i>Beginning Of Year</i> | <u>129,811</u> | <u>89,844</u> | <u>201,213</u> | <u>277,639</u> |
| <i>Retained Earnings (Deficit) At</i> | | | | |
| <i>End Of Year</i> | <u>\$ 130,865</u> | <u>\$ 185,178</u> | <u>\$ 187,491</u> | <u>\$ 237,194</u> |

| <i>Telecom- munications</i> | <i>Other Data Services</i> | <i>Health Insurance Admin./E.A.P.</i> | <i>Property/ Casualty Risk Management</i> | <i>Workers' Compensation Risk Management</i> | <i>Totals</i> |
|---------------------------------|--------------------------------|---|---|--|----------------------|
| \$ 2,091,975 | \$ 28,834 | \$ 354,299 | \$ 1,551,107 | \$ 3,179,022 | \$ 13,180,495 |
| 4,019 | | 702 | 9,280 | 1,640,041 | 1,658,148 |
| <u>2,095,994</u> | <u>28,834</u> | <u>355,001</u> | <u>1,560,387</u> | <u>4,819,063</u> | <u>14,838,643</u> |
| 193,191 | | 173,134 | 88,933 | 89,056 | 1,461,820 |
| 3,308 | | 207 | 4,643 | 4,777 | 3,040,965 |
| 128,119 | 18,984 | 139,061 | 824,515 | 400,114 | 3,253,612 |
| 1,435,032 | | | | | 1,435,032 |
| 17,016 | | 544 | 2,292 | 3,365 | 67,768 |
| | | | 742,463 | 1,042,118 | 1,784,581 |
| 23,978 | | 1,998 | 6,175 | 1,643,765 | 1,874,688 |
| <u>1,800,644</u> | <u>18,984</u> | <u>314,944</u> | <u>1,669,021</u> | <u>3,183,195</u> | <u>12,918,466</u> |
| 295,350 | 9,850 | 40,057 | (108,634) | 1,635,868 | 1,920,177 |
| | | | | | (7,556) |
| | | | 13,663 | (1,337) | 907 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>13,663</u> | <u>(1,337)</u> | <u>(6,649)</u> |
| 295,350 | 9,850 | 40,057 | (94,971) | 1,634,531 | 1,913,528 |
| | | | | | 52,303 |
| | | | | | (38,793) |
| <u>295,350</u> | <u>9,850</u> | <u>40,057</u> | <u>(94,971)</u> | <u>1,634,531</u> | <u>1,927,038</u> |
| <u>964,588</u> | <u>65,221</u> | <u>(893,864)</u> | <u>4,671,430</u> | <u>16,517,729</u> | <u>22,023,611</u> |
| <u>\$ 1,259,938</u> | <u>\$ 75,071</u> | <u>\$ (853,807)</u> | <u>\$ 4,576,459</u> | <u>\$ 18,152,260</u> | <u>\$ 23,950,649</u> |

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2001

| <i>Increase (Decrease) in Cash and Cash Equivalents</i> | <i>Printing Services</i> | <i>Mailroom</i> | <i>Stockroom</i> |
|--|------------------------------|-------------------|--------------------|
| <i>Cash flows from operating activities:</i> | | | |
| Cash receipts from customers..... | \$ 32,557 | \$ 32,227 | \$ 61,634 |
| Cash receipts from quasi-external operating transactions..... | 734,113 | 1,437,901 | 2,580,137 |
| Cash payments to employees for services..... | (272,793) | (142,137) | (110,677) |
| Cash payments to suppliers for goods and services..... | (351,487) | (1,231,518) | (2,535,684) |
| Cash payments for insurance claims..... | | | |
| Cash payments for quasi-external operating transactions..... | (103,459) | (58,499) | (70,051) |
| Other operating cash receipts..... | 1,178 | 678 | 1,236 |
| Cash from other sources..... | 633 | | |
| Other cash payments..... | (872) | (11,226) | |
| <i>Net cash provided by (used for) operating activities.....</i> | <u>39,870</u> | <u>27,426</u> | <u>(73,405)</u> |
| <i>Cash flows from noncapital financing activities:</i> | | | |
| Operating transfers in from other funds..... | 5,500 | 15,959 | 15,834 |
| Operating transfers out to other funds..... | (13,793) | | (7,000) |
| <i>Net cash provided by (used for) noncapital financing activities.....</i> | <u>(8,293)</u> | <u>15,959</u> | <u>8,834</u> |
| <i>Cash flows from capital and related financing activities:</i> | | | |
| Principal paid on capital leases..... | (51,288) | (10,283) | |
| Interest paid on capital leases..... | (5,020) | (2,536) | |
| Acquisition and construction of capital assets..... | | | |
| <i>Net cash provided by (used for) capital and related financing activities.....</i> | <u>(56,308)</u> | <u>(12,819)</u> | <u>0</u> |
| Net increase (decrease) in cash and cash equivalents..... | (24,731) | 30,566 | (64,571) |
| Cash and cash equivalents at beginning of year..... | 90,949 | 158,955 | 102,288 |
| Cash and cash equivalents at end of year..... | <u>\$ 66,218</u> | <u>\$ 189,521</u> | <u>\$ 37,717</u> |
| <i>Reconciliation of operating income to net cash provided by operating activities:</i> | | | |
| Operating income (loss)..... | \$ 16,058 | \$ 91,639 | \$ (22,556) |
| <i>Adjustments to reconcile operating income to net cash provided by operating activities:</i> | | | |
| Depreciation..... | 28,632 | 10,295 | 3,302 |
| Miscellaneous nonoperating income (expense)..... | (239) | (11,226) | |
| (Increase) decrease in accounts receivable..... | (2,815) | (926) | (6,804) |
| (Increase) decrease in due from other funds..... | (829) | (997) | (349) |
| (Increase) decrease in inventory of supplies..... | 4,903 | | (19,489) |
| Increase (decrease) in accounts payable..... | (11,437) | (62,788) | (30,754) |
| Increase (decrease) in due to other funds..... | (698) | (651) | (75) |
| Increase (decrease) in due to other governments..... | | | |
| Increase (decrease) in accrued wages and benefits..... | 6,295 | 2,080 | 3,320 |
| Increase (decrease) in insurance claims payable..... | | | |
| <i>Total adjustments.....</i> | <u>23,812</u> | <u>(64,213)</u> | <u>(50,849)</u> |
| <i>Net cash provided by (used for) operating activities.....</i> | <u>\$ 39,870</u> | <u>\$ 27,426</u> | <u>\$ (73,405)</u> |

Noncash investing, capital and financing activities:

During 2001, the Mailroom fund entered into new borrowings under capital lease agreements in the amount of \$28,035.

