

**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**BUTLER COUNTY**  
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**BUTLER COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>NATIONAL CORPORATION FOR SERVICE</b> <i>Passed Through Ohio Department of Youth Services</i>			
Americorps	N/A	94.006	<u>\$4,871</u>
Total National Corporation for Service			<u>4,871</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b> <i>Passed Through Ohio Department of Mental Health</i>			
Community Plan Block Grant	N/A	93.958	165,291
Collaborative Block Grant Case Mgt. Training	N/A	93.958	37,463
FMEF Block Grant	N/A	93.958	88,200
Federal SAMI	N/A	93.958	35,000
Children/Adolescent Block Grant	N/A	93.958	<u>13,640</u>
Total Block Grants for Community Mental Health Services			339,594
Social Services Block Grant (Title XX)	N/A	93.667	233,912
Medical Assistance Program (Medicaid Title XIX)	N/A	93.778	3,146,066
Projects for Assistance in Transition from Homeless	N/A	93.150	39,326
Headstart	N/A	93.600	<u>6,000</u>
Total Ohio Department of Mental Health			<u>3,764,898</u>
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Waiver Administration	N/A	93.778	32,963
Title XIX - CAFS	N/A	93.778	2,809,338
Title XIX - TCM	N/A	93.778	<u>771,167</u>
Total Medical Assistance Program (Title XIX)			3,613,468
Social Services Block Grant (Title XX)	N/A	93.667	<u>208,625</u>
Total Ohio Department of Mental Retardation and Developmental Disabilities			<u>3,822,093</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Women's 15%	N/A	93.959	582,071
Drug Court - TASC	N/A	93.959	64,844
Federal Drug Block Grant	N/A	93.959	520,742
Miami University - SAVP	N/A	93.959	24,521
HIV Funds	N/A	93.959	<u>55,717</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			1,247,895
Medical Assistance Program (Medicaid Title XIX)	N/A	93.778	366,955
Headstart Substance Abuse Prevention Program	N/A	81.186A	38,435
Federal SAMI	N/A	93.958	<u>93,729</u>
Total Ohio Department of Alcohol and Drug Addiction Services			<u>1,747,014</u>

**BUTLER COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<i>Passed Through the Ohio Department of Job and Family Services</i>			
Medical Assistance Program (Medicaid Title XIX)	N/A	93.778	29,000
Family Violence Prevention & Services Grant	N/A	93.761	1,667
Grants to States for Access & Visitation Programs	N/A	93.597	<u>25,440</u>
Total Ohio Department of Job and Family Services			56,107
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>			
<i>Passed Through Ohio Department of Development:</i>			
Small Cities Community Development Block Grant	B-F-98-009-1	14.228	38,748
Small Cities Community Development Block Grant	B-W-98-009-1	14.228	500,000
Entitlement Program	B-99-UC-39-08	14.228	<u>1,467,457</u>
Total Community Development Block Grants			2,006,205
HOME Investment Partnerships Program	M-00-DC-39-0222	14.239	<u>79,226</u>
Total U.S. Department of Housing & Urban Development			<u>2,085,431</u>
<b>U.S. DEPARTMENT OF LABOR</b>			
Welfare to Work Grant	N/A	17.253	471,748
<i>Passed Through Ohio Bureau of Employment Services:</i>			
Title III EDWAA	A-99-06-00-01	17.250	185,032
Title III EDWAA	B-99-06-00-01	17.250	209,214
Title IIA Adult	0-99-06-00-00	17.250	369,481
Title IIB Summer Youth	5-99-06-00-01	17.250	64,403
Title IIA 5% Older Worker	1-99-06-00-00	17.250	9,658
Title IIA 5% Older Worker	1-98-06-00-00	17.250	11,624
Title IIC-Youth	Y-99-06-00-01	17.250	173,927
Title IIA-8%	4-98-06-00-01	17.250	1,661
Title IIA-8%	4-99-06-00-01	17.250	40,165
Title II Incentive	3-98-06-00-00	17.250	50,153
Title II Incentive	3-97-06-00-00	17.250	<u>21,514</u>
Total Job Training Partnership Act			<u>1,136,832</u>
Total U.S. Department of Labor			<u>1,608,580</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster			
Title VI-B Flow Through	6BSF-00P	84.027	113,336
Preschool Grant	PGS1-00P	84.173	<u>113,927</u>
Total U.S. Department of Education			<u>227,263</u>

**BUTLER COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	N/A	20.205	<u>600,662</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed Through Ohio Attorney General</i>			
Victim's Assistance	N/A	16.575	34,701
Victim's Assistance – Prosecutor's Office Juvenile	N/A	16.575	71,473
Victim's Assistance – Advocate	N/A	16.575	<u>45,581</u>
Total Crime Victim Assistance			151,755
Public Safety Partnership and Community Policing Grants	N/A	16.710	294,972
Juvenile Accountability Incentive Block Grant	98-JB-013-A025	16.523	97,265
Drug Court Discretionary Grant Program	98-DC-VX-0147	16.585	<u>188,158</u>
Total U.S. Department of Justice			<u>732,150</u>
<b>OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY</b>			
Nonpoint Source Implementation Grant	N/A	66.460	<u>64,630</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u><u>\$5,323,587</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**BUTLER COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2000**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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

**NOTE C - MATCHING REQUIREMENTS**

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

**NOTE D - JOB TRAINING PARTNERSHIP PROGRAM (JTPA) FEDERAL ASSISTANCE**

JTPA Policy Letter 2-97(5)(D) requires that all program expenditures be presented on an accrual basis of accounting, by title and year of appropriation. The program closed June 30, 2000, and all money of the program was spent by September 30, 2000.





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Butler County  
315 High Street  
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited the general-purpose financial statements of Butler County, Ohio, as of and for the year ended December 31, 2000, and have issued our report thereon dated July 27, 2001 which references to the audit performed by other auditors for the component unit (Miami Valley Industries) and notes a change in the presentation of the Regional Transit Authority Fund from a Special Revenue Fund to an Agency Fund. 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.

**Compliance**

As part of obtaining reasonable assurance about whether Butler County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2000-60409-001. We also noted certain immaterial instances of noncompliance that we have reported to management of Butler County in a separate letter dated July 27, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Butler County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Butler County in a separate letter dated July 27, 2001.

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

**Jim Petro**  
Auditor of State

July 27, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

Butler County  
315 High Street  
Hamilton, Ohio 45011

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Butler County, Ohio, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. Butler County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Butler County's management. Our responsibility is to express an opinion on Butler County's compliance based on our audit.

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

In our opinion, Butler County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

**Internal Control Over Compliance**

The management of Butler County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Butler County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Butler County  
Report on Compliance With Requirements Applicable to Each Major  
Federal Program and Internal Control Over Compliance  
In Accordance With OMB Circular A-133  
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We have audited the general-purpose financial statements of Butler County as of and for the year ended December 31, 2000, and have issued our report thereon dated July 27, 2001 which references to the audit performed by other auditors for the component unit (Miami Valley Industries) and notes a change in the presentation of the Regional Transit Authority Fund from a Special Revenue Fund to an Agency Fund. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

**Jim Petro**  
Auditor of State

July 27, 2001

**BUTLER COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2000**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
--

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX - Medicaid (93.778) Block Grants for Prevention and Treatment of Substance Abuse (93.959) Highway Planning & Construction (20.205)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$441,411 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

**FINDING NUMBER 2000-60409-001**

**Finding for Recovery**

The Butler County Personnel Policy Manual Section 6.3.1 states that employees with ten or more years of service with the County shall be paid at the time of retirement one-fourth of the value of his or her earned but unused sick leave credit to a maximum of forty days.

The former Adult Probation Secretary, Tari Halcomb, was hired in 1970. She retired from service in December 2000. Her rate of pay upon retirement was \$16.32 per hour. Her sick leave payout was based on 247.87 hours ending leave balance. However, all sick leave taken was not recorded on her leave form and her correct ending sick leave balance was 180.305 hours. She was paid \$1,011.35 for her sick leave balances ( $247.87 * 25\% * 16.32$ ). Based on the 180.305 ending sick leave balance, her payout should have been \$735.64 ( $180.305 * 25\% * 16.32$ ), which resulted in an overpayment of \$275.71.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code, Section 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Tari Halcomb, Adult Probation Secretary, in the amount of two-hundred, seventy-five dollars and seventy-one cents (\$275.71) and in the favor of the Butler County General Fund.

**3. FINDINGS FOR FEDERAL AWARDS**

None

**BUTLER COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2000**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected</u> ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid. <b><u>Explain:</u></b>
1999-60409-001	Reportable Condition reconciling the Support Enforcement Tracking System (SETS) to its bank accounts in the Child Support Enforcement Agency.		Finding No Longer Valid as of June 2000. The State took over collecting the payments.
1999-60409-002	Reportable Condition for the Regional Transit Authority to have the Board monitor financial activity, have an internal accounting system for federal receipts and expenditures, reconcile internal financial records to county financial records, and draw down request forms are not signed by an authorized official.		Finding no longer valid as of fiscal year 2000. The Regional Transit Authority is a related organization to the County.





**BUTLER**

**COUNTY**

**OHIO**

**COMPREHENSIVE**

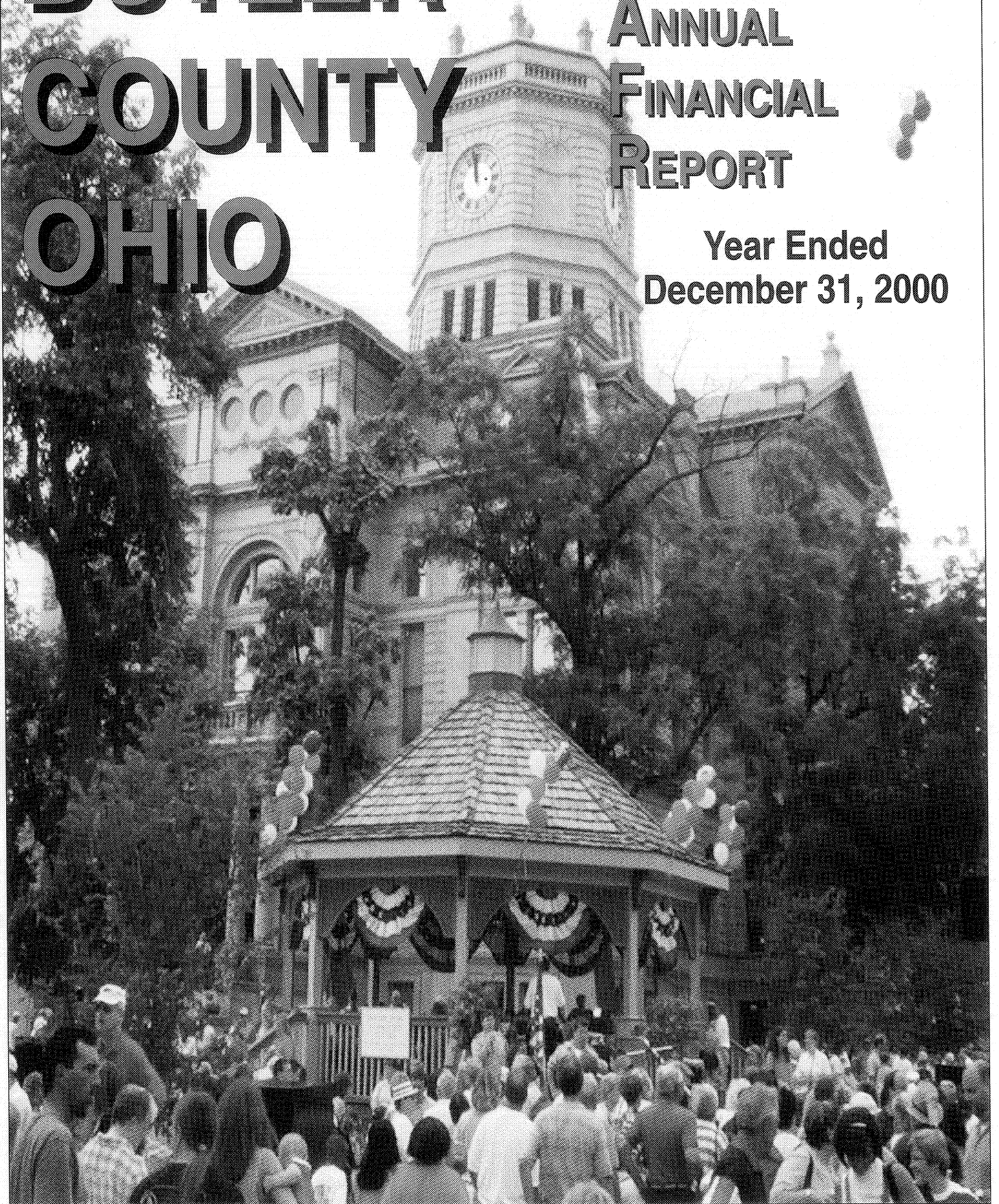
**ANNUAL**

**FINANCIAL**

**REPORT**

**Year Ended**

**December 31, 2000**



# **BUTLER COUNTY, OHIO**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2000**

**ISSUED BY:  
KAY ROGERS, CPA, CGFM  
BUTLER COUNTY AUDITOR**

# INTRODUCTORY SECTION



**Kay Rogers, CPA, CGFM**  
Butler County Auditor



**Gregory L. Sullivan, Manager**  
Information Services

## Butler County Data Board

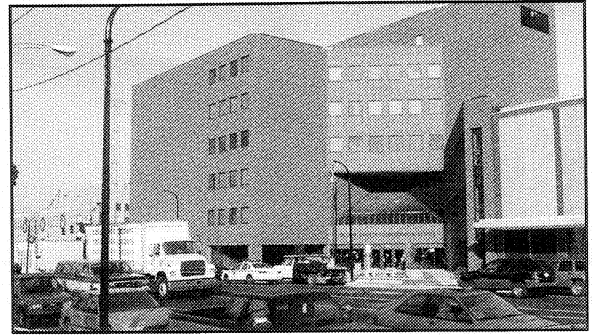


Cindy Carpenter, Clerk of Courts - Dennis Nichols, Commissioners Office  
Kay Rogers, Auditor / Data Board Administrator - Mary Swain,  
Board Of Elections / Data Board President - Mark Ketteler, Sheriffs Office  
Greg Wilkins, Engineer - Mary C. Law. Treasurer

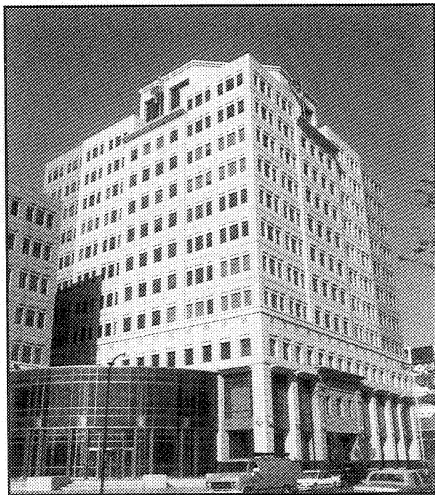
# Butler County Auditor

## Butler County Information Services

The Butler County Auditor supports all county departments and offices through the department of Information Services



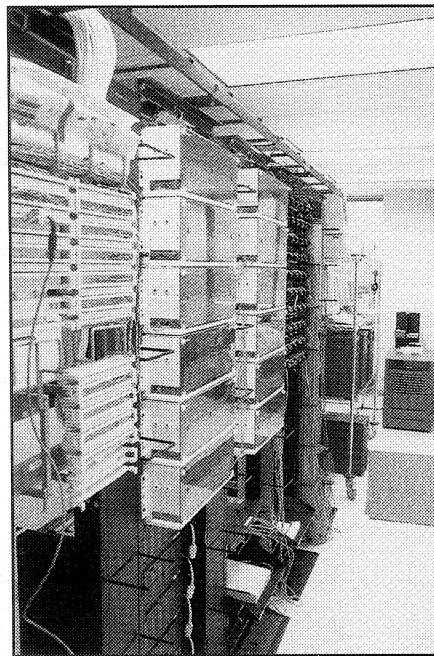
The Butler County Auditor's office and Information Services are located at 130 High St. in the Butler County Administrative Center.



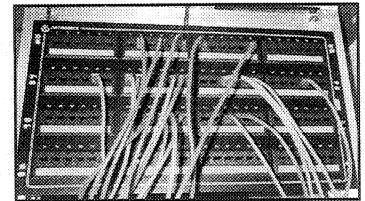
Government Services Center

Information Services provides computer at the new Government Services Center to the County Commissioners, County Courts, Treasurer, Prosecutor, Coroner, Board of Elections, Child Support Enforcement Agency, Emergency Management Agency, Veterans Services, Transportation Improvement District, Ohio Department of Job & Family Services and other County and State offices.

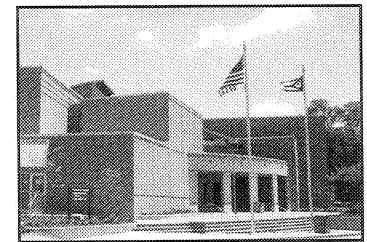
Butler County Information Services also designs, tests, and maintains the fiber-optic and high-speed computer network communications infrastructure in and between all county office buildings.



Typical Communications Panels maintained by Information Services. The new Butler County Government Services Center alone contains hundreds of miles of communications cables.



Information Services also supports the Butler County Probate Court, Health Dept, County Recorder, Area Courts I, II and III, Juvenile Justice Center, Adult Probation Dept,



Juvenile Justice Center

Records Center, Butler County Regional Airport, Children's Services, Environmental Services, Butler County Care Facility, Planning Department, Agricultural Extension office, Economic Development, and other departments.



County Care Facility

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2000

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

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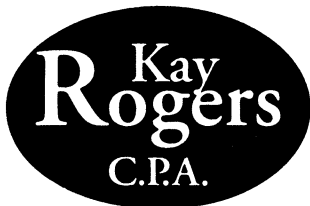
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**BUTLER COUNTY  
AUDITOR**

July 27, 2001

To the Citizens and  
Board of Commissioners of Butler County:

It is our pleasure to present the Butler County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2000. This report contains basic financial statements, supplemental statements, and other financial and statistical information, providing complete and full disclosure of all material financial aspects of Butler County for the 2000 fiscal year.

Responsibility for the accuracy, completeness, and fairness of this report rests with the Fiscal Services Division of the County Auditor's Office. This report is prepared in conformance with generally accepted accounting principles as set forth by the Government Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of our continual commitment to provide accurate and timely financial information to the citizens of Butler County.

The CAFR is divided into the following sections:

1. The Introductory Section contains a table of contents, letter of transmittal, certificate of achievement, a list of elected officials, and organizational charts of the County and County Auditor's Fiscal Services Division.
2. The Financial Section contains the Independent Accountants' Report; general-purpose financial statements, which provide an overview of the County's financial position and operating results; and the combining and individual fund statements and schedules by fund type, which provide additional information relative to the general purpose financial statements.
3. The Statistical Section includes selected financial, economic, and demographic information about the County that may be used to extrapolate trends in comparison to other fiscal years.

**FORM OF GOVERNMENT AND REPORTING ENTITY**

Butler County, established in 1803, was one of Ohio's original eight counties. Located in Southwestern Ohio between Hamilton and Montgomery Counties, it shares its northern border with Preble County, and its eastern border with Warren County. To the west is the Indiana State line.

Butler County's population increased to 332,807 according to the recent 2000 census, which ranks as the eighth largest of Ohio's 88 counties and third among the 14 counties comprising the Greater Miami Valley. There are thirteen municipalities and thirteen townships in Butler County, which encompasses 469 square miles. The largest of the incorporated areas is the City of Hamilton, the county seat, with a 2000 population of 60,690. West Chester Township, formerly Union Township, is the largest unincorporated area in the County. Ohio's third-most populous township, the booming West Chester Township has grown to 52,669.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in the even numbered years for four-year, over-lapping terms, is the primary legislative and executive body of the County. 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 as primary liaison between the Board of County Commissioners and other County elected officials, designated boards, and other units of government.

The Auditor, who serves as the chief fiscal officer and real estate property assessor for the County, and the Treasurer, who collects property taxes and is the custodian of all funds, are also elected to four-year terms. Other elected officials serving four-year terms include the Prosecuting Attorney, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Judges presiding over the Court of Common Pleas, Domestic Relations Court, Juvenile Court, Probate Court, and the County Court are also elected on a countywide basis.



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 services, road and bridge maintenance, and other general and administrative support services. The County maintains enterprise funds to account for the water and sewer system operations, as well as the operations of the Butler County Regional Airport and Government Services Center parking garage. The County also maintains internal service funds for employee health benefits and workers' compensation.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards, and commissions making up Butler County (the Primary Government) and its Component Unit in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity." The Primary Government includes the financial activities of the County Board of Mental Retardation and Developmental Disabilities, Butler County Community Mental Health Board, Butler County Children Services Board, Butler County Planning Commission, Butler County Veterans Service Commission, and Butler County Alcohol and Drug Addiction Services Board.

The County serves as fiscal agent but is not financially accountable for the Butler County General Health District, Butler County Soil and Water Conservation District, Butler County Regional Transit Authority, Metroparks of Butler County, Twelfth District Court of Appeals, and Solid Waste Planning District; therefore, they are reflected as agency funds within the County's financial section.

Miami Valley Industries Workshop has been included as a discretely presented component unit based on the significant services and resources provided by the County.

Excluded from the reporting entity because they are legally separate and fiscally independent of the County are the Butler County Education Services Center, Butler County Joint Vocational School District, Butler County Historical Society, Butler County Law Library, Butler County Agricultural Society, Butler County Humane Society, the Alcoholism Council of Butler County, Inc., Certified Development Corporation of Butler County, Inc., House of Calm, Inc. (dba Sojourner Home), Southwestern Ohio Serenity Hall, Drug Counseling Services of Butler County, Ohio, Inc., Pastoral Counseling Service of Middletown, Inc., and Center for Forensic Psychiatry, Inc.

The Butler County Emergency Management Agency and the Economic Development Association of Butler County are reported as governmental joint ventures. The Butler County Transportation Improvement District is reported as a jointly governed organization. The County Risk Sharing Authority is reported as a risk sharing pool. The Regional Transit Authority is reported as a related organization.

A complete discussion of the County's reporting entity is provided in Notes 1 and 20 to the general-purpose financial statements.

## **ECONOMIC CONDITION AND OUTLOOK**

Over the last 20 years, Butler County has been one of the fastest growing counties in Ohio. Recent returns from the 2000 census show that Butler County's population increased 41,328 from 1990 to 2000. This level of growth ranks fourth among Ohio's 88 counties, behind Franklin, Delaware, and Warren Counties. Located centrally in the developing metropolitan area linking Cincinnati and Dayton, it has been projected that by 2010, this area will rank among the ten largest markets in the nation. Served by rail lines, interstate highways, two nearby international airports, and a developing high-speed data communications infrastructure, Butler County is an ideal location for businesses to locate and prosper. *Forbes Magazine* recently named Butler County as one of the top 100 "Best Places 2000," the only such distinction received by an Ohio metro area.

A total of 3,251 building permits were issued in 2000 in the unincorporated areas of Butler County, representing over \$358 million of valuation. These figures do not reflect activity within the incorporated cities of Butler County. Additionally, commercial and industrial property sales throughout the County averaged 172 transactions per month.

Through its Enterprise Zone program, Butler County initiated tax incentives to a number of companies expanding within, or relocating to, Butler County, Ohio. During 2000, 12 projects were approved and estimates suggest that these projects will create and retain 1,530 jobs in Butler County. In addition, these projects are estimated to generate \$50 million in real property investment and \$87 million in personal property investment, a projected increase of approximately \$41 million in total investment over 1999 figures.

Additionally, the Board of County Commissioners administers the Butler County Revolving Loan Fund through the Certified Development Company of Butler County, Inc. The Revolving Loan Fund projects in 2000 consisted of \$134,800 in investment at one site in Butler County and commits employers to create four full-time jobs. The Certified Development Company of Butler County, Inc. (CDC), is also involved in the

Small Business Administration's 504 Affordable Loan Program. Six loans were approved with a combined total project cost exceeding \$4.8 million in public and private investment. This investment commits Butler County employers to create a minimum of 56 full time jobs. Over the last ten years over 1,519 Butler County jobs have been created due to programs administered by the Certified Development Company of Butler County, Inc.

## **MAJOR INITIATIVES**

### **Water System**

Butler County's continued growth has required that several major water system improvements be made in 2000. A total of 15 miles of new water mains were added to the county water system, which now totals 588 miles of water lines.

Two sizeable projects from the previous year were completed in 2000. Construction of approximately 17,000 feet of 24-inch and 16-inch diameter water main along Cox Road from State Route 42 to Hamilton-Mason Road was completed at a cost of approximately \$1.6 million. A two million gallon elevated storage tank on Hamilton-Mason Road was completed in May of 2000 at a cost of approximately \$2,600,000.

Construction of another two million gallon elevated storage tank located at Van Gordon Road and the Michael A. Fox Highway was began in August of 2000 with completion scheduled by the spring of 2002. The cost of this tank is estimated at \$2.3 million.

As a part of keeping the County's infrastructure strong and reliable, the water mains in the Belmont area, which were more than 50 years old, were completely replaced at a total cost of \$2.3 million, \$500,000 of which was provided by a Community Development Block Grant, along with an Issue 2 (Ohio Public Works Administration) grant of \$600,000.

In addition to these major projects, continued improvements were made to maintain the ability to provide ample water supply to residents. These included the addition of pumps at our Beckett Ridge and Rialto Pumping Station, the addition of a generator at both our Muhlhauser and our Beckett Ridge Pumping stations, and a number of other smaller water projects. These additional projects had a combined value of over \$1 million.

### **Sewer System**

Approximately 31 miles of sanitary sewer lines were added to the system in 2000. These new lines increased the total miles of sewer lines in the Butler County system to 690 miles.

Several major projects dominated sewer system construction activity in 2000. Construction of the 6 million gallon per day expansion of the Upper Mill Creek Water Reclamation Facility continued in 2000. The \$22 million project was approximately two-thirds complete at the end of 2000, with final completion projected in August of 2001. In a related project, the East Fork Aquatic Habitat Enhancement has greatly improved the East Fork of the Upper Mill Creek through various stream improvements at a cost of \$240,000. Other significant projects included the rebuilding and upgrading of the North Main Street Lift Station that serves the Monroe, Shaker Run, and Millers Run drainage areas. This project was completed at an approximate cost of \$2.2 million.

Other sanitary sewer projects worked on in 2000 included the McCreedy Relief Sewer, the Sparks Subdivision Sewer, and other various projects with costs estimated at \$800,000.

Major initiatives related to both the water and sewer systems were the upgrade of the Supervisory Control and Data Acquisition (SCADA) system at LeSourdsville Water Reclamation Facility at a cost of \$750,000, and efforts contributing to the County's Geographical Information System (GIS). Benefits to be gained from GIS for the Department of Environmental Services include consolidating the mapping and locational aspects of the water and sewer lines throughout the County, providing an ability for employees and customers to locate all water and sewer utilities by electronic means. This portion of the GIS project is anticipated to cost approximately \$1.7 million with completion projected for early 2002.

### **Roads and Bridges**

According to Ohio Law, the county engineer is responsible for the construction, reconstruction, maintenance, and repair of all bridges and highways within the County that fall under the jurisdiction of the board of county commissioners. As of December 31, 2000, this responsibility included oversight over 272 miles of county roadways, 369 bridges, and 1,046 culverts. Additionally, the county engineer is also responsible for the construction, reconstruction, resurfacing, or improvement of township roads falling under the jurisdiction of the various boards of township trustees in the County.

Gasoline taxes and license plate fees serve as the primary sources of funding for projects scheduled by the engineer each year. These funds serve as an important source of local match money used for leveraging additional outside dollars from State and federal sources. In 2000, such revenues exceeded \$11,000,000.

During 2000, the engineer was involved with over \$6.5 million in roadway construction, maintenance, and repair. Additionally in 2000, the engineer's office completed 3 bridge replacements and rehabilitations, 34 culvert replacements, one roadway improvement, over 34 miles of resurfacing, installation of raised pavement markers on 19 roads, 803 miles of striping, and two Community Development Block Grant projects. Nearly \$1.5 million was spent on general roadway maintenance, including snow and ice control.

### **Capital Improvements**

The Board of County Commissioners is charged with the responsibility of maintaining the facilities and equipment that serve the primary government offices of the County. New improvements were undertaken and many neared completion during 2000, as the County continues to invest and expand.

Although capital outlay expenditures in 2000 were down somewhat from the level expended in 1999, they still remain a significant allocation of the County's resources, representing nearly 10% of governmental fund expenditures in 2000. The areas of primary focus revolved around infrastructure, justice, and technology, with the 'justice system' receiving the largest financial commitment.

The County's justice system is undergoing a significant upgrade in the form of a new \$35 million adult detention facility. Construction began in late 1999 and the facility should be completed by the spring of 2002. Major infrastructure improvements during the year included the completion of the \$7.6 million Mulhauser Road improvement and the \$1.6 million Union Centre Boulevard extension.

The year 2000 once again saw significant investment in technology, including \$1 million allocated for the Sheriff's new administrative, enforcement, and detention software, \$1.2 million devoted to the development of a Geographical Information System, and a continuing commitment to the implementation of the County's new finance system, which went live July 9, 2001. The County also continues to upgrade and maintain its data infrastructure, network, and desk top/server computing.

In addition to the foregoing capital improvements, the County continued to expend funds for the restoration and transition of the historic Courthouse into a functional facility.