| <i>Service Depot</i> | <i>Telecommunications</i> | <i>Other Data Services</i> | <i>Health Insurance Admin./E.A.P.</i> | <i>Property/Casualty Risk Management</i> | <i>Workers' Compensation Risk Management</i> | <i>Totals</i> |
|----------------------|---------------------------|----------------------------|---------------------------------------|--|--|----------------------|
| \$ 232,132 | \$ 32,827 | \$ | \$ 14,183 | \$ | \$ | \$ 405,560 |
| 841,660 | 2,052,784 | 28,834 | 340,116 | 1,551,107 | 2,632,776 | 12,199,428 |
| (179,725) | (159,845) | | (132,877) | (73,201) | (71,097) | (1,142,352) |
| (854,259) | (1,533,012) | (18,984) | (136,909) | (838,859) | (1,016,043) | (8,516,755) |
| | | | | (482,228) | (1,160,239) | (1,642,467) |
| (98,868) | (101,970) | | (42,425) | (140,452) | (1,590,636) | (2,206,360) |
| | 3,453 | | 702 | 8,280 | 1,640,041 | 1,655,568 |
| | | | | 15,000 | | 15,633 |
| | | | | (1,337) | (1,337) | (14,772) |
| <u>(59,060)</u> | <u>294,237</u> | <u>9,850</u> | <u>42,790</u> | <u>38,310</u> | <u>433,465</u> | <u>753,483</u> |
| 15,010 | | | | | | 52,303 |
| (18,000) | | | | | | (38,793) |
| <u>(2,990)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,510</u> |
| | | | | | | (61,571) |
| | | | | | | (7,556) |
| | (19,216) | | | | | (19,216) |
| <u>0</u> | <u>(19,216)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(88,343)</u> |
| (62,050) | 275,021 | 9,850 | 42,790 | 38,310 | 433,465 | 678,650 |
| 75,719 | 1,175,173 | 65,221 | 197,827 | 7,602,597 | 19,353,993 | 28,822,722 |
| <u>\$ 13,669</u> | <u>\$ 1,450,194</u> | <u>\$ 75,071</u> | <u>\$ 240,617</u> | <u>\$ 7,640,907</u> | <u>\$ 19,787,458</u> | <u>\$ 29,501,372</u> |
| \$ (37,455) | \$ 295,350 | \$ 9,850 | \$ 40,057 | \$ (108,634) | \$ 1,635,868 | \$ 1,920,177 |
| 2,322 | 17,016 | | 544 | 2,292 | 3,365 | 67,768 |
| | | | | 13,663 | (1,337) | 861 |
| (25,857) | (7,269) | | | | 18,434 | (25,237) |
| 14,666 | 339 | | | (1,000) | (564,680) | (552,850) |
| 7,732 | 1,993 | | | | | (4,861) |
| (9,871) | (10,926) | | (7,613) | (126,979) | 3,368 | (257,000) |
| (14,424) | (209) | | (844) | (13,541) | 86,758 | 56,316 |
| | | | | | (630,113) | (630,113) |
| 3,827 | (2,057) | | 10,646 | (2,203) | (77) | 21,831 |
| | | | | 274,712 | (118,121) | 156,591 |
| <u>(21,605)</u> | <u>(1,113)</u> | <u>0</u> | <u>2,733</u> | <u>146,944</u> | <u>(1,202,403)</u> | <u>(1,166,694)</u> |
| <u>\$ (59,060)</u> | <u>\$ 294,237</u> | <u>\$ 9,850</u> | <u>\$ 42,790</u> | <u>\$ 38,310</u> | <u>\$ 433,465</u> | <u>\$ 753,483</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 782,046 | \$ 766,670 | \$ (15,376) |
| Other..... | | 1,811 | 1,811 |
| <i>Total Revenues</i> | <u>782,046</u> | <u>768,481</u> | <u>(13,565)</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 344,137 | 336,869 | 7,268 |
| Professional services..... | 220,969 | 217,495 | 3,474 |
| Operating expenses..... | 170,755 | 170,272 | 483 |
| Debt service..... | 57,296 | 57,180 | 116 |
| Capital outlays..... | 3,110 | 3,103 | 7 |
| <i>Total Expenses</i> | <u>796,267</u> | <u>784,919</u> | <u>11,348</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (14,221) | (16,438) | (2,217) |
| Operating transfers in..... | 5,500 | 5,500 | 0 |
| Operating transfers out..... | (14,000) | (13,793) | 207 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses And Operating Transfers</i> | (22,721) | (24,731) | (2,010) |
| <i>Fund Equity At Beginning Of Year</i> | <u>90,949</u> | <u>90,949</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 68,228</u> | <u>\$ 66,218</u> | <u>\$ (2,010)</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 1,648,050 | \$ 1,470,128 | \$ (177,922) |
| Other..... | | 678 | 678 |
| <i>Total Revenues</i> | <u>1,648,050</u> | <u>1,470,806</u> | <u>(177,244)</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 180,616 | 179,105 | 1,511 |
| Professional services..... | 570,762 | 427,319 | 143,443 |
| Operating expenses..... | 901,471 | 825,730 | 75,741 |
| Debt service..... | 24,745 | 24,045 | 700 |
| <i>Total Expenses</i> | <u>1,677,594</u> | <u>1,456,199</u> | <u>221,395</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (29,544) | 14,607 | 44,151 |
| Operating transfers in..... | 6,958 | 15,959 | 9,001 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> <i>And Operating Transfers</i> | (22,586) | 30,566 | 53,152 |
| <i>Fund Equity At Beginning Of Year</i> | <u>158,955</u> | <u>158,955</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 136,369</u> | <u>\$ 189,521</u> | <u>\$ 53,152</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 2,769,513 | \$ 2,641,771 | \$ (127,742) |
| Other..... | | 1,236 | 1,236 |
| <i>Total Revenues</i> | <u>2,769,513</u> | <u>2,643,007</u> | <u>(126,506)</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 186,598 | 150,928 | 35,670 |
| Professional services..... | 994,660 | 989,687 | 4,973 |
| Operating expenses..... | 1,482,682 | 1,481,735 | 947 |
| Capital outlays..... | 120,800 | 114,676 | 6,124 |
| <i>Total Expenses</i> | <u>2,784,740</u> | <u>2,737,026</u> | <u>47,714</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (15,227) | (94,019) | (78,792) |
| Operating transfers in..... | 6,833 | 15,834 | 9,001 |
| Operating transfers out..... | (7,000) | (7,000) | 0 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses And Operating Transfers</i> | (15,394) | (85,185) | (69,791) |
| <i>Fund Equity At Beginning Of Year</i> | <u>102,288</u> | <u>102,288</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 86,894</u> | <u>\$ 17,103</u> | <u>\$ (69,791)</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 1,220,134 | \$ 1,073,792 | \$ (146,342) |
| <i>Total Revenues</i> | <u>1,220,134</u> | <u>1,073,792</u> | <u>(146,342)</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 236,840 | 235,174 | 1,666 |
| Professional services..... | 167,210 | 159,250 | 7,960 |
| Operating expenses..... | 824,355 | 734,274 | 90,081 |
| Capital outlays..... | <u>24,510</u> | <u>17,506</u> | <u>7,004</u> |
| <i>Total Expenses</i> | <u>1,252,915</u> | <u>1,146,204</u> | <u>106,711</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (32,781) | (72,412) | (39,631) |
| Operating transfers in..... | 8,010 | 15,010 | 7,000 |
| Operating transfers out..... | (18,000) | (18,000) | 0 |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses And Operating Transfers</i> | (42,771) | (75,402) | (32,631) |
| <i>Fund Equity At Beginning Of Year</i> | <u>75,719</u> | <u>75,719</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 32,948</u> | <u>\$ 317</u> | <u>\$ (32,631)</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 1,998,110 | \$ 2,085,611 | \$ 87,501 |
| Other..... | | 3,453 | 3,453 |
| <i>Total Revenues</i> | <u>1,998,110</u> | <u>2,089,064</u> | <u>90,954</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 197,564 | 193,958 | 3,606 |
| Professional services..... | 167,052 | 123,338 | 43,714 |
| Operating expenses..... | 1,519,279 | 1,458,070 | 61,209 |
| Capital outlays..... | 47,950 | 43,855 | 4,095 |
| <i>Total Expenses</i> | <u>1,931,845</u> | <u>1,819,221</u> | <u>112,624</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | 66,265 | 269,843 | 203,578 |
| <i>Fund Equity At Beginning Of Year</i> | <u>1,175,173</u> | <u>1,175,173</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 1,241,438</u> | <u>\$ 1,445,016</u> | <u>\$ 203,578</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 29,770 | \$ 28,834 | \$ (936) |
| <i>Total Revenues</i> | <u>29,770</u> | <u>28,834</u> | <u>(936)</u> |
| <i>Expenses:</i> | | | |
| Professional services..... | <u>30,274</u> | <u>30,274</u> | <u>0</u> |
| <i>Total Expenses</i> | <u>30,274</u> | <u>30,274</u> | <u>0</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (504) | (1,440) | (936) |
| <i>Fund Equity At Beginning Of Year</i> | <u>65,221</u> | <u>65,221</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 64,717</u> | <u>\$ 63,781</u> | <u>\$ (936)</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 351,508 | \$ 354,299 | \$ 2,791 |
| Other..... | | 702 | 702 |
| <i>Total Revenues</i> | <u>351,508</u> | <u>355,001</u> | <u>3,493</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 188,659 | 159,516 | 29,143 |
| Professional services..... | 171,641 | 158,408 | 13,233 |
| Operating expenses..... | 15,197 | 12,145 | 3,052 |
| Capital outlays..... | 2,100 | 2,095 | 5 |
| <i>Total Expenses</i> | <u>377,597</u> | <u>332,164</u> | <u>45,433</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (26,089) | 22,837 | 48,926 |
| <i>Fund Equity At Beginning Of Year</i> | <u>197,827</u> | <u>197,827</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 171,738</u> | <u>\$ 220,664</u> | <u>\$ 48,926</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, 2001

| | <i>Revised Budget</i> | <i>Budgetary Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------------------|---|
| <i>Revenues:</i> | | | |
| Charges for services..... | \$ 1,341,836 | \$ 1,442,701 | \$ 100,865 |
| Other..... | 65,943 | 131,686 | 65,743 |
| <i>Total Revenues</i> | <u>1,407,779</u> | <u>1,574,387</u> | <u>166,608</u> |
| <i>Expenses:</i> | | | |
| Personal services..... | 97,730 | 90,988 | 6,742 |
| Professional services..... | 1,527,597 | 1,434,980 | 92,617 |
| Operating expenses..... | 133,657 | 112,486 | 21,171 |
| Debt service..... | 1,337 | 1,337 | 0 |
| Capital outlays..... | 6,799 | 5,501 | 1,298 |
| <i>Total Expenses</i> | <u>1,767,120</u> | <u>1,645,292</u> | <u>121,828</u> |
| <i>Excess (Deficiency) Of</i> | | | |
| <i>Revenues Over Expenses</i> | (359,341) | (70,905) | 288,436 |
| <i>Fund Equity At Beginning Of Year</i> | <u>7,602,597</u> | <u>7,602,597</u> | <u>0</u> |
| <i>Fund Equity At End Of Year</i> | <u>\$ 7,243,256</u> | <u>\$ 7,531,692</u> | <u>\$ 288,436</u> |

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Fiduciary Funds

Fiduciary Funds account for assets held by the County in a trustee capacity, for other governments and/or funds. The County's fiduciary funds are comprised of an Expendable Trust Fund and various Agency Funds.

Expendable Trust Funds are trust funds whose resources may be expended. They are accounted for and reported in essentially the same manner as governmental funds.

Expendable Trust Fund The County uses this fund to account for assets, consisting of unclaimed funds, which it is holding in a trustee capacity until such time that they are rightfully claimed or, if unclaimed, revert to the County.

Agency Funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Payroll Agency Funds These funds are comprised of payroll control funds, which are ministerial in nature, including various employee tax withholding funds, etc.

Undivided Tax Agency Funds 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.

Other Agency Funds Other miscellaneous Agency Funds, for which the County acts as custodian, are reported under this heading.

*Combining Balance Sheet
All Fiduciary Fund Types*

December 31, 2001

| | <i>Expendable Trust Fund</i> | <i>Total Agency Funds</i> | <i>Totals</i> |
|---|--------------------------------------|-----------------------------------|-----------------------|
| <i>Assets</i> | | | |
| | \$ 1,220,312 | \$ 95,656,011 | \$ 96,876,323 |
| Cash and cash equivalents-- segregated accounts..... | | 14,333,965 | 14,333,965 |
| Taxes levied for other governments..... | | 480,242,761 | 480,242,761 |
| <i>Total Assets</i> | <u>\$ 1,220,312</u> | <u>\$ 590,232,737</u> | <u>\$ 591,453,049</u> |
| <i>Liabilities</i> | | | |
| Due to other funds..... | \$ | \$ 3,305,605 | \$ 3,305,605 |
| Due to other governments..... | | 537,517,145 | 537,517,145 |
| Other liabilities..... | 10,000 | 49,409,987 | 49,419,987 |
| <i>Total Liabilities</i> | <u>10,000</u> | <u>590,232,737</u> | <u>590,242,737</u> |
| <i>Fund Balances</i> | | | |
| Unreserved/undesignated..... | <u>1,210,312</u> | <u></u> | <u>1,210,312</u> |
| <i>Total Equity</i> | <u>1,210,312</u> | <u>0</u> | <u>1,210,312</u> |
| <i>Total Liabilities And Equity</i> | <u>\$ 1,220,312</u> | <u>\$ 590,232,737</u> | <u>\$ 591,453,049</u> |

Combining Statement of Changes in Assets and Liabilities-All Agency Funds

For the Year Ended December 31, 2001

| <i>Payroll Agency Funds</i> | <i>Balance at Beginning of Year</i> | <i>Additions</i> | <i>Deductions</i> | <i>Balance at End of Year</i> |
|--|---|-------------------------|-------------------------|-----------------------------------|
| <i>Assets</i> | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 4,480,089 | \$ 195,531,845 | \$ 190,993,776 | \$ 9,018,158 |
| | <u>\$ 4,480,089</u> | <u>\$ 195,531,845</u> | <u>\$ 190,993,776</u> | <u>\$ 9,018,158</u> |
| <i>Liabilities</i> | | | | |
| Due to other governments..... | \$ 4,189,276 | \$ 80,414,814 | \$ 76,023,583 | \$ 8,580,507 |
| Other liabilities..... | 290,813 | 115,117,031 | 114,970,193 | 437,651 |
| <i>Total Liabilities</i> | <u>\$ 4,480,089</u> | <u>\$ 195,531,845</u> | <u>\$ 190,993,776</u> | <u>\$ 9,018,158</u> |
| <i>Undivided Tax Agency Funds</i> | | | | |
| <i>Assets</i> | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 45,235,164 | \$ 670,412,508 | \$ 673,396,768 | \$ 42,250,904 |
| Taxes levied for other governments..... | 476,981,860 | 448,378,809 | 445,117,908 | 480,242,761 |
| | <u>\$ 522,217,024</u> | <u>\$ 1,118,791,317</u> | <u>\$ 1,118,514,676</u> | <u>\$ 522,493,665</u> |
| <i>Liabilities</i> | | | | |
| Due to other funds..... | \$ 3,005,671 | \$ 2,562,273 | \$ 2,262,339 | \$ 3,305,605 |
| Due to other governments..... | 519,211,353 | 1,116,229,044 | 1,116,252,337 | 519,188,060 |
| <i>Total Liabilities</i> | <u>\$ 522,217,024</u> | <u>\$ 1,118,791,317</u> | <u>\$ 1,118,514,676</u> | <u>\$ 522,493,665</u> |
| <i>Other Agency Funds</i> | | | | |
| <i>Assets</i> | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 35,278,652 | \$ 98,939,442 | \$ 89,831,145 | \$ 44,386,949 |
| Cash and cash equivalents-segregated accounts..... | 15,464,597 | 318,151,709 | 319,282,341 | 14,333,965 |
| | <u>\$ 50,743,249</u> | <u>\$ 417,091,151</u> | <u>\$ 409,113,486</u> | <u>\$ 58,720,914</u> |
| <i>Liabilities</i> | | | | |
| Due to other funds..... | \$ 0 | \$ 29,847,509 | \$ 29,847,509 | \$ 0 |
| Due to other governments..... | 5,232,184 | 4,590,115 | 73,721 | 9,748,578 |
| Other liabilities..... | 45,511,065 | 382,653,527 | 379,192,256 | 48,972,336 |
| <i>Total Liabilities</i> | <u>\$ 50,743,249</u> | <u>\$ 417,091,151</u> | <u>\$ 409,113,486</u> | <u>\$ 58,720,914</u> |
| <i>Total Agency Funds</i> | | | | |
| <i>Assets</i> | | | | |
| Equity in pooled cash and cash equivalents..... | \$ 84,993,905 | \$ 964,883,795 | \$ 954,221,689 | \$ 95,656,011 |
| Cash and cash equivalents-segregated accounts..... | 15,464,597 | 318,151,709 | 319,282,341 | 14,333,965 |
| Taxes levied for other governments..... | 476,981,860 | 448,378,809 | 445,117,908 | 480,242,761 |
| | <u>\$ 577,440,362</u> | <u>\$ 1,731,414,313</u> | <u>\$ 1,718,621,938</u> | <u>\$ 590,232,737</u> |
| <i>Liabilities</i> | | | | |
| Due to other funds..... | \$ 3,005,671 | \$ 32,409,782 | \$ 32,109,848 | \$ 3,305,605 |
| Due to other governments..... | 528,632,813 | 1,201,233,973 | 1,192,349,641 | 537,517,145 |
| Other liabilities..... | 45,801,878 | 497,770,558 | 494,162,449 | 49,409,987 |
| <i>Total Liabilities</i> | <u>\$ 577,440,362</u> | <u>\$ 1,731,414,313</u> | <u>\$ 1,718,621,938</u> | <u>\$ 590,232,737</u> |

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General Fixed Assets Account Group

This group is used to account for all fixed assets of the County other than those accounted for in the Proprietary Funds. General fixed assets include land, land improvements, buildings, structures and improvements, as well as furniture, fixtures, and equipment owned by the County.

*Schedule of General Fixed Assets
By Source*

December 31, 2001

| | |
|--|-------------------------------------|
| <i>General Fixed Assets:</i> | |
| Land..... | \$ 7,009,640 |
| Land improvements..... | 1,470,295 |
| Buildings, structures, and improvements..... | 116,793,338 |
| Furniture, fixtures, and equipment..... | 37,618,920 |
| Construction-in-progress..... | <u>18,048,076</u> |
| <i>Total General Fixed Assets.....</i> | <i>\$ <u><u>180,940,269</u></u></i> |
| <i>Investment in General Fixed Assets from:</i> | |
| General fund revenues..... | \$ 27,315,827 |
| Special revenue fund revenues..... | 31,827,944 |
| Capital projects..... | 119,775,549 |
| Donations..... | <u>2,020,949</u> |
| <i>Total Investment in General Fixed Assets.....</i> | <i>\$ <u><u>180,940,269</u></u></i> |

*Schedule of General Fixed Assets
By Function and Activity*

December 31, 2001

| <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>Total</i> |
|--|---------------------|------------------------------|---|--|-----------------------|
| <i>General Government:</i> | | | | | |
| Legislative and Executive..... | \$ | \$ | \$ | \$ 232,512 | \$ 232,512 |
| Data Processing..... | | | | 2,638,905 | 2,638,905 |
| Auditor..... | | | | 386,336 | 386,336 |
| Treasurer..... | | | | 131,221 | 131,221 |
| Recorder..... | | | | 116,385 | 116,385 |
| Board of Elections..... | | | | 157,995 | 157,995 |
| Public Works..... | 965,977 | | 22,553,010 | 223,171 | 23,742,158 |
| <i>Total General Government.....</i> | <u>965,977</u> | <u>0</u> | <u>22,553,010</u> | <u>3,886,525</u> | <u>27,405,512</u> |
| <i>Judicial and Law Enforcement:</i> | | | | | |
| Sheriff..... | | | 20,937,933 | 9,733,396 | 30,671,329 |
| County Courts..... | 2,242,464 | | 37,714,035 | 4,627,551 | 44,584,050 |
| Prosecutor..... | | | | 502,975 | 502,975 |
| Coroner..... | 400,000 | | 2,800,024 | 1,526,556 | 4,726,580 |
| Forensic Crime Lab..... | | | | 978,498 | 978,498 |
| Animal Shelter..... | 6,169 | | 958,942 | 364,376 | 1,329,487 |
| Support Enforcement..... | | | | 193,383 | 193,383 |
| <i>Total Judicial and Law Enforcement....</i> | <u>2,648,633</u> | <u>0</u> | <u>62,410,934</u> | <u>17,926,735</u> | <u>82,986,302</u> |
| <i>Environment & Public Works:</i> | | | | | |
| Memorial Hall..... | 42,345 | | 1,707,815 | 55,113 | 1,805,273 |
| Public works..... | | | | 50,900 | 50,900 |
| County Engineer..... | 48,211 | | 5,187,918 | 6,069,897 | 11,306,026 |
| <i>Total Environment & Public Works.....</i> | <u>90,556</u> | <u>0</u> | <u>6,895,733</u> | <u>6,175,910</u> | <u>13,162,199</u> |
| <i>Social Services:</i> | | | | | |
| Children Services Board..... | 145,666 | | 12,259,720 | 823,220 | 13,228,606 |
| Job and Family Services..... | 23,945 | | 365,432 | 1,784,509 | 2,173,886 |
| Board of Mental Retardation..... | 713,618 | 69,259 | 7,334,348 | 5,158,664 | 13,275,889 |
| ADAMHS Board..... | 172,664 | | | 92,647 | 265,311 |
| Country View Manor..... | 36,570 | | 2,012,103 | 151,318 | 2,199,991 |
| Employment & Training..... | | | | 180,416 | 180,416 |
| <i>Total Social Services.....</i> | <u>1,092,463</u> | <u>69,259</u> | <u>21,971,603</u> | <u>8,190,774</u> | <u>31,324,099</u> |
| <i>Community And Economic Development:</i> | | | | | |
| Community and Economic Development Department..... | | | 459,596 | 357,410 | 817,006 |
| County Parks..... | 2,212,011 | 1,401,036 | 2,502,462 | 1,081,566 | 7,197,075 |
| <i>Total Community And Economic Development.....</i> | <u>2,212,011</u> | <u>1,401,036</u> | <u>2,962,058</u> | <u>1,438,976</u> | <u>8,014,081</u> |
| Construction-in-progress..... | | | 18,048,076 | | 18,048,076 |
| <i>Total General Fixed Assets.....</i> | <u>\$ 7,009,640</u> | <u>\$ 1,470,295</u> | <u>\$ 134,841,414</u> | <u>\$ 37,618,920</u> | <u>\$ 180,940,269</u> |

*Schedule of Changes in General Fixed Assets
By Function and Activity*

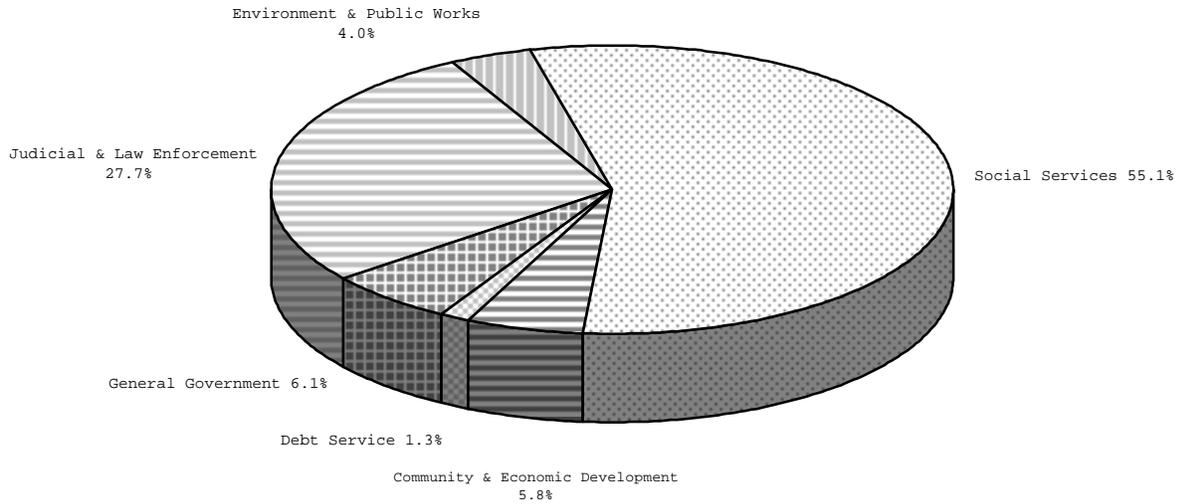
For the Year Ended December 31, 2001

| <i>Function and Activity</i> | <i>Balance January 1, 2001</i> | <i>Additions</i> | <i>(Deductions)</i> | <i>Balance December 31, 2001</i> |
|--|--|----------------------|------------------------|--|
| <i>General Government:</i> | | | | |
| Legislative and Executive..... | \$ 136,479 | \$ 96,033 | \$ | \$ 232,512 |
| Data Processing..... | 2,332,448 | 436,254 | (129,797) | 2,638,905 |
| Auditor..... | 366,870 | 160,493 | (141,027) | 386,336 |
| Treasurer..... | 131,221 | | | 131,221 |
| Recorder..... | 116,385 | | | 116,385 |
| Board of Elections..... | 196,022 | 7,995 | (46,022) | 157,995 |
| Public Works..... | 20,150,756 | 3,644,758 | (53,356) | 23,742,158 |
| <i>Total General Government.....</i> | <u>23,430,181</u> | <u>4,345,533</u> | <u>(370,202)</u> | <u>27,405,512</u> |
| <i>Judicial and Law Enforcement:</i> | | | | |
| Sheriff..... | 28,658,560 | 2,281,539 | (268,770) | 30,671,329 |
| County Courts..... | 32,896,229 | 12,100,452 | (412,632) | 44,584,049 |
| Prosecutor..... | 502,648 | 10,083 | (9,756) | 502,975 |
| Coroner..... | 4,089,677 | 752,623 | (115,719) | 4,726,581 |
| Forensic Crime Lab..... | 1,462,738 | 125,258 | (609,498) | 978,498 |
| Animal Shelter..... | 1,318,431 | 27,979 | (16,923) | 1,329,487 |
| Support Enforcement..... | 158,131 | 124,257 | (89,005) | 193,383 |
| <i>Total Judicial and Law Enforcement.....</i> | <u>69,086,414</u> | <u>15,422,191</u> | <u>(1,522,303)</u> | <u>82,986,302</u> |
| <i>Environment & Public Works:</i> | | | | |
| Memorial Hall..... | 1,805,273 | | | 1,805,273 |
| Public Works..... | 29,441 | 24,946 | (3,487) | 50,900 |
| County Engineer..... | 10,994,494 | 449,883 | (138,351) | 11,306,026 |
| <i>Total Environment & Public Works.....</i> | <u>12,829,208</u> | <u>474,829</u> | <u>(141,838)</u> | <u>13,162,199</u> |
| <i>Social Services:</i> | | | | |
| Children Services Board..... | 3,673,021 | 11,916,815 | (2,361,230) | 13,228,606 |
| Job and Family Services..... | 1,475,656 | 930,115 | (231,885) | 2,173,886 |
| Board of Mental Retardation..... | 12,336,637 | 1,592,988 | (653,736) | 13,275,889 |
| ADAMHS Board..... | 265,311 | | | 265,311 |
| Country View Manor..... | 2,193,213 | 6,778 | | 2,199,991 |
| Employment & Training..... | 180,416 | | | 180,416 |
| <i>Total Social Services.....</i> | <u>20,124,254</u> | <u>14,446,696</u> | <u>(3,246,851)</u> | <u>31,324,099</u> |
| <i>Community And Economic Development:</i> | | | | |
| Community and Economic Development Department..... | 766,326 | 66,637 | (15,957) | 817,006 |
| County Parks..... | 7,137,280 | 206,458 | (146,663) | 7,197,075 |
| <i>Total Community And Economic Development.....</i> | <u>7,903,606</u> | <u>273,095</u> | <u>(162,620)</u> | <u>8,014,081</u> |
| Construction-in-progress..... | 32,770,525 | 12,230,522 | (26,952,971) | 18,048,076 |
| <i>Total General Fixed Assets.....</i> | <u>\$ 166,144,188</u> | <u>\$ 47,192,866</u> | <u>\$ (32,396,785)</u> | <u>\$ 180,940,269</u> |