### **FOCUS ON INFORMATION SERVICES TECHNOLOGY AND INFRASTRUCTURE**

Butler County government offices are some of the most technologically advanced anywhere in local government. Extensive fiber-optic and wireless networking; Oracle based financial, payroll, human resource, and tax accounting; imaged documents and court case management systems; ESRI and Oracle GIS applications; and Intranet, Internet, and Extranet solutions for e-government are examples of some of the state of the art technology deployed in Butler County.

#### ***'If We Build It, They Will Come'***

The Board of County Commissioners firmly believes that one of the keys to sustaining the long-term economic viability of the region is through the attraction of high-tech businesses offering higher paying jobs. The availability of high-speed telecommunications, offered through a broadband fiber-optic network, was seen as a most critical element of attracting such new age, high-tech businesses, and thus essential to the success of economic and community development in the New Economy of the 21<sup>st</sup> century. Their vision is one of Butler County as an emerging virtual community where today's businesses can settle and enjoy the operational efficiencies of a technologically advanced telecommunications network.

Now, in a move of unprecedented digital infrastructure construction in Ohio, Butler County has recently finalized its plans for the construction of a fiber-optic ring, a high-speed telecommunications back bone that will encircle the County. This high-tech project involves the installation of an 86-mile fiber-optic telecommunications network linking the cities of Hamilton, Middletown, Fairfield, and Oxford, as well as Miami University and West Chester Township, and points in between. The broadband fiber-optic network initiative will offer virtually infinite bandwidth, carrying data transmissions, and telephonic and video signals. Just a dream five years ago, Butler County is now in the first stage of building a synergy of government, education, business, and citizens, riding a wave of light through glass.

A public-private partnership was developed in order to move the project off the drawing board, to assist with the financing, and to attract users. Butler County will own about 25% of the system, with Normap, Inc., owning the remainder. Costs of construction and ongoing maintenance can be defrayed through the sale or lease of bandwidth access to potential users. Local governments, schools, and businesses will be the first to take advantage of the network's capabilities, but the availability of low-cost, high-speed communications access to residents linked to the network is just on the horizon.

## FINANCIAL INFORMATION

### Basis of Accounting

The County's records are maintained on a cash basis for all fund types. At year-end, adjusting entries are prepared for the various funds to convert the cash basis records to the modified accrual basis of accounting for all governmental and related fiduciary fund types and to the accrual basis for the proprietary funds. Modified accrual accounting requires that revenues be recognized when both measurable and available. Expenditures, other than interest and principal on long-term debt, are recorded when fund liabilities are incurred. The accrual basis of accounting used for the proprietary funds recognizes revenues when earned and expenses when incurred.

### Internal Control

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 authorization, (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 from their implementation and that the evaluation of costs and benefits require estimates and judgments by management.

### Budgetary Control

By early January, the Board of County Commissioners adopts the annual appropriation measure for all funds, except for agency funds and certain non-budgeted special revenue and expendable trust funds. All disbursements and transfers of cash between funds other than agency funds require appropriation authority from the Commissioners. Budgets are controlled within a fund, department, and object level. All purchase orders and contracts must be approved by a majority of the Board of County Commissioners except where another board or elected official is given this responsibility by statute. As contracts and purchase orders are issued to vendors, corresponding amounts of appropriations are reserved by the use of encumbrances to ensure that appropriations are not overspent. Contracts or purchase orders that exceed available appropriations are rejected by the accounting system until additional appropriations are obtained. A description of the various funds and account groups and the basis of accounting are included in Note 1 to the general-purpose financial statements.

### General Government Activities

Most governmental functions are typically financed through governmental funds. The County's governmental funds consist of the general fund, special revenue funds, debt service fund, capital projects funds, and expendable trust funds.

### General Government Revenues

The following table presents a summary of the revenues for the general fund, special revenue funds, debt service fund, and capital projects funds for the year ended December 31, 2000, and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenues by Source	2000 Amount	Percent of Total	Increase (Decrease) From Prior Year	Percent of Increase (Decrease)
Taxes	\$ 51,471,925	27.48%	\$ 2,550,108	5.21%
Charges for Service	24,772,493	13.23	4,594,554	22.77
Licenses and Permits	29,286	0.02	1,538	5.54
Fines and Forfeitures	1,745,472	0.93	684,426	64.50
Intergovernmental	97,673,685	52.15	8,317,485	9.31
Special Assessments	1,540,991	0.82	102,982	7.16
Investment Income	7,557,292	4.03	700,011	10.21
Increase in Fair Value	1,678,776	0.9	3,220,972	208.86
Other	<u>825,991</u>	<u>0.44</u>	<u>412,766</u>	99.89
Total	\$187,295,911	100.00%	\$20,584,842	12.35%

The most significant revenue increase in 2000 occurred from intergovernmental revenues, with the County collecting over \$8 million more than in 1999, a jump of over 9% from last year. These increases were mostly the result of new grant revenues received in the special revenue funds.

Charges for services were nearly one-fourth greater than last year's levels as the General Fund was reimbursed for employee health benefit charges in 2000 that previously had been allocated to an internal service fund. Also, an additional \$1 million was received in rent revenues in 2000, most significantly from office space leased from the County in the new Government Services Center.

Tax revenue in 2000 increased a steady 5%, in part due to a small increase in property taxes from new construction. Additionally, the County continued to realize modest increases in the collection of the county's one-half percent, permanent sales tax, as residents continued to spend despite indications of a downturn in the economy.

Investment income was back up in 2000 after a decline in the previous year. The increase of \$700,011 was 10% greater than 1999 and is a reflection of an increase in fund cash balances available for investment during 2000, as well as prudent investment management by the Treasurer's office. The County also realized a net increase in fair value of investments of almost \$3.2 million, a significant improvement from the previous year. This revenue category recognizes the difference between the cost of investments purchased during the year and their fair market value at fiscal year-end.

**General Government Expenditures**

Functional expenditures in 2000 for the general fund, special revenue funds, debt service fund, and capital projects funds are depicted in the following table, including a comparison of the amount and percentage of change relative to 1999 levels.

Expenditures by Function	2000 Amount	Percent of Total	Increase (Decrease) From Prior Year	Percent of Increase (Decrease)
Legislative and Executive	\$ 24,227,740	12.12%	\$ 4,081,915	20.26%
Judicial	10,075,022	5.04	242,076	2.46
Public Safety	25,779,523	12.90	4,857,446	23.22
Public Works	20,874,389	10.44	(6,356,714)	(23.34)
Health	38,633,572	19.32	2,074,519	5.67
Human Services	53,583,561	26.80	12,717,335	31.12
Conservation & Recreation	460,000	0.23	13,024	2.91
Other	150,252	0.08	48,257	47.31
Capital Outlay	18,192,673	9.10	(9,966,935)	(35.39)
Intergovernmental	1,410,577	0.71	(118,750)	(7.76)
Debt Service	<u>6,416,742</u>	<u>3.21</u>	<u>2,144,647</u>	50.20
Total	\$199,804,051	100.00%	\$ 9,736,820	5.12%

The greatest increase in expenditures was in Human Services corresponding to the additional spending of grant funds received as described above. Capital Outlay expenditures decreased over 1999, as construction of the Government Services Center was essentially complete in 1999.

Debt Service expenditures increased from 1999 levels as additional debt service was required in paying for the Government Services Center as well as additional capital project activity.

Public Safety expenditures increased due to increased services provided by the sheriff and juvenile detention center.

Public Works decreased due to the reclassification in 2000 of the Regional Transit Authority to an agency fund and a reduction in expenditures by the engineer.

**General Fund**

The General Fund balance at December 31, 2000 reached \$19,130,129, a 23% increase over the previous year and the highest year-end fund balance ever reported in Butler County. One contributory factor was that revenues and other financing sources exceeded expenditures and other financing uses by over \$1.8 million in 2000. Additionally, the General Fund received a \$1,762,526 residual equity transfer from the Employee Health Benefit Fund as a result of a surplus declared by the Board of County Commissioners.

### **Special Revenue Funds**

The special revenue funds comprise those funds that derive revenues from specifically identified sources for which fund balances must be maintained and accounted for separately. The County's major special revenue funds consist of the Motor Vehicle Fund, the Human Services Fund, the Mental Retardation Fund, the Children Services Fund, the Senior Citizens Fund, the County Care Facility Fund, the Mental Health Fund, and the Child Support Enforcement Fund. The following highlights fiscal year 2000 activity for these major funds:

*Motor Vehicle Fund:* Expenditures and other financing uses exceeded revenues and other financing sources by \$3,535,384. The December 31, 2000 fund balance increased to \$5,098,293, an increase of 227% from the previous year.

*Human Services Fund:* Revenues and other financing sources of \$26,775,279 exceeded expenditures of \$24,060,896, resulting in an increase of the December 31, 2000 fund balance to \$4,302,300.

*Mental Retardation Fund:* The December 31, 2000 fund balance decreased 32% to \$6,031,773, as revenues of \$18,575,594 were less than expenditures of \$21,419,141.

*Children Services Fund:* Revenues of \$18,799,869 exceeded expenditures of \$17,628,247 resulting in a year-end fund balance of \$5,743,891.

*Senior Citizens Levy Fund:* This fund accounts for the tax levy monies collected for senior citizen services. Expenditures were greater than revenues by \$886,770 and the fund balance at year-end was \$5,017,262.

*County Care Facility Fund:* This fund is used to record the financial activity of the County operated care facility for the aged of Butler County. Revenues of \$5,613,271 were greater than expenditures of \$5,437,409 resulting in a fund balance of \$447,469, a 52% increase from the prior year-end.

*Mental Health Fund:* For 2000, revenues were less than expenditures by \$1,776,105, resulting in a December 31, 2000 fund balance of \$2,154,413.

*Child Support Enforcement Fund:* Major revenue sources for this fund are poundage fees collected by the Child Support Enforcement Agency and Title IV-D grant money, and are used for the operations of the Agency to insure child support collections. Revenues were less than expenditures by \$883,808, resulting in a year-end balance of \$284,659, a reduction of 76% from the prior year.

### **Capital Projects Funds**

Capital projects funds are used to account for the financing of major capital projects of the County. Deficits occurring in the Emergency Roadway Repair, Juvenile Detention Center Construction, Children Services Board Construction, Systems Development, Jail Construction, State Route 122 Expansion, Engineer's Building Expansion, Fairfield Township TIF, and Union Centre Phase I and III arise from the issuance of short-term bond anticipation notes which are used to finance the projects until bonds are issued. Once bonds are issued and the liability is reported in the general long-term obligation account group rather than in the fund, the deficit will be eliminated. A complete discussion of fund deficits can be found in Note 3 to the general purpose financial statements.

### **Proprietary Operations**

The County's ongoing activities that are operated in a manner similar to those found in the private sector are accounted for in proprietary funds, consisting of enterprise funds and internal service funds.

### **Enterprise Funds**

Enterprise funds account for services provided to the public. The County's four enterprise fund operations include the Sewer Fund, Water Fund, Government Services Center Parking Facility, and Butler County Regional Airport.

In 2000, the Sewer Fund had operating income of \$1,097,375 with an overall net income of \$2,120,569. The Water Fund had an operating loss of \$957,618 with overall net income equal to \$530,506. Both funds maintain substantial retained earnings and fund equity balances. Management continues to monitor these funds closely.

The Government Services Center Parking Facility accounts for the operations of the parking garage connected to the new Government Services Center, completed in 2000. The parking facility began operations in 2000 and realized income of \$47,829 before a \$30,000 transfer to the General Fund. The resulting net income of \$17,829 represents its retained earnings balance at the end of its first year of operations.

The Butler County Regional Airport operating revenues of \$80,678 were less than operating expenses of \$502,074. After a \$235,000 transfer from the General Fund, an overall net loss of \$136,873 was realized, increasing this operation's retained earnings deficit to \$171,303. A substantial fund equity balance exists at year-end, however, and management continues to monitor this fund closely. A complete discussion of retained earnings deficits can be found in Note 3 to the general-purpose financial statements.

#### ***Internal Service Funds***

Internal service funds are established to account for the financing of goods or services provided by a service department to other departments and agencies of the County or to other governmental units on a cost-reimbursement basis.

*Workers' Compensation Benefit Fund:* Operating revenues of \$687,660 were less than operating expenses of \$903,821, resulting in an operating loss of \$216,161 in this fund in 2000. Retained earnings at year-end equaled \$4,915,551. Notes 2 and 9 to the general-purpose financial statements contain a discussion of the retrospective rating plan the County maintains for workers' compensation coverage.

*Employee Health Benefit Fund:* This fund accounts for the County's employee health benefit program. The County is operating under a contract with United Healthcare to provide premium based health insurance coverage to its employees. All county funds are charged varying amounts based upon the number of employees participating, the type of coverage elected (single, single plus one family member, and family), plus charges to cover the program's administrative costs. This fund has realized an increase in its retained earnings balance in recent years and all County funds were provided a cost savings in the form of reduced rates in 2000. As a result, revenues were less than expenses, and a net loss of \$248,541 was realized. The Board of County Commissioners declared a surplus in this fund and transferred \$1,762,526 back to the General Fund, the original source of the surplus funds.

#### **Fiduciary Funds**

Assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds are accounted for in fiduciary funds. Expendable trust funds and agency funds are among the fiduciary funds utilized by the County.

#### ***Expendable Trust Funds***

*Unclaimed Monies Fund:* Ohio law provides that each year, monies that have been paid out to others yet that remain unclaimed at year-end, must be deposited into the Unclaimed Monies Fund. If these funds are not claimed within five years, they may be transferred to the General Fund. Deposits into this fund in 2000 totaled \$409,425, while the County paid \$109,907 upon claims by the rightful owners. There were no transfers of unclaimed funds to the General Fund in 2000.

#### ***Agency Funds***

Agency funds are purely custodial in nature (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

*Undivided Tax Funds:* Real estate taxes, tangible personal property taxes, estate taxes, and various other taxes collected and distributed by the County are accounted for in undivided tax funds.

*Other Agency Funds:* The following are reported as other agency funds of the County:

Regional Transit Authority	Ohio Kentucky Indiana Regional
Solid Waste Planning District	Planning Authority
Deferred Comp/PERS Refund	Butler County General Health District
Payroll Savings Bond	Metroparks of Butler County
Marriage License Special	Butler County Emergency Management
Homestead Exemption	Soil and Water Conservation District
Local Emergency Planning	Twelfth District Court of Appeals
Agreement in Principal	Butler County Rotary
Butler County Entity Special Checking	Prevention Resource Project
Alimony and Child Support	Youth Development Project
Inmate Agency	Regional Mobile Data Board
Monument Improvement	

#### **Debt Administration**

The County had numerous bond and note debt issues outstanding at December 31, 2000, including general obligation bonds, revenue bonds, sales tax bonds, special assessment bonds, and various bond anticipation and revenue anticipation notes.

General obligation bonded debt outstanding at year-end totaled \$17,136,564. Of this total, \$8,630,000 remains outstanding from the 1997 issuance that financed a portion of the Government Services Center, and outstanding bonds in the amount of \$6,945,000 issued for various road improvement purposes. Additionally, general obligation bonds totaling \$1,371,564 were issued to permanently finance sanitary sewer improvements for which the debt service is paid from sewer enterprise fund revenues. Moody's Investor Service awarded the county an Aa3 general obligation bond rating.

Sales tax bonds were issued in 1997 to permanently finance a majority of the Government Services Center Project. At December 31, 2000, outstanding sales tax bonds totaled \$27,865,000. This debt is payable from the one-half percent permanent permissive sales tax. Payments are made directly by the County as would occur with any revenue backed issue; however, such debt is required to be funded two months prior to the actual due date. In the case of default by the County, sales tax revenues would be distributed directly by the tax commissioner to the bond trustee in order to ensure bond payments are properly funded.

Revenue bonds outstanding at December 31, 2000 totaled \$101,739,949, consisting of \$32,365,000 in water revenue bonds and \$69,374,949 in sewer revenue bonds. All revenue bonds will be retired from operating revenues and customers' contributed capital earned within the respective water or sewer enterprise fund.

No new general obligation bonds, sales tax bonds, or revenue bonds were issued by the County in 2000.

Outstanding special assessment bonds at December 31, 2000 equaled \$11,912,000. A total of \$8,260,000 was issued in 2000 to finance the Mulhauser Road/Lakota Drive/Union Centre Boulevard improvement as a result of continuing expansion of the area around the Union Centre Boulevard interchange, which was completed in 1997. The remaining outstanding special assessment bonds were issued mainly to finance water and sewer line construction. The County's full faith and credit are pledged to make special assessment bond payments in the event that property owners fail to pay their assessments.

As of December 31, 2000, the County had outstanding bond anticipation notes totaling \$35,938,338. Of this total, \$12.5 million were new notes issued during 2000, while the remainder results from rollovers of the prior year's outstanding notes.

The County paid down a total of \$1,015,000 from outstanding notes of the prior year. Two highway construction notes were paid down by \$85,000 and \$95,000, the SR 122 expansion note was reduced by \$60,000, and \$25,000 of the engineer's building construction note was paid off. \$185,000 was paid down on the Mulhauser Road TID special assessment note, the Lakota Drive special assessment note was paid down by \$55,000, and the principal outstanding on the Union Centre Boulevard special assessment note was reduced by \$510,000. The balance remaining on these three special assessment notes were rolled into the special assessment bonds totaling \$8,260,000.

Three notes were refinanced with an additional \$338,338 in capitalized interest. The refinancing of the Millikin Road TIF note and Union Centre Boulevard Phase I & III note included additional interest of \$135,000 and \$108,338, respectively. In the enterprise fund activity, the sewer system expansion note was refinanced with an additional \$95,000 in capitalized interest.

The net effect of this refinancing activity (paying down the principal or capitalizing the interest) resulted in a \$676,662 decrease in the County's liability for prior year outstanding notes.

Three new bond anticipation notes were issued in 2000, with one being paid off during the year. A \$1,000,000 note issued in January for the purchase of land for the jail was rolled over in July in the \$10 million bond anticipation notes issued to provide funds for the construction of the new county jail. The third note issue, providing funds for the removal of the city of Middletown's City Center Mall and for computer technology, totaled \$2,500,000.

All notes issued during 2000 were awarded a MIG-1 rating by Moody's Investor Service, the highest rating available for a short-term note issue, and were issued in anticipation of long-term bond financing. A summary of note transactions during the year and a detailed list of outstanding note issues can be found in Note 16 to the general-purpose financial statements.

At December 31, 2000, the County's un-voted debt margin was \$19,442,461 and total debt margin was \$105,553,651. These figures represent the difference between the amount of legal debt limits and the amount of nonexempt County debt outstanding at December 31, 2000. Self-supporting notes are considered exempt for purposes of this computation. Calculations for these amounts are presented in Table 12 of the statistical section.



### **Cash Management**

The Butler County Treasurer invests inactive funds in commercial bank and savings and loan certificates of deposit, instruments guaranteed by the U.S. Government or its agencies, commercial paper, STAR Ohio and money market accounts. Active County funds are invested in commercial bank accounts bearing interest. Investment of Butler County funds is made in order to seek preservation of capital in the overall portfolio and to ensure sufficient liquidity to enable the County to meet reasonably anticipated operating requirements.

The County pools its cash for investment purposes to capture the highest return. Interest earned on investments is credited to the General Fund, except as stipulated by the Ohio Constitution or state statute. Interest earned by the primary government in 2000 totaled \$9,025,421. Note 4 to the general-purpose financial statements provides additional information on the County's cash management function.

### **Risk Management**

Butler County manages its risk through a coordinated effort of premiums, risk sharing pools, and self-insurance. By statute and court decision, Ohio retains only limited tort immunity for actions within the local government. In addition to potential tort liabilities, the County may be liable for employees' workers' compensation claims, plus casualty losses to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials. The County offers premium based health care coverage to employees as a fringe benefit through a contract with United Healthcare, Inc.

Except for property and liability coverage obtained directly by the County Mental Health Board and the County Board of Mental Retardation and Developmental Disabilities, the Board of County Commissioners is responsible for coordinating the County's insurance and risk management needs. Butler County contracts with the County Risk Sharing Authority (CORSAs) for liability, property, and crime insurance.

A more detailed discussion of the County's risk management may be found in Note 9 to the general-purpose financial statements.

## **OTHER INFORMATION**

### **Independent Audit**

Included in this report is the Auditor of State's unqualified opinion rendered on the County's general-purpose financial statements as of and for the year ended December 31, 2000. An independent audit of the County's financial statements is part of the annual preparation of the CAFR. This annual independent audit will continue to review, comment on, and thereby strengthen the County's accounting and budgetary controls.

### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Butler County for its comprehensive annual financial report for fiscal year ended December 31, 1999. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports 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 our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA for consideration.

### **Acknowledgments**

We would like to thank the Butler County Commissioners and all elected and appointed county officials for their support and assistance in this endeavor. It is truly a group effort that would not be possible without the cooperation of all county departments.

A special word of thanks is offered to Derek Conklin, Tim Williams, and Dennis Nichols in the Commissioners' office, Katie Smiddy, Angela Farmer, Ralph Statzer, and Mike Foley with the Department of Environmental Services, Jenea Allen from CDC, Inc., the staff of the Planning Department, Chris Petrocy from the Engineer's office, whose efforts are greatly appreciated.

To the Auditor of State's Local Government Services Division, we once again offer our thanks for their time and expertise, and our appreciation for their dedication to the project.

To Greg Sullivan, Thomas Line, and Fred Bauer and all employees of the Information Services Division of the Auditor's Office, thanks for making our lives and our jobs so much easier.

We are most proud and appreciative of the dedicated members of the Fiscal Services staff who collectively, through countless hours of effort, were able to pull off the nearly impossible – preparing this Comprehensive Annual Financial Report, a monumental task in and of itself, while simultaneously converting our twenty-three year old finance system to a cutting edge, fully integrated accounting and human resource/payroll system for the County. None of this would have been possible if not for the tireless efforts and devotion of Belinda Ricketts, Fiscal Services Director. Our sincere thanks are extended to Belinda and to the rest of the Fiscal Services staff, each who were invaluable contributors committed to this project. To Janie Adkins, Jill Cole, Harry Steger, Dawn McClure, Lavonne Brandenburg, Linda Ruthen, Anne Gaw, Rachel Sandlin, Jodi Schueler, Mimi Sullivan, Lynn Rice, Beverly Hoskins, Nina Evans, and Brodie Theiss, it is a privilege to be on your team.

It is the mission of the Auditor's office to bring a high level of professionalism to Butler County government, to better inform and educate its citizens, and to do so in an expert manner through the issuance of this Comprehensive Annual Financial Report. By doing so, the County remains accountable to the public, and the public trust with which we have been so fortunate to be provided, is retained. This report provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2000. We ask for your continuing support of this project and in our efforts to best serve the citizens of Butler County.

Sincerely,



Kay Rogers, CPA, CGFM  
Butler County Auditor



Randall J. Groves, CPFO, CGFM  
Chief Deputy Auditor – Fiscal and Consumer Services

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Butler County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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.



*Anne Spray Kinney*  
President

*Jeffrey L. Esser*  
Executive Director

Butler County, Ohio

December 31, 2000

**Elected Officials:**

---

Board of  
County Commissioners

Courtney E. Combs  
Michael Fox  
Charles Furmon

President  
Commissioner  
Commissioner

---

Other Elected Officials

Dean C. Foster  
Kay Rogers, CPA, CGFM  
Mary C. Law  
Danny N. Crank  
Harold D. Gabbard  
Dr. Richard Burkhardt  
Cindy Carpenter  
Daniel Gattermeyer

Engineer  
Auditor  
Treasurer  
Recorder  
Sheriff  
Coroner  
Clerk of Courts  
Prosecutor

---

Common Pleas Court

Honorable Michael J. Sage

Administrative Judge

---

**General Division:**

Honorable Matthew J. Crehan  
Honorable H.J. Bressler  
Honorable Patricia S. Oney  
Honorable Keith M Spaeth

Judge  
Judge  
Judge  
Judge

---

**Domestic Relations Division:**

Honorable Leslie H. Spillane  
Honorable Sharon Kennedy

Judge  
Judge

---

**Juvenile Division:**

Honorable David J. Niehaus

Presiding Judge

---

**Probate Division:**

Honorable Randy T Rogers

Judge

---

Area Court I  
Area Court II  
Area Court III

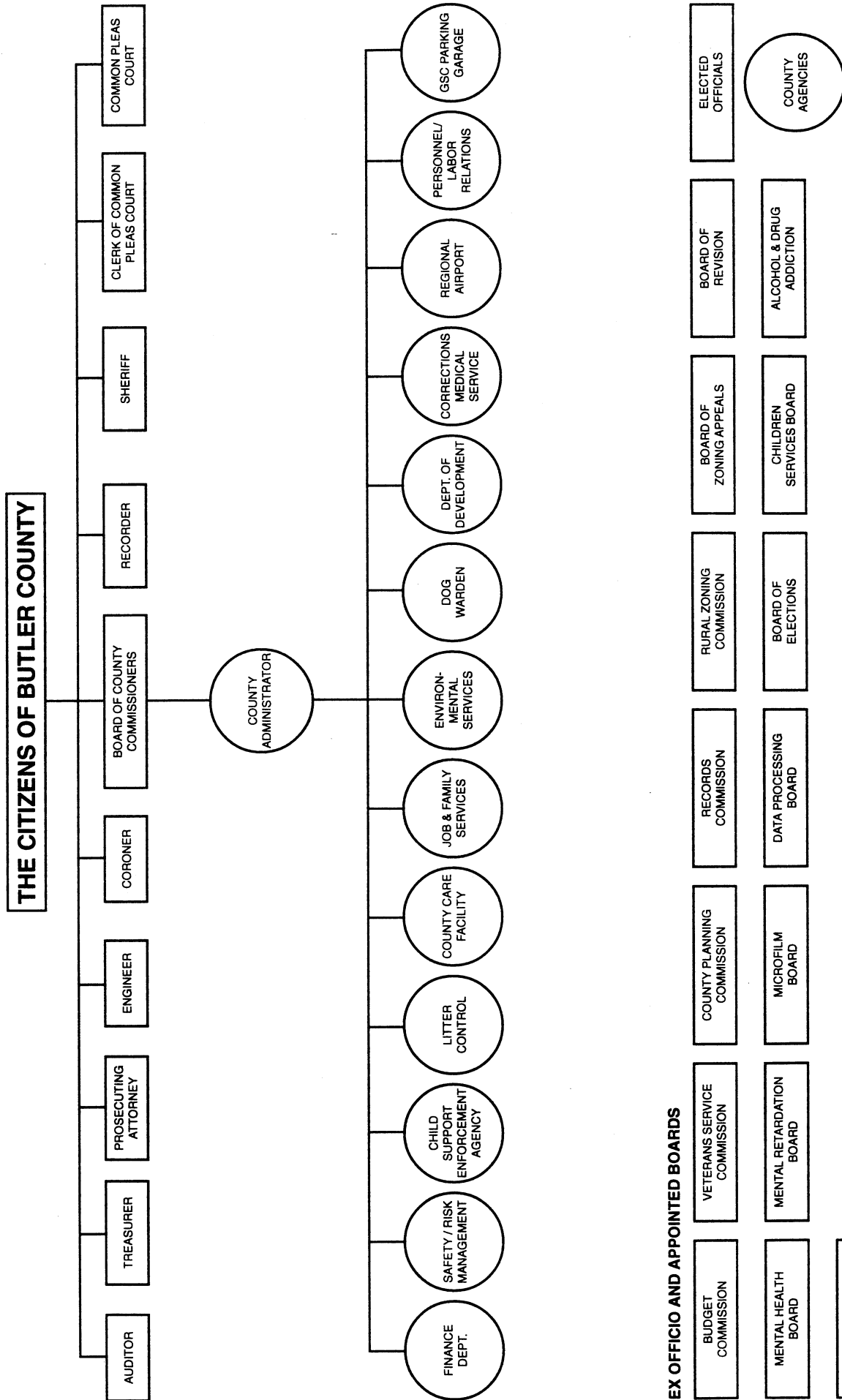
Honorable Robert Lyons  
Honorable John B. Connaughton  
Honorable Robert Hendrickson