General Governmental Expenditures by Function

Last Ten Fiscal Years

| | <i>General Government</i> | <i>Judicial & Law Enforcement</i> | <i>Environment & Public Works</i> | <i>Social Services</i> | <i>Community & Economic Development</i> | <i>Parks, Recreation & Conservation</i> | <i>Debt Service</i> | <i>Total</i> |
|------|---------------------------|---------------------------------------|---------------------------------------|------------------------|---|---|---------------------|----------------|
| 1992 | \$ 19,504,305 | \$ 74,888,141 | \$ 15,208,284 | \$ 130,199,418 | \$ 11,543,636 | \$ 3,366,717 | \$ 4,071,197 | \$ 258,781,698 |
| 1993 | 19,517,644 | 77,971,230 | 15,482,364 | 130,199,751 | 11,773,281 | 3,276,117 | 4,411,164 | 262,631,551 |
| 1994 | 20,069,071 | 79,642,687 | 13,867,264 | 137,074,703 | 14,578,723 | 3,487,681 | 3,625,875 | 272,346,004 |
| 1995 | 20,490,853 | 87,544,292 | 15,161,575 | 145,346,413 | 12,500,296 | 3,480,501 | 3,538,136 | 288,062,066 |
| 1996 | 18,390,638 | 91,228,628 | 16,798,395 | 162,772,356 | 16,168,379 | 3,764,823 | 3,241,202 | 312,364,421 |
| 1997 | 18,030,629 | 96,001,945 | 15,394,463 | 175,132,985 | 15,781,331 | 3,809,336 | 3,304,103 | 327,454,792 |
| 1998 | 19,712,683 | 104,138,662 | 14,816,392 | 184,370,476 | 18,259,902 | 3,705,580 | 3,115,103 | 348,118,798 |
| 1999 | 22,012,933 | 109,947,009 | 16,468,339 | 208,852,087 | 22,339,614 | - | 3,565,848 | 383,185,830 |
| 2000 | 22,452,740 | 115,450,990 | 19,214,688 | 220,362,371 | 23,423,758 | - | 4,046,648 | 404,951,195 |
| 2001 | 27,646,683 | 124,782,866 | 17,905,512 | 248,254,391 | 26,011,356 | - | 5,732,742 | 450,333,550 |



2001

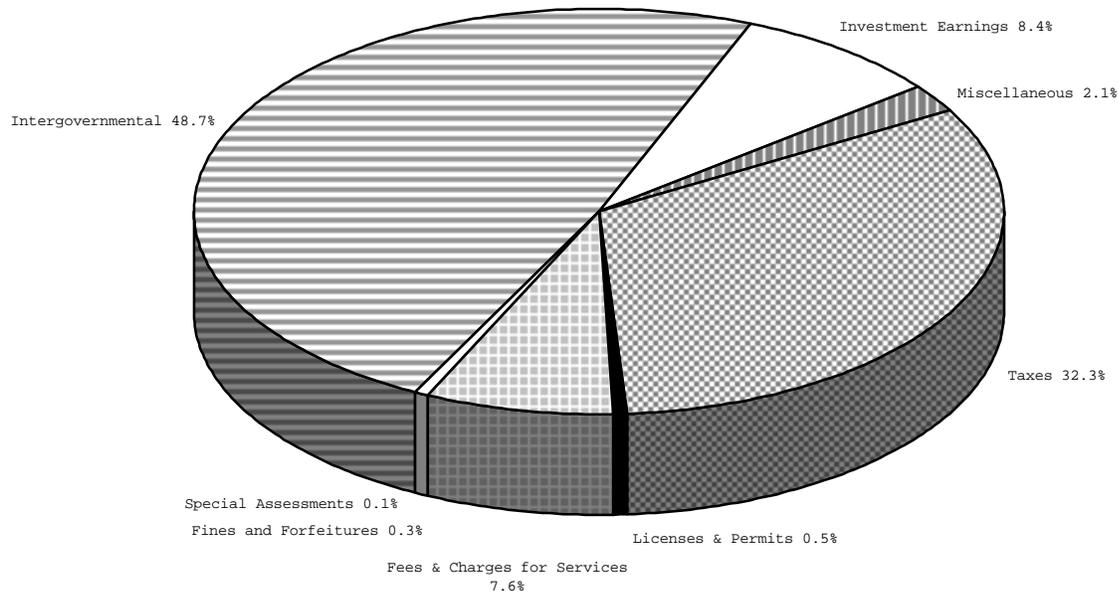
Source: Montgomery County Auditor's Office

Note: Includes General, Special Revenue and Debt Service Funds. Beginning in 1999, the Parks, Recreation and Conservation classification was eliminated.

General Revenues by Source

Last Ten Fiscal Years

| | Taxes | Licenses & Permits | Fees & Charges for Services | Fines and Forfeitures | Special Assessments | Inter-Governmental | Investment Earnings | Miscellaneous | Total |
|------|----------------|--------------------|-----------------------------|-----------------------|---------------------|--------------------|---------------------|---------------|----------------|
| 1992 | \$ 104,701,496 | \$ 1,271,724 | \$ 26,824,659 | \$ 1,274,760 | \$ 1,016,601 | \$ 108,215,497 | \$ 12,370,425 | \$ 7,259,180 | \$ 262,934,342 |
| 1993 | 111,234,452 | 1,279,278 | 29,551,095 | 1,422,849 | 965,537 | 115,537,758 | 10,052,932 | 6,416,503 | 276,460,404 |
| 1994 | 134,155,669 | 1,784,520 | 30,704,396 | 1,486,845 | 863,237 | 116,634,125 | 11,701,321 | 5,109,584 | 302,439,697 |
| 1995 | 137,882,476 | 1,777,723 | 29,178,478 | 1,535,510 | 796,610 | 123,288,605 | 14,898,406 | 6,538,641 | 315,896,449 |
| 1996 | 145,056,425 | 1,827,525 | 30,049,838 | 1,471,196 | 667,307 | 142,981,459 | 17,308,102 | 3,883,123 | 343,244,975 |
| 1997 | 150,270,880 | 1,820,932 | 33,917,340 | 1,442,352 | 491,051 | 165,652,975 | 19,541,415 | 3,984,181 | 377,121,126 |
| 1998 | 153,318,874 | 1,820,706 | 33,906,623 | 1,295,105 | 445,600 | 163,991,838 | 26,390,123 | 6,276,959 | 387,445,828 |
| 1999 | 158,551,667 | 2,399,728 | 35,471,566 | 1,716,496 | 405,698 | 196,801,889 | 11,887,399 | 8,737,073 | 415,971,516 |
| 2000 | 161,363,809 | 2,559,856 | 35,327,161 | 1,552,331 | 255,602 | 190,814,014 | 38,161,939 | 12,113,009 | 442,147,721 |
| 2001 | 161,940,783 | 2,475,534 | 38,331,471 | 1,516,569 | 292,583 | 244,624,009 | 41,918,572 | 10,595,949 | 501,695,470 |



2001

Source: Montgomery County Auditor's Office

Note: Includes General, Special Revenue and Debt Service Funds.

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

Last Ten Fiscal Years

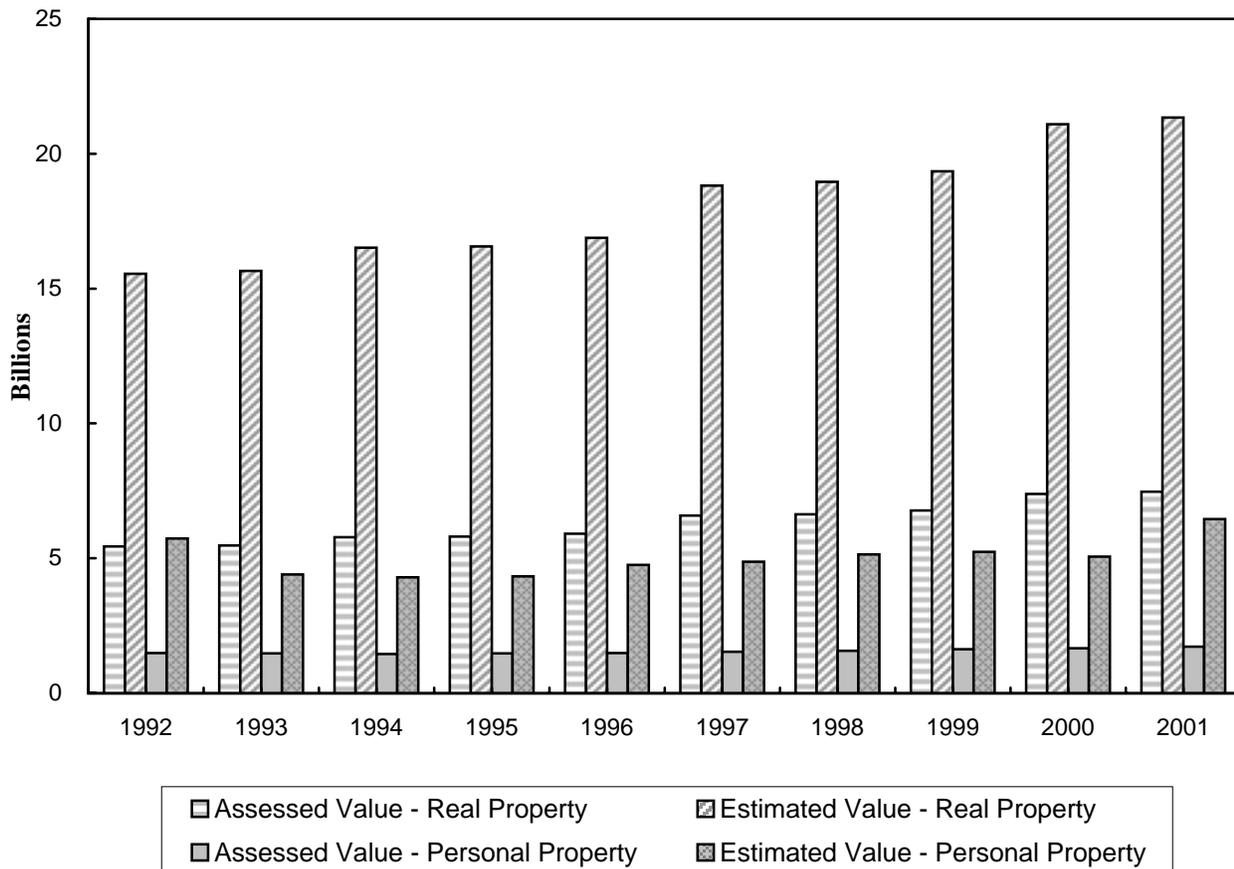
| <i>Tax Year</i> | <i>Collection Year</i> | <i>Current Taxes Levied</i> | <i>Current Taxes Collected</i> | <i>Percent of Levy Collected</i> | <i>Current Delinquent Tax Collections</i> | <i>Total Tax Collections</i> |
|-----------------|------------------------|-----------------------------|--------------------------------|----------------------------------|---|------------------------------|
| 1991 | 1992 | \$59,198,979 | \$56,816,327 | 95.9% | \$2,657,273 | \$59,473,600 |
| 1992 | 1993 | 59,489,726 | 57,889,429 | 97.3% | 2,330,314 | 60,219,743 |
| 1993 | 1994 | 82,376,126 | 80,211,424 | 97.4% | 2,870,566 | 83,081,990 |
| 1994 | 1995 | 82,224,796 | 81,776,243 | 99.5% | 2,787,288 | 84,563,531 |
| 1995 | 1996 | 90,984,487 | 89,251,660 | 98.1% | 2,916,091 | 92,167,751 |
| 1996 | 1997 | 93,541,788 | 89,679,128 | 95.9% | 3,256,593 | 92,935,721 |
| 1997 | 1998 | 94,415,815 | 92,268,244 | 97.7% | 3,600,117 | 95,868,361 |
| 1998 | 1999 | 96,442,969 | 93,655,374 | 97.1% | 3,672,969 | 97,328,343 |
| 1999 | 2000 | 98,871,625 | 96,148,720 | 97.2% | 3,481,404 | 99,630,124 |
| 2000 | 2001 | 100,549,990 | 97,056,050 | 96.5% | 2,834,370 | 99,890,420 |