Presiding Judge  
Presiding Judge  
Presiding Judge

---

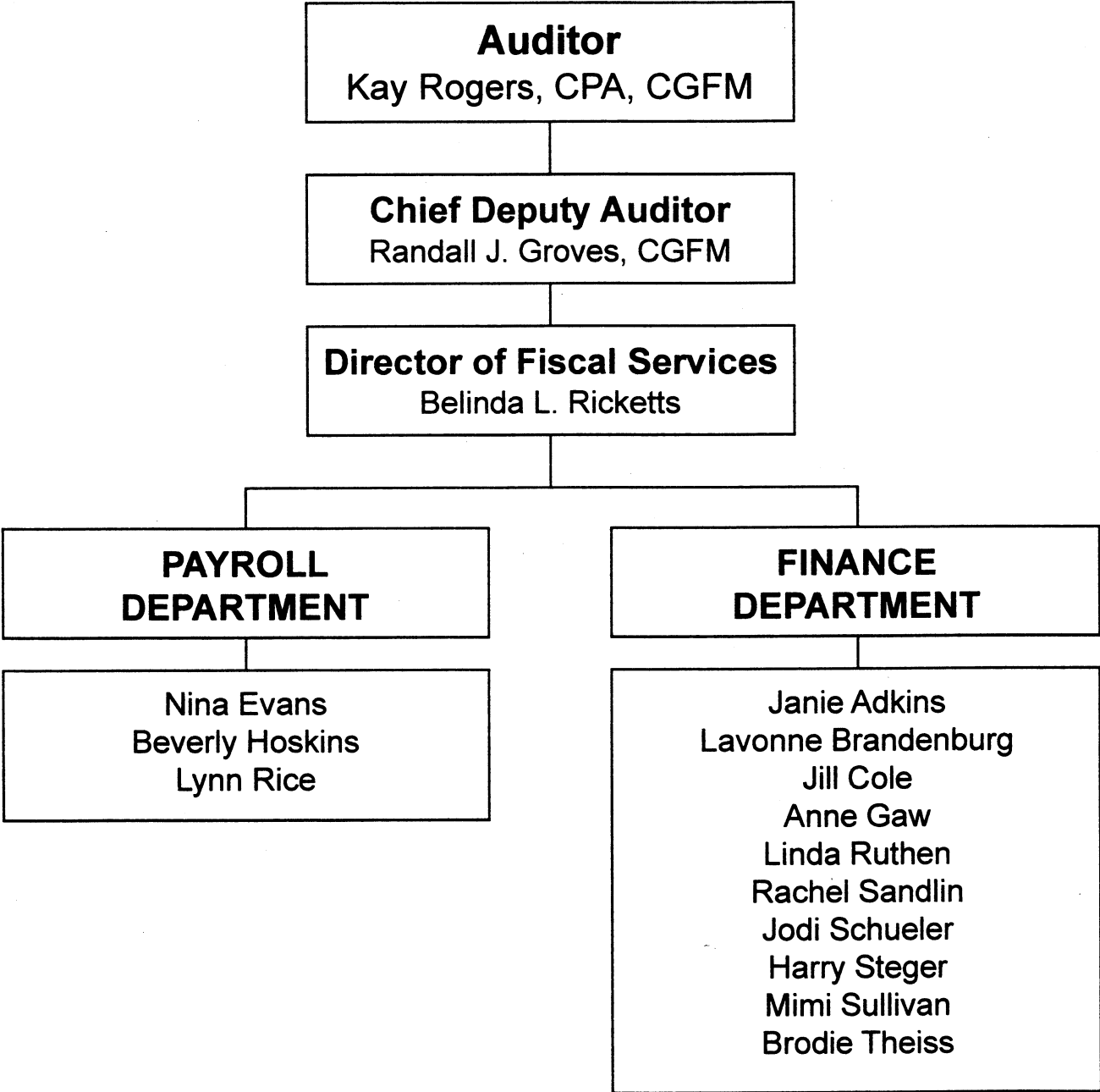
# BUTLER COUNTY, OHIO

— Organizational Chart —



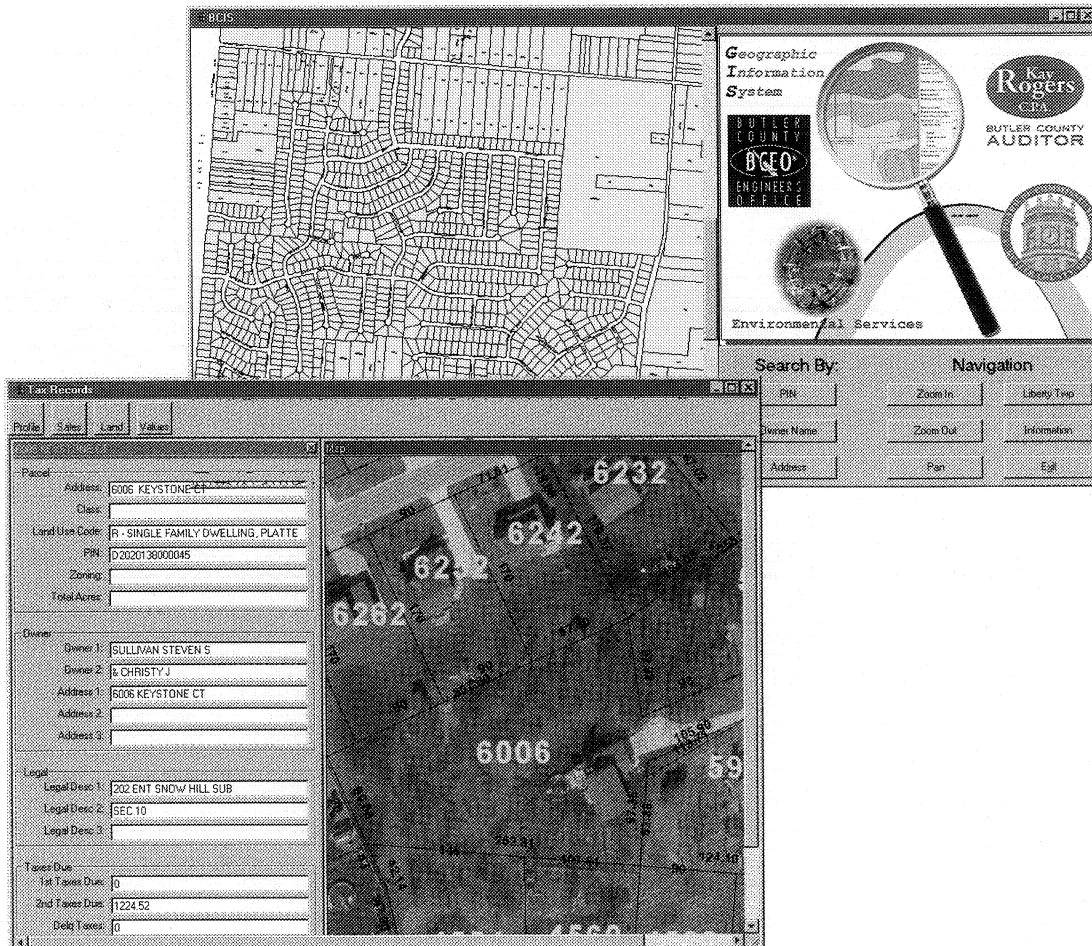
# Butler County, Ohio

Auditor's Office — Fiscal Services Division  
*Organization and Representative Duties*



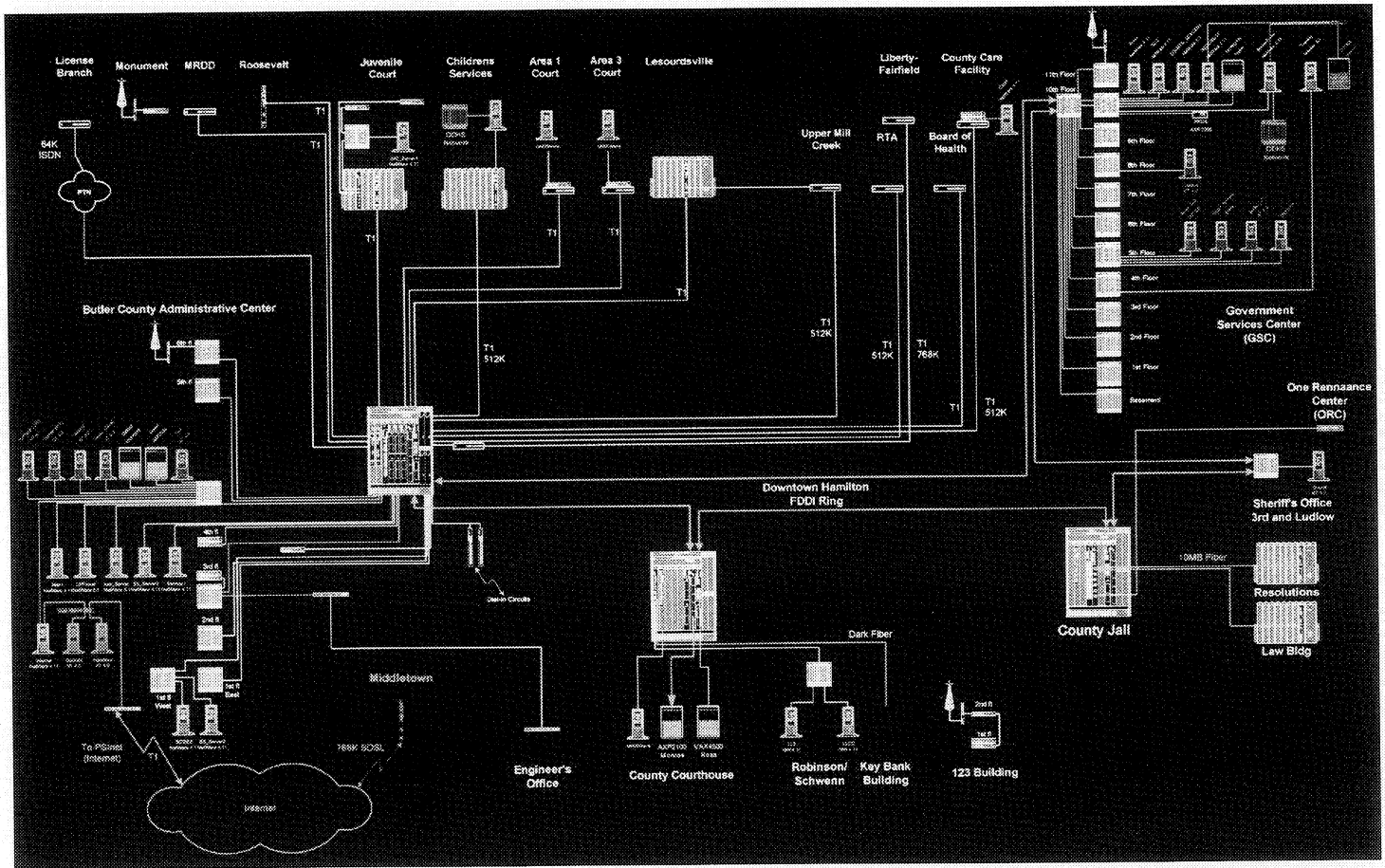
# FINANCIAL SECTION

## Geographic Information System G.I.S.



Butler County Information Services is working with State, County and Local governments to set up the Butler County Geographic Information System. The new system combines information from tax plat maps, engineering drawings, and topographical imagery into selectable layers on the computer screen for any area of Butler County.

# Butler County Metropolitan Area Computer Network



The Butler County MAN (Metropolitan Area Computer Network) links more than one thousand nodes into one high-speed seamless network. Computers in County Offices and departments are connected to local area networks using ethernet and glass-fiber technologies. High speed switches connect the local LANs through the downtown FDDI network (Fiber Optic Distributed Data Interface). T1 lines and wireless communications switches extend the county network to connect remote building and offices.





STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

250 West Court Street  
Suite 150 E  
Cincinnati, Ohio 45202  
Telephone 513-361-8550  
800-368-7419  
Facsimile 513-361-8577  
www.auditor.state.oh.us

## INDEPENDENT ACCOUNTANTS' REPORT

Butler County  
315 High Street  
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Butler County, Ohio, as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of Butler 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 component unit (Miami Valley Industries). Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the component unit (Miami Valley Industries), is based solely 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. The financial statements of the component unit (Miami Valley Industries) were not audited in accordance with *Government Auditing Standards*. 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 the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Butler County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 of the general-purpose financial statements, Butler County changed the presentation of the Regional Transit Authority Fund from a Special Revenue Fund presentation to an Agency Fund presentation for the year ending December 31, 2000.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2001 on our consideration of Butler 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 Butler 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", written in a cursive style.

**Jim Petro**  
Auditor of State

July 27, 2001

# **GENERAL PURPOSE FINANCIAL STATEMENTS**

Butler County, Ohio

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

December 31, 2000 (Primary Government) and June 30, 2000 (Component Unit)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Assets and Other Debits</b>						
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$ 13,827,309	42,260,213	972,292	8,650,411	32,877,931	6,557,133
Cash and Cash Equivalents in Segregated Accounts	35	123,313	-	-	-	-
Investments in Segregated Accounts	-	-	-	-	-	-
Receivables:						
Taxes	9,505,606	25,565,126	-	-	-	-
Leases with Primary Government	-	-	-	-	-	-
Accounts	99,999	-	-	-	3,437,613	14,483
Loans	-	297,073	-	-	-	-
Special Assessments	-	310,476	9,766,728	-	-	-
Interfund	-	-	68,449	-	91,000	-
Accrued Interest	1,247,409	-	-	39,988	-	-
Due from Other Funds	1,379,684	157,298	204,519	148,250	613,772	684,441
Due from Other Governments	9,378,806	3,769,027	-	-	62,774	-
Materials and Supplies						
Inventory	70,000	270,077	-	-	112,108	-
Prepaid Items	334,284	613,426	-	-	15,298	127
Deferred Charges	-	-	-	-	4,085,427	-
Restricted Assets:						
Cash and Cash Equivalents	2,703,979	-	-	-	14,814,683	-
Advances to Other Funds	693,002	-	-	-	-	-
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	-	-	-	-	226,857,404	-
<b>Other Debits</b>						
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	-	-	-	-	-	-
Amount to be Provided from General Government Resources	-	-	-	-	-	-
Amount to be Provided from Special Assessments	-	-	-	-	-	-
Total Assets and Other Debits	\$ 39,240,113	73,366,029	11,011,988	8,838,649	282,968,010	7,256,184

Fiduciary Fund Types	Account Groups		Totals-2000 (Memorandum Only) Primary Government	Component Unit	Totals-2000 (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Trust and Agency					
14,744,141	-	-	119,889,430	-	119,889,430
3,032,154	-	-	3,155,502	106,001	3,261,503
400,000	-	-	400,000	373,550	773,550
243,014,875	-	-	278,085,607	-	278,085,607
-	-	-	-	91,475	91,475
-	-	-	3,552,095	196,541	3,748,636
-	-	-	297,073	3,020	300,093
21,233,710	-	-	31,310,914	-	31,310,914
-	-	-	159,449	-	159,449
-	-	-	1,287,397	-	1,287,397
97,240	-	-	3,285,204	-	3,285,204
3,085,837	-	-	16,296,444	-	16,296,444
-	-	-	452,185	-	452,185
-	-	-	963,135	-	963,135
-	-	-	4,085,427	-	4,085,427
-	-	-	17,518,662	-	17,518,662
-	-	-	693,002	-	693,002
-	339,173,068	-	566,030,472	739,183	566,769,655
-	-	1,200,717	1,200,717	-	1,200,717
-	-	52,748,726	52,748,726	-	52,748,726
-	-	10,711,283	10,711,283	-	10,711,283
<b>285,607,957</b>	<b>339,173,068</b>	<b>64,660,726</b>	<b>1,112,122,724</b>	<b>1,509,770</b>	<b>1,113,632,494</b>

(continued)

## Butler County, Ohio

## Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Unit

(continued)

December 31, 2000 (Primary Government) and June 30, 2000 (Component Unit)

Liabilities, Fund Equity and Other Credits	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<b>Liabilities</b>						
Accounts Payable	\$ 250,553	1,401,117	-	30,165	196,599	-
Contracts Payable	25,897	2,456,970	-	1,925,096	971,803	-
Accrued Wages and Benefits	1,175,101	1,475,434	-	-	450,129	10,662
Compensated Absences Payable	82,126	73,969	-	-	512,020	6,426
Retainage Payable	-	-	-	145,686	1,299,661	-
Interfund Payable	-	-	-	2,580	156,869	-
Due to Other Funds	344,826	571,098	-	225,000	711,222	-
Due to Other Governments	66,008	191,961	-	-	56,012	400,257
Deferred Revenue	11,441,368	26,812,968	9,766,728	-	-	-
Undistributed Monies	-	-	-	-	-	-
Due to Others	-	-	-	-	-	-
Matured Bonds Payable	-	-	9,000	-	-	-
Matured Interest Payable	-	-	5,543	-	-	-
Accrued Interest Payable	124,105	8,958	-	571,774	610,118	-
Notes Payable	6,600,000	930,000	-	25,993,338	2,415,000	-
Claims and Judgments Payable	-	-	-	-	-	1,923,288
OPWC Loans Payable	-	-	-	-	-	-
Payable from Restricted Assets:						
Refundable Deposits	-	-	-	-	64,423	-
Advances from Other Funds	-	313,002	30,000	185,000	50,000	-
Sales Tax Bonds Payable	-	-	-	-	-	-
Capital Leases Payable to Component Unit	-	-	-	-	-	-
General Obligation Bonds Payable	-	-	-	-	1,371,564	-
Revenue Bonds Payable	-	-	-	-	101,739,949	-
Special Assessment Debt with Governmental Commitment	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>20,109,984</b>	<b>34,235,477</b>	<b>9,811,271</b>	<b>29,078,639</b>	<b>110,605,369</b>	<b>2,340,633</b>
<b>Fund Equity and Other Credits</b>						
Investment in General Fixed Assets	-	-	-	-	-	-
Contributed Capital	-	-	-	-	120,173,063	-
Retained Earnings:						
Reserved:						
Current Debt Service	-	-	-	-	10,206,688	-
Replacement and Improvement	-	-	-	-	4,543,572	-
Unreserved	-	-	-	-	37,439,318	4,915,551
Net Assets:						
Unrestricted	-	-	-	-	-	-
Fund Balance:						
Reserved for Encumbrances	733,936	6,715,378	-	1,806,556	-	-
Reserved for Inventory	70,000	270,077	-	-	-	-
Reserved for Advances	693,002	-	-	-	-	-
Reserved for Loans	-	297,073	-	-	-	-
Unreserved:						
Undesignated (Deficit)	17,633,191	31,848,024	1,200,717	(22,046,546)	-	-
<b>Total Fund Equity (Deficit)     and Other Credits</b>	<b>19,130,129</b>	<b>39,130,552</b>	<b>1,200,717</b>	<b>(20,239,990)</b>	<b>172,362,641</b>	<b>4,915,551</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 39,240,113</b>	<b>73,366,029</b>	<b>11,011,988</b>	<b>8,838,649</b>	<b>282,968,010</b>	<b>7,256,184</b>

See accompanying notes to the general purpose financial statements.

Fiduciary Fund Types	Account Groups		Totals-2000 (Memorandum Only) Primary Government	Component Unit	Totals-2000 (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-Term Obligations			
Trust and Agency					
-	-	-	1,878,434	111,493	1,989,927
-	-	-	5,379,766	-	5,379,766
-	-	3,262,386	6,373,712	44,438	6,418,150
-	-	4,464,992	5,139,533	-	5,139,533
-	-	-	1,445,347	-	1,445,347
-	-	-	159,449	-	159,449
1,433,058	-	-	3,285,204	-	3,285,204
273,583,783	-	-	274,298,021	-	274,298,021
-	-	-	48,021,064	213,442	48,234,506
4,617,436	-	-	4,617,436	74,588	4,692,024
4,394,343	-	-	4,394,343	-	4,394,343
-	-	-	9,000	-	9,000
-	-	-	5,543	-	5,543
-	-	-	1,314,955	-	1,314,955
-	-	-	35,938,338	578,533	36,516,871
-	-	-	1,923,288	-	1,923,288
-	-	1,255,927	1,255,927	-	1,255,927
-	-	-	64,423	-	64,423
115,000	-	-	693,002	-	693,002
-	-	27,865,000	27,865,000	-	27,865,000
-	-	135,421	135,421	-	135,421
-	-	15,765,000	17,136,564	-	17,136,564
-	-	-	101,739,949	-	101,739,949
-	-	11,912,000	11,912,000	-	11,912,000
284,143,620	-	64,660,726	554,985,719	1,022,494	556,008,213
-	339,173,068	-	339,173,068	-	339,173,068
-	-	-	120,173,063	-	120,173,063
-	-	-	10,206,688	-	10,206,688
-	-	-	4,543,572	-	4,543,572
-	-	-	42,354,869	-	42,354,869
-	-	-	-	487,276	487,276
-	-	-	9,255,870	-	9,255,870
-	-	-	340,077	-	340,077
-	-	-	693,002	-	693,002
-	-	-	297,073	-	297,073
1,464,337	-	-	30,099,723	-	30,099,723
1,464,337	339,173,068	-	557,137,005	487,276	557,624,281
285,607,957	339,173,068	64,660,726	1,112,122,724	1,509,770	1,113,632,494

Butler County, Ohio

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Year Ended December 31, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Taxes	\$ 25,663,966	25,807,959	-
Charges for Services	16,183,994	8,566,774	-
Licenses and Permits	29,286	-	-
Fines and Forfeitures	1,360,883	384,589	-
Intergovernmental	8,366,906	89,222,779	-
Special Assessments	-	134,819	1,406,172
Interest	6,979,162	89,882	-
Net increase in Fair Value of investments	1,622,284	-	-
Other	594,972	202,652	11,959
<b>Total Revenues</b>	<b>60,801,453</b>	<b>124,409,454</b>	<b>1,418,131</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Legislative and Executive	19,656,468	4,571,272	-
Judicial	9,432,738	642,284	-
Public Safety	20,042,889	5,736,634	-
Public Works	1,363,732	19,510,657	-
Health	256,306	38,377,266	-
Human Services	618,284	52,965,277	-
Conservation and Recreation	460,000	-	-
Other	150,252	-	-
Capital Outlay	-	-	-
Intergovernmental	-	1,410,577	-
<b>Debt Service:</b>			
Principal Retirement	915,000	93,123	1,156,000
Interest and Fiscal Charges	1,655,852	95,300	1,254,471
<b>Total Expenditures</b>	<b>54,551,521</b>	<b>123,402,390</b>	<b>2,410,471</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>6,249,932</b>	<b>1,007,064</b>	<b>(992,340)</b>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Bonds	-	-	-
Operating Transfers - In	117,768	1,707,452	1,659,371
Operating Transfers - Out	(4,613,138)	(529,463)	(634,025)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,495,370)</b>	<b>1,177,989</b>	<b>1,025,346</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>1,754,562</b>	<b>2,185,053</b>	<b>33,006</b>
<b>Fund Balances (Deficit) at Beginning of Year -Restated Note 3</b>	<b>15,613,373</b>	<b>36,972,144</b>	<b>1,167,711</b>
Residual Equity Transfers	1,762,526	-	-
Decrease in Reserve for Inventory	(332)	(26,645)	-
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 19,130,129</b>	<b>39,130,552</b>	<b>1,200,717</b>

See accompanying notes to the general purpose financial statements.



Capital Projects	Fiduciary Fund Type Expendable Trust	Totals-2000 (Memorandum Only)
-	-	51,471,925
21,725	9,097	24,781,590
-	-	29,286
-	-	1,745,472
84,000	-	97,673,685
-	-	1,540,991
488,248	8,038	7,565,330
56,492	-	1,678,776
16,408	407,274	1,233,265
666,873	424,409	187,720,320
-	-	24,227,740
-	-	10,075,022
-	-	25,779,523
-	-	20,874,389
-	-	38,633,572
-	-	53,583,561
-	-	460,000
-	117,245	267,497
18,192,673	-	18,192,673
-	-	1,410,577
-	-	2,164,123
1,246,996	-	4,252,619
19,439,669	117,245	199,921,296
(18,772,796)	307,164	(12,200,976)
8,260,000	-	8,260,000
2,962,740	-	6,447,331
(872,259)	-	(6,648,885)
10,350,481	-	8,058,446
(8,422,315)	307,164	(4,142,530)
(11,817,675)	1,157,173	43,092,726
-	-	1,762,526
-	-	(26,977)
(20,239,990)	1,464,337	40,685,745

## Butler County, Ohio

Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual (Budget Basis)  
 All Governmental Fund Types  
 For the Year Ended December 31, 2000

	General Fund			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Taxes	\$ 24,783,000	24,083,000	25,563,096	1,480,096
Charges for Services	12,557,850	16,027,850	16,260,698	232,848
Licenses and Permits	28,100	28,100	29,286	1,186
Fines and Forfeitures	856,800	856,800	1,388,330	531,530
Intergovernmental	7,745,415	7,745,415	8,186,168	440,753
Special Assessments	-	-	-	-
Interest	5,086,600	5,086,600	6,237,705	1,151,105
Other	4,742,000	519,000	696,568	177,568
<b>Total Revenues</b>	<b>55,799,765</b>	<b>54,346,765</b>	<b>58,361,851</b>	<b>4,015,086</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	17,410,107	22,603,978	21,863,516	740,462
Judicial	10,278,500	11,162,821	10,615,268	547,553
Public Safety	20,870,731	21,651,036	21,237,386	413,650
Public Works	1,848,392	1,998,437	1,624,720	373,717
Health	813,110	523,946	406,444	117,502
Human Services	929,521	927,272	610,980	316,292
Conservation and Recreation	302,400	316,400	316,000	400
Other	1,537,176	1,878,345	1,683,062	195,283
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
<b>Debt Service:</b>				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>53,989,937</b>	<b>61,062,235</b>	<b>58,357,376</b>	<b>2,704,859</b>
<b>Excess of Revenues Over     (Under) Expenditures</b>	<b>1,809,828</b>	<b>(6,715,470)</b>	<b>4,475</b>	<b>6,719,945</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	4,223,000	4,682,309	459,309
Other Financing Uses	(172,300)	(328,124)	(328,124)	-
Proceeds of Bonds	-	-	-	-
Proceeds of Notes	-	-	-	-
Advances - In	-	-	-	-
Advances - Out	(20,000)	(902,374)	(185,000)	717,374
Operating Transfers - In	155,000	885,000	2,289,348	1,404,348
Operating Transfers - Out	(5,805,656)	(7,412,945)	(7,142,071)	270,874
<b>Total Other Financing Sources (Uses)</b>	<b>(5,842,956)</b>	<b>(3,535,443)</b>	<b>(683,538)</b>	<b>2,851,905</b>
<b>Excess of Revenues and     Other Financing Sources Over     (Under) Expenditures and     Other Financing (Uses)</b>	<b>(4,033,128)</b>	<b>(10,250,913)</b>	<b>(679,063)</b>	<b>9,571,850</b>
<b>Fund Balances at Beginning of Year</b>	<b>10,064,180</b>	<b>10,064,180</b>	<b>10,064,180</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,728,464</b>	<b>2,728,464</b>	<b>2,728,464</b>	<b>-</b>
<b>Fund Balances at End of Year</b>	<b>\$ 8,759,516</b>	<b>2,541,731</b>	<b>12,113,581</b>	<b>9,571,850</b>

<b>Special Revenue Funds</b>			
<b>Original Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
26,740,347	25,596,910	25,818,393	221,483
7,238,263	7,991,398	8,162,503	171,105
-	-	-	-
436,965	372,965	375,495	2,530
82,177,007	84,276,272	86,812,317	2,536,045
120,000	120,000	134,819	14,819
168,000	80,250	88,612	8,362
2,332,870	1,403,962	1,834,130	430,168
<b>119,213,452</b>	<b>119,841,757</b>	<b>123,226,269</b>	<b>3,384,512</b>
4,767,191	4,773,153	4,573,112	200,041
498,001	829,769	650,853	178,916
2,779,672	5,593,221	5,422,854	170,367
32,147,474	29,318,139	25,898,948	3,419,191
48,095,384	45,759,301	42,329,665	3,429,636
54,024,769	63,485,562	57,013,800	6,471,762
-	-	-	-
-	-	-	-
-	-	-	-
1,500,000	1,500,000	1,410,577	89,423
-	-	-	-
-	-	-	-
<b>143,812,491</b>	<b>151,259,145</b>	<b>137,299,809</b>	<b>13,959,336</b>
<b>(24,599,039)</b>	<b>(31,417,388)</b>	<b>(14,073,540)</b>	<b>17,343,848</b>
376,039	531,027	580,497	49,470
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,357,292	1,718,649	1,707,452	(11,197)
(56,000)	(1,206,184)	(1,065,405)	140,779
<b>1,677,331</b>	<b>1,043,492</b>	<b>1,222,544</b>	<b>179,052</b>
<b>(22,921,708)</b>	<b>(30,373,896)</b>	<b>(12,850,996)</b>	<b>17,522,900</b>
38,598,572	38,598,572	38,598,572	-
7,634,389	7,634,389	7,634,389	-
<b>23,311,253</b>	<b>15,859,065</b>	<b>33,381,965</b>	<b>17,522,900</b>

(continued)

Combined Statement of Revenues, Expenditures, and  
 Changes in Fund Balances - Budget and Actual (Budget Basis)  
 All Governmental Fund Types (continued)  
 For the Year Ended December 31, 2000

	Debt Service Fund			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Taxes	\$ -	-	-	-
Charges for Services	-	-	-	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	1,343,000	1,341,396	1,406,172	64,776
Interest	-	-	-	-
Other	-	-	13,621	13,621
<b>Total Revenues</b>	<b>1,343,000</b>	<b>1,341,396</b>	<b>1,419,793</b>	<b>78,397</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Other	-	-	-	-
Capital Outlay	-	-	-	-
Intergovernmental	-	-	-	-
Debt Service:				
Principal Retirement	925,000	52,581,787	52,549,980	31,807
Interest and Fiscal Charges	925,000	8,976,138	8,669,390	306,748
<b>Total Expenditures</b>	<b>1,850,000</b>	<b>61,557,925</b>	<b>61,219,370</b>	<b>338,555</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(507,000)</b>	<b>(60,216,529)</b>	<b>(59,799,577)</b>	<b>416,952</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	-	-	-
Other Financing Uses	-	-	-	-
Proceeds of Bonds	18,000,000	8,550,000	8,260,000	(290,000)
Proceeds of Notes	27,000,000	37,050,000	37,496,676	446,676
Advances - In	-	-	-	-
Advances - Out	-	-	-	-
Operating Transfers - In	11,600,000	14,679,400	14,086,439	(592,961)
Operating Transfers - Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>56,600,000</b>	<b>60,279,400</b>	<b>59,843,115</b>	<b>(436,285)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>56,093,000</b>	<b>62,871</b>	<b>43,538</b>	<b>(19,333)</b>
<b>Fund Balances at Beginning of Year</b>	<b>1,080,276</b>	<b>1,080,276</b>	<b>1,080,276</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances at End of Year</b>	<b>\$ 57,173,276</b>	<b>1,143,147</b>	<b>1,123,814</b>	<b>(19,333)</b>

See accompanying notes to the general purpose financial statements.