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

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

| Fiscal Year | Real Property(1) | | Personal Property(1) | | Total | |
|-------------|------------------|------------------------|----------------------|------------------------|------------------|------------------------|
| | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| 1992 | \$ 5,440,856,110 | \$ 15,545,303,171 | \$ 1,489,876,518 | \$ 5,730,294,300 | \$ 6,930,732,628 | \$ 21,275,597,471 |
| 1993 | 5,479,982,870 | 15,657,093,914 | 1,473,069,212 | 4,403,673,014 | 6,953,052,082 | 20,060,766,928 |
| 1994 | 5,780,438,590 | 16,515,538,829 | 1,447,295,926 | 4,295,367,222 | 7,227,734,516 | 20,810,906,051 |
| 1995 | 5,799,374,750 | 16,569,642,143 | 1,475,941,067 | 4,333,881,186 | 7,275,315,817 | 20,903,523,329 |
| 1996 | 5,907,015,710 | 16,877,187,743 | 1,481,717,344 | 4,758,348,840 | 7,388,733,054 | 21,635,536,583 |
| 1997 | 6,585,728,000 | 18,816,365,714 | 1,536,976,114 | 4,873,166,250 | 8,122,704,114 | 23,689,531,964 |
| 1998 | 6,635,726,270 | 18,959,217,914 | 1,563,579,180 | 5,148,179,762 | 8,199,305,450 | 24,107,397,676 |
| 1999 | 6,771,709,230 | 19,347,740,657 | 1,631,390,913 | 5,236,974,782 | 8,403,100,143 | 24,584,715,439 |
| 2000 | 7,383,870,500 | 21,096,772,857 | 1,659,017,780 | 5,057,003,279 | 9,042,888,280 | 26,153,776,136 |
| 2001 | 7,471,890,920 | 21,348,259,771 | 1,727,099,740 | 6,459,202,316 | 9,198,990,660 | 27,807,462,087 |



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

(1) Includes public utility property values.

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

Last Ten Fiscal Years

(Cont'd.)

| | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|---------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <i>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 I | 1.40 | 1.40 | - | - | - | - | - | - | - | - |
| Human Services Levy II | 1.32 | 1.32 | - | - | - | - | - | - | - | - |
| Human Services Levy III | 2.36 | 2.36 | 2.36 | 2.36 | - | - | - | - | - | - |
| Human Services Levy IV | 2.67 | 2.67 | 2.67 | 2.67 | - | - | - | - | - | - |
| Human Services Levy A | - | - | 5.21 | 5.21 | 5.21 | 5.21 | 5.21 | 5.21 | 5.21 | 5.21 |
| Human Services Levy B | - | - | - | - | 5.03 | 5.03 | 5.03 | 5.03 | 5.03 | 5.03 |
| <i>Total Rates</i> | 10.45 | 10.45 | 12.94 | 12.94 | 12.94 | 12.94 | 12.94 | 12.94 | 12.94 | 12.94 |
| <i>School Districts</i> | | | | | | | | | | |
| Brookville | 49.28 | 49.28 | 49.28 | 49.08 | 57.58 | 57.24 | 57.22 | 57.15 | 57.09 | 57.09 |
| Centerville | 49.48 | 49.81 | 50.58 | 56.48 | 56.48 | 56.48 | 56.48 | 56.05 | 55.85 | 60.75 |
| Dayton | 52.25 | 62.65 | 62.65 | 62.65 | 62.65 | 62.65 | 62.65 | 62.65 | 62.65 | 62.65 |
| Huber Heights | 50.55 | 48.81 | 48.68 | 48.47 | 48.37 | 47.98 | 47.92 | 47.71 | 54.11 | 54.10 |
| Jefferson | 50.90 | 56.40 | 56.40 | 56.40 | 56.40 | 56.40 | 56.40 | 61.90 | 61.90 | 61.90 |
| Kettering | 48.90 | 48.90 | 49.81 | 49.80 | 53.10 | 53.10 | 53.10 | 53.10 | 53.10 | 56.30 |
| Mad River | 43.00 | 43.00 | 50.60 | 50.60 | 50.60 | 50.60 | 50.60 | 50.60 | 50.60 | 56.50 |
| Miamisburg | 38.95 | 38.74 | 38.95 | 38.95 | 44.70 | 43.95 | 44.95 | 44.63 | 46.88 | 46.52 |
| New Lebanon | 48.55 | 48.55 | 48.55 | 48.55 | 48.55 | 48.30 | 48.30 | 48.30 | 48.30 | 52.57 |
| Northmont | 54.68 | 54.68 | 54.18 | 59.18 | 59.18 | 59.08 | 59.03 | 58.93 | 58.85 | 58.83 |
| Northridge | 44.35 | 44.35 | 44.35 | 52.10 | 52.10 | 52.10 | 52.10 | 52.10 | 52.10 | 52.10 |
| Oakwood | 82.32 | 82.32 | 82.32 | 88.82 | 88.82 | 88.82 | 88.82 | 88.82 | 95.57 | 95.57 |
| Trotwood-Madison | 45.56 | 45.86 | 45.86 | 45.86 | 55.76 | 53.74 | 53.74 | 53.74 | 52.64 | 52.64 |
| Valley View | 38.66 | 38.66 | 38.66 | 38.66 | 38.66 | 38.66 | 38.66 | 38.66 | 38.66 | 38.66 |
| Vandalia-Butler | 42.91 | 42.91 | 42.91 | 47.86 | 47.86 | 45.86 | 45.86 | 45.86 | 45.06 | 44.86 |
| West Carrollton | 43.44 | 50.84 | 50.84 | 50.76 | 50.76 | 53.26 | 53.26 | 53.26 | 53.26 | 60.66 |
| <i>Out-Of-County School Districts</i> | | | | | | | | | | |
| Beavercreek | 40.90 | 40.70 | 40.10 | 39.00 | 42.50 | 43.00 | 42.90 | 42.00 | 42.60 | 42.12 |
| Carlisle | 42.70 | 42.70 | 42.70 | 42.70 | 42.70 | 42.70 | 43.70 | 50.51 | 50.51 | 49.85 |
| Fairborn | 41.90 | 42.20 | 41.80 | 41.80 | 41.80 | 41.80 | 41.80 | 41.80 | 44.70 | 44.64 |
| Preble Shawnee | 29.50 | 27.50 | 27.50 | 25.50 | 25.00 | 24.50 | 22.50 | 25.49 | 25.49 | 25.49 |
| Tri County North | 36.55 | 36.35 | 33.95 | 42.95 | 42.70 | 41.95 | 41.17 | 40.85 | 40.55 | 40.05 |
| Springboro Community S.D. | | | | | | | | | | 51.96 |

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

Last Ten Fiscal Years

| | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <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 | 2.72 | 2.64 | 2.64 | 2.64 | 2.64 | 2.64 | 2.51 | 2.35 | 2.35 | 2.35 |
| Clayton | 5.96 | 5.96 | 9.46 | 9.46 | 9.46 | 9.46 | 9.46 | 9.28 | 9.28 | 9.28 |
| Dayton | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Englewood | 7.67 | 7.67 | 7.67 | 7.67 | 7.67 | 7.67 | 7.67 | 10.17 | 10.59 | 10.59 |
| Farmersville | 9.64 | 9.64 | 9.64 | 9.64 | 9.64 | 9.64 | 9.64 | 9.64 | 9.64 | 9.64 |
| Germantown | 5.16 | 5.16 | 5.16 | 5.16 | 5.16 | 4.66 | 4.66 | 4.66 | 5.66 | 5.66 |
| Huber Heights | 14.34 | 14.34 | 11.96 | 11.79 | 11.79 | 11.76 | 11.76 | 11.74 | 11.69 | 11.68 |
| Kettering | 7.25 | 7.17 | 7.17 | 7.17 | 7.17 | 7.00 | 7.00 | 6.98 | 6.92 | 6.92 |
| Miamisburg | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 7.03 | 6.35 | 7.03 | 7.03 |
| Moraine | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| New Lebanon | 14.70 | 14.70 | 14.70 | 14.70 | 14.70 | 14.70 | 14.70 | 14.70 | 16.70 | 16.70 |
| Oakwood | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 |
| Phillipsburg | 12.02 | 12.02 | 12.02 | 12.02 | 12.02 | 12.02 | 12.02 | 12.02 | 12.02 | 12.02 |
| Riverside | 1.26 | 1.26 | 1.26 | 6.39 | 6.39 | 6.39 | 6.39 | 6.39 | 6.39 | 6.39 |
| Trotwood | 5.22 | 5.22 | 3.44 | 3.44 | 6.94 | 15.14 | 15.14 | 15.14 | 15.14 | 11.64 |
| Union | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 13.11 | 16.03 | 16.03 | 16.03 |
| Vandalia | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 | 4.14 |
| Verona | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 13.30 | 13.30 | 14.30 | 14.30 |
| West Carrollton | 2.74 | 2.74 | 2.74 | 2.74 | 2.74 | 2.74 | 2.74 | 2.74 | 2.74 | 2.74 |

| | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|--------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <i>Townships</i> | | | | | | | | | | |
| Butler | 13.60 | 15.60 | 15.10 | 15.10 | 15.10 | 16.60 | 17.60 | 17.60 | 17.60 | 16.94 |
| Clay | 9.90 | 9.90 | 9.90 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 | 11.40 |
| German | 14.36 | 14.36 | 16.36 | 15.86 | 15.86 | 14.70 | 15.70 | 15.70 | 16.70 | 16.70 |
| Harrison | 11.98 | 11.98 | 13.28 | 13.28 | 13.68 | 13.68 | 13.68 | 13.68 | 16.63 | 16.63 |
| Jackson | 14.15 | 14.15 | 15.15 | 15.15 | 15.15 | 16.90 | 18.70 | 18.70 | 18.70 | 18.70 |
| Jefferson | 14.99 | 16.69 | 18.59 | 18.59 | 18.59 | 18.59 | 18.59 | 18.59 | 18.59 | 18.59 |
| Madison | 19.64 | 19.64 | 19.64 | 19.64 | 19.64 | - | - | - | - | - |
| Mad River | 11.53 | 13.53 | 13.53 | - | - | - | - | - | - | - |
| Miami | 16.29 | 18.54 | 18.54 | 17.00 | 17.00 | 17.00 | 17.25 | 17.25 | 18.25 | 18.25 |
| Perry | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 10.80 | 11.00 | 11.30 |
| Randolph | 10.34 | 10.34 | 10.34 | 10.34 | 10.34 | 10.34 | 10.34 | 10.34 | - | - |
| Washington | 16.05 | 16.55 | 15.75 | 15.75 | 15.75 | 15.75 | 15.50 | 15.50 | 14.00 | 14.00 |
| <i>Other Units</i> | | | | | | | | | | |
| Dayton/Montgomery Library | - | - | - | 0.72 | 0.72 | 0.72 | 0.26 | 0.26 | 0.26 | 0.26 |
| Washington/Centerville Library | - | 1.63 | 1.63 | 1.63 | 1.63 | 1.63 | 1.63 | 1.63 | 1.63 | 1.63 |
| Community College | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Park District | 0.70 | 0.70 | 0.70 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.20 | 1.80 |
| Conservancy Tax | - | - | - | - | - | - | - | - | - | - |
| Wright Memorial Public Library | | | | | | | | | | 0.94 |
| Clayton Fire Dist | | | | | | | | | | 3.30 |
| Germantown Cemetary | | | | | | | | | | 0.50 |
| Washington Twp. Park Dist | | | | | | | | | | 2.00 |

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> |
|--------------------|--------------------------------|--------------------------------------|---|---|
| 1992 | \$ 1,582,509 | \$ 1,527,187 | 97% | \$ 1,089,481 |
| 1993 | 1,499,108 | 1,281,454 | 85% | 1,046,696 |
| 1994 | 1,283,636 | 1,164,887 | 91% | 1,121,165 |
| 1995 | 1,749,884 | 1,449,211 | 83% | 1,227,363 |
| 1996 | 692,667 | 647,329 | 93% | 765,300 |
| 1997 | 431,522 | 402,524 | 93% | 439,380 |
| 1998 | 356,443 | 344,528 | 96% | 224,740 |
| 1999 | 425,342 | 386,095 | 91% | 271,888 |
| 2000 | 250,040 | 231,704 | 93% | 314,341 |
| 2001 | 289,773 | 281,506 | 97% | 233,913 |

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

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

Last Ten Fiscal Years

| <i>Fiscal Year</i> | <i>Population</i> | <i>Assessed Values (in 000's)</i> | <i>Gross Bonded Debt</i> | <i>Less Self-Supporting Debt(1)</i> | <i>Less Applicable Debt Service Fund Balance(2)</i> | <i>Net Bonded Debt</i> | <i>Ratio of Net Bonded Debt to Assessed Value</i> | <i>Net Bonded Debt Per Capita</i> |
|--------------------|-------------------|-----------------------------------|--------------------------|-------------------------------------|---|------------------------|---|-----------------------------------|
| 1992 | 579,016 | \$ 6,930,733 | \$ 187,076,000 | \$ 161,648,500 | \$ 490,000 | \$ 24,937,500 | 0.360% | \$ 43.07 |
| 1993 | 582,287 | 6,953,052 | 170,979,033 | 143,779,033 | 490,003 | 26,709,997 | 0.384% | 45.87 |
| 1994 | 572,140 | 7,227,735 | 166,463,033 | 139,983,033 | 633,046 | 25,846,954 | 0.358% | 45.18 |
| 1995 | 570,490 | 7,275,316 | 161,539,033 | 135,806,533 | 633,046 | 25,099,454 | 0.345% | 44.00 |
| 1996 | 566,312 | 7,388,733 | 209,046,033 | 184,103,533 | 711,179 | 24,231,321 | 0.328% | 42.79 |
| 1997 | 561,303 | 8,122,704 | 199,923,033 | 175,808,033 | 711,179 | 23,403,821 | 0.288% | 41.70 |
| 1998 | 558,427 | 8,199,305 | 190,407,533 | 167,170,033 | 711,179 | 22,526,321 | 0.275% | 40.34 |
| 1999 | 565,866 | 8,403,100 | 197,954,433 | 159,496,933 | 1,940,125 | 36,517,375 | 0.435% | 64.53 |
| 2000 | 559,062 | 9,042,888 | 210,469,833 | 165,214,833 | 1,986,447 | 43,268,553 | 0.478% | 77.39 |
| 2001 | 554,232 | 9,198,991 | 198,878,098 | 156,323,098 | 1,940,130 | 40,614,870 | 0.442% | 73.28 |

Source: Montgomery County Auditor's Office

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

(2) Applicable debt service fund balance includes fund balances, reserved for debt service, for the Various Purpose Facility Improvement and Reibold Building Bonds.

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

| <i>Year</i> | <i>Debt Service Requirements(1)</i> | | <i>Total Debt Service</i> | <i>Total General Governmental Expenditures (2)</i> | <i>Ratio of Debt Service to General Governmental Expenditures</i> |
|-------------|-------------------------------------|--------------------------------------|---------------------------|--|---|
| | <i>Principal</i> | <i>Interest & Fiscal Charges</i> | | | |
| 1992 | \$610,000 | \$1,784,688 | \$2,394,688 | \$258,781,698 | 0.93% |
| 1993 | 875,000 | 1,484,508 | 2,359,508 | 262,631,551 | 0.90% |
| 1994 | 830,000 | 1,547,553 | 2,377,553 | 272,346,004 | 0.87% |
| 1995 | 865,000 | 1,498,813 | 2,363,813 | 288,062,066 | 0.82% |
| 1996 | 915,000 | 1,446,543 | 2,361,543 | 312,364,421 | 0.76% |
| 1997 | 960,000 | 1,390,513 | 2,350,513 | 327,454,792 | 0.72% |
| 1998 | 1,020,000 | 1,331,163 | 2,351,163 | 348,118,708 | 0.68% |
| 1999 | 1,285,000 | 1,460,334 | 2,745,334 | 383,185,830 | 0.72% |
| 2000 | 1,365,000 | 2,036,608 | 3,401,608 | 404,951,195 | 0.84% |
| 2001 | 2,700,000 | 2,403,358 | 5,103,358 | 450,333,550 | 1.13% |

Source: Montgomery County Auditor's Office

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

(2) General governmental expenditures include General, Special Revenue and Debt Service Funds.

Computation of Legal Debt Margin

December 31, 2001

| | |
|--|-------------------------|
| <i>Total of all County Debt Outstanding (1)</i> | \$ 198,878,098 |
| <i>Debt exempt from computation:</i> | |
| Special assessment bonds..... | \$ 1,541,323 |
| Revenue bonds..... | 106,060,033 |
| Self-supporting general obligation bonds paid from: | |
| Water revenue..... | 2,946,742 |
| Wastewater revenue..... | 27,735,000 |
| Parking facilities revenue..... | 7,535,000 |
| Stillwater Center revenue..... | 10,505,000 |
| Portion of general obligation bonds for County jail / family courts expansion..... | 13,334,744 |
| Portion of general obligation bonds for Children Service's Board admin bldg..... | 12,120,000 |
| <i>Total exempt debt</i> | <u>(181,777,842)</u> |
| Net debt..... | <u>\$ 17,100,256</u> |
| <i>Assessed Valuation of County (2)</i> | <u>\$ 9,154,539,323</u> |
| Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000)..... | |
| | \$ 227,363,483 |
| Net debt (all unvoted)..... | <u>(17,100,256)</u> |
| Direct Legal Debt Margin (Voted and Unvoted)..... | <u>\$ 210,263,227</u> |
| <i>Unvoted debt limitation (1% of County assessed valuation)</i> | <u>\$ 91,545,393</u> |
| Net unvoted debt..... | <u>(17,100,256)</u> |
| <i>Unvoted Legal Debt Margin</i> | <u>\$ 74,445,137</u> |

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2002 levy will be based, is used.

Computation of Direct, Overlapping and Underlying Debt

December 31, 2001

| | <i>Gross Debt</i> | <i>Self-Supporting Debt(1)</i> | <i>Debt Service Fund(2)</i> | <i>Net Debt</i> | <i>Percent Applicable To County(3)</i> | <i>County Share</i> |
|--|-------------------|--------------------------------|-----------------------------|-----------------|--|-----------------------|
| <i>Direct:</i> | | | | | | |
| Montgomery County..... | \$ 198,878,098 | \$ 156,323,098 | \$ 1,940,130 | \$ 40,614,870 | 100.00% | \$ 40,614,870 |
| <i>Total Net Direct Debt.....</i> | | | | | | <u>40,614,870</u> |
| <i>Overlapping:</i> | | | | | | |
| Village of Carlisle..... | 1,991,184 | | 6,135 | 1,985,049 | 5.29% | 104,955 |
| City of Huber Heights..... | 18,213,445 | 1,060,012 | 806,009 | 16,347,424 | 99.77% | 16,309,831 |
| City of Springboro..... | 35,620,000 | | 120,502 | 35,499,498 | 1.33% | 472,586 |
| City of Union..... | 973,900 | | | 973,900 | 99.66% | 970,618 |
| <i>Total Net Overlapping Debt.....</i> | | | | | | <u>17,857,990</u> |
| <i>Underlying:</i> | | | | | | |
| Cities, Villages, Townships | | | | | | |
| Within Montgomery County..... | 142,326,864 | 6,566,437 | 21,008,907 | 114,751,520 | 100.00% | 114,751,520 |
| School Districts | | | | | | |
| Within Montgomery County..... | 54,462,310 | | 38,160,840 | 16,301,470 | 100.00% | 16,301,470 |
| <i>Total Net Underlying Debt.....</i> | | | | | | <u>131,052,990</u> |
| <i>Total Net Debt.....</i> | | | | | | <u>\$ 189,525,850</u> |

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

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

(2) 2001 Tax Budgets filed with County Budget Commission by July 20, 2000. Certified unencumbered balances filed with the County Budget Commission January 2001. Debt service funds exclude amounts for Self-Supporting Debt.