Capital Projects Funds				Totals-2000 (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
-	-	-	-	51,523,347	49,679,910	51,381,489	1,701,579
-	-	21,725	21,725	19,796,113	24,019,248	24,444,926	425,678
-	-	-	-	28,100	28,100	29,286	1,186
-	-	-	-	1,293,765	1,229,765	1,763,825	534,060
120,000	-	84,000	84,000	90,042,422	92,021,687	95,082,485	3,060,798
-	-	-	-	1,463,000	1,461,396	1,540,991	79,595
-	171,607	434,762	263,155	5,254,600	5,338,457	6,761,079	1,422,622
-	17,776	18,346	570	7,074,870	1,940,738	2,562,665	621,927
120,000	189,383	558,833	369,450	176,476,217	175,719,301	183,566,746	7,847,445
-	-	-	-	22,177,298	27,377,131	26,436,628	940,503
-	-	-	-	10,776,501	11,992,590	11,266,121	726,469
-	-	-	-	23,650,403	27,244,257	26,660,240	584,017
-	-	-	-	33,995,866	31,316,576	27,523,668	3,792,908
-	-	-	-	48,908,494	46,283,247	42,736,109	3,547,138
-	-	-	-	54,954,290	64,412,834	57,624,780	6,788,054
-	-	-	-	302,400	316,400	316,000	400
-	-	-	-	1,537,176	1,878,345	1,683,062	195,283
17,080,333	24,946,616	21,287,892	3,658,724	17,080,333	24,946,616	21,287,892	3,658,724
-	-	-	-	1,500,000	1,500,000	1,410,577	89,423
-	-	-	-	925,000	52,581,787	52,549,980	31,807
-	-	-	-	925,000	8,976,138	8,669,390	306,748
17,080,333	24,946,616	21,287,892	3,658,724	216,732,761	298,825,921	278,164,447	20,661,474
(16,960,333)	(24,757,233)	(20,729,059)	4,028,174	(40,256,544)	(123,106,620)	(94,597,701)	28,508,919
-	518,405	527,317	8,912	376,039	5,272,432	5,790,123	517,691
-	-	-	-	(172,300)	(328,124)	(328,124)	-
-	-	-	-	18,000,000	8,550,000	8,260,000	(290,000)
4,100,000	11,100,000	12,501,662	1,401,662	31,100,000	48,150,000	49,998,338	1,848,338
-	25,000	185,000	160,000	-	25,000	185,000	160,000
-	-	-	-	(20,000)	(902,374)	(185,000)	717,374
3,050,000	2,698,147	2,328,715	(369,432)	16,162,292	19,981,196	20,411,954	430,758
-	(1,858,358)	(1,858,358)	-	(5,861,656)	(10,477,487)	(10,065,834)	411,653
7,150,000	12,483,194	13,684,336	1,201,142	59,584,375	70,270,643	74,066,457	3,795,814
(9,810,333)	(12,274,039)	(7,044,723)	5,229,316	19,327,831	(52,835,977)	(20,531,244)	32,304,733
5,069,647	5,069,647	5,069,647	-	54,812,675	54,812,675	54,812,675	-
8,087,330	8,087,330	8,087,330	-	18,450,183	18,450,183	18,450,183	-
3,346,644	882,938	6,112,254	5,229,316	92,590,689	20,426,881	52,731,614	32,304,733

Butler County, Ohio

Combined Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Proprietary Fund Types - Primary Government  
For the Year Ended December 31, 2000

	Proprietary Fund Types		
	Enterprise	Internal Service	Totals-2000 (Memorandum Only)
<b>Operating Revenues:</b>			
Charges for Services	\$ 32,048,403	4,239,004	36,287,407
Other Operating Revenues	236,806	-	236,806
<b>Total Revenues</b>	<b>32,285,209</b>	<b>4,239,004</b>	<b>36,524,213</b>
<b>Operating Expenses:</b>			
Personal Services	8,844,191	211,194	9,055,385
Contractual Services	12,776,493	4,220,058	16,996,551
Claims and Judgments	-	272,290	272,290
Materials and Supplies	2,557,754	-	2,557,754
Other Operating Expense	569,640	-	569,640
Depreciation	7,770,154	-	7,770,154
<b>Total Operating Expenses</b>	<b>32,518,232</b>	<b>4,703,542</b>	<b>37,221,774</b>
<b>Operating Income (Loss)</b>	<b>(233,023)</b>	<b>(464,538)</b>	<b>(697,561)</b>
<b>Non-Operating Revenues (Expenses):</b>			
Interest Income	1,460,091	-	1,460,091
(Loss) on Sale of Fixed Assets	(28,166)	-	(28,166)
Grants	208,479	-	208,479
Interest and Fiscal Charges	(5,562,300)	-	(5,562,300)
Other non-operating revenues	6,881,397	957	6,882,354
Other non-operating expenses	(396,001)	(164)	(396,165)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>2,563,500</b>	<b>793</b>	<b>2,564,293</b>
<b>Income (loss) before Operating Transfers</b>	<b>2,330,477</b>	<b>(463,745)</b>	<b>1,866,732</b>
Operating Transfers-In	235,331	-	235,331
Operating Transfers-Out	(33,777)	-	(33,777)
<b>Net Income (Loss)</b>	<b>2,532,031</b>	<b>(463,745)</b>	<b>2,068,286</b>
Depreciation on Fixed Assets Acquired by Contributed Capital	2,249,378	-	2,249,378
Retained Earnings at Beginning of Year-Restated Note 3	47,408,169	7,141,822	54,549,991
Residual Equity Transfers	-	(1,762,526)	(1,762,526)
<b>Retained Earnings at End of Year</b>	<b>52,189,578</b>	<b>4,915,551</b>	<b>57,105,129</b>
Contributed Capital at Beginning of Year	114,013,438	-	114,013,438
Contributions:			
Developers	8,129,097	-	8,129,097
Others	279,906	-	279,906
Depreciation on Fixed Assets Acquired by Contributed Capital	(2,249,378)	-	(2,249,378)
<b>Contributed Capital at End of Year</b>	<b>120,173,063</b>	<b>-</b>	<b>120,173,063</b>
<b>Total Fund Equity at End of Year</b>	<b>\$ 172,362,641</b>	<b>4,915,551</b>	<b>177,278,192</b>

See accompanying notes to the general purpose financial statements.

Statement of Activity  
 Component Unit  
 For the Year Ended June 30, 2000

	<u>Miami Valley Industries</u>
<b>Changes in Unrestricted Net Assets</b>	
<b>Revenues:</b>	
<b>Contributions:</b>	
Butler County Board of Mental Retardation	\$ 677,005
Contract Revenue	442,590
Delivery Income	3,992
Enclave Income	196,368
Commission Income	2,319
Bureau of Vocational Rehabilitation Inc	166,566
Interest Income	51,495
Other	55,212
Rental Income	62,101
<b>Total Unrestricted Revenues</b>	<u>1,657,648</u>
<b>Expenses:</b>	
Personal Services	1,103,135
Contractual Services	388,114
Materials and Supplies	22,594
Interest Expense	55,055
Depreciation	74,249
Other	15,918
<b>Total Unrestricted Expenses</b>	<u>1,659,065</u>
Decrease in unrestricted net assets	(1,417)
Net Assets at Beginning of Year	<u>488,693</u>
Net Assets at End of Year	<u>\$ 487,276</u>

See accompanying notes to the general purpose financial statements.

Butler County, Ohio

Combined Statement of Revenues, Expenses, and  
Changes in Fund Equity - Budget and Actual (Budget Basis)  
All Proprietary Fund Types - Primary Government  
For the Year Ended December 31, 2000

	Enterprise Funds			Variance Favorable (Unfavorable)
	Original Budget	Revised Budget	Actual	
<b>Revenues:</b>				
Charges for Services	\$ 35,422,700	31,837,997	31,462,838	(375,159)
Tap in Fees	5,141,300	5,081,300	6,096,718	1,015,418
Special Assessments	-	-	2,494	2,494
Interest	992,000	868,537	782,657	(85,880)
Grants	1,162,500	410,197	575,141	164,944
Other Non-Operating Revenues	65,800	446,254	892,518	446,264
Other Operating Revenues	481,300	169,423	157,579	(11,844)
Advances-In	312,500	-	-	-
Proceeds of Notes	1,106,000	-	-	-
Sale of Fixed Assets	2,000	200	93	(107)
<b>Total Revenues</b>	<b>44,686,100</b>	<b>38,813,908</b>	<b>39,970,038</b>	<b>1,156,130</b>
<b>Expenses:</b>				
Personal Services	8,916,500	9,973,503	8,826,695	1,146,808
Contractual Services	60,383,932	50,517,050	44,458,032	6,059,018
Claims and Judgments	33,000	165,100	136,384	28,716
Materials and Supplies	2,791,576	3,035,093	2,697,524	337,569
Other Operating Expenses	1,058,044	1,430,497	575,968	854,529
Other Non-Operating Expenses	4,396,878	101,900	51,329	50,571
Capital Outlay	3,009,969	1,995,535	1,651,784	343,751
<b>Total Expenses</b>	<b>80,589,899</b>	<b>67,218,678</b>	<b>58,397,716</b>	<b>8,820,962</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(35,903,799)</b>	<b>(28,404,770)</b>	<b>(18,427,678)</b>	<b>9,977,092</b>
<b>Operating Transfers - In</b>	<b>2,688,630</b>	<b>235,000</b>	<b>236,193</b>	<b>1,193</b>
<b>Operating Transfers - Out</b>	<b>(11,903,125)</b>	<b>(12,103,493)</b>	<b>(8,819,787)</b>	<b>3,283,706</b>
<b>Excess of Revenues Over (Under) Expenses and Operating Transfers</b>	<b>(45,118,294)</b>	<b>(40,273,263)</b>	<b>(27,011,272)</b>	<b>13,261,991</b>
<b>Fund Equity at Beginning of Year</b>	<b>33,106,508</b>	<b>33,106,508</b>	<b>33,106,508</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>19,063,991</b>	<b>19,063,991</b>	<b>19,063,991</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 7,052,205</b>	<b>11,897,236</b>	<b>25,159,227</b>	<b>13,261,991</b>

See accompanying notes to the general purpose financial statements.



Internal Service Funds				Totals - 2000 (Memorandum Only)			
Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
7,100,000	4,451,494	4,520,562	69,068	42,522,700	36,289,491	35,983,400	(306,091)
-	-	-	-	5,141,300	5,081,300	6,096,718	1,015,418
-	-	-	-	-	-	2,494	2,494
-	-	-	-	992,000	868,537	782,657	(85,880)
-	-	-	-	1,162,500	410,197	575,141	164,944
50,000	-	957	957	115,800	446,254	893,475	447,221
-	-	-	-	481,300	169,423	157,579	(11,844)
-	-	-	-	312,500	-	-	-
-	-	-	-	1,106,000	-	-	-
-	-	-	-	2,000	200	93	(107)
7,150,000	4,451,494	4,521,519	70,025	51,836,100	43,265,402	44,491,557	1,226,155
206,410	222,814	219,652	3,162	9,122,910	10,196,317	9,046,347	1,149,970
7,349,790	4,207,021	3,924,490	282,531	67,733,722	54,724,071	48,382,522	6,341,549
600,500	558,278	168,257	390,021	633,500	723,378	304,641	418,737
-	-	-	-	2,791,576	3,035,093	2,697,524	337,569
-	-	-	-	1,058,044	1,430,497	575,968	854,529
2,500	164	164	-	4,399,378	102,064	51,493	50,571
19,500	19,749	2,749	17,000	3,029,469	2,015,284	1,654,533	360,751
8,178,700	5,008,026	4,315,312	692,714	88,768,599	72,226,704	62,713,028	9,513,676
(1,028,700)	(556,532)	206,207	762,739	(36,932,499)	(28,961,302)	(18,221,471)	10,739,831
-	-	-	-	2,688,630	235,000	236,193	1,193
-	(1,762,526)	(1,762,526)	-	(11,903,125)	(13,866,019)	(10,582,313)	3,283,706
(1,028,700)	(2,319,058)	(1,556,319)	762,739	(46,146,994)	(42,592,321)	(28,567,591)	14,024,730
8,102,714	8,102,714	8,102,714	-	41,209,222	41,209,222	41,209,222	-
5,290	5,290	5,290	-	19,069,281	19,069,281	19,069,281	-
7,079,304	5,788,946	6,551,685	762,739	14,131,509	17,686,182	31,710,912	14,024,730

## Butler County, Ohio

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

For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals-2000
	Enterprise	Internal Service	(Memorandum Only) Primary Government
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash received from premiums	\$ -	3,551,344	3,551,344
Cash received from quasi external Transactions with other funds	-	969,068	969,068
Cash received from customers	31,306,264	-	31,306,264
Cash paid to employees	(8,102,075)	(219,652)	(8,321,727)
Cash paid to suppliers	(16,339,781)	(159,560)	(16,499,341)
Cash payments for quasi external transactions with other funds	(724,620)	-	(724,620)
Cash paid for claims	-	(168,257)	(168,257)
Tap in Fees	5,964,369	-	5,964,369
Cash paid for premiums	-	(3,762,231)	(3,762,231)
Other operating revenues	236,806	957	237,763
Other operating expenses	(575,968)	(164)	(576,132)
Other non-operating revenue	948,328	-	948,328
Other non-operating expenses	(417,729)	-	(417,729)
Net cash provided by operating activities	12,295,594	211,505	12,507,099
<b>Cash Flows from Non-Capital Financing Activities:</b>			
Operating transfers in from other funds	235,331	-	235,331
Operating transfers out to other funds	(33,777)	-	(33,777)
Operating grants	208,479	-	208,479
Residual Equity transfer out to other fund	-	(1,762,526)	(1,762,526)
Net cash provided by (used for) noncapital financing activities	410,033	(1,762,526)	(1,352,493)
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Proceeds from sale of general obligation notes	2,415,000	-	2,415,000
Aquisition and construction of capital assets	(20,513,854)	-	(20,513,854)
Grants	366,662	-	366,662
Interest paid on general obligation bonds and notes	(207,965)	-	(207,965)
Principal paid on general obligation bonds and notes	(2,545,000)	-	(2,545,000)
Interest and fiscal charges on revenue bonds	(5,049,135)	-	(5,049,135)
Principal paid on revenue bonds	(3,745,000)	-	(3,745,000)
Net cash (used for) capital and related financing activities	(29,279,292)	-	(29,279,292)
<b>Cash Flows from Investing Activities:</b>			
Interest and dividends on investments	1,460,091	-	1,460,091
Net cash provided by investing activities	1,460,091	-	1,460,091
Net decrease in cash and cash equivalents	(15,113,574)	(1,551,021)	(16,664,595)
Cash and cash equivalents at beginning of year	62,806,188	8,108,154	70,914,342
Cash and cash equivalents at end of year	\$ 47,692,614	6,557,133	54,249,747

(continued)

Butler County, Ohio

Combined Statement of Cash Flows-Primary Government  
 All Proprietary Fund Types  
 (continued)  
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals-2000
	Enterprise	Internal Service	(Memorandum Only) Primary Government
<b>Reconciliation of Operating (Loss) to Net Cash Provided by Operating Activities</b>			
Operating Loss	\$ (233,023)	(464,538)	(697,561)
<b>Adjustments to reconcile operating loss to net cash provided by operating activities:</b>			
Depreciation and Amortization	7,770,154	-	7,770,154
Tap in fees	5,964,369	-	5,964,369
Other non operating revenues	948,328	957	949,285
Other non operating expenses	(417,729)	(164)	(417,893)
<b>Change in assets and liabilities:</b>			
(Increase) decrease in accounts receivable	(689,345)	6,017	(683,328)
(Increase) decrease in due from other funds	(52,794)	275,391	222,597
Decrease in material and supply inventory	6,645	-	6,645
(Increase) in prepaid items	(3,596)	(127)	(3,723)
(Decrease) in accounts payable	(1,178,235)	(720)	(1,178,955)
Increase in contracts payable	52,616	-	52,616
(Decrease) in accrued wages and benefits	(48,389)	(4,982)	(53,371)
Increase (decrease) in compensated absences payable	90,140	(2,757)	87,383
Increase (decrease) in due to other funds	31,379	(719)	30,660
Increase in due to other governments	55,074	290,836	345,910
Increase in claims payable	-	18,507	18,507
Increase in claims payable net of current portion	-	93,804	93,804
<b>Total Adjustments</b>	<b>12,528,617</b>	<b>676,043</b>	<b>13,204,660</b>
<b>Net cash provided by operating activities</b>	<b>\$ 12,295,594</b>	<b>211,505</b>	<b>12,507,099</b>

**Non-cash capital and related financing activities:**

Developers during the year donated \$4,835,460 of sewer lines to the sewer fund.

Developers during the year donated \$3,293,637 of water lines to the water fund.

The Butler County Regional Airport fund had a capital grant receivable of \$62,774 at the year end.

Cash and cash equivalents at end of year includes restricted cash of \$9,320,643 in the sewer fund.

Cash and cash equivalents at end of year includes restricted cash of \$5,494,040 in the water fund.

See accompanying notes to the general purpose financial statements.

Butler County, Ohio

Statement of Cash Flows  
 Component Unit  
 For the Year Ended June 30, 2000

	<u>Miami Valley Industries</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	
<b>Cash Flows from Operating Activities:</b>	
Cash received from program revenues	\$ 645,360
Cash received from Board of MR/DD	159,548
Cash received from miscellaneous sources	50,131
Cash paid to suppliers	(222,011)
Cash paid to employees	(574,918)
Net cash provided by operating activities	<u>58,110</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>	
Aquisition of capital assets	(4,852)
Lease payments	45,737
Interest and fiscal charges	(55,055)
Principal paid on long term debt	(59,812)
Payment from short term loan	(53,565)
Cash received from miscellaneous sources	3,560
Net cash (used for) capital and related financing activities	<u>(123,987)</u>
<b>Cash Flows from Investing Activities:</b>	
Investment income	51,495
Sale of Investments	288,551
Purchase of Investments	(259,015)
Sale of certificates of deposit	36,424
Net cash provided by investing activities	<u>117,455</u>
<b>Net increase in cash and cash equivalents</b>	<b>51,578</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>54,423</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ <u>106,001</u></b>
<b>Reconciliation of Decrease in Unrestricted Net Assets to Net Cash provided for Operating Activities</b>	
Decrease in net assets	<u>\$ (1,417)</u>
<b>Adjustments to reconcile decrease in net assets to net cash provided by operating activities:</b>	
Depreciation	74,249
Unrealized Gains	(22,155)
<b>Change in assets and liabilities:</b>	
(Increase) in accounts receivable	(17,904)
(Increase) in accounts payable	32,000
Increase in accrued wages and benefits	20,607
(Decrease) in deferred revenue	(30,491)
Increase in undistributed monies	3,221
<b>Total Adjustments</b>	<u>59,527</u>
<b>Net cash provided for operating activities</b>	<u>\$ 58,110</u>

**Disclosure of Accounting Policy:**

For purposes of the statement of cash flows, the Company considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

**Non-cash capital and related financing activities:**

In-kind contributions of \$677,005 were recorded in the financial statements of Miami Valley Industries, Inc.

See accompanying notes to the general purpose financial statements.

December 31, 2000

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**NOTE 1 REPORTING ENTITY AND BASIS OF PRESENTATION**

**REPORTING ENTITY**

Butler County, Ohio (The County) was created in 1803. The County is governed by a board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other elected officials include the Auditor, Treasurer, Recorder, Sheriff, Coroner, Clerk of Courts, Prosecutor, Engineer, nine Common Pleas Court Judges and three County Court Judges.

The services provided by the above officials and their departments comprise the primary governmental unit of the County. They have therefore been included as part of the reporting entity.

The guidelines established in the Governmental Accounting Standards Board Statement Number 14 were used to define the Reporting Entity. The Reporting Entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Butler County, this includes the Children Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Mental Health, the Alcohol and Drug Addiction Services Board, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units have been excluded from the accompanying financial statements because they are legally separate from the County and the County is not financially accountable for the unit nor is the unit fiscally dependent on the County.

**Butler County Educational Services Center**

**Butler County Joint Vocational School District**

**Butler County Historical Society**

**Butler County Humane Society**

**Butler County Agricultural Society**

**Butler County Law Library**

**Certified Development Corporation of Butler County, Inc.**

December 31, 2000

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**REPORTING ENTITY (continued)**

**House of Calm, Inc. (dba Sojourner Home)**

**Southwestern Ohio Serenity Hall**

**Drug Counseling Services of Butler County, Inc.**

**Alcoholism Council of Butler County, Ohio, Inc.**

**Pastoral Counseling Service of Middletown, Inc.**

**Center for Forensic Psychiatry, Inc.**

**Discretely Presented Component Unit** The component unit column in the combined financial statements identifies the financial data of the County's component unit, Miami Valley Industries, Inc. It is reported separately to emphasize that it is legally separate from the county.

**Miami Valley Industries, Incorporated**

Miami Valley Industries, Inc. (the Workshop) is a legally separate entity served by a self appointing board of trustees. The Workshop, under a contractual agreement with the Butler County Board of Mental Retardation, and Developmental Disabilities provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Workshop is a non-governmental, non-profit corporation. The Butler County Board of MRDD provides the Workshop with expenses and personnel for operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the developmentally disabled and handicapped adults of Butler County, the Workshop is reflected as a component unit of Butler County. Miami Valley Industries operates on a fiscal year ending June 30th. Separately issued financial statements can be obtained from the Miami Valley Industries Workshop of Butler County, Ohio.

The County participates in the following joint ventures, jointly governed organization, risk sharing pool and related organization. These organizations are presented in Note 20 to the combined financial statements and are excluded from the accompanying financial statements except as noted.

Butler County Emergency Management Agency  
Transportation Improvement District of Butler County  
County Risk Sharing Authority  
Economic Development Association of Butler County  
Regional Transit Authority

December 31, 2000

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**REPORTING ENTITY (continued)**

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Butler County. Accordingly, the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

**Butler County General Health District**

The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget which is subject to a compliance oriented review by the County. The District hires and fires its own staff, and operates autonomously from the County.

**Butler County Soil and Water Conservation District**

The Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the state. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, and do not tax nor issue debt.

**Butler County Solid Waste Planning District**

A state mandate established by the passage of Amended Sub House Bill 592 created the Butler County Solid Waste Planning District. The Solid Waste Planning Committee was established in March of 1989 and consists of seven members, which include a health commissioner, an appointee of the County Commissioners, a chief executive officer, and four members from the public sector. The committee adopts its own budget and authorizes its own expenditures.

**Metroparks of Butler County**

The District Commissioners are appointed by the Probate Judge of the County. The Commissioners adopt their own budget, authorize expenditures, hire and fire staff, and do not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2000.

**Twelfth District Court of Appeals**

The State of Ohio is divided into twelve district court of appeals. The twelfth district includes the counties of Brown, Clermont, Butler, Warren, Clinton, Fayette, Madison, and Preble. The district court is a separate entity from the County. The three judges who are responsible for the court system are elected in the general election by the populus of the above listed counties. The court system sets its own budget, appoints staff, and relies on the County for only the County's proportionate contribution for operations as required by state statute.

December 31, 2000

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### **BASIS OF PRESENTATION-FUND ACCOUNTING**

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the County:

#### **Governmental Funds**

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds, are accounted for through governmental funds. The following are the County's governmental fund types:

##### **General Fund**

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

##### **Special Revenue Funds**

The special revenue funds are used to account for the proceeds of specific revenue sources (other than amounts for major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

##### **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs.

##### **Capital Projects Funds**

The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

#### **Proprietary Funds**

The proprietary fund category consists of enterprise and internal service fund types. These fund types are used to account for a government's ongoing operations and activities that are operated in a manner similar to that of private businesses. The following are the County's proprietary fund types:

##### **Enterprise Funds**

The enterprise funds are used to account for the County's sewer, water, parking facility and airport operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.



December 31, 2000

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**BASIS OF PRESENTATION-FUND ACCOUNTING (continued)**

**Internal Service Funds**

The internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

**Fiduciary Funds**

Expendable trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

**Account Groups**

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group**

The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary or trust funds. These assets do not represent financial resources available for expenditure.

**General Long-Term Obligations Account Group**

The general long-term obligations account group is used to account for all unmatured long-term obligations of the County that are not a specific liability of the proprietary or trust funds.

Information in the following notes to the general purpose financial statements is generally applicable to the primary government. Information regarding the discretely presented component unit is provided in Note 24 to the financial statements. The information contained in Note 24 is presented separate from the primary government due to the fact that the corporation reports as a non-governmental, non-profit corporation.

December 31, 2000

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Butler County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County applies Financial Accounting Standards and Interpretations issued before November 30, 1989, to its proprietary activities provided they do not contradict or conflict with GASB pronouncements. The most significant of the County's accounting policies are described as follows.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used for reporting purposes by the governmental fund types, expendable trust funds and agency funds. Under this method of accounting, the County recognizes revenue when it becomes both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is considered to be 31 days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on general long-term and special assessment debt are recognized as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made in the following year.

Revenues accrued at the end of the year include interest on investments, intergovernmental revenues (including motor vehicle license fees, gasoline tax, local government assistance, and federal and state grants), charges for current services and sales tax.

Other revenues including licenses, permits, fines and forfeitures, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

The County reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from balance sheet and revenue is recognized. Special assessment installments and certain Due from other Governments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminate, have also been recorded as deferred revenue.

December 31, 2000

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The proprietary funds are accounted for on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year-end.

**BUDGETARY PROCESS**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting.

The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Workshop, the Commissary special revenue fund, the Unclaimed Monies, Park District Trust, Crime Prevention Trust, Cost Saving Plan Trust, Courthouse Restoration Probate Trust and County Home Christmas Trust expendable trust funds, are not reported because they are not included in the entity for which the "appropriated budget" is adopted. Budgetary information for the State Route 122 Expansion Capital Project and Engineers Building Expansion capital project fund are not presented due to the fact that no budgetary or cash transactions occurred within the funds. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

**Tax Budget**

A budget of estimated revenues and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20th of each year, for the period January 1<sup>st</sup> to December 31<sup>st</sup> of the following year.

**Estimated Resources**

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1<sup>st</sup>. As part of this certification the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31<sup>st</sup>, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1st, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts in the amended certificate when the original appropriations were adopted. The amounts reported in the final budget column on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

December 31, 2000

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### **BUDGETARY PROCESS (continued)**

#### **Appropriations**

A temporary appropriation resolution to control expenditures may be passed on or about January 1st of each year for the period of January 1st to March 31st. An annual appropriation resolution must be passed by April 1<sup>st</sup> of each year for the period January 1st to December 31st. The appropriation resolution fixes spending authority at the fund, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. Budget figures appearing in the statement of budgetary comparisons are based upon the following:

Original Budget is the legally adopted first appropriation for each fund that encompasses the entire year.

Revised Budget represents the final appropriation amounts adopted prior to year end, including all amendments and modifications.

#### **Encumbrances**

As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations. On the GAAP basis, encumbrances outstanding at year-end are reported in the governmental funds as reservations of fund balances for the subsequent year's expenditures, and proprietary fund encumbrances are reported in the notes to the financial statements.

#### **Lapsing of Appropriations**

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

### **BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual (Budget Basis), All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity, Budget and Actual (Budget Basis), All Proprietary Fund Types are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are:

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**BUDGETARY BASIS OF ACCOUNTING (continued)**

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
- (b) Expenditures/expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
- (c) Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP basis).
- (d) Proceeds from and principal payments on short-term obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
- (e) For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
- (f) For proprietary funds, debt service expenditures are paid from the Debt Service Fund on a budgetary basis.

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

**Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types and Expendable Trust Funds**

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
<b>GAAP Basis</b>	\$ 1,754,562	\$ 2,185,053	\$ 33,006	\$ (8,422,315)	\$ 307,164
<b>Adjustments:</b>					
Revenue Accruals	(1,060,740)	(1,800,819)	1,662	(82,543)	0
Expenditure Accruals	(1,102,111)	(4,065,939)	0	(157,237)	0
Encumbrances	(842,230)	(8,856,697)	0	(2,407,065)	0
Debt Proceeds	0	0	45,756,676	4,240,000	0
Debt Retirement	915,000	93,123	(51,393,980)	0	0
Interest on Debt	1,655,852	95,300	(7,414,919)	1,246,996	0
Prepaid Items	165,241	75,305	0	0	0
Advances In	0	0	0	185,000	0
Advances Out	(185,000)	0	0	0	0
Operating Transfers In	2,171,580	0	12,427,068	(634,025)	0
Operating Transfers Out	(2,528,933)	(535,942)	634,025	(986,099)	0
Net Increase in Fair Value of					
Investments	1,622,284	0	0	56,942	0
Non-Budgeted Funds	0	(40,380)	0	(84,377)	(307,164)
<b>Budget Basis</b>	<b>\$ (679,063)</b>	<b>\$ (12,850,996)</b>	<b>\$ 43,538</b>	<b>\$ (7,044,723)</b>	<b>\$ 0</b>

December 31, 2000

**BUDGETARY BASIS OF ACCOUNTING (continued)**

**Net Income (Loss)/Excess of Revenues Over (Under)  
Expenses and Operating Transfers  
Proprietary Funds Types**

	Enterprise	Internal Service
GAAP Basis		
Adjustments:	\$ 2,532,031	\$ (463,745)
Revenue Accruals	(585,232)	281,558
Expense Accruals	(1,019,692)	388,267
Encumbrances	(11,723,687)	0
Interest on Debt	5,562,300	0
Operating Transfers In	862	0
Operating Transfers Out	(8,786,010)	(1,762,526)
Capital Contributed by Grants	(279,906)	0
Prepaid Items	3,596	127
Capital Outlay	(20,513,854)	0
Loss on Sale of Fixed Assets	28,166	0
Depreciation	7,770,154	0
Budget Basis	<u>\$ (27,011,272)</u>	<u>\$ (1,556,319)</u>

**CASH, CASH EQUIVALENTS, AND INVESTMENTS**

The County pools all individual fund cash balances in bank accounts and short term cash equivalents for investment purposes. Interest earned on investments is credited to the general fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during fiscal year 2000 amounted to \$6,979,162, which includes \$6,417,747 assigned from other county funds. Total interest income received in the special revenue funds, capital project funds, enterprise funds, and expendable trust funds was \$89,882, \$488,248, \$1,460,091, and \$8,038, respectively.