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

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

Last Ten Fiscal Years

| Year | Revenue Bonds | | | | | | | Enterprise Fund Supported General Obligation Bonds | | | | | |
|---------------------------------------|---------------------|-------------------------------------|---|---------------------------|--------------|--------------|---------------|--|---------------------------|--------------|--------------|---------------|--|
| | Pledged Revenues(1) | Operating & Maintenance Expenses(2) | Net Revenue Available for Revenue Bond Debt Service | Debt Service Requirements | | | Bond Coverage | Net Revenue Available for General Obligation Bond Debt Service | Debt Service Requirements | | | Bond Coverage | |
| | | | | Principal | Interest | Total | | | Principal | Interest | Total | | |
| <i>Water Fund Bond Coverage:</i> | | | | | | | | | | | | | |
| 1992 | \$ 29,998,521 | \$ 22,413,463 | \$ 7,585,058 | \$ 500,000 | \$ 2,139,884 | \$ 2,639,884 | 2.87 | \$ 4,945,174 | \$ 110,070 | \$ 100,162 | \$ 210,232 | 23.52 | |
| 1993 | 35,923,006 | 23,998,326 | 11,924,680 | 895,000 | 4,052,102 | 4,947,102 | 2.41 | 6,977,578 | 138,129 | 135,293 | 273,422 | 25.52 | |
| 1994 | 37,953,789 | 23,421,937 | 14,531,852 | 1,325,000 | 3,333,685 | 4,658,685 | 3.12 | 9,873,167 | 121,479 | 122,132 | 243,611 | 40.53 | |
| 1995 | 36,706,974 | 22,597,612 | 14,109,362 | 1,360,000 | 3,293,773 | 4,653,773 | 3.03 | 9,455,589 | 127,912 | 115,018 | 242,930 | 38.92 | |
| 1996 | 37,163,334 | 22,024,597 | 15,138,737 | 1,415,000 | 3,244,308 | 4,659,308 | 3.25 | 10,479,429 | 131,149 | 107,432 | 238,581 | 43.92 | |
| 1997 | 36,197,147 | 23,237,689 | 12,959,458 | 1,470,000 | 3,187,073 | 4,657,073 | 2.78 | 8,302,385 | 81,192 | 99,647 | 180,839 | 45.91 | |
| 1998 | 33,552,060 | 23,483,129 | 10,068,931 | 1,530,000 | 3,124,843 | 4,654,843 | 2.16 | 5,414,088 | 85,522 | 94,515 | 180,037 | 30.07 | |
| 1999 | 44,022,667 | 27,321,515 | 16,701,152 | 1,605,000 | 3,056,988 | 4,661,988 | 3.58 | 12,039,164 | 93,872 | 89,205 | 183,077 | 65.76 | |
| 2000 | 40,322,567 | 24,470,935 | 15,851,632 | 1,675,000 | 2,984,043 | 4,659,043 | 3.40 | 11,192,589 | 155,305 | 173,300 | 328,605 | 34.06 | |
| 2001 | 34,860,730 | 26,126,906 | 8,733,824 | 1,755,000 | 2,904,683 | 4,659,683 | 1.87 | 4,074,141 | 117,315 | 164,365 | 281,680 | 14.46 | |
| <i>Wastewater Fund Bond Coverage:</i> | | | | | | | | | | | | | |
| 1992 | \$ 25,052,852 | \$ 19,011,348 | \$ 6,041,504 | \$ 510,000 | \$ 1,617,432 | \$ 2,127,432 | 2.84 | \$ 3,914,072 | \$ 749,930 | \$ 1,069,571 | \$ 1,819,501 | 2.15 | |
| 1993 | 29,068,949 | 18,762,352 | 10,306,597 | 695,000 | 1,324,731 | 2,019,731 | 5.10 | 8,286,866 | 869,930 | 902,404 | 1,772,334 | 4.68 | |
| 1994 | 31,195,514 | 20,735,057 | 10,460,457 | 1,060,000 | 959,800 | 2,019,800 | 5.18 | 8,440,657 | 759,930 | 860,374 | 1,620,304 | 5.21 | |
| 1995 | 30,597,171 | 18,738,588 | 11,858,583 | 1,085,000 | 930,120 | 2,015,120 | 5.88 | 9,843,463 | 834,930 | 905,119 | 1,740,049 | 5.66 | |
| 1996 | 32,519,114 | 21,044,113 | 11,475,001 | 1,130,000 | 891,060 | 2,021,060 | 5.68 | 9,453,941 | 861,693 | 823,568 | 1,685,261 | 5.61 | |
| 1997 | 33,017,250 | 20,416,288 | 12,600,962 | 1,170,000 | 845,295 | 2,015,295 | 6.25 | 10,585,667 | 1,375,000 | 1,888,392 | 3,263,392 | 3.24 | |
| 1998 | 31,617,936 | 21,391,430 | 10,226,506 | 1,225,000 | 795,570 | 2,020,570 | 5.06 | 8,205,936 | 1,455,000 | 1,663,560 | 3,118,560 | 2.63 | |
| 1999 | 39,925,658 | 22,259,229 | 17,666,429 | 1,280,000 | 740,445 | 2,020,445 | 8.74 | 15,645,984 | 1,030,000 | 1,561,985 | 2,591,985 | 6.04 | |
| 2000 | 37,714,500 | 24,837,022 | 12,877,478 | 1,340,000 | 680,285 | 2,020,285 | 6.37 | 10,857,193 | 1,345,000 | 1,629,293 | 2,974,293 | 3.65 | |
| 2001 | 36,704,518 | 24,495,307 | 12,209,211 | 1,405,000 | 615,965 | 2,020,965 | 6.04 | 10,188,246 | 1,070,000 | 1,549,660 | 2,619,660 | 3.89 | |

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

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

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

Source: Montgomery County Auditor's Office

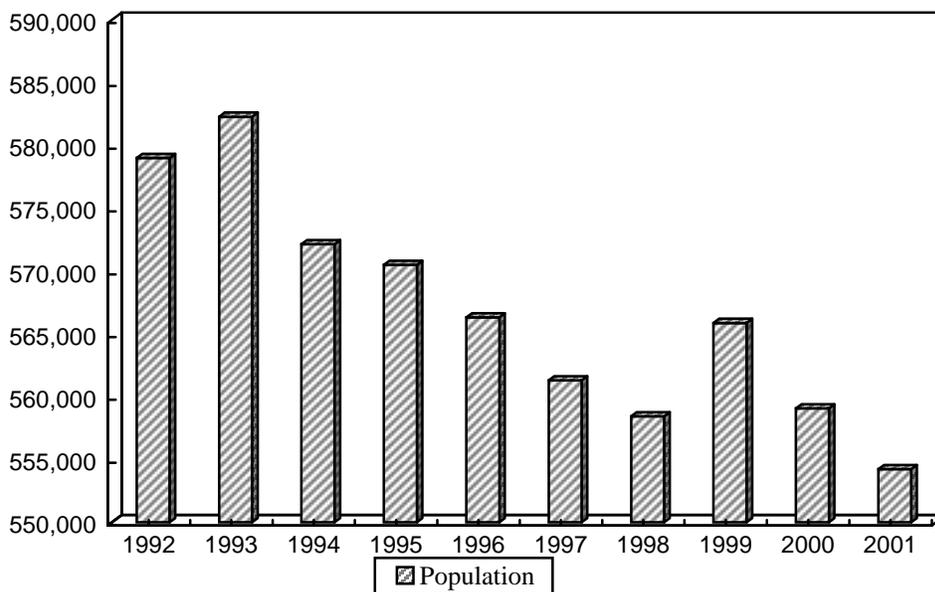
| Year | Revenue Bonds | | | | | | | Enterprise Fund Supported General Obligation Bonds | | | | | |
|---|---------------------|-------------------------------------|---|---------------------------|--------------|--------------|---------------|--|---------------------------|------------|------------|---------------|--|
| | Pledged Revenues(1) | Operating & Maintenance Expenses(2) | Net Revenue Available For Revenue Bond Debt Service | Debt Service Requirements | | | Bond Coverage | Net Revenue Available for General Obligation Bond Debt Service | Debt Service Requirements | | | Bond Coverage | |
| | | | | Principal | Interest | Total | | | Principal | Interest | Total | | |
| <i>Solid Waste Management Fund Bond Coverage:</i> | | | | | | | | | | | | | |
| 1992 | \$ 24,358,955 | \$ 17,361,234 | \$ 6,997,721 | \$ 500,000 | \$ 1,904,750 | \$ 2,404,750 | 2.91 | \$ 4,592,971 | \$ 125,000 | \$ 6,094 | \$ 131,094 | 35.04 | |
| 1993 | 26,898,856 | 19,018,817 | 7,880,039 | 805,000 | 2,071,213 | 2,876,213 | 2.74 | n/a | n/a | n/a | n/a | n/a | |
| 1994 | 30,792,319 | 18,707,567 | 12,084,752 | 925,000 | 2,023,200 | 2,948,200 | 4.10 | n/a | n/a | n/a | n/a | n/a | |
| 1995 | 38,545,773 | 19,824,539 | 18,721,234 | 1,040,000 | 1,967,138 | 3,007,138 | 6.23 | n/a | n/a | n/a | n/a | n/a | |
| 1996 | 33,051,689 | 14,233,900 | 18,817,789 | 1,290,000 | 1,889,107 | 3,179,107 | 5.92 | n/a | n/a | n/a | n/a | n/a | |
| 1997 | 33,945,511 | 12,938,298 | 21,007,213 | 3,220,000 | 3,230,256 | 6,450,256 | 3.26 | n/a | n/a | n/a | n/a | n/a | |
| 1998 | 36,986,941 | 13,622,738 | 23,364,203 | 3,415,000 | 3,079,121 | 6,494,121 | 3.60 | n/a | n/a | n/a | n/a | n/a | |
| 1999 | 39,591,723 | 11,821,309 | 27,770,414 | 3,615,000 | 2,917,406 | 6,532,406 | 4.25 | n/a | n/a | n/a | n/a | n/a | |
| 2000 | 44,882,091 | 15,488,705 | 29,393,386 | 3,820,000 | 2,742,206 | 6,562,206 | 4.48 | n/a | n/a | n/a | n/a | n/a | |
| 2001 | 48,258,540 | 15,124,803 | 33,133,737 | 4,020,000 | 2,562,101 | 6,582,101 | 5.03 | n/a | n/a | n/a | n/a | n/a | |
| <i>Parking Facilities Fund Bond Coverage: (3)</i> | | | | | | | | | | | | | |
| 1992 | \$ 1,473,102 | \$ 193,446 | n/a | n/a | n/a | n/a | n/a | \$ 1,279,656 | \$ 155,000 | \$ 358,739 | \$ 513,739 | 2.49 | |
| 1993 | 2,015,111 | 170,637 | n/a | n/a | n/a | n/a | n/a | 1,844,474 | 205,000 | 300,980 | 505,980 | 3.65 | |
| 1994 | 1,286,023 | 218,850 | n/a | n/a | n/a | n/a | n/a | 1,067,173 | 200,000 | 310,425 | 510,425 | 2.09 | |
| 1995 | 1,205,272 | 203,653 | n/a | n/a | n/a | n/a | n/a | 1,001,619 | 205,000 | 298,765 | 503,765 | 1.99 | |
| 1996 | 1,298,993 | 208,235 | n/a | n/a | n/a | n/a | n/a | 1,090,758 | 215,000 | 286,545 | 501,545 | 2.17 | |
| 1997 | 1,365,645 | 291,092 | n/a | n/a | n/a | n/a | n/a | 1,074,553 | 225,000 | 273,565 | 498,565 | 2.16 | |
| 1998 | 1,485,037 | 264,493 | n/a | n/a | n/a | n/a | n/a | 1,220,544 | 240,000 | 259,855 | 499,855 | 2.44 | |
| 1999 | 1,621,944 | 378,020 | n/a | n/a | n/a | n/a | n/a | 1,243,924 | 250,000 | 245,155 | 495,155 | 2.51 | |
| 2000 | 2,678,812 | 412,518 | n/a | n/a | n/a | n/a | n/a | 2,266,294 | 270,000 | 229,755 | 499,755 | 4.53 | |
| 2001 | 4,221,188 | 439,260 | n/a | n/a | n/a | n/a | n/a | 3,781,928 | 480,000 | 439,827 | 919,827 | 4.11 | |
| <i>Stillwater Center Fund Bond Coverage: (3)</i> | | | | | | | | | | | | | |
| 2001 | \$ 13,069,035 | \$ 9,773,181 | n/a | n/a | n/a | n/a | n/a | \$ 3,295,854 | \$ 195,000 | \$ 616,729 | \$ 811,729 | 4.06 | |