During 2000, investments were limited to U.S. Treasury Notes, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage, Federal National Mortgage Association, Student Loan Mortgage Association, Bankers Acceptances, Commercial Paper, STAR Ohio, Certificates of Deposit, and Money Market Mutual fund accounts.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as non-negotiable certificates of deposit are reported at cost.

The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio 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 STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2000.

December 31, 2000

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**CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)**

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" and "investments in segregated accounts" since they are not required to be deposited into the County treasury.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, deposits and investments included within the Treasurer's cash management pool are considered to be cash and cash equivalents because the County is able to withdraw resources without prior notice or penalty.

**INVENTORIES**

Inventories of governmental funds are valued at cost while inventories of proprietary funds are valued at lower of cost or market. Costs are determined for all funds by the first-in, first-out method. The costs of inventory items are recognized as expenditures in governmental funds when purchased and as expenses in the enterprise funds when used. Recorded inventories in the governmental fund types are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

**PREPAID ITEMS**

The County has made payments to vendors for services that will benefit periods beyond December 31, 2000 which are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which it is consumed.

**RESTRICTED ASSETS**

Restricted assets are monies or other financial resources whose use is restricted by legal or contractual requirements. Restricted assets of the County represent monies restricted in accordance with revenue and sales tax bond resolutions and customer deposits.

Customer deposits are those monies which the water department requires that customers place on deposit to insure payment for services, primarily for those who rent a residential apartment or home. Upon ending services to a customer, the final billing is adjusted against the deposit and any remaining monies deposited over the billing are refunded to the customer. The balance in refundable customer deposits as of December 31, 2000 was \$64,423.

December 31, 2000

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**RESTRICTED ASSETS (continued)**

Certain balances maintained in the County treasury are accounted for in restricted assets because bond resolutions require that the monies be reserved and restricted for a specific purpose. These cash balances are accounted for separately from other enterprise fund cash accounts. Falling into this class of monies are funds maintained by the County for Replacement and Improvement, which requires both the water and sewer funds to contribute monthly to these accounts. Transfers to restricted cash for Replacement and Improvement must continually be made until a \$4,000,000 balance has been reached in either separate fund. Replacement and Improvement restricted cash in the sewer and water funds were \$2,435,814 and \$2,107,758, respectively.

As a function of the revenue bonds issued by each of the water and sewer enterprise funds, as well as the general obligation and sales tax bonds issued to finance the Government Services Center project, bond resolutions require that the respective funds maintain escrow trust accounts in order to pay for annual principal and semi-annual interest expense, as well as to maintain a separate reserve balance dedicated to future debt service for the bond holders. A summary by fund, by issue, and by separately maintained account is presented in the statistical section.

**INTERFUND ASSET/LIABILITIES**

Receivables and payables arising between funds for goods provided, services rendered and distributions to be made to other County funds by agency funds are classified as "due from other funds" or "due to other funds" on the balance sheet.

Interfund payables and receivables are reported to account for short-term financing between funds. They are classified as "interfund payables" or "interfund receivables" on the balance sheet.

Long-term interfund loans are reported as "advance to/from other funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not a component of net current assets.

**FIXED ASSETS AND DEPRECIATION**

Except for infrastructure, the fixed asset values were initially determined at December 31, 1987, by assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated and historical costs were developed. For certain fixed assets, the estimates were arrived by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at fair value on the date donated. Assets valued at less than \$5,000 are not capitalized.

**1. General Fixed Assets Account Group**

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Assets in the general fixed assets account group are not depreciated.



**FIXED ASSETS AND DEPRECIATION (continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency of the asset are capitalized at cost in the general fixed assets account group.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, culverts and other ancillary assets are capitalized in the general fixed assets account group. The capitalized cost of the related assets (which were initially calculated at December 31, 1998) are detailed in Note 8.

**2. Proprietary Fund Fixed Assets**

Fixed assets associated with the proprietary funds' activities are accounted for in those funds. Depreciation is calculated using the straight-line method over the assets' estimated useful lives. Depreciation expense on assets constructed or acquired through capital grants is closed to contributed capital. The assets of the proprietary funds are depreciated on the following basis:

<u>Description</u>	<u>Proprietary Funds' Estimated Lives</u>
Buildings and structure (including Sewer and water treatment plants)	30 - 60 years
Improvements other than buildings	10 - 60 years
Sewer and water Mains	40 years
Equipment, furniture and fixtures	3 - 30 years
Vehicles	5 - 7 years
Airport infrastructure	30 - 60 years

**COMPENSATED ABSENCES**

The County accounts for compensated absences under the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

December 31, 2000

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**ACCRUED AND LONG-TERM LIABILITIES**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than 31 days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and loans payable are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

**INTERGOVERNMENTAL REVENUES**

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements, are recorded as receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

**LONG-TERM OBLIGATIONS**

Under Ohio law, a debt service fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the capital projects and enterprise funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt service fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

December 31, 2000

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**SALES TAX BONDS PAYABLE**

Sales tax bonds payable is a form of general long-term obligation debt. Sales tax bonds are issued to finance certain projects and are repaid from sales tax revenues. The long-term portion of this debt is recorded as an obligation in the general long-term obligations account group.

**CONTRIBUTED CAPITAL**

Contributed capital represents donations by developers, grants restricted for capital construction and assets whose construction was financed by special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment.

Prior to 1988, the County had not prepared its financial statements in accordance with generally accepted accounting principles. Therefore, the exact amount of contributed capital pertaining to years prior to 1988 cannot be determined. It has been the policy of the County to construct and acquire capital assets used in operations of the enterprise funds with resources of the capital projects funds or through donations by developers. These assets are recorded as contributed capital in the accompanying combined financial statements.

**TAP-IN FEES**

Tap-in fees (also known as capacity or system fees) are the fees paid by a new customer of the water or sewer system to become a part of the system. Tap-in fees are now recorded as a non-operating revenue in both the water and sewer enterprise funds. For 2000, tap-in fees of \$2,604,217 and \$3,360,152 are included in non-operating revenue of the water and sewer enterprise funds, respectively. Tap-in fees are constructively used by the system to pay for improvement, construction and debt service on either of the water or sewer funds.

**CAPITALIZATION OF INTEREST**

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax-exempt borrowing used to finance the project and the interest earned from temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the assets. Net interest costs incurred in 2000 on proprietary fund construction projects were not material.

**RESERVES AND DESIGNATIONS OF FUND EQUITY**

The County records reservations for portions of fund equity which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use but which are not legally segregated. Undesignated fund balance indicates that portion of fund equity which is available

December 31, 2000

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**RESERVES AND DESIGNATIONS OF FUND EQUITY (continued)**

for appropriations in future periods. Fund equity reserves have been established for encumbrances, inventory, advances, and loans in the governmental funds. A portion of the retained earnings in the enterprise funds have been reserved for current debt service and replacement and improvement.

**BOND DISCOUNTS/PREMIUMS**

Bond discounts and premiums and gains/losses on refunding of bonds for proprietary fund types are deferred and amortized over the term of the bond using the effective interest method. Bond discounts/premiums and gains/losses on refunding are presented as a reduction/increase of the face amount of the bonds payable. Issuance costs and reported as deferred charges are deferred and amortized over the term of the bond using the effective interest method.

**INTERFUND TRANSACTIONS**

During the course of normal operations the County has numerous transactions between funds. The most significant include operating transfers, reimbursements, residual equity transfers, and quasi-external transactions.

1. Transfers of resources from one fund to another fund through which resources are to be expended are recorded as operating transfers.
2. Reimbursements from one fund to another fund are treated as expenditures/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund.
3. Non-recurring and non-routine transfers of equity between funds, capital contributions to the proprietary funds, the subsequent return of all or part of such contributions, and the transfer of residual balances of discounted funds or projects to the general fund, capital projects funds, or the debt service fund are residual equity transfers.
4. Certain quasi-external transactions between the Internal service funds and all other County funds exist. These transactions occur as a result of the self-insurance program instituted by the County to pay for employee health and life insurance benefits, as well as workers' compensation benefits. The internal service funds record charges made to other County funds as revenue, while these other County funds record the payment of these charges as expenses or expenditures.

**ACCOUNTING ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**SELF INSURANCE FUNDS**

Prior to 1996 the County maintained a self-insurance fund for the purpose of paying employee health insurance costs. During 2000, a residual equity transfer was made from the Employee Health Benefits Internal Service Fund to the General Fund to close out the Internal Service Fund. The County maintained a contract with United Healthcare Insurance Company to provide health insurance for employees during 2000 (see Note 9).

December 31, 2000

**SELF INSURANCE FUNDS (continued)**

The County has elected a retrospective rating plan for coverage of its Workers' Compensation, under which the County pays only 24% of its merit-rated premium in advance while assuming the risk of individual claims with no limit, and aggregate claims totaling up to 200% of the merit-rated premium. Actual claims costs are paid over 10 years. Workers' Compensation activity is also reported in an internal service fund. (See Note 9)

**TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns in the general purpose financial statements are captioned Totals (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component unit (see Note 1). The total column on statements which do not include a component unit have no additional caption.

**NOTE 3 ACCOUNTABILITY AND ACCOUNTING CHANGES**

The following funds had a deficit fund balance or retained earnings as of December 31, 2000:

**SPECIAL REVENUE FUNDS:**

Litter Control Grant	\$	37,124
BMV Deputy Registrar		115,664
Aquifer Preservation		1,007
Common Pleas Clerk Computer Fees		3,951

**CAPITAL PROJECTS FUNDS:**

Capital Improvement	\$	2,512
Emergency Roadway Repair		969,247
City Centre Mall Capital Improvement		574
Juvenile Detention Center Construction		1,655,796
Children Services Board Construction		2,591,948
Systems Development		708,778
Jail Construction		6,170,794
State Route 122 Expansion		636,068
Engineer's Building Expansion		287,745
Fairfield Township TIF		3,224,900
Union Centre Phase I and III		4,058,531

**ENTERPRISE FUND:**

Butler County Regional Airport Authority	\$	171,303
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December 31, 2000**FUND DEFICITS/RETAINED EARNINGS DEFICITS(continued)**

The deficits occurring in the Special Revenue Funds and the Capital Improvement Fund have occurred due to the recognition of liabilities, which are primarily accounts payable, contracts payable and advances due to other funds. When grants, transfers or fees are received, and the liability is paid, the deficit will be eliminated.

The deficits occurring in the Capital Projects Fund (except Capital Improvement) arise from the issuance of short term bond anticipation notes which are used to finance the projects until bonds are issued. Once bonds are issued and the liability is reported in the general long-term obligations account group rather than in the fund, the deficit will be eliminated.

The deficit retained earnings balance occurring in the Enterprise Fund, Butler County Regional Airport Authority, is primarily due to the recognition of short term advances due to other funds. When funds are received and the liability is paid, the deficit will be eliminated. Management continues to monitor this fund closely.

**BUDGETARY NON-COMPLIANCE**

The Mental Health, Prosecutor Juvenile VOCA, Juvenile Court Clerk Computer Fees, Juvenile Detention Center Construction, and Sewer funds of the County, as of the adoption of the initial appropriation measure adjusted for the completed initial budget, was legally over appropriated. The amount of appropriations as of the adoption of the initial budget exceeded the amount of unencumbered cash and cash equivalents carried forward from 1999 plus the initial estimated revenue of the fund. Management is continually monitoring and adjusting these appropriations throughout the year and continues to monitor this and all other funds closely. This budgetary non-compliance was rectified by adjusting the amount of appropriations available within the individual fund by resolutions adopted by the Board of County Commissioners. No budgetary non-compliance existed as of December 31, 2000.

**RESTATEMENT OF PRIOR YEAR BALANCES**

During 2000, there was a change in fund structure from a special revenue fund to an agency fund. Fixed assets and restricted cash and cash equivalents in the enterprise funds were also restated from the prior year. The effect of these changes on fund balance (deficit)/retained earnings as previously reported for the year ended December 31, 1999, is as follows:

	<u>Special Revenue</u>	<u>Enterprise</u>
Fund Balance (Deficit)/Retained Earnings At December 31, 1999	\$36,214,987	\$48,328,982
Restatement for Fund Reclassification	757,157	-
Restatement for Restricted Cash and Cash Equivalents	-	6,112
Restatement for Fixed Assets	-	(926,925)
Fund Balance/Retained Earnings (Deficit)- Restated at January 1, 2000	<u>\$36,972,144</u>	<u>\$47,408,169</u>

December 31, 2000

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**NOTE 4 DEPOSITS AND INVESTMENTS**

**CASH**

Monies held by the County are classified by State Statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies can be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligations or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association and student loan marketing association. All federal securities shall be direct issuance of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the county;
5. Time certificates of deposit or savings or deposit accounts including but, not limited to, passbook accounts;
6. No-loan money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible constitution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

December 31, 2000

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**CASH (continued)**

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand: At year end, the County had \$325,010 in undeposited cash on hand which is included on the balance sheet of the County as part of "Cash and Cash Equivalents."

**DEPOSITS**

At year end, the carrying amount of the County's deposits were \$13,837,047 and the bank balance was \$26,397,335. Of the bank balance \$1,849,576 was covered by federal deposit insurance. The remaining amounts are classified as uninsured and uncollateralized as defined by GASB Statement No. 3 entitled "Deposits with Financial Institutions, Investments and Reserve Repurchase Agreements."

Although collateral for the deposits was held by the pledging financial institutions' trust department in the County's name and all state statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**INVESTMENTS**

The County's investments are categorized below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or the County's agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. Funds on deposit in long term Money Market accounts and the STAR Ohio fund are not categorized since they are not evidenced by securities that exist in physical or book entry form.



Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

CASH (continued)

For the current fiscal year, the County does not present a fair value column because the investments carrying value equals the fair value in accordance with GASB Statement No. 31:

	<u>Category 3</u>	<u>Fair Value</u>
U.S. Treasury Notes	\$ 6,022,442	\$ 6,022,442
Federal Farm Credit Banks	5,979,840	5,979,840
Federal Home Loan Bank	33,620,628	33,620,628
Federal Home Loan Mortgage	24,175,430	24,175,430
Federal National Mortgage Association	29,068,120	29,068,120
Money Markets	-	14,015,492
STAR Ohio	-	13,919,585
Totals	<u>\$ 98,866,460</u>	<u>\$ 126,801,537</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and cash equivalents, and investments on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 140,563,594	\$ 400,000
Cash on Hand	(325,010)	-
Investments:		
Certificates of Deposit	400,000	(400,000)
U.S. Treasury Notes	(6,022,442)	6,022,442
Federal Farm Credit Bank	(5,979,840)	5,979,840
Federal Home Loan Bank	(33,620,628)	33,620,628
Federal Home Loan Mortgage	(24,175,430)	24,175,430
Federal National Mortgage Association Notes	(29,068,120)	29,068,120
Money Markets	(14,015,492)	14,015,492
STAR Ohio	(13,919,585)	13,919,585
GASB Statement No. 3	<u>\$ 13,837,047</u>	<u>\$ 126,801,537</u>

NOTE 5 PROPERTY TAXES

Property taxes include amounts levied against real, public utility, and tangible personal property. The assessed value by property classification upon which the true tax levy, collections in 2000, was based is as follows:

Real Property	\$ 4,764,719,420
Tangible Personal Property	694,566,748
Public Utility Personal Property	381,459,890
Total	<u>\$ 5,840,746,058</u>

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**PROPERTY TAXES (continued)**

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.92 mills of this 10 mill limit. In addition to the 1.92 mills, voted levies in the amount of 6.53 mills have been approved for the Children Services Board, Mental Health Board, Mental Retardation Board, Senior Citizens Services and Miami Conservancy. A summary of voted levies follows:

Purpose	Voter Levy Date	Final Authorized Rate	Current R/A	Year C/I	Levy Year
Mental Retardation Board I	1994	0.50	0.16	0.23	2003
Mental Retardation Board II	1994	0.50	0.26	0.31	2003
Mental Retardation Board II	2000	2.00	1.16	1.28	Continuing
Mental Health Board	1994	0.50	0.29	0.32	2004
Children Services Board	1999	2.00	1.22	1.38	2004
Miami Conservancy	1976	0.03	0.03	0.03	Continuing
Senior Citizens	1996	1.00	0.81	0.90	2000
<b>Total</b>		<b>6.53</b>	<b>3.92</b>	<b>4.44</b>	

Ohio law provides for a reduction in the rates of voted levies to offset increased values resulting from a reappraisal of real property. 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 for new construction. The reduction factors are computed annually and applied separately for (R/A) residential/agricultural property and (C/I) commercial/industrial property.

Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. The most recent update was completed during 1999 and new values resulting from the county-wide appraisal were effective January 1, 2000. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable June 20 unless extended.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values as of 12/31 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value.

Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30 with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same date as real property taxes described previously.

December 31, 2000

**PROPERTY TAXES (continued)**

The County Treasurer collects property tax 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 remittance of them to the taxing districts are accounted for in various agency funds of the County.

**NOTE 6 PERMISSIVE SALES TAX**

In 2000, \$15,709,348 of permissive sales tax was received into the General Fund based upon a permanent one-half percent tax on all retail sales made in the County. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Amounts that are to be received from the State within the available period are accrued as revenue. (See Statistical Table #7)

**NOTE 7 RECEIVABLES**

Receivables at December 31, 2000, consisted of taxes, unpaid utilities, loans, special assessments, interfund receivables, interest and intergovernmental receivables arising from grants, entitlements, and shared revenues. Loans receivable represent low-interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant Program. The loans bear interest at annual rates between two and five percent. The loans are to be repaid over periods ranging from two to five years. All receivables are considered collectable in full, including amounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

<u>GENERAL FUND</u>	<u>Amount</u>
LMB Grant	\$ 23,366
Law Library Distribution	51,017
Permissive Tax	2,579,306
Court Fines	17,622
Indigent Defense Reimbursement	387,044
Boarding of Prisoners	285,600
Election Expenses	10,434
Union Township Reimbursable Grant	6,000,000
Other	24,417
<b>TOTAL</b>	<b>\$ 9,378,806</b>

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

RECEIVABLES (continued)SPECIAL REVENUE FUNDS

Court Fines	\$ 11,713
Motor Vehicle License Tax	263,216
Motor Vehicle Permissive Tax	306,532
Gasoline Tax	66,723
Felony Delq Care & Custody Grant	39,762
FFP Grant	621,405
Title XIX	1,032,353
Community Plan Block Grant	45,000
CDBG Grant	25,447
Title XX	59,658
State Subsidy Grant	395,201
Block Grant	347,210
Home Grant	30,052
Medicaid	415,951
CSEA Poundage	70,327
Other	38,477
<b>TOTAL</b>	<b><u>3,769,027</u></b>

ENTERPRISE FUNDS

Butler County Regional Airport/FAA Grant	<u>62,774</u>
<b>TOTAL</b>	<b><u>62,774</u></b>

AGENCY FUNDS

Local Government	2,156,071
Twelve District Court Reimbursement	342,361
Motor Vehicle License Tax	88,133
Court Fines	9,883
Gasoline Tax	31,084
Regional Transit Authority	<u>458,305</u>
<b>TOTAL</b>	<b><u>3,085,837</u></b>
<b>Grand Total</b>	<b><u>\$16,296,444</u></b>

NOTE 8 FIXED ASSETS

A summary of the changes in general fixed assets follows:

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Land	\$ 1,350,010	\$ 2,020,284	\$ -	\$ 3,370,294
Land Improvements	1,175,188	531,176	-	1,706,364
Buildings	46,014,751	36,137,981	(7,000)	82,145,732
Equipment	12,946,555	5,258,281	(503,771)	17,701,065
Infrastructure	225,889,559	3,920,224	(2,045,993)	227,763,790
Construction in Progress	41,872,246		(35,386,423)	6,485,823
<b>Total</b>	<b><u>\$ 329,248,309</u></b>	<b><u>\$ 47,867,946</u></b>	<b><u>(37,943,187)</u></b>	<b><u>\$ 339,173,068</u></b>

A summary of the categories included in general fixed assets – infrastructure follows:

	Balance 12/31/99	Additions	Reductions	Balance 12/31/00
Roads	\$ 148,045,508	\$ 1,624,872	\$ -	\$ 149,670,380
Bridges	63,810,539	-	-	63,810,539
Culverts	13,689,990	421,121	-	14,111,111
Construction in Progress	343,522	1,874,231	(2,045,993)	171,760
<b>Total</b>	<b><u>\$ 225,889,559</u></b>	<b><u>\$ 3,920,224</u></b>	<b><u>\$(2,045,993)</u></b>	<b><u>\$ 227,763,790</u></b>

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**FIXED ASSETS (continued)**

A summary of the proprietary funds' fixed assets at December 31, 2000 follows:

	Sewer Fund	Water Fund	Regional Airport Fund	Total Primary Government Enterprise
Land	\$ 662,704	\$ 271,000	\$ 2,391,042	\$ 3,324,746
Land Improvements	1,465,421	34,543	5,079,844	6,579,808
Buildings	31,197,765	7,090,814	3,319,064	41,607,643
Building service equip	3,630,376	2,452,808	0	6,083,184
Fixed equipment	22,316,851	9,231,484	0	31,548,335
Moveable equipment	533,283	49,875	0	583,158
Vehicles	1,329,197	689,407	0	2,018,604
Water and sewer mains	111,275,361	62,417,227	0	173,692,588
Construction in Progress	28,411,499	9,362,113	105,523	37,879,135
Total Fixed Assets	\$ 200,822,457	\$ 91,599,271	\$ 10,895,473	\$ 303,317,201
Less Accumulated Depreciation	(54,793,720)	(21,359,570)	(306,507)	(76,459,797)
Total	\$ 146,028,737	\$ 70,239,701	\$ 10,588,966	\$ 226,857,404

**NOTE 9 RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2000 the County contracted with County Risk Sharing Authority Inc. (CORSA) (a risk sharing pool - see Note 20) for liability, property, and crime damage. Coverage provided by the pool is as follows:

General, Auto, and Law	
Enforcement Liability Combined	\$ 1,000,000
Public Official Errors and Omissions	
Liability (Per occurrence)	1,000,000
Aggregate	1,000,000
Excess Liability Coverage (5/1/98 to 4/30/99)	5,000,000
Other Property Insurance:	
Per Occurrence	226,511,061
Flood Annual Aggregate	1,000,000
Earthquake Annual Aggregate	1,000,000
Valuable Papers	1,000,000
Extra Expense	1,000,000
Contractor's Equipment	1,083,000
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Depositors Forgery	1,000,000
Money Orders and Counterfeit	1,000,000

Settled claims have not exceeded coverage in any of the last three years. The County has had no reduction in coverage in 2000.

The County has a group health insurance program for employees. On January 1, 1999, the County entered into a contract with United Healthcare to provide a premium based health care insurance plan to the employees of the County. The fund allocates the premium paid to United Healthcare to different departments and agencies of the County, plus an administrative cost. The monies paid into the Employee Health Benefit internal service fund are available to pay for premiums and administrative costs of the plan. During 2000, the County closed out the Employee Health Benefit Internal Service Fund by making a residual equity transfer to the General Fund.

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**RISK MANAGEMENT (continued)**

The County has workers' compensation coverage for all employees. The merit-rated premium for Worker's compensation for the calendar year 2000 would have been approximately \$855,600. Based on that, the minimum premium percentage due would be \$207,000 (24%) with our maximum aggregate liability, at the 200% stop-loss level, equal to \$1,711,200. The County's year end liability for unpaid claims costs was \$1,923,288. The County maintains a retrospective rating plan for worker's compensation insurance. (See Note 2).

The County has created self-insurance internal service funds to account for its self-insured activities. Claims, liabilities and expenses are estimated through a case by case review of all claims. The County ceased the operations of the Employee Health Benefit internal service fund as of June 30, 2000. The historical changes in claims payable during years December 31, 1995, 1996, 1997, 1998, 1999 and 2000 are:

	Beginning of Year Liability	Current Year Claims And Changes in Estimates	Claims Payments	End of Year Liability
1995	\$2,611,485	\$6,912,550	\$5,547,786	\$3,976,249
1996	3,976,249	651,135	1,526,067	3,101,317
1997	3,101,317	(92,075)	547,597	2,461,645
1998	2,461,645	(219,338)	279,657	1,962,650
1999	1,962,650	215,787	367,460	1,810,977
2000	1,810,997	272,290	159,979	1,923,288

**NOTE 10 CAPITAL LEASES**

In prior years, the County has entered into various lease agreements as lessee for financing the acquisition of vehicles, copying equipment, and a building from the Workshop Component Unit. These lease agreements qualify as capital leases for accounting purposes since either title transfers at the end of the lease term, or a bargain purchase option is contained within the lease agreement, or at the inception of the lease, the present value of minimum lease payments is 90 percent or more of the fair market value of the leased property. The assets being acquired under the lease agreements are all general fixed assets and have been recorded in the general fixed assets account group in the amount of \$508,940, the present value of the future minimum lease payments as of the date of the inception of the leases. The only remaining lease is with the Workshop.

The following is a schedule of the future minimum lease payments at December 31, 2000.

Fiscal Year Ending December 31,	General Long-Term Obligations Capital Leases Payable to the Workshop
2001	45,732
2002	45,732
2003	<u>45,732</u>
Total minimum lease payments	137,196
Less: Amount representing interest	<u>(1,775)</u>
Present value of minimum lease payments	<u>\$ 135,421</u>

Capital lease payments are reflected as debt service payments in the combined financial statement of the governmental funds.

December 31, 2000

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**NOTE 11 DEFINED BENEFIT PENSION PLANS**

**PUBLIC EMPLOYEES RETIREMENT SYSTEM**

All Butler County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614)466-2085 or 1-800-222-PERS(7377).

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$4,786,722, \$6,295,562 and \$5,692,247 respectively. 85 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability within general long-term obligations account group.

**STATE TEACHERS RETIREMENT SYSTEM**

Certified teachers employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent of which 6 percent is used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2000, 1999, and 1998 were \$115,139, \$120,215 and \$156,520, respectively. The full amount has been contributed for 1999 and 1998. 89 percent of the obligation has been contributed for 2000 with the remainder being reported as a fund liability of the Fund where employees are paid.

December 31, 2000

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**NOTE 12 POSTEMPLOYMENT BENEFITS**

**PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)**

The Public Employees Retirement System of Ohio (PERS) provides post retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$2,929,033. The actual contribution and the actuarially required contributions amounts are the same. PERS' net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarially accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS' actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

**STATE TEACHERS RETIREMENT SYSTEM (STRS)**

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$153,519 for 2000.



December 31, 2000

**STATE TEACHERS RETIREMENT SYSTEM (STRS) (continued)**

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

**NOTE 13 OTHER EMPLOYEE BENEFITS****COMPENSATED ABSENCES**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Unused vacation time may be accumulated, with the approval of the appointing authority, to a maximum of three one-year accruals. All accumulated, unused compensatory time is paid upon separation. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire. As of December 31, 2000, the liability for compensated absences was \$5,139,533 for the entire County.

**HEALTH CARE BENEFITS**

The County has elected to provide employee medical/surgical benefits through the United Health care Plan. The employees share no cost of the monthly premium with the County. The premium varies with the employee depending on the type of coverage selected (single, single plus one, or family). Dental insurance is provided by the County to all employees as a function of this health care plan through Metropolitan Insurance Company.

**NOTE 14 DEFEASANCE OF REVENUE BONDS****IN-SUBSTANCE DEFEASANCE OF WATERWORKS REVENUE BONDS**

Effective November 1, 1989 the County entered into an Escrow Trust Agreement with the First National Bank of Southwestern Ohio. The agreement provides that the County deposit \$1,067,973 from operating revenues into an irrevocable trust with the bank for the payment to final maturity of outstanding revenue bonds from the U.S. Treasury obligations in substitution of the revenues of the waterworks system. The funds deposited, together with interest earned thereon, shall be sufficient to pay annual bond principal and semiannual interest payments, thus providing an in-substance defeasance. The (in-substance) defeasance has occurred for the following waterworks revenue bonds:

<u>Name of Revenue Bond Issues</u>	<u>Original Issue</u>	<u>Unmatured and Unpaid at December 31, 2000</u>
Madison-Wayne Township Sewer District-Dated June 1, 1964	\$350,000	\$ 70,000
Greater Eastern Union Township Series A-Dated December 1, 1964	250,000	30,000
Eastern Union Township Sewer District Dated April 1, 1964	900,000	140,000
Fairfield Liberty Sewer District Number 2-Dated April 1, 1968	525,000	240,000

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**IN-SUBSTANCE DEFEASANCE OF SEWER SYSTEM REVENUE BONDS**

In June, 1998, the County entered into an Escrow Trust Agreement with Fifth Third Bank. The agreement required that the County deposit, from the issuance of a 1998 Sewer System Revenue Bond, \$15,207,540 into an irrevocable trust with the bank for the payment to final maturity of outstanding revenue bonds from the U.S. Treasury obligations in substitution of the revenue of the sewer system. The funds deposited, together with interest earned thereon, shall be sufficient to pay semi-annual principal and interest payments, thus providing an in-substance defeasance. Principal payments on the original 1992 Series B Sewer System Revenue Bonds are not scheduled to begin until the year 2003. The (in-substance) defeasance has occurred for the following sewer revenue bonds:

Name of Issue	Original Issue	Unmatured and Unpaid At December 31, 2000
1992 Sewer System Revenue Bonds-Series B	\$14,255,000	\$14,255,000

**IN-SUBSTANCE DEFEASANCE OF WATER SYSTEM REVENUE BONDS**

In March, 1999, the County entered into an Escrow Trust Agreement with Fifth Third Bank. The agreement required that the County deposit, from the issuance of the 1992 Waterworks System Revenue Bond, \$3,299,510 into an irrevocable trust with the bank for the payment to final maturity of outstanding revenue bonds from the U.S. Treasury obligations in substitution of the revenue of the water system. The funds deposited, together with the interest earned thereon, shall be sufficient to pay semi-annual principal and interest payments, thus providing an in-substance defeasance. The (in-substance) defeasance has occurred for the following water system bond:

Name of Issue	Original Issue	Unmatured and Unpaid at December 31, 2000
1992 Waterworks System Revenue Bonds	\$3,075,000	\$2,775,000

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**NOTE 15 LONG-TERM OBLIGATIONS**

Changes in the County's long-term obligations during the year consist of the following:

**SPECIAL ASSESSMENT BONDS**

Year Issued	Description	Interest Rate	Balance 1/01/00	Additions	(Reductions)	Balance 12/31/00
1979	Sewer District	6.375%	10,000	-	(10,000)	-
1980	1980 Series Sanitary Sewer	8.375%	40,000	-	(40,000)	-
1980	1980 Series Water System Improvement	8.375%	5,000	-	(5,000)	-
1981	1981 Sanitary Sewer	12.625%	100,000	-	(50,000)	50,000
1981	1981 Water Improvement	12.625%	20,000	-	(10,000)	10,000
1982	1982 Series Sanitary Water and Sewer System	12.250%	195,000	-	(65,000)	130,000
1983	1983 Series Water and Sewer	9.500%	30,000	-	(5,000)	25,000
1984	1984 Sewer	10.000%	15,000	-	(3,000)	12,000
1985	1985 Series Water and Sewer	9.125%	195,000	-	(35,000)	160,000
1986	1986 Water System	8.000%	14,000	-	(2,000)	12,000
1988	1988 Water System	7.750%	25,000	-	(2,000)	23,000
1989	1989 Water System	7.375%	54,000	-	(4,000)	50,000
1992	1992 Cox Road	3.150-6.400%	400,000	-	(25,000)	375,000
1992	1992 Beacon Pt. Sewer	3.150-6.400%	310,000	-	(20,000)	290,000
1992	1992 Greencrest Sewer	3.150-6.400%	215,000	-	(15,000)	200,000
1994	Wetherington Infrastructure	4.000-6.250%	1,740,000	-	(75,000)	1,665,000
1995	Tyler's Place Boulevard	3.100-4.900%	530,000	-	(80,000)	450,000
1996	Union Centre Boulevard	4.000-5.800%	230,000	-	(30,000)	200,000
2000	Mulhauser/Lakota Dr/Union Centre	4.350-5.650%	-	8,260,000	-	8,260,000
<b>Total</b>			<b>\$4,128,000</b>	<b>\$8,260,000</b>	<b>(\$476,000)</b>	<b>\$11,912,000</b>

**REVENUE BONDS**

Year Issued	Description	Interest Rate	Balance 1/01/00	Additions	(Reductions)	Balance 12/31/00
1996	Water	3.60-5.45%	16,455,000	-	(440,000)	16,015,000
1999	Water	3.00-5.00%	16,995,000	-	(645,000)	16,350,000
<b>Sub-total Water</b>			<b>33,450,000</b>	<b>-</b>	<b>(1,085,000)</b>	<b>32,365,000</b>
1992	Sewer	6.1%	3,445,000	-	(945,000)	2,500,000
1996	Sewer	3.5-5.7%	15,535,000	-	(400,000)	15,135,000
1997	Sewer	4.0-5.25%	2,245,000	-	(80,000)	2,165,000
1998	Sewer	4.0-5.25%	22,655,000	-	(300,000)	22,355,000
1999	Sewer	3.20-5.1%	28,160,000	-	(935,000)	27,225,000
<b>Sub-total Sewer</b>			<b>72,040,000</b>	<b>-</b>	<b>(2,660,000)</b>	<b>69,380,000</b>
Less: Deferred Amounts for Issuance Discounts on The 1992 Sewer Bond			(6,734)	-	1,683	(5,051)
<b>Total Sewer</b>			<b>72,033,266</b>	<b>-</b>	<b>(2,658,317)</b>	<b>69,374,949</b>
<b>Total Revenue Bonds</b>			<b>\$105,483,266</b>	<b>\$ -</b>	<b>\$ (3,743,317)</b>	<b>\$101,739,949</b>

**GENERAL OBLIGATION BONDS**

Year Issued	Description	Interest Rate	Balance 1/01/00	Additions	(Reductions)	Balance 12/31/00
1986	Sanitary Sewer	7.13%	\$ 1,587,784	\$ -	(\$225,000)	\$ 1,362,784
1992	Phone System	3.000-5.500%	185,000	-	(60,000)	125,000
1992	Computer System	3.000-5.400%	130,000	-	(65,000)	65,000
1996	Various Purpose	4.000-5.800%	7,215,000	-	(270,000)	6,945,000
1997	Gov't Services Center	4.000-5.000%	8,915,000	-	(285,000)	8,630,000
<b>Subtotal GO Bonds</b>			<b>\$18,032,784</b>	<b>-</b>	<b>(905,000)</b>	<b>17,127,784</b>
Add: Deferred Amounts For Premium Amortization on The 1986 Sanitary Sewer			10,378	-	(1,598)	8,780
<b>Total</b>			<b>\$18,043,162</b>	<b>\$ -</b>	<b>(\$906,598)</b>	<b>\$17,136,564</b>

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**GENERAL OBLIGATION BONDS (continued)****SALES TAX BONDS**

Year Issued	Description	Interest Rate	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
1997	Govt. Svcs. Center	4.000-5.000%	\$28,780,000	-	(915,000)	\$27,865,000
Total			\$28,780,000	-	(915,000)	\$27,865,000

**OPWC (OHIO PUBLIC WORKS COMMISSION) LOANS PAYABLE**

Year Issued	Description	Interest Rate	Balance 1/01/00	Additions	Reductions	Balance 12/31/00
1998	Mulhauser	2.0%	\$1,329,907	-	(\$73,980)	\$ 1,255,927
Total			\$1,329,907	-	(\$73,980)	\$ 1,255,927

**CAPITAL LEASES PAYABLE**

General Long Term Obligations Account Group	Balance 1/01/00	Additions	(Reductions)	Balance 12/31/00
Payable to the Workshop	\$ 154,564	-	\$ (19,143)	\$ 135,421
Total	\$ 154,564	-	\$ (19,143)	\$ 135,421

**COMPENSATED ABSENCES PAYABLE**

General Long Term Obligation Account Group	Balance 1/01/00	Additions	(Reductions)	Balance 12/31/00
Payable to Employees	\$ 3,894,181	\$570,811	-	\$4,464,992

**CONTRACTUALLY REQUIRED PENSION CONTRIBUTIONS**

General Long Term Obligation Account Group	Balance 1/01/00	Additions	(Reductions)	Balance 12/31/00
Payable to Retirement System	\$3,827,957	\$3,262,386	(3,827,957)	\$3,262,386

Dated October 1, 2000, Special Assessment Bonds were issued at a face value of \$8,260,000 in order to permanently fund improvements of Mulhauser Road, Union Centre and Lakota Drive originally paid for by the issuance of bond anticipation notes. The Special Assessment Bond financed \$8,001,835 of bond anticipation notes and \$258,165 of issuance costs.

All enterprise fund revenue bonds will be paid from the water and sewer enterprise funds.

December 31, 2000

**GENERAL OBLIGATIONS BOND (continued)**

The sales tax bonds are payable through sales tax revenues generated by the county's one-half percent permanent permissive sales tax. The County is under no obligation to have such sales tax revenues directly paid to the bond trustees as long as the County finances all principal and interest payments due on the bonds sixty days prior to their payment date. Therefore, all payments made on the sales tax bonds are to be paid using sales tax revenue or any other general revenue source.

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner defaults on an assessment, the county would be responsible for the debt payments. Special assessments bonds are retired from the debt service fund using special assessment revenues.

All general obligation bond debt is a general obligation supported by the full faith and credit of the County. The unvoted general obligation bonds will be retired from the debt service fund using unvoted general property tax revenue. The unvoted general obligation bond, Sanitary Sewer System, is being paid by an enterprise fund.

Revenue bonds are supported by user charges. Sales tax bonds are supported by general fund revenues and more explicitly, sales tax revenues.

OPWC is Ohio Public Works Commission debt, which are low interest loans provided for infrastructure projects. The County makes payments on these loans every six months over 20 years, payable from the motor vehicle fund.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the individuals receiving the benefits are paid. Pension contributions reported in the "accrued wages and benefits" account will be paid from the fund which the individuals receiving the benefits are paid.

The following is a summary of the County's future annual debt service requirements for long-term obligations:

Year	Special Assessment Bonds	General Obligation Bonds	Sales Tax Bonds	Revenue Bonds	OPWC	Total
2001	\$ 1,377,893	\$ 1,835,321	\$ 2,280,233	\$ 8,527,446	\$ 100,210	\$ 14,121,103
2002	1,300,620	1,751,407	2,281,045	8,531,044	100,210	13,964,326
2003	1,215,283	1,668,989	2,284,465	9,846,325	100,210	15,115,272
2004-2007	4,504,324	6,285,606	9,128,879	43,205,726	400,841	63,525,376
2008-2011	3,952,580	5,512,892	9,127,565	43,217,971	400,841	62,211,849
2012-2015	3,391,995	5,541,227	9,133,375	30,391,383	350,736	48,808,716
2016-2019	2,248,716	3,475,013	9,131,500	25,716,791	-	40,572,020
2020-2024	116,215	-	-	7,086,964	-	7,203,179
<b>Total</b>	<b>\$18,107,626</b>	<b>\$26,070,455</b>	<b>\$43,367,062</b>	<b>\$176,523,650</b>	<b>\$1,453,048</b>	<b>\$265,521,841</b>

All amounts listed above include interest payments.

**INDUSTRIAL DEVELOPMENT REVENUE BONDS**

The County has issued ten issues of industrial development revenue bonds (in the aggregate outstanding principal amount of \$7,272,322 at December 31, 2000) for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**HOSPITAL REVENUE BONDS**

The County has served as the issuer in hospital revenue bonds. The proceeds were used to acquire, construct, improve and equip hospital facilities. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The amount of revenue bonds outstanding at December 31, 2000 was \$106,735,000.

**LEGAL DEBT MARGIN**

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2000 are an overall debt margin of \$105,553,651 and unvoted debt margin of \$19,442,461.

**NOTE 16 NOTE DEBT**

A summary of the note transactions for the year ended December 31, 2000 follows:

Fund Type	Balance 1/01/00	Issued	Retired	Balance 12/31/00
General	\$ 6,600,000	\$ 6,600,000	\$ 6,600,000	\$ 6,600,000
Special Revenue	1,015,000	930,000	1,015,000	930,000
Capital Projects	22,440,000	40,053,338	36,500,000	25,993,338
Proprietary	2,320,000	2,415,000	2,320,000	2,415,000
Total Primary Government	\$ 32,375,000	\$49,998,338	\$46,435,000	\$35,938,338

The notes outstanding at December 31, 2000 consisted of the following issues:

Issue	Principal Outstanding	Annualized Rate
Road Improvement TID SER A	\$ 600,000	4.75
Union Centre Improvement	6,000,000	4.797
Highway Construction	930,000	4.75
SR 122 Expansion	630,000	4.75
Engineer's Building	285,000	4.75
Highway Construction	960,000	4.75
CSB Expansion	2,500,000	4.55
Juvenile Detention Expansion A	600,000	4.55
Juvenile Detention Expansion B	1,000,000	4.55
County Jail	10,000,000	4.44
Middletown Mall/Computers	2,500,000	4.59
Union Centre Blvd. SA Phase I,III	4,158,338	4.50
Millikin Rd TIF Note	3,360,000	4.35
Sewer System Expansion Note	2,415,000	4.75
Total Primary Government	\$ 35,938,338	

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**NOTE 17 INTERFUND TRANSACTIONS****DUE FROM/TO OTHER FUNDS AS OF DECEMBER 31, 2000:**

	<u>Receivables</u>	<u>Payables</u>
General Fund:	<u>\$ 1,379,684</u>	<u>\$344,826</u>
Special Revenue Funds:		
Motor Vehicle	22,858	28,402
Dog and Kennel	880	1,917
Human Services	-	91,290
Real Estate Assessment	-	12,120
Alcohol and Drug Addiction Services	-	3,065
Mental Retardation	-	115,025
Children Services	-	56,029
County Care Facility	-	31,536
Mental Health	-	5,451
Community Development	-	715
Job Training Partnership Act	-	3,527
Child Support Enforcement	-	63,146
Certificate of Title Administration	63,227	7,448
Litter Control	-	994
Treasurers Bill Payment	-	162
BMV Deputy Registrar	888	1,073
Treasurers Prepayment Int.	-	253
Waterway Safety	-	133
Juvenile Rehabilitation Center	-	120,736
Juvenile Accountability	-	890
Felony Delinquent Care & Custody	-	17,135
Americorps	-	44
Prosecutors Juvenile VOCA	-	455
Prosecutors VOCA	-	220
Intensive Supervision Probation Court	-	3,676
Indigent Guardianship	2,690	-
Probate Court Business	494	-
Misdemeanor Jail Reduction	-	151
Sheriff VOCA	-	263
DTAC Treasurers	-	1,285
DTAC Prosecutors	-	1,205
Court Security Costs	77	-
Probate Court Computer Fees	4,824	535
Common Pleas Court Clerk Computer Fees	7,139	-
Juvenile Court Clerk Computer Fees	2,444	1,233
Area Court Clerk Computer Fees	234	-
Probate Legal Research	1,191	-
Common Pleas Court Computerized Legal Research	714	-
Juvenile Court Computerized Legal Research	732	-
Area Courts Special Projects	32,236	849
Domestic Relations Computerized Legal Research	258	-
Area Court Legal Research	6,432	-
Indigent Drivers Alcohol Treatment Enforcement and Education	1,260	-
Domestic Relations Special Projects	3,122	135
Arbitration Mediation	5,393	-
Total Special Revenue Funds	<u>\$ 157,298</u>	<u>\$ 571,098</u>

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**NOTE 17 INTERFUND TRANSACTIONS (continued)**

	<u>Receivables</u>	<u>Payables</u>
Debt Service Fund:	204,519	-
Capital Projects Funds:		
Capital Improvements	\$ 148,250	\$ 225,000
Total Capital Improvements	<u>148,250</u>	<u>225,000</u>
Enterprise Funds:		
Sewer	69,636	253,929
Water	251,360	308,283
GSC Parking	-	176
Regional Airport	292,776	148,834
Total Enterprise Funds	<u>613,772</u>	<u>\$ 711,222</u>
Internal Service Funds:		
Workers Compensation Benefit	684,441	-
Employee Health Benefit	-	-
Total Internal Service Funds	<u>684,441</u>	<u>-</u>
Trust and Agency Funds:		
12 <sup>th</sup> District Court of Appeals	-	342,361
Undivided General Real Estate Tax	-	316,642
Marriage License Special	4,644	-
Butler County Entity Special Checking	-	355,824
Other Tax Districts	8,065	-
Trustee of Law Library	37,241	-
Unclaimed Monies	9,269	-
Undivided Local Government	-	418,231
Butler County Park District	38,021	-
Drug Rotary	-	-
District Board of Health	-	-
Total Agency Funds	<u>97,240</u>	<u>1,433,058</u>
Total All Funds	<u>\$ 3,285,204</u>	<u>\$ 3,285,204</u>

**INTERFUND ADVANCES**

Funds are advanced from one fund to support expenditures of other funds in accordance with the authority established for the advancing fund. Advances within fund types have been included. Advances between funds, stated by fund, outstanding at December 31, 2000 were as follows:

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
General Fund:	\$ 693,002	\$ -
Special Revenue Funds:		
Job Training Partnership Act	-	100,000
BMV Deputy Registrar	-	82,000
Acquifer	-	76,000
Common Pleas Court-		
Computer Fees	-	25,002
Litter Control	-	30,000
Total Special Revenue Funds	<u>-</u>	<u>313,002</u>
Debt Service Fund:	-	30,000
Capital Project Funds:		
Juvenile Detention Center Construction	-	25,000
Systems Development	-	160,000
Total Capital Project Funds	<u>-</u>	<u>185,000</u>
Enterprise Funds:		
Regional Airport	-	50,000
Total Enterprise Funds:	<u>-</u>	<u>50,000</u>
Agency Funds:		
Regional Transit Authority	-	115,000
Total Agency Funds	<u>-</u>	<u>115,000</u>
Total All Funds	<u>\$ 693,002</u>	<u>\$ 693,002</u>



Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**INTERFUND RECEIVABLES AND PAYABLES**

Short term financing requirements often give rise to recognition of interfund receivables and interfund payables. Amounts recognized due to short term borrowing between funds as of December 31, 2000 is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Debt Service Fund	\$ 68,449	\$ -
Capital Project Fund:		
Fairfield Twp TIF	\$ -	\$ 2,580
Total Capital Project Funds	<u>\$ -</u>	<u>\$ 2,580</u>
Enterprise Funds:		
Water Fund	-	91,000
Sewer Fund	91,000	65,869
Total Enterprise Funds	<u>91,000</u>	<u>156,869</u>
Total Primary Government	<u>\$ 159,449</u>	<u>\$ 159,449</u>

**INTERFUND TRANSFERS**

Funds are transferred from one fund to support expenditures of other funds in accordance with the authority established for the transferring fund. Transfers within fund types have been included. Transfers between funds, stated by fund type, made during the year ended December 31, 2000 were as follows:

Transfers From	<u>Transfers To</u>					Totals
	General	Special Revenue	Debt Service	Capital Project	Enterprise	
General	\$ -	\$ 1,510,715	\$ 1,342,051	\$ 1,525,372	\$ 235,000	\$ 4,613,138
Special Rev.	87,768	176,886	264,809	-	-	529,463
Debt Service	-	-	-	634,025	-	634,025
Cap. Project	-	16,405	52,511	803,343	-	872,259
Enterprise	30,000	3,446	-	-	331	33,777
<b>TOTAL</b>	<u>\$ 117,768</u>	<u>\$ 1,707,452</u>	<u>\$ 1,659,371</u>	<u>\$ 2,962,740</u>	<u>\$ 235,331</u>	<u>\$ 6,682,662</u>

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**NOTE 18 SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

The County maintains four enterprise funds which provide water, waste water, parking and airport services. Key financial information as of and for the year ended December 31, 2000 is as follows:

	Sewer	Water	Govt. Services Center Parking Facility	Butler County Regional Airport	Total Enterprise Funds
Operating Revenues	\$ 15,181,737	\$ 16,936,905	\$ 85,889	\$ 80,678	\$ 32,285,209
Operating Expenses:					
Depreciation	5,219,463	2,344,380	-	206,311	7,770,154
Other	8,864,899	15,550,143	37,273	295,763	24,748,078
Operating Income (Loss)	1,097,375	(957,618)	48,616	(421,396)	(233,023)
Operating Transfers In		331		235,000	235,331
Operating Grants	64,630	143,849			208,479
Operating Transfers Out	3,777	-	30,000	-	33,777
Net Income (Loss)	2,120,569	530,506	17,829	(136,873)	2,532,031
Current Capital Contributions	4,835,460	3,293,637	-	279,906	8,409,003
Property, Plant and Equipment Additions	14,689,530	5,358,227	-	466,097	20,513,854
Deletions	8,524,682	6,325,567	-	547,197	15,397,446
Net Working Capital	17,235,452	12,193,627	17,829	209,890	29,656,789
Total Assets	181,016,707	90,887,509	19,881	11,043,893	282,968,010
Bonds and Other Long-Term Liabilities Payable from Operating Revenues	67,611,821	31,240,000	-	50,000	98,901,821
Total Equity	104,973,011	56,622,945	17,829	10,748,856	172,362,641
Encumbrances Outstanding At December 31, 2000	7,322,420	4,400,093	234	941	11,723,687

Current Capital Contributions in the Sewer and Water funds is primarily derived from developer donated lines while amounts recorded in the Butler County Regional Airport are derived from grants from the Federal Aviation Administration.

**NOTE 19 CONTINGENT LIABILITIES**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for any expenditures disallowed under terms of the grant. Based on prior experience the County believes such disallowances, if any, will be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County the resolution of these matters will not have a material adverse effect on the financial condition of the County.

December 31, 2000

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**NOTE 20 JOINT VENTURES/JOINTLY GOVERNED ORGANIZATION/RISK SHARING POOL**

**A. BUTLER COUNTY EMERGENCY MANAGEMENT AGENCY**

The Butler County Emergency Management Agency is a joint venture among the County, five cities and seven villages created by a countywide agreement with the Butler County Commissioners. The twenty-six members of the advisory council are appointed as follows: one County Commissioner and the chief elected official of each of the thirteen townships, five cities and seven villages. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency.

The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2000, the County contributed \$28,300 which represents 12 percent of total contributions. Fifty percent of the operating revenues are contributed by the Federal government. Complete financial statements can be obtained from the Emergency Management Agency, Butler County, Ohio.

**B. ECONOMIC DEVELOPMENT ASSOCIATION OF BUTLER COUNTY**

The Economic Development Association of Butler County (EDABC) was created by resolution of the County Commissioners and organized as a non-profit corporation under Internal Revenue Code Section 501 (c) (6). The EDABC is a joint venture among the County, five cities, two townships, and all five chambers of commerce in the County. It was organized with the specific purpose of marketing Butler County for economic development, as well as attracting and retaining businesses. The degree of control exercised by any member is limited to its representation on the board of trustees, which is limited to one person per organization or political subdivision. The Association has no debt outstanding and its continued existence is dependent upon the County's continued participation. However, the County does not have any equity interest in the Association.

The Association is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. In 2000, the County contributed \$75,000 which represents 27% of total contributions. Complete financial statements can be obtained from the Economic Development Association of Butler County.

**C. TRANSPORTATION IMPROVEMENT DISTRICT OF BUTLER COUNTY**

The Transportation Improvement District, a jointly governed organization, provides the opportunity to construct roads, bridges, and accompanying improvements within the County. The Transportation Improvement District Board, which consists of representatives from each of the participating governments, including the County, oversees the operation of the District. Complete financial statements can be obtained from the Transportation Improvement District, Butler County, Ohio.

December 31, 2000

**NOTE 20 JOINT VENTURES/JOINTLY GOVERNED ORGANIZATION/RISK SHARING POOL (continued)**

**D. COUNTY RISK SHARING AUTHORITY (CORSA)**

The County Risk Sharing Authority (CORSA) is a risk sharing pool made up of forty-three counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board on any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County's payment for insurance to CORSA in 2000 was \$499,432.

**E. REGIONAL TRANSIT AUTHORITY (RTA)**

The Regional Transit Authority (RTA) is a related organization to the County. The County Commissioners are responsible for appointing the trustees of the RTA; however, the County Commissioners cannot influence the RTA's operations, nor does the RTA represent a potential financial benefit or burden to the County. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the RTA, its roll is limited to a ministerial function. Once the RTA determines to present a levy to the voters, including the determination of the rate and duration, the County must place the levy on the ballot. The RTA may issue debt and determines its own budget. During 2000, the County did not make any significant financial contributions to the operations of the RTA. Financial information for the RTA may be obtained by Jesse Shen, 3045 Moser Ct. Hamilton, OH 45011.

**NOTE 21 RELATED PARTY TRANSACTION**

Miami Valley Industries, Inc. (the Workshop, a discretely presented component unit of Butler County), received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. In 2000, these contributions were \$677,005. The Workshop and the Butler County Board of Mental Retardation/Developmental Disabilities have entered into a capital lease (see Notes 10 and 24 for details).

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**NOTE 22 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

The County has several outstanding contracts for professional services. The following amounts remain on these contracts as of December 31, 2000.

<u>Project/Vendor</u>	<u>Outstanding Balance</u>
<b><u>ENTERPRISE FUND CONTRACTORS</u></b>	
Biosolids Facility – Black and Veatch, LTD of Ohio	\$ 40,268
Charlberth Drive Petition – Reynolds, Inc.	8,992
Cin-Day Rd to Princeton Rd Main – Southwestern Equip. Inc.	5,660
Cin-Day/Dimmick Supp Trans – PDR Engineers	2,349
Cinti Water Supply Engineering Study – Jordan Jones & Goulding	459
Cookie Ln/Greencrest Lift Station Elimination – URS Greiner Woodward Clyde & various	2,009
Cox Road Parallel Water Main – Village Building Services, Inc.	73,198
Dry Run WWTP Elimination – Dyno Construction	11,500
Dry Run WWTP Elimination – Larry Smith Contractors, Inc.	72,537
Garver Road Lift Station Upgrade – WG Stang, Inc.	8,010
Geographical Information Systems Project (Sewer) M. Watson	161,827
Gillmore Rd 12" Line Extension – Henderson & Bodwell	708
Greenview North WWTP – Ranger Construction Services, Inc.	48,196
Hamilton-Mason to Princeton Rd Main – Quest Engineers, Inc.	48,809
Hankins Rd Petition Project – Kleingers & Associates	1,575
Lee Meadows Lift Station Elimination – Kleingers & Associates	1,088
LeSourdsville Sludge Pump	399
LeSourdsville WRF Enhancement – Reynolds, Inc. & various	129,325
LeSourdsville SCADA Wonderware Conversion – ESI, Inc.	588,184
LeSourdsville Roadway & Onsite Paving – Armrel Byrnes Co.	18,963
McCready Relief Sewer – Excel Contracting, Inc.	4,402
Millikin/Maud Hughes Rd Main – Reynolds, Inc.	90,790
N. Pisgah Lift Station Replacement – Trend Construction & various	260,192
N. Pisgah Lift Station Upgrade – Building Crafts, Inc. & various	548,084
N. Pisgah Lift Station Upgrade – CDM	40,816
North Main Street Lift Station – Fryman Kuck General Contract. Inc.	468,287
North Main Street Lift Station – QOB Electric, Inc.	382,801
North Main Street Lift Station – Quest Engineers, Inc.	27,914
Queen Acres Water Est Replacement – Ribway Engineering Group	17,995
Rialto/Beckett Ridge Pump Additions – Middletown Electric Supply	7,277
Repair Blue Max Water Services – various vendors	1,562
Repair Cast Iron Water Mains – A and A Safety	2,888
S. Belmont System Replacement – Howell Contractors, Inc.	519,126
S. Belmont System Replacement – R. Penley and Son Plumbing	520
S. Belmont System Replacement – various vendors	933
Sharon Creek Lift Station – Quest Engineers, Inc.	3,961
Soda Ash & Corrosion Design – G.E. Supply	1,108
Sparks Road Sewer – Silver Hawke Construction & various	400,066
Trenton Lift Station Upgrade – Quest Engineers, Inc.	3,168

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (continued)**

<b><u>Project/Vendor (Enterprise Funds Contractors – continued)</u></b>	<b><u>Outstanding Balance</u></b>
UMC Expansion – ADR Distributing Co. Inc.	\$ 9,275
UMC Expansion – Bowen Engineering Corporation	2,619,738
UMC Expansion – ESI, Inc.	518,524
UMC Expansion – Jordan Jones & Goulding	39,692
Van Gordon Road Water Tower – ESI, Inc.	22,473
Van Gordon Road Water Tower – PDM	1,930,500
Vennedge-Tylersville Road Main – Reynolds, Inc.	9,496
Voice of America Elevated Storage Tank – ESI Electrical Contr.	1,001
Water System Model – Malcolm Pirnie, Inc.	43,916

**GOVERNMENTAL FUND CONTRACTORS**

Juvenile Detention Center – R. Kelly	\$ 6,853
Juvenile Detention Center – Mardis & Mehan	19,480
Juvenile Detention Center – Wayne Masonry	18,721
CSB – Arthur Electric	11,214
Adult Detention Facility – Resource International Inc.	933,000
Adult Detention Facility – ESI Inc.	2,399,646
Adult Detention Facility – Norment Security	5,029,000
Adult Detention Facility – Monarch Construction Inc.	13,053,728
Adult Detention Facility – Silverhawk Construction	47,256
Adult Detention Facility – Quality Restaurant	627,600
Adult Detention Facility – Cincy Mechanicals Inc.	2,078,289
Adult Detention Facility – VFD Fire Protection	529,530
Sheriff – Vision Software	933,496

**NOTE 23 SUBSEQUENT EVENTS****DEBT RELATED ACTIVITY**

In March, 2001, the County renewed a variety of bond anticipation notes which were rolled over in their entirety as follows:

Children Services Board Expansion	\$ 2,500,000
Juvenile Detention Expansion	600,000
Juvenile Detention Expansion	<u>1,000,000</u>
<b>Total Proceeds</b>	<b><u>\$ 4,100,000</u></b>

Notes to the General Purpose Financial Statements  
(continued)

December 31, 2000

**NOTE 24 MIAMI VALLEY INDUSTRIES, INC.****SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

- A. Financial statement presentation – Miami Valley Industries, Inc. has previously adopted Statement of Financial Accounting Standards No. 117 (SFAS 117) and Statement of Financial Accounting Standards No. 116 (SFAS 116). Under SFAS 117, Miami Valley Industries, Inc. is required to report information regarding its financial position and activities according to classes of assets. Miami Valley Industries, Inc. has reclassified its financial statements as required. Under SFAS 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted depending on the nature of donor restrictions.
- B. Equipment – These assets are stated at cost and depreciated on the straight-line and declining-balance methods over the estimated useful lives of the various assets. Maintenance and repairs are charged against earnings when incurred. Additions and major renewals are capitalized. Fixed assets had an original cost of \$1,393,494 and a reported net of \$654,311 of depreciation, yielding a net fixed asset cost of \$739,183.
- C. Income Taxes – Miami Valley Industries, Inc., is a non-profit corporation and is exempt from Federal income taxes under Section 501 (c) (3) of the Internal Revenue Code.
- D. Donated Services – Donated services of management, direct supervision, rent, etc. have been provided by the Butler County Board of Mental Retardation/Development Disabilities. During the year ended June 30, 2000 the value of these services was estimated to be and is recorded in the financial statements at \$677,005.