Demographic Statistics

December 31, 2001

| <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> | |
|--|---------|
| 1992 | 579,016 |
| 1993 | 582,287 |
| 1994 | 572,140 |
| 1995 | 570,490 |
| 1996 | 566,312 |
| 1997 | 561,303 |
| 1998 | 558,427 |
| 1999 | 565,866 |
| 2000 | 559,062 |
| 2001 | 554,232 |



Source: Miami Valley Regional Planning Commission

Age Distribution
2000

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

Source: U.S. Census Bureau, Census 2000

Racial/Ethnic
Composition of
Population
2000

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

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

Source: Miami Valley Regional Planning Commission

Ten Largest
Employers

| | <i>Employees</i> |
|--------------------------------------|------------------|
| Wright-Patterson Air Force Base..... | 22,000 |
| Delphi Automotive Systems..... | 10,000 |
| Premier Health Partners..... | 9,848 |
| Meijer Inc..... | 6,600 |
| Kettering Medical Network..... | 6,308 |
| Montgomery County..... | 5,245 |
| GM Moraine Assembly Plant..... | 4,375 |
| AK Steel..... | 4,200 |
| Dayton Public Schools..... | 3,600 |
| NCR Corp..... | 3,000 |

Source: Dayton Business Journal

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 | |
| 1992 | 5,526 | \$ 110,702,171 | \$ 5,440,856,110 | \$ 15,545,303,171 | \$ 4,068,798,000 |
| 1993 | 5,081 | 122,933,423 | 5,479,982,870 | 15,657,093,914 | 3,834,335,000 |
| 1994 | 5,929 | 179,422,999 | 5,780,438,590 | 16,515,538,829 | 4,034,766,000 |
| 1995 | 6,245 | 160,012,514 | 5,799,374,750 | 16,569,642,143 | 3,995,114,000 |
| 1996 | 6,015 | 181,851,306 | 5,907,015,710 | 16,877,187,743 | 3,899,145,000 |
| 1997 | 5,957 | 163,934,037 | 6,585,728,000 | 18,816,365,714 | 3,530,314,000 |
| 1998 | 5,719 | 172,963,112 | 6,635,726,270 | 18,961,321,960 | 3,264,705,000 |
| 1999 | 5,263 | 353,279,710 | 6,771,709,230 | 19,347,740,657 | 2,994,378,000 |
| 2000 | 5,722 | 332,849,727 | 7,383,870,500 | 21,096,722,857 | 191,473,000 |
| 2001 | 5,522 | 310,221,116 | 7,471,890,920 | 21,348,259,771 | 208,298,000 |

(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 Taxpayers

December 31, 2001

| Company | Taxes | Assessed Value (1) | Percentage of Total County Assessed Valuation |
|---|--------------|------------------------|--|
| Dayton Power & Light Co. | \$17,788,536 | \$213,573,160 | 2.32% |
| Ohio Bell | 7,493,455 | 106,735,790 | 1.16% |
| City of Dayton | 2,742,178 | 45,355,210 | 0.49% |
| Vectren Energy Delivery of Ohio | 2,032,665 | 23,042,440 | 0.25% |
| Dayton Mall Venture Inc. | 1,955,323 | 31,847,000 | 0.35% |
| Huber Investment Corp. | 1,384,422 | 26,165,890 | 0.28% |
| General Motors | 1,361,775 | 25,472,090 | 0.28% |
| Stewart Street | 1,116,870 | 16,290,710 | 0.18% |
| Verizon North Inc. | 1,013,569 | 11,332,430 | 0.12% |
| Kettering Medical Center | 734,049 | 13,964,820 | 0.15% |
| <i>Total Real and Personal Property Valuation</i> | | 513,779,540 | 5.58% |
| All Others | | 8,685,211,120 | 94.42% |
| Total Assessed Valuation | | \$9,198,990,660 | 100.00% |

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

(1) Value used for this disclosure is that upon which the 2001 levy was based.

Synopsis of Insurance

December 31, 2001

| <i>Carrier</i> | <i>Policy Number</i> | <i>Policy Period</i> | <i>Coverage</i> | <i>Limits</i> | <i>Deductible</i> | <i>Annual Premium</i> |
|--|----------------------|----------------------|---|-----------------|-------------------|-----------------------|
| <i>Alcohol, Drug Addiction and Mental Health Services Board:</i> | | | | | | |
| Cincinnati Insurance Co. | CPP5003369AWR | 9/1/99-9/1/02 | Employee Dishonesty | \$100,000 | \$0 | |
| | | | Office Equipment | \$222,000 | \$250 | \$2,179 |
| | | | Comprehensive | \$500,000 | Per Incident | \$0 |
| | | | General | \$1,000,000 | Aggregate | |
| | | | Personal & Advertising | \$500,000 | | |
| | | | Total Property | \$226,800 | \$250/\$1000 | |
| | | | Data & Media | \$30,000 | | |
| | | | Loss of Income/Extra Expense | \$10,000 | | |
| | | | In Transit/Away from Premises | \$50,000 | | |
| | | | Duplicate & Backup | \$6,000 | | |
| Cincinnati Insurance Co. | CCC4402148 | 9/1/99-9/1/02 | Umbrella Liability | \$5,000,000 | \$0 | \$1,750 |
| Philadelphia Insurance Co. | PHSD002064 | 2/1/01-2/1/02 | Directors & Officers Liability | \$2,000,000 | \$2,500 | \$11,100 |
| <i>Board Of Mental Retardation and Developmental Disabilities:</i> | | | | | | |
| Nationwide Insurance | EGL005739 | 2/1/01-2/1/02 | Acts or Omissions | \$2,000,000 | Per Incident | \$0 |
| | | | Directors & Officers Liability | \$5,000,000 | Aggregate | \$6,557 |
| Nationwide Insurance | EGL005739 | 2/1/01-2/1/02 | Umbrella Liability | \$3,000,000 | Per Incident | \$0 |
| | | | Acts or Omissions | \$3,000,000 | Per Incident | \$12,725 |
| Nationwide Insurance | CA0005739 | 8/24/01-8/24/02 | Automobile Liability | \$5,000,000 | Per Accident | \$0 |
| | | | Auto Medical | \$5,000 | Per Person | \$0 |
| | | | Uninsured Motorist | \$2,000,000 | | \$116,751 |
| | | | Motor Vehicle | Lesser of ACV | | |
| | | | Collision | or cost of | \$250 | |
| | | | Comprehensive | Repair - Deduct | \$250 | |
| Nationwide Insurance | IMC005739 | 8/24/01-8/24/02 | Inland Marine | \$6,265 | Equipment | \$0 |
| Fidelity and Deposit Company of Maryland | CCP002053201 | 1/29/99-1/29/02 | Forgery or Alteration | \$10,000 | \$1,000 | \$3,077 |
| | | | Theft, Disappearance and Destruction | \$5,000 | Inside | \$1,000 |
| | | | Employee Dishonesty | \$5,000 | Outside | \$1,000 |
| | | | | \$10,000 | Per Incident | \$1,000 |
| <i>Other County Agencies:</i> | | | | | | |
| Royal Ins. Co. | PSU006692 | 12/31/01-12/31/02 | Property, Boiler & Machinery, Catastrophic Auto Physical Damage | \$373,519,220 | \$100,000 | \$337,685 |
| National Union | 8749039 | 12/31/01-12/31/02 | Crime | \$1,000,000 | \$25,000 | \$11,910 |
| Old Republic | PR185502 | 12/31/01-12/31/02 | Aviation General Liability | \$10,000,000 | \$500,000 | \$14,135 |
| Safeco | 6073114 | 3/19/00-3/19/03 | Public Officials Bond | \$750,000 | N/A | \$3,785 |
| Specialty Surplus Insurance Co. (SIRPRO) | 3ZH 120857 00 | 12/31/01-12/31/02 | General Liability, Stop Gap, Employee Benefits Liability, Law Enforcement Liability, Professional Liability, Auto Liability, Public Officials Liability | \$5,000,000 | \$500,000 | \$297,200 |
| Lexington Insurance Co. | 4013308 | 12/31/01-12/31/02 | Excess Liability for all the above coverages | \$20,000,000 | N/A | \$200,000 |

Source:

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

*Miscellaneous Statistics**December 31, 2001*

| | | |
|--|---|--------------------------------------|
| | Population Rank Among Ohio Counties..... | 4th |
| | Elevation (ft. above sea level)..... | 755 |
| | Universities & Colleges..... | 11 |
| | School Districts..... | 38 |
| | Libraries..... | 21 |
| <i>Recreation</i> | Bowling..... | 15 centers |
| | Golf..... | 25 public 21 private |
| | Softball/Baseball..... | 100 diamonds |
| | Swimming..... | 27 pools & swim clubs |
| | Tennis..... | 85 public courts 36 indoor courts |
| | Indoor sports complexes seating 5,500 to 13,500..... | 5 |
| | Bicycle Trails..... | 58 miles |
| | Sources: Various including the Dayton/Montgomery County Convention & Visitors Bureau, Inc. and the Miami Valley Regional Planning Commission | |
| <i>Health Care</i> | Hospitals..... | 11 |
| | Physicians per 100,000..... | 296 |
| | Hospital Beds per 100,000..... | 470 |
| <i>Enrollment in Colleges & Universities</i> | Sinclair Community College..... | 22,246 |
| | Wright State University..... | 15,810 |
| | University of Dayton..... | 10,253 |
| | Institutions with Fewer Than 1000 Enrolled (Eight)..... | 2,193 |
| <i>(2001) Transportation</i> | International Airport..... | 1 |
| | Air Lines..... | 13 |
| | Flights per day..... | 91 |
| | Other Airfields..... | 5 |
| | Truck Companies with terminals..... | 26 |
| | Bus Lines-Arrivals per day..... | 22 |
| | Railroads..... | 2 |
| <i>November 2001 Elections</i> | Total Number of Registered Voters..... | 324,333 |
| | Voters in General Election..... | 101,672 |
| | Percentage of Registered Voters Voting..... | 31.35% |
| | Source: Montgomery County Board of Elections | |
| <i>Sanitary Engineering</i> | No. Miles of Sewer Lines..... | 1,174 |
| | No. Miles of Water Lines..... | 1,181 |
| | No. of Sewer Customers..... | 80,072 |
| | No. Water Customers..... | 78,041 |
| | Source: Montgomery County Sanitary Engineering | |
| <i>Solid Waste Management</i> | No. Tons of Solid Waste Transferred to Landfill..... | 311,248 |
| | Source: Montgomery County Solid Waste Management | |