**CONCENTRATIONS OF CREDIT RISK**

Financial instruments that potentially subject the organization to credit risk did not exist as of June 30, 2000 due to the fact that total cash investments and certificates of deposit did not exceed federally insured limits. Investments totaling \$373,550 and deposits of \$6,001 were not federally insured. Miami Valley Industries, Inc. extended unsecured credit to regular customers amounting to \$196,541.

**NOTES PAYABLE**

A summary of the note transactions for the year ended June 30, 2000 follows:

	Balance 7/1/99	Issued	Retired	Balance 6/30/00
Miami Valley Industries	\$638,345		\$59,812	\$578,533

The notes outstanding at June 30, 2000 consisted of the following issues:

Issue	Principal Outstanding	Annualized Rate
Note Payable – Building	\$144,813	8.75%
Note Payable – Building	422,346	7.50%
Note Payable – Equipment	11,374	9.25%
Total	<u>\$578,533</u>	

December 31, 2000

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**CAPITAL LEASE**

In July, 1992, the organization entered into a 15 year capital lease with the Butler County Board of Mental Retardation/Developmental Disabilities for an office building. The terms of the lease are monthly lease payments of \$3,811 through August, 2002. For the remaining five years of the lease, the Board of Mental Retardation/Developmental Disabilities will only be expected to pay for utilities, taxes, insurance and building repairs. The leases receivable resulting from minimum lease payments along with a corresponding deferred revenue amount have been recorded at \$91,475. A net investment in the lease of \$121,967 has also been booked as a corresponding deferred revenue, yielding \$213,442 in total deferred revenue in Miami Valley Industries, Inc.



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**COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP  
FINANCIAL STATEMENTS AND SCHEDULES**

## **GENERAL FUND**

**The general fund is used to account for governmental resources which are not accounted for in any other fund. The general fund balance is available to the County for any purpose provided expended or transferred according to the general laws of Ohio.**

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 24,783,000	24,083,000	25,563,096	1,480,096
Charges for Services	12,557,850	16,027,850	16,260,698	232,848
Licenses and Permits	28,100	28,100	29,286	1,186
Fines and Forfeitures	856,800	856,800	1,388,330	531,530
Intergovernmental	7,745,415	7,745,415	8,186,168	440,753
Interest	5,086,600	5,086,600	6,237,705	1,151,105
Other	4,742,000	519,000	696,568	177,568
<b>Total Revenues</b>	<b>55,799,765</b>	<b>54,346,765</b>	<b>58,361,851</b>	<b>4,015,086</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government :</b>				
<b>Legislative and Executive Commissioners</b>				
Personal Services	752,300	812,186	810,881	1,305
Materials and Supplies	20,219	22,219	22,133	86
Contractual Services	161,695	182,309	172,552	9,757
Capital Outlay	2,184	684	446	238
Other	51,179	75,179	74,745	434
<b>Total Commissioners</b>	<b>987,577</b>	<b>1,092,577</b>	<b>1,080,757</b>	<b>11,820</b>
<b>Auditor</b>				
Personal Services	1,131,000	1,124,108	1,078,239	45,869
Materials and Supplies	33,262	32,007	30,189	1,818
Contractual Services	97,777	98,570	93,940	4,630
Capital Outlay	40,000	40,000	38,355	1,645
Other	21,137	26,037	22,907	3,130
<b>Total Auditor</b>	<b>1,323,176</b>	<b>1,320,722</b>	<b>1,263,630</b>	<b>57,092</b>
<b>Treasurer</b>				
Personal Services	871,100	871,100	839,384	31,716
Materials and Supplies	41,522	41,277	34,870	6,407
Contractual Services	71,700	68,099	58,650	9,449
Capital Outlay	38,744	37,140	19,136	18,004
Other	4,200	4,200	4,200	-
<b>Total Treasurer</b>	<b>1,027,266</b>	<b>1,021,816</b>	<b>956,240</b>	<b>65,576</b>
<b>Prosecutor</b>				
Personal Services	2,289,091	2,240,621	2,151,732	88,889
Materials and Supplies	40,158	40,901	40,739	162
Contractual Services	48,889	83,740	70,819	12,921
Capital Outlay	28,500	42,550	39,982	2,568
Other	74,908	89,908	86,028	3,880
<b>Total Prosecutor</b>	<b>2,481,546</b>	<b>2,497,720</b>	<b>2,389,300</b>	<b>108,420</b>
<b>Budget Commission</b>				
Materials and Supplies	300	300	-	300
Other	-	500	-	500
<b>Total Budget Commission</b>	<b>300</b>	<b>800</b>	<b>-</b>	<b>800</b>

(continued)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Prosecutors-CSEA</b>				
Personal Services	\$ 899,166	899,166	823,275	75,891
Materials and Supplies	10,775	10,750	8,894	1,856
Contractual Services	24,320	24,320	17,822	6,498
Capital Outlay	5,200	5,200	4,994	206
Other	10,000	10,000	9,784	216
<b>Total Prosecutors-CSEA</b>	<b>949,461</b>	<b>949,436</b>	<b>864,769</b>	<b>84,667</b>
<b>Department of Development</b>				
Personal Services	1,238,566	1,173,066	1,119,550	53,516
Materials and Supplies	20,492	26,388	22,850	3,538
Contractual Services	123,073	156,148	147,287	8,861
Capital Outlay	43,150	69,150	64,390	4,760
Other	29,429	26,850	25,730	1,120
<b>Total Department of Development</b>	<b>1,454,710</b>	<b>1,451,602</b>	<b>1,379,807</b>	<b>71,795</b>
<b>Mailroom</b>				
Personal Services	70,250	72,404	72,381	23
Materials and Supplies	556,153	452,499	426,512	25,987
Capital Outlay	1,547	-	-	-
Other	1,000	4,047	3,390	657
<b>Total Mailroom</b>	<b>628,950</b>	<b>528,950</b>	<b>502,283</b>	<b>26,667</b>
<b>Information Services</b>				
Personal Services	807,120	814,310	809,322	4,988
Materials and Supplies	50,436	58,636	58,352	284
Contractual Services	104,500	115,300	115,000	300
Capital Outlay	54,638	73,298	72,365	933
<b>Total Information Services</b>	<b>1,016,694</b>	<b>1,061,544</b>	<b>1,055,039</b>	<b>6,505</b>
<b>Graphic Information Services</b>				
Contractual Services	347,875	347,875	347,875	-
<b>Total Graphic Information Services</b>	<b>347,875</b>	<b>347,875</b>	<b>347,875</b>	<b>-</b>
<b>Prosecutors Child Support Task Force</b>				
Personal Services	244,344	244,344	239,101	5,243
Materials and Supplies	7,495	8,012	7,929	83
Contractual Services	14,738	14,738	11,039	3,699
Capital Outlay	6,100	6,100	5,927	173
Other	8,225	8,225	8,225	-
<b>Total Prosecutors Child Support Task Force</b>	<b>280,902</b>	<b>281,419</b>	<b>272,221</b>	<b>9,198</b>
<b>Financial Information System</b>				
Contractual Services	9,500	9,500	9,500	-
Capital Outlay	606,052	606,052	604,189	1,863
<b>Total Financial Information System</b>	<b>615,552</b>	<b>615,552</b>	<b>613,689</b>	<b>1,863</b>

(continued)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Board of Elections</b>				
Personal Services	\$ 856,371	893,271	890,349	2,922
Materials and Supplies	134,159	160,559	158,296	2,263
Contractual Services	322,550	338,650	333,356	5,294
Capital Outlay	128,750	104,100	103,170	930
Other	392	392	315	77
<b>Total Board of Elections</b>	<b>1,442,222</b>	<b>1,496,972</b>	<b>1,485,486</b>	<b>11,486</b>
<b>Recorder</b>				
Personal Services	801,365	801,365	769,532	31,833
Materials and Supplies	21,296	20,597	9,466	11,131
Contractual Services	8,585	8,585	6,221	2,364
Other	5,255	5,235	3,765	1,470
<b>Total Recorder</b>	<b>836,501</b>	<b>835,782</b>	<b>788,984</b>	<b>46,798</b>
<b>Maintenance</b>				
Personal Services	209,600	254,989	254,214	775
Materials and Supplies	56,217	61,217	58,445	2,772
Contractual Services	2,426,242	3,311,152	3,250,035	61,117
Capital Outlay	-	5,000	-	5,000
Other	134,417	244,417	221,658	22,759
<b>Total Maintenance</b>	<b>2,826,476</b>	<b>3,876,775</b>	<b>3,784,352</b>	<b>92,423</b>
<b>Microfilm Center</b>				
Personal Services	221,225	223,225	208,855	14,370
Materials and Supplies	22,500	25,240	25,049	191
Contractual Services	77,185	77,785	65,547	12,238
Capital Outlay	94,189	87,189	83,866	3,323
Other	57,780	57,780	57,209	571
<b>Total Microfilm Center</b>	<b>472,879</b>	<b>471,219</b>	<b>440,526</b>	<b>30,693</b>
<b>Bureau of Inspection</b>				
Contractual Services	114,158	131,775	131,158	617
<b>Total Bureau of Inspection</b>	<b>114,158</b>	<b>131,775</b>	<b>131,158</b>	<b>617</b>
<b>Insurance, Pension and Taxes</b>				
Personal Services	15,000	48,215	47,499	716
Contractual Services	586,362	4,570,891	4,459,377	111,514
Other	2,500	2,336	524	1,812
<b>Total Insurance, Pension and Taxes</b>	<b>603,862</b>	<b>4,621,442</b>	<b>4,507,400</b>	<b>114,042</b>
<b>Total General Government - Legislative and Executive</b>	<b>17,410,107</b>	<b>22,603,978</b>	<b>21,863,516</b>	<b>740,462</b>

(continued)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>General Government -</b>				
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Personal Services	\$ 946,057	925,040	918,270	6,770
Materials and Supplies	16,676	16,423	16,291	132
Contractual Services	431,271	847,182	818,812	28,370
Capital Outlay	145,736	139,601	129,703	9,898
Other	114,835	142,516	132,440	10,076
<b>Total Common Pleas Court</b>	<b>1,654,575</b>	<b>2,070,762</b>	<b>2,015,516</b>	<b>55,246</b>
<b>Probate Court</b>				
Materials and Supplies	591,617	622,038	612,350	9,688
Personal Services	32,009	31,687	29,059	2,628
Contractual Services	21,700	28,700	25,775	2,925
Other	4,230	4,230	2,845	1,385
<b>Total Probate Court</b>	<b>649,556</b>	<b>686,655</b>	<b>670,029</b>	<b>16,626</b>
<b>County Courts</b>				
Personal Services	852,181	841,874	817,113	24,761
Materials and Supplies	29,319	25,679	24,410	1,269
Contractual Services	131,122	136,929	134,975	1,954
Capital Outlay	-	5,000	3,375	1,625
Other	21,649	24,649	22,678	1,971
<b>Total County Courts</b>	<b>1,034,271</b>	<b>1,034,131</b>	<b>1,002,551</b>	<b>31,580</b>
<b>Juvenile Court</b>				
Personal Services	2,027,588	1,981,599	1,898,769	82,830
Materials and Supplies	61,997	70,643	63,166	7,477
Contractual Services	484,115	639,408	623,270	16,138
Capital Outlay	49,206	49,153	48,896	257
Other	9,295	14,770	9,563	5,207
<b>Total Juvenile Court</b>	<b>2,632,201</b>	<b>2,755,573</b>	<b>2,643,664</b>	<b>111,909</b>
<b>Domestic Relations Court</b>				
Personal Services	1,527,927	1,484,927	1,453,787	31,140
Materials and Supplies	33,100	31,729	31,142	587
Contractual Services	117,820	118,715	108,256	10,459
Capital Outlay	10,300	47,300	43,087	4,213
Other	14,024	33,642	33,100	542
<b>Total Domestic Relations Court</b>	<b>1,703,171</b>	<b>1,716,313</b>	<b>1,669,372</b>	<b>46,941</b>
<b>Municipal Courts</b>				
Personal Services	519,637	444,125	282,486	161,639
Contractual Services	21,000	273,693	267,457	6,236
Other	4,500	5,795	5,788	7
<b>Total Municipal Courts</b>	<b>545,137</b>	<b>723,613</b>	<b>555,731</b>	<b>167,882</b>

(continued)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Justice Information Systems</b>				
Personal Services	\$ 186	361	361	-
<b>Total Justice Information Systems</b>	<b>186</b>	<b>361</b>	<b>361</b>	<b>-</b>
<b>Drug Court</b>				
Personal Services	356,849	334,349	318,399	15,950
Materials and Supplies	8,267	8,267	7,290	977
Contractual Services	8,405	11,000	7,990	3,010
Capital Outlay	39,153	34,865	28,331	6,534
Other	21,130	11,130	11,048	82
<b>Total Drug Court</b>	<b>433,804</b>	<b>399,611</b>	<b>373,058</b>	<b>26,553</b>
<b>Clerk of Courts</b>				
Personal Services	1,012,158	1,011,584	995,934	15,650
Materials and Supplies	39,633	41,687	40,922	765
Contractual Services	5,446	5,446	5,301	145
Capital Outlay	13,859	12,379	12,379	-
Other	640	640	618	22
<b>Total Clerk of Courts</b>	<b>1,071,736</b>	<b>1,071,736</b>	<b>1,055,154</b>	<b>16,582</b>
<b>Asbestos Removal</b>				
Personal Services	26,926	57,926	35,624	22,302
Materials and Supplies	2,239	239	139	100
Contractual Services	55,743	50,743	44,155	6,588
Capital Outlay	4,458	458	80	378
Other	2,132	2,132	1,869	263
<b>Total Asbestos Removal</b>	<b>91,498</b>	<b>111,498</b>	<b>81,867</b>	<b>29,631</b>
<b>Court of Appeals</b>				
Personal Services	178,406	178,406	167,838	10,568
Materials and Supplies	55,988	70,967	62,709	8,258
Contractual Services	74,132	204,370	190,047	14,323
Capital Outlay	43,037	38,023	33,270	4,753
Other	110,802	100,802	94,101	6,701
<b>Total Court of Appeals</b>	<b>462,365</b>	<b>592,568</b>	<b>547,965</b>	<b>44,603</b>
<b>Total General Government - Judicial</b>	<b>10,278,500</b>	<b>11,162,821</b>	<b>10,615,268</b>	<b>547,553</b>
<b>Public Safety</b>				
<b>Coroner</b>				
Personal Services	314,828	314,828	310,592	4,236
Materials and Supplies	11,611	10,480	10,438	42
Contractual Services	8,487	7,999	7,196	803
Capital Outlay	19,467	19,467	18,392	1,075
Other	228,594	208,395	206,459	1,936
<b>Total Coroner</b>	<b>582,987</b>	<b>561,169</b>	<b>553,077</b>	<b>8,092</b>

(continued)



Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Sheriff</b>				
Personal Services	\$ 11,155,386	11,019,957	10,885,428	134,529
Materials and Supplies	476,894	519,405	518,674	731
Contractual Services	601,096	716,352	707,374	8,978
Capital Outlay	134,482	196,743	196,291	452
Other	242,412	266,670	261,684	4,986
<b>Total Sheriff</b>	<b>12,610,270</b>	<b>12,719,127</b>	<b>12,569,451</b>	<b>149,676</b>
<b>Detention Center</b>				
Personal Services	1,543,098	1,462,584	1,332,139	130,445
Materials and Supplies	98,531	98,531	96,197	2,334
Contractual Services	47,466	75,750	39,340	36,410
Capital Outlay	20,030	69,406	68,634	772
Other	54,453	53,542	48,412	5,130
<b>Total Detention Center</b>	<b>1,763,578</b>	<b>1,759,813</b>	<b>1,584,722</b>	<b>175,091</b>
<b>Adult Probation</b>				
Personal Services	1,026,686	1,111,933	1,107,042	4,891
Materials and Supplies	135,157	136,359	134,240	2,119
Contractual Services	36,736	36,989	34,102	2,887
Capital Outlay	14,350	14,500	14,471	29
Other	1,634	1,636	1,636	-
<b>Total Adult Probation</b>	<b>1,214,563</b>	<b>1,301,417</b>	<b>1,291,491</b>	<b>9,926</b>
<b>Paramedics</b>				
Personal Services	428,887	428,857	421,840	7,017
Materials and Supplies	16,909	25,152	24,100	1,052
Contractual Services	348,295	665,318	660,133	5,185
Capital Outlay	9,500	4,482	4,482	-
<b>Total Paramedics</b>	<b>803,591</b>	<b>1,123,809</b>	<b>1,110,555</b>	<b>13,254</b>
<b>Criminal Justice Board</b>				
Personal Services	67,477	67,477	63,903	3,574
Materials and Supplies	3,090	3,090	800	2,290
Contractual Services	15,025	11,395	3,710	7,685
Capital Outlay	8,144	11,774	11,774	-
Other	3,090	3,090	2,767	323
<b>Total Criminal Justice Board</b>	<b>96,826</b>	<b>96,826</b>	<b>82,954</b>	<b>13,872</b>
<b>Butler Clermont Warren Corrections Facility</b>				
Personal Services	28,500	29,315	28,615	700
<b>Total BCW Corrections Facility</b>	<b>28,500</b>	<b>29,315</b>	<b>28,615</b>	<b>700</b>
<b>Sheriffs Academy</b>				
Materials and Supplies	4,000	4,000	4,000	-
Contractual Services	10,700	10,700	10,454	246
Capital Outlay	9,150	9,150	8,987	163
Other	13,600	13,600	13,600	-
<b>Total Sheriffs Academy</b>	<b>37,450</b>	<b>37,450</b>	<b>37,041</b>	<b>409</b>

(continued)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Sheriffs Resolutions</b>				
Personal Services	\$ 1,688,276	1,670,776	1,637,229	33,547
Contractual Services	2,033,875	2,340,519	2,331,449	9,070
Capital Outlay	10,815	10,815	10,802	13
<b>Total Sheriffs Resolutions</b>	<b>3,732,966</b>	<b>4,022,110</b>	<b>3,979,480</b>	<b>42,630</b>
<b>Total Public Safety</b>	<b>20,870,731</b>	<b>21,651,036</b>	<b>21,237,386</b>	<b>413,650</b>
<b>Public Works</b>				
<b>Engineers-Plat Room</b>				
Personal Services	114,094	114,139	114,139	-
<b>Total Engineers-Plat Room</b>	<b>114,094</b>	<b>114,139</b>	<b>114,139</b>	<b>-</b>
<b>Community Grants</b>				
Contractual Services	1,533,790	1,683,790	1,382,107	301,683
<b>Total Community Grants</b>	<b>1,533,790</b>	<b>1,683,790</b>	<b>1,382,107</b>	<b>301,683</b>
<b>Solid Waste Landfill</b>				
Contractual Services	200,508	200,508	128,474	72,034
<b>Total Solid Waste Landfill</b>	<b>200,508</b>	<b>200,508</b>	<b>128,474</b>	<b>72,034</b>
<b>Total Public Works</b>	<b>1,848,392</b>	<b>1,998,437</b>	<b>1,624,720</b>	<b>373,717</b>
<b>Health</b>				
<b>Registration Vital Statistics</b>				
Other	6,100	6,444	6,444	-
<b>Total Registration Vital Statistics</b>	<b>6,100</b>	<b>6,444</b>	<b>6,444</b>	<b>-</b>
<b>Other-Health</b>				
Other	807,010	517,502	400,000	117,502
<b>Total Other-Health</b>	<b>807,010</b>	<b>517,502</b>	<b>400,000</b>	<b>117,502</b>
<b>Total Health</b>	<b>813,110</b>	<b>523,946</b>	<b>406,444</b>	<b>117,502</b>
<b>Human Services</b>				
<b>Soldiers Relief</b>				
Personal Services	371,601	377,601	358,011	19,590
Materials and Supplies	13,313	13,210	6,255	6,955
Contractual Services	43,262	43,217	12,444	30,773
Capital Outlay	27,300	26,244	8,405	17,839
Other	444,045	437,000	207,207	229,793
<b>Total Soldiers Relief</b>	<b>899,521</b>	<b>897,272</b>	<b>592,322</b>	<b>304,950</b>
<b>Veterans Services</b>				
Other	30,000	30,000	18,658	11,342
<b>Total Veterans Services</b>	<b>30,000</b>	<b>30,000</b>	<b>18,658</b>	<b>11,342</b>
<b>Total Human Services</b>	<b>929,521</b>	<b>927,272</b>	<b>610,980</b>	<b>316,292</b>

(continued)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
General Fund (continued)  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Conservation and Recreation</b>				
Other				
Other	\$ 272,400	286,400	286,000	400
Total Other	272,400	286,400	286,000	400
Historical Society				
Other	30,000	30,000	30,000	-
Total Historical Society	30,000	30,000	30,000	-
<b>Total Conservation and Recreation</b>	<b>302,400</b>	<b>316,400</b>	<b>316,000</b>	<b>400</b>
<b>Other</b>				
Miscellaneous				
Contractual Services	980,779	1,010,448	886,992	123,456
Other	556,397	867,897	796,070	71,827
Total Miscellaneous	1,537,176	1,878,345	1,683,062	195,283
<b>Total Other</b>	<b>1,537,176</b>	<b>1,878,345</b>	<b>1,683,062</b>	<b>195,283</b>
<b>Total Expenditures</b>	<b>53,989,937</b>	<b>61,062,235</b>	<b>58,357,376</b>	<b>2,704,859</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,809,828</b>	<b>(6,715,470)</b>	<b>4,475</b>	<b>6,719,945</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	4,223,000	4,682,309	459,309
Other Financing Uses	(172,300)	(328,124)	(328,124)	-
Advances - Out	(20,000)	(902,374)	(185,000)	717,374
Operating Transfers - In	155,000	885,000	2,289,348	1,404,348
Operating Transfers - Out	(5,805,656)	(7,412,945)	(7,142,071)	270,874
Total Other Financing Sources (Uses)	<b>(5,842,956)</b>	<b>(3,535,443)</b>	<b>(683,538)</b>	<b>2,851,905</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(4,033,128)</b>	<b>(10,250,913)</b>	<b>(679,063)</b>	<b>9,571,850</b>
<b>Fund Balance at Beginning of Year</b>	<b>10,064,180</b>	<b>10,064,180</b>	<b>10,064,180</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,728,464</b>	<b>2,728,464</b>	<b>2,728,464</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 8,759,516</b>	<b>2,541,731</b>	<b>12,113,581</b>	<b>9,571,850</b>

## **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted to expenditure for specified purposes. The following are descriptions of each material special revenue fund:

**Motor Vehicle** – To account for the revenue derived from motor vehicle licenses and gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs. The County Engineer currently expends the majority of the revenues for repairs.

**Dog and Kennel** – To account for the dog warden's operations financed by sales of dog tags and kennel permits, and by fine collections.

**Human Services** – To account for various Federal and State grants as well as transfers from the General Fund used to provide public assistance to general relief recipients, medical assistance, and certain public social services.

**Real Estate Assessment** – To account for state mandated county-wide real estate reappraisals that are funded by charges to the County's political subdivisions.

**Alcohol and Drug Addiction Service** – To account for Federal and State grants that are used to pay the cost of contracts with local agencies that provide services to the public.

**Mental Retardation** – To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a county-wide property tax levy and Federal and State grants.

**Children Services** – To account for various Federal and State grants, a county-wide tax levy, child support collections and VA and social security payments. Major expenditures are for foster homes, emergency shelters, medical costs, school supplies, counseling and parental training.

**Senior Citizens Levy** – To account for a county-wide property tax and the expenditure of those funds.

**County Care Facility** – To account for the collection of medicaid and fees from residents' families for the operations of the County Home.

**Mental Health** – To account for a county-wide property tax levy and Federal and State grants that are used to pay the cost of contracts with local mental health agencies that provide services to the public.

**Community Development** – To account for revenue from the Federal government and intergovernmental expenditures as prescribed by the community development block grant program.

**Job Training Partnership Act** – To account for grants to provide employment opportunities.

(continued)

**Special Revenue Funds (continued)**

**Miami Conservancy – To account for a county-wide property tax levy expended for the payment of Butler County’s Miami Conservancy District special assessments.**

**Motor Vehicle Permissive – To account for the portion of the \$5.00 permissive license tax that is retained by the County for road projects on major thoroughfares in the cities, villages and townships of the County.**

**Commissary – To account for the purchase and sale of personal supplies to inmates at the jail. This is a non-budgeted fund.**

**Child Support Enforcement – To account for the poundage fees collected by the Bureau of Child Support that are restricted by State statute to finance the operation of the Child Support Enforcement Agency.**

**Certificate of Title Administration – To account for the fees collected by the Butler County Clerk of Courts that are used to finance the operation of the Title department of the Clerk of Courts.**

**Other Special Revenue Funds – Smaller special revenue funds operated by the County and subsidized in part by local, state, and federal monies as well as miscellaneous sources. These funds are listed as follows:**

- |   |  |
|---|--|
| <b>Litter Control Grant</b>                     | <b>Ditch Maintenance</b>                       |
| <b>Treasurer Bill Fees</b>                      | <b>DTAC Treasurer</b>                          |
| <b>BMV Deputy Registrar</b>                     | <b>DTAC Prosecutor</b>                         |
| <b>Treasurer Prepayment Interest</b>            | <b>Recorders Special Equipment</b>             |
| <b>Waterway Safety Grant</b>                    | <b>Court Security Costs</b>                    |
| <b>Juvenile Rehabilitation Center</b>           | <b>Probate Court Clerk Computer Fees</b>       |
| <b>Juvenile Accountability</b>                  | <b>Common Pleas Clerk Computer Fees</b>        |
| <b>Felony Delinquent Care and Custody</b>       | <b>Juvenile Court Clerk Computer Fees</b>      |
| <b>Americorps</b>                               | <b>Area Court Clerk Computer Fees</b>          |
| <b>Mobile Data Terminals</b>                    | <b>Probate Court Computer Legal Research</b>   |
| <b>Comprehensive Strategies Juvenile</b>        | <b>Common Pleas Computer Legal Research</b>    |
| <b>Day Reporting Center Grant</b>               | <b>Juvenile Court Computer Legal Research</b>  |
| <b>Prosecutors Juvenile VOCA</b>                | <b>Area Courts Special Projects</b>            |
| <b>Prosecutor VOCA</b>                          | <b>Domestic Relations Court Computer Legal</b> |
| <b>Intensive Supervision Probation Grant</b>    | <b>Research</b>                                |
| <b>Indigent Guardianship</b>                    | <b>Area Court Computer Legal Research</b>      |
| <b>Probate Court Business</b>                   | <b>Indigent Drivers Alcohol Treatment</b>      |
| <b>Misdemeanor Jail Reduction Grant</b>         | <b>Enforcement and Education</b>               |
| <b>Sheriffs VOCA Grant</b>                      | <b>Probation Services</b>                      |
| <b>CBCF-Community Based Correction Facility</b> | <b>Domestic Relations Special Projects</b>     |
| <b>Aquifer Preservation</b>                     | <b>Arbitration Mediation Fees</b>              |

Butler County, Ohio

Combining Balance Sheet  
All Special Revenue Funds

December 31, 2000

	Motor Vehicle	Dog and Kennel	Human Services	Real Estate Assessment
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 5,627,050	57,950	5,560,749	1,124,395
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	-
Loans	-	-	-	-
Special Assessments	-	-	-	-
Due from Other Funds	22,858	880	-	-
Due from Other Governments	528,607	769	-	-
Materials and Supplies				
Inventory	184,630	-	7,700	900
Prepaid Items	8,722	29	62,681	1,457
Total Assets	<u>\$ 6,371,867</u>	<u>59,628</u>	<u>5,631,130</u>	<u>1,126,752</u>
<b>Liabilities</b>				
Accounts Payable	\$ 92,747	2,016	113,068	-
Contracts Payable	99,500	-	832,180	62,640
Accrued Wages and Benefits	104,109	7,327	224,931	51,464
Compensated Absences Payable	7,339	80	12,277	7,041
Due to Other Funds	28,402	1,917	91,290	12,120
Due to Other Governments	2,519	-	55,084	-
Deferred Revenue	-	-	-	-
Accrued Interest Payable	8,958	-	-	-
Notes Payable	930,000	-	-	-
Advances from Other Funds	-	-	-	-
Total Liabilities	<u>1,273,574</u>	<u>11,340</u>	<u>1,328,830</u>	<u>133,265</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	3,537,711	3,000	228,025	22,379
Reserved for Inventory	184,630	-	7,700	900
Reserved for Loans	-	-	-	-
Unreserved:				
Undesignated	1,375,952	45,288	4,066,575	970,208
Total Fund Equity	<u>5,098,293</u>	<u>48,288</u>	<u>4,302,300</u>	<u>993,487</u>
Total Liabilities and Fund Equity	<u>\$ 6,371,867</u>	<u>59,628</u>	<u>5,631,130</u>	<u>1,126,752</u>

<b>Alcohol and Drug Addiction Service</b>	<b>Mental Retardation</b>	<b>Children Services</b>	<b>Senior Citizens Levy</b>	<b>County Care Facility</b>	<b>Mental Health</b>
273,980	6,732,716	6,643,013	5,017,262	389,430	2,133,110
-	-	-	-	-	-
-	12,514,266	6,921,137	4,346,092	-	1,634,268
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
749,919	1,035,953	9,123	-	402,490	756,978
-	16,183	7,700	-	11,586	-
1,846	53,017	1,926	-	3,547	462,536
<b>1,025,745</b>	<b>20,352,135</b>	<b>13,582,899</b>	<b>9,363,354</b>	<b>807,053</b>	<b>4,986,892</b>

32,597	254,276	604,860	-	134,944	99,313
12,918	346,888	52,638	-	43,006	729,444
11,864	465,801	196,789	-	136,339	22,037
88	27,754	4,029	-	3,682	952
3,065	115,025	56,029	-	31,536	5,451
1,000	-	3,526	-	10,077	-
-	13,110,618	6,921,137	4,346,092	-	1,975,282
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>61,532</b>	<b>14,320,362</b>	<b>7,839,008</b>	<b>4,346,092</b>	<b>359,584</b>	<b>2,832,479</b>

96,442	780,607	856,056	195,036	43,801	758,517
-	16,183	7,700	-	11,586	-
-	-	-	-	-	-
<b>867,771</b>	<b>5,234,983</b>	<b>4,880,135</b>	<b>4,822,226</b>	<b>392,082</b>	<b>1,395,896</b>
<b>964,213</b>	<b>6,031,773</b>	<b>5,743,891</b>	<b>5,017,262</b>	<b>447,469</b>	<b>2,154,413</b>
<b>1,025,745</b>	<b>20,352,135</b>	<b>13,582,899</b>	<b>9,363,354</b>	<b>807,053</b>	<b>4,986,892</b>

(continued)

Butler County, Ohio

Combining Balance Sheet  
 All Special Revenue Funds  
 (continued)  
 December 31, 2000

	Community Development	Job Training Partnership Act	Miami Conservancy	Motor Vehicle Permissive
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 750,114	131,235	110,807	1,855,874
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	149,363	-
Loans	297,073	-	-	-
Special Assessments	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	55,500	-	-	118,089
Materials and Supplies				
Inventory	-	-	-	-
Prepaid Items	571	-	-	-
<b>Total Assets</b>	<b>\$ 1,103,258</b>	<b>131,235</b>	<b>260,170</b>	<b>1,973,963</b>
<b>Liabilities</b>				
Accounts Payable	\$ 20,125	-	-	-
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	2,592	-	-	-
Compensated Absences Payable	-	-	-	-
Due to Other Funds	715	3,527	-	-
Due to Other Governments	-	-	-	118,089
Deferred Revenue	-	-	149,363	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
Advances from Other Funds	-	100,000	-	-
<b>Total Liabilities</b>	<b>23,432</b>	<b>103,527</b>	<b>149,363</b>	<b>118,089</b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	4,618	-	-	-
Reserved for Inventory	-	-	-	-
Reserved for Loans	297,073	-	-	-
Unreserved:				
Undesignated	778,135	27,708	110,807	1,855,874
<b>Total Fund Equity</b>	<b>1,079,826</b>	<b>27,708</b>	<b>110,807</b>	<b>1,855,874</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,103,258</b>	<b>131,235</b>	<b>260,170</b>	<b>1,973,963</b>



<b>Commissary</b>	<b>Child Support Enforcement</b>	<b>Certificate of Title Administration</b>	<b>Other Special Revenue Funds</b>	<b>Totals 2000</b>
-	601,472	110,061	5,140,995	42,260,213
123,313	-	-	-	123,313
-	-	-	-	25,565,126
-	-	-	-	297,073
-	-	-	310,476	310,476
-	-	63,227	70,333	157,298
-	70,327	-	41,272	3,769,027
13,208	9,600	11,200	7,370	270,077
-	4,887	-	12,207	613,426
<b>136,521</b>	<b>686,286</b>	<b>184,488</b>	<b>5,582,653</b>	<b>73,366,029</b>

-	24,990	833	21,348	1,401,117
-	204,259	-	73,497	2,456,970
-	105,231	28,098	118,852	1,475,434
-	4,001	490	6,236	73,969
-	63,146	7,448	151,427	571,098
-	-	-	1,666	191,961
-	-	-	310,476	26,812,968
-	-	-	-	8,958
-	-	-	-	930,000
-	-	-	213,002	313,002
-	401,627	36,869	896,504	34,235,477

-	8,835	450	179,901	6,715,378
13,208	9,600	11,200	7,370	270,077
-	-	-	-	297,073
123,313	266,224	135,969	4,498,878	31,848,024
136,521	284,659	147,619	4,686,149	39,130,552

<b>136,521</b>	<b>686,286</b>	<b>184,488</b>	<b>5,582,653</b>	<b>73,366,029</b>
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Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2000

	Motor Vehicle	Dog and Kennel	Human Services	Real Estate Assessment
<b>Revenues:</b>				
Taxes	\$ 2,162,367	-	-	-
Charges for Services	227,164	309,313	-	2,193,529
Fines and Forfeitures	311,063	32,440	-	-
Intergovernmental	9,267,866	-	25,695,508	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Other	30	43	71,849	97
<b>Total Revenues</b>	<b>11,968,490</b>	<b>341,796</b>	<b>25,767,357</b>	<b>2,193,626</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	-	-	-	2,235,342
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	8,042,016	-	-	-
Health	-	375,712	-	-
Human Services	-	-	24,060,986	-
Intergovernmental	-	-	-	-
<b>Debt Service:</b>				
Principal Retirement	73,980	-	-	-
Interest and Fiscal Charges	68,706	-	-	-
<b>Total Expenditures</b>	<b>8,184,702</b>	<b>375,712</b>	<b>24,060,986</b>	<b>2,235,342</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>3,783,788</b>	<b>(33,916)</b>	<b>1,706,371</b>	<b>(41,716)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	16,405	-	1,007,922	-
Operating Transfers - Out	(264,809)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(248,404)</b>	<b>-</b>	<b>1,007,922</b>	<b>-</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>3,535,384</b>	<b>(33,916)</b>	<b>2,714,293</b>	<b>(41,716)</b>
<b>Fund Balances at Beginning of Year</b>	<b>1,560,992</b>	<b>82,204</b>	<b>1,588,007</b>	<b>1,035,203</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>1,917</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances at End of Year</b>	<b>\$ 5,098,293</b>	<b>48,288</b>	<b>4,302,300</b>	<b>993,487</b>

<b>Alcohol and Drug Addiction Service</b>	<b>Mental Retardation</b>	<b>Children Services</b>	<b>Senior Citizens Levy</b>	<b>County Care Facility</b>
-	9,857,253	7,258,958	4,478,824	-
52,250	542,907	-	-	833,573
-	-	-	-	-
3,387,898	8,127,870	11,529,522	473,041	4,770,153
-	-	-	-	-
-	-	-	-	-
-	47,564	11,389	-	9,545
<b>3,440,148</b>	<b>18,575,594</b>	<b>18,799,869</b>	<b>4,951,865</b>	<b>5,613,271</b>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
4,064,319	21,373,404	-	-	-
-	-	17,628,247	5,838,635	5,437,409
-	-	-	-	-
-	19,143	-	-	-
-	26,594	-	-	-
<b>4,064,319</b>	<b>21,419,141</b>	<b>17,628,247</b>	<b>5,838,635</b>	<b>5,437,409</b>
<b>(624,171)</b>	<b>(2,843,547)</b>	<b>1,171,622</b>	<b>(886,770)</b>	<b>175,862</b>
110,000	-	-	-	-
-	-	-	-	-
<b>110,000</b>	-	-	-	-
<b>(514,171)</b>	<b>(2,843,547)</b>	<b>1,171,622</b>	<b>(886,770)</b>	<b>175,862</b>
1,478,384	8,883,537	4,572,269	5,904,032	294,021
-	(8,217)	-	-	(22,414)
<b>964,213</b>	<b>6,031,773</b>	<b>5,743,891</b>	<b>5,017,262</b>	<b>447,469</b>

(continued)

**Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 2000**

	Mental Health	Community Development	Job Training Partnership Act	Miami Conservancy
<b>Revenues:</b>				
Taxes	\$ 1,737,521	-	-	153,923
Charges for Services	-	1,841	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	8,999,392	2,496,616	1,495,202	17,665
Special Assessments	-	-	-	-
Interest	-	32,649	-	-
Other	50,813	-	1,519	-
<b>Total Revenues</b>	<b>10,787,726</b>	<b>2,531,106</b>	<b>1,496,721</b>	<b>171,588</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	-	-	-	139,703
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	2,372,930	1,492,243	-
Health	12,563,831	-	-	-
Human Services	-	-	-	-
Intergovernmental	-	-	-	-
<b>Debt Service:</b>				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>12,563,831</b>	<b>2,372,930</b>	<b>1,492,243</b>	<b>139,703</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,776,105)</b>	<b>158,176</b>	<b>4,478</b>	<b>31,885</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	-	-	-	-
Operating Transfers - Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(1,776,105)</b>	<b>158,176</b>	<b>4,478</b>	<b>31,885</b>
<b>Fund Balances at Beginning of Year</b>	<b>3,932,862</b>	<b>921,650</b>	<b>23,780</b>	<b>78,922</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>(2,344)</b>	<b>-</b>	<b>(550)</b>	<b>-</b>
<b>Fund Balances at End of Year</b>	<b>\$ 2,154,413</b>	<b>1,079,826</b>	<b>27,708</b>	<b>110,807</b>

Motor Vehicle Permissive	Commissary	Child Support Enforcement	Certificate of Title Administration	Other Special Revenue Funds	Totals 2000
-	-	-	-	159,113	25,807,959
-	517,229	899,156	1,220,915	1,768,897	8,566,774
-	-	-	-	41,086	384,589
1,789,549	-	4,461,431	11,534	6,699,532	89,222,779
-	-	-	-	134,819	134,819
-	-	-	-	57,233	89,882
-	-	-	192	9,611	202,652
1,789,549	517,229	5,360,587	1,232,641	8,870,291	124,409,454
-	-	-	1,143,851	1,052,376	4,571,272
-	-	-	-	642,284	642,284
-	476,849	-	-	5,259,785	5,736,634
-	-	6,244,395	-	1,359,073	19,510,657
-	-	-	-	-	38,377,266
-	-	-	-	-	52,965,277
1,410,577	-	-	-	-	1,410,577
-	-	-	-	-	93,123
-	-	-	-	-	95,300
1,410,577	476,849	6,244,395	1,143,851	8,313,518	123,402,390
378,972	40,380	(883,808)	88,790	556,773	1,007,064
-	-	-	-	573,125	1,707,452
-	-	-	(176,886)	(87,768)	(529,463)
-	-	-	(176,886)	485,357	1,177,989
378,972	40,380	(883,808)	(88,096)	1,042,130	2,185,053
1,476,902	91,178	1,168,467	235,715	3,644,019	36,972,144
-	4,963	-	-	-	(26,645)
1,855,874	136,521	284,659	147,619	4,686,149	39,130,552

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Motor Vehicle  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 2,169,890	2,182,801	2,172,801	(10,000)
Charges for Services	293,100	220,894	227,187	6,293
Fines and Forfeitures	348,965	304,965	301,858	(3,107)
Intergovernmental	12,207,000	9,368,049	9,287,409	(80,640)
Other	546,000	67,342	68,098	756
<b>Total Revenues</b>	<b>15,564,955</b>	<b>12,144,051</b>	<b>12,057,353</b>	<b>(86,698)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
<b>Motor Vehicle</b>				
Personal Services	3,959,131	3,953,102	3,347,873	605,229
Materials and Supplies	565,326	594,844	549,782	45,062
Contractual Services	10,489,321	8,844,179	7,939,434	904,745
Capital Outlay	4,054,971	2,709,325	2,265,782	443,543
Other	605,255	223,040	167,415	55,625
<b>Total Expenditures</b>	<b>19,674,004</b>	<b>16,324,490</b>	<b>14,270,286</b>	<b>2,054,204</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,109,049)</b>	<b>(4,180,439)</b>	<b>(2,212,933)</b>	<b>1,967,506</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	4,500	5,765	1,265
Operating Transfers - In	-	16,404	16,405	1
Operating Transfers - Out	-	(391,697)	(391,697)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(370,793)</b>	<b>(369,527)</b>	<b>1,266</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(4,109,049)</b>	<b>(4,551,232)</b>	<b>(2,582,460)</b>	<b>1,968,772</b>
<b>Fund Balance at Beginning of Year</b>	<b>3,347,080</b>	<b>3,347,080</b>	<b>3,347,080</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,211,181</b>	<b>1,211,181</b>	<b>1,211,181</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 449,212</b>	<b>7,029</b>	<b>1,975,801</b>	<b>1,968,772</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Dog and Kennel  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 300,000	300,000	309,908	9,908
Fines and Forfeitures	37,000	37,000	32,833	(4,167)
Other	-	-	43	43
<b>Total Revenues</b>	<b>337,000</b>	<b>337,000</b>	<b>342,784</b>	<b>5,784</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health</b>				
<b>Dog and Kennel</b>				
Personal Services	236,920	244,920	239,803	5,117
Materials and Supplies	13,500	13,500	10,599	2,901
Contractual Services	3,000	103,000	99,986	3,014
Capital Outlay	1,000	1,000	998	2
Other	40,568	42,010	26,922	15,088
<b>Total Expenditures</b>	<b>294,988</b>	<b>404,430</b>	<b>378,308</b>	<b>26,122</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>42,012</b>	<b>(67,430)</b>	<b>(35,524)</b>	<b>31,906</b>
<b>Fund Balance at Beginning of Year</b>	<b>86,256</b>	<b>86,256</b>	<b>86,256</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 128,486</b>	<b>19,044</b>	<b>50,950</b>	<b>31,906</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Human Services  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 18,400,000	24,035,880	25,695,508	1,659,628
Other	440,000	440,000	707,794	267,794
<b>Total Revenues</b>	<b>18,840,000</b>	<b>24,475,880</b>	<b>26,403,302</b>	<b>1,927,422</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Human Services</b>				
<b>Human Services</b>				
Personal Services	6,262,110	6,986,164	6,893,182	92,982
Materials and Supplies	211,057	266,511	239,540	26,971
Contractual Services	13,646,570	20,845,879	17,837,531	3,008,348
Capital Outlay	110,899	260,260	251,610	8,650
Other	492,526	730,641	673,143	57,498
<b>Total Expenditures</b>	<b>20,723,162</b>	<b>29,089,455</b>	<b>25,895,006</b>	<b>3,194,449</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,883,162)</b>	<b>(4,613,575)</b>	<b>508,296</b>	<b>5,121,871</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	-	64,120	64,120	-
Operating Transfers - In	1,000,000	1,000,000	1,007,922	7,922
<b>Total Other Financing Sources</b>	<b>1,000,000</b>	<b>1,064,120</b>	<b>1,072,042</b>	<b>7,922</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(883,162)</b>	<b>(3,549,455)</b>	<b>1,580,338</b>	<b>5,129,793</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,692,370</b>	<b>2,692,370</b>	<b>2,692,370</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>886,052</b>	<b>886,052</b>	<b>886,052</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 2,695,260</b>	<b>28,967</b>	<b>5,158,760</b>	<b>5,129,793</b>



Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Real Estate Assessment  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 2,100,000	2,100,000	2,193,529	93,529
Other	-	-	97	97
<b>Total Revenues</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,193,626</b>	<b>93,626</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government :</b>				
<b>Legislative and Executive</b>				
<b>Real Estate Assessment</b>				
Personal Services	1,486,900	1,508,900	1,501,088	7,812
Materials and Supplies	86,768	82,613	80,910	1,703
Contractual Services	574,844	526,622	509,608	17,014
Capital Outlay	118,500	146,500	118,072	28,428
Other	10,420	10,420	10,338	82
<b>Total Expenditures</b>	<b>2,277,432</b>	<b>2,275,055</b>	<b>2,220,016</b>	<b>55,039</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(177,432)</b>	<b>(175,055)</b>	<b>(26,390)</b>	<b>148,665</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	-	-	739	739
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(177,432)</b>	<b>(175,055)</b>	<b>(25,651)</b>	<b>149,404</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,077,135</b>	<b>1,077,135</b>	<b>1,077,135</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>50,532</b>	<b>50,532</b>	<b>50,532</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 950,235</b>	<b>952,612</b>	<b>1,102,016</b>	<b>149,404</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Alcohol and Drug Addiction Service  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 57,000	57,000	52,250	(4,750)
Intergovernmental	3,864,868	3,738,131	2,815,875	(922,256)
<b>Total Revenues</b>	<b>3,921,868</b>	<b>3,795,131</b>	<b>2,868,125</b>	<b>(927,006)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health</b>				
<b>Alcohol and Drug Addiction</b>				
Personal Services	347,065	338,065	331,727	6,338
Materials and Supplies	5,840	7,854	5,755	2,099
Contractual Services	4,007,321	4,647,171	4,103,717	543,454
Other	97,855	372,755	322,669	50,086
<b>Total Expenditures</b>	<b>4,458,081</b>	<b>5,365,845</b>	<b>4,763,868</b>	<b>601,977</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(536,213)</b>	<b>(1,570,714)</b>	<b>(1,895,743)</b>	<b>(325,029)</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	281,039	407,776	407,976	200
Operating Transfers - In	250,000	110,000	110,000	-
<b>Total Other Financing Sources</b>	<b>531,039</b>	<b>517,776</b>	<b>517,976</b>	<b>200</b>
<b>Excess of Revenues and Other Financing Sources (Under) Expenditures</b>	<b>(5,174)</b>	<b>(1,052,938)</b>	<b>(1,377,767)</b>	<b>(324,829)</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,547,277</b>	<b>1,547,277</b>	<b>1,547,277</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>5,174</b>	<b>5,174</b>	<b>5,174</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 1,547,277</b>	<b>499,513</b>	<b>174,684</b>	<b>(324,829)</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Mental Retardation  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 10,800,000	9,517,419	9,857,253	339,834
Charges for Services	491,600	521,600	542,907	21,307
Intergovernmental	10,032,000	8,152,079	7,688,269	(463,810)
Other	434,500	40,000	46,028	6,028
<b>Total Revenues</b>	<b>21,758,100</b>	<b>18,231,098</b>	<b>18,134,457</b>	<b>(96,641)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health</b>				
<b>Mental Retardation</b>				
Personal Services	12,090,122	12,331,528	12,094,016	237,512
Materials and Supplies	730,887	899,442	818,224	81,218
Contractual Services	9,453,446	9,580,854	8,855,325	725,529
Capital Outlay	1,385,012	671,766	342,780	328,986
Other	1,097,895	1,148,994	850,007	298,987
<b>Total Expenditures</b>	<b>24,757,362</b>	<b>24,632,584</b>	<b>22,960,352</b>	<b>1,672,232</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,999,262)</b>	<b>(6,401,486)</b>	<b>(4,825,895)</b>	<b>1,575,591</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	-	45,748	45,748
Operating Transfers - Out	-	(9,544)	-	9,544
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(9,544)</b>	<b>45,748</b>	<b>55,292</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(2,999,262)</b>	<b>(6,411,030)</b>	<b>(4,780,147)</b>	<b>1,630,883</b>
<b>Fund Balance at Beginning of Year</b>	<b>8,946,878</b>	<b>8,946,878</b>	<b>8,946,878</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,223,944</b>	<b>1,223,944</b>	<b>1,223,944</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 7,171,560</b>	<b>3,759,792</b>	<b>5,390,675</b>	<b>1,630,883</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Children Services  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 7,467,139	7,258,958	7,258,958	-
Intergovernmental	9,052,284	9,674,353	11,527,797	1,853,444
Other	6,600	3,600	11,389	7,789
<b>Total Revenues</b>	<b>16,526,023</b>	<b>16,936,911</b>	<b>18,798,144</b>	<b>1,861,233</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Human Services</b>				
<b>Children Services</b>				
Personal Services	6,993,859	6,993,859	5,986,512	1,007,347
Materials and Supplies	210,299	293,547	218,974	74,573
Contractual Services	13,532,165	14,583,157	12,709,331	1,873,826
Other	562,601	571,973	407,404	164,569
<b>Total Expenditures</b>	<b>21,298,924</b>	<b>22,442,536</b>	<b>19,322,221</b>	<b>3,120,315</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,772,901)</b>	<b>(5,505,625)</b>	<b>(524,077)</b>	<b>4,981,548</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	-	3,000	4,730	1,730
<b>Total Other Financing Sources</b>	<b>-</b>	<b>3,000</b>	<b>4,730</b>	<b>1,730</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(4,772,901)</b>	<b>(5,502,625)</b>	<b>(519,347)</b>	<b>4,983,278</b>
<b>Fund Balance at Beginning of Year</b>	<b>4,436,341</b>	<b>4,436,341</b>	<b>4,436,341</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,219,580</b>	<b>1,219,580</b>	<b>1,219,580</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 883,020</b>	<b>153,296</b>	<b>5,136,574</b>	<b>4,983,278</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Senior Citizens Levy  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 4,317,200	4,426,959	4,478,824	51,865
Intergovernmental	400,000	473,041	473,041	-
<b>Total Revenues</b>	<b>4,717,200</b>	<b>4,900,000</b>	<b>4,951,865</b>	<b>51,865</b>
<b>Expenditures:</b>				
Human Services				
Senior Citizens Levy				
Contractual Services	6,783,850	6,459,625	6,397,654	61,971
<b>Total Expenditures</b>	<b>6,783,850</b>	<b>6,459,625</b>	<b>6,397,654</b>	<b>61,971</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,066,650)</b>	<b>(1,559,625)</b>	<b>(1,445,789)</b>	<b>113,836</b>
<b>Fund Balance at Beginning of Year</b>	<b>5,579,517</b>	<b>5,579,517</b>	<b>5,579,517</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>688,498</b>	<b>688,498</b>	<b>688,498</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 4,201,365</b>	<b>4,708,390</b>	<b>4,822,226</b>	<b>113,836</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
County Care Facility  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 577,900	804,648	837,435	32,787
Intergovernmental	4,596,990	4,610,842	4,652,064	41,222
Other	-	9,400	9,473	73
<b>Total Revenues</b>	<b>5,174,890</b>	<b>5,424,890</b>	<b>5,498,972</b>	<b>74,082</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Human Services</b>				
<b>County Care Facility</b>				
Personal Services	3,935,504	4,145,892	4,116,578	29,314
Materials and Supplies	611,758	668,028	618,647	49,381
Contractual Services	538,251	510,691	507,893	2,798
Capital Outlay	125,320	116,185	108,175	8,010
Other	8,000	53,150	47,626	5,524
<b>Total Expenditures</b>	<b>5,218,833</b>	<b>5,493,946</b>	<b>5,398,919</b>	<b>95,027</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(43,943)</b>	<b>(69,056)</b>	<b>100,053</b>	<b>169,109</b>
<b>Fund Balance at Beginning of Year</b>	<b>67,974</b>	<b>67,974</b>	<b>67,974</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>101,329</b>	<b>101,329</b>	<b>101,329</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 125,360</b>	<b>100,247</b>	<b>269,356</b>	<b>169,109</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Mental Health  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 1,739,118	1,906,851	1,737,521	(169,330)
Intergovernmental	9,933,338	8,995,948	8,767,136	(228,812)
Other	311,060	311,060	457,992	146,932
<b>Total Revenues</b>	<b>11,983,516</b>	<b>11,213,859</b>	<b>10,962,649</b>	<b>(251,210)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health</b>				
<b>Mental Health</b>				
Personal Services	711,889	711,889	687,073	24,816
Materials and Supplies	125,285	119,075	60,662	58,413
Contractual Services	17,346,076	14,075,838	13,427,642	648,196
Capital Outlay	92,107	128,368	33,318	95,050
Other	309,596	321,272	18,442	302,830
<b>Total Expenditures</b>	<b>18,584,953</b>	<b>15,356,442</b>	<b>14,227,137</b>	<b>1,129,305</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(6,601,437)</b>	<b>(4,142,583)</b>	<b>(3,264,488)</b>	<b>878,095</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	-	-	896	896
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>896</b>	<b>896</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(6,601,437)</b>	<b>(4,142,583)</b>	<b>(3,263,592)</b>	<b>878,991</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,585,796</b>	<b>2,585,796</b>	<b>2,585,796</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,557,584</b>	<b>1,557,584</b>	<b>1,557,584</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ (2,458,057)</b>	<b>797</b>	<b>879,788</b>	<b>878,991</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Community Development  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 25,000	1,000	1,841	841
Intergovernmental	1,479,000	1,869,446	1,868,612	(834)
Interest	120,000	32,250	32,704	454
Other	275,000	126,312	126,615	303
<b>Total Revenues</b>	<b>1,899,000</b>	<b>2,029,008</b>	<b>2,029,772</b>	<b>764</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
<b>Community Development</b>				
Personal Services	129,431	99,270	94,409	4,861
Contractual Services	1,657,364	1,923,888	1,918,827	5,061
Capital Outlay	-	7,502	7,484	18
Other	533,135	536,700	231,026	305,674
<b>Total Expenditures</b>	<b>2,319,930</b>	<b>2,567,360</b>	<b>2,251,746</b>	<b>315,614</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(420,930)</b>	<b>(538,352)</b>	<b>(221,974)</b>	<b>316,378</b>
<b>Fund Balance at Beginning of Year</b>	<b>539,608</b>	<b>539,608</b>	<b>539,608</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>424,930</b>	<b>424,930</b>	<b>424,930</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 543,608</b>	<b>426,186</b>	<b>742,564</b>	<b>316,378</b>



Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Job Training Partnership Act  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 2,078,700	1,117,858	1,117,858	-
Other	219,710	378,863	378,863	-
<b>Total Revenues</b>	<b>2,298,410</b>	<b>1,496,721</b>	<b>1,496,721</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
Job Training Partnership Act				
Personal Services	1,214,115	466,769	466,769	-
Materials and Supplies	36,782	15,615	15,615	-
Contractual Services	990,540	964,437	964,437	-
Capital Outlay	38,700	3,643	3,643	-
Other	30,545	211,041	211,041	-
<b>Total Expenditures</b>	<b>2,310,682</b>	<b>1,661,505</b>	<b>1,661,505</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(12,272)</b>	<b>(164,784)</b>	<b>(164,784)</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	25	25	-
Operating Transfer - Out	-	(131,235)	-	131,235
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(131,210)</b>	<b>25</b>	<b>131,235</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(12,272)</b>	<b>(295,994)</b>	<b>(164,759)</b>	<b>131,235</b>
<b>Fund Balance at Beginning of Year</b>	<b>283,722</b>	<b>283,722</b>	<b>283,722</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>12,272</b>	<b>12,272</b>	<b>12,272</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 283,722</b>	<b>-</b>	<b>131,235</b>	<b>131,235</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Miami Conservancy  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 105,000	153,922	153,923	1
Intergovernmental	15,000	17,456	17,665	209
<b>Total Revenues</b>	<b>120,000</b>	<b>171,378</b>	<b>171,588</b>	<b>210</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive				
Miami Conservancy				
Other	120,000	140,000	139,703	297
<b>Total Expenditures</b>	<b>120,000</b>	<b>140,000</b>	<b>139,703</b>	<b>297</b>
<b>Excess of Revenues Over Expenditures</b>	<b>-</b>	<b>31,378</b>	<b>31,885</b>	<b>507</b>
<b>Fund Balance at Beginning of Year</b>	<b>78,922</b>	<b>78,922</b>	<b>78,922</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 78,922</b>	<b>110,300</b>	<b>110,807</b>	<b>507</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Motor Vehicle Permissive  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 1,500,000	1,500,000	1,789,549	289,549
<b>Total Revenues</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,789,549</b>	<b>289,549</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Intergovernmental				
Motor Vehicle Permissive				
Intergovernmental	1,500,000	1,500,000	1,410,577	89,423
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,410,577</b>	<b>89,423</b>
<b>Excess of Revenues Over Expenditures</b>	-	-	378,972	378,972
<b>Fund Balance at Beginning of Year</b>	1,476,902	1,476,902	1,476,902	-
<b>Fund Balance at End of Year</b>	<b>\$ 1,476,902</b>	<b>1,476,902</b>	<b>1,855,874</b>	<b>378,972</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Child Support Enforcement  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 760,000	1,410,000	1,000,224	(409,776)
Intergovernmental	4,861,645	4,286,060	4,391,104	105,044
Other	90,000	15,585	15,585	-
<b>Total Revenues</b>	<b>5,711,645</b>	<b>5,711,645</b>	<b>5,406,913</b>	<b>(304,732)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
Child Support Enforcement				
Personal Services	3,473,000	3,473,000	3,330,969	142,031
Materials and Supplies	170,429	138,944	122,869	16,075
Contractual Services	2,437,388	3,208,280	2,658,556	549,724
Capital Outlay	50,000	74,984	72,149	2,835
Other	190,193	215,193	193,635	21,558
<b>Total Expenditures</b>	<b>6,321,010</b>	<b>7,110,401</b>	<b>6,378,178</b>	<b>732,223</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(609,365)</b>	<b>(1,398,756)</b>	<b>(971,265)</b>	<b>427,491</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,495,758</b>	<b>1,495,758</b>	<b>1,495,758</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>29,010</b>	<b>29,010</b>	<b>29,010</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 915,403</b>	<b>126,012</b>	<b>553,503</b>	<b>427,491</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Certificate of Title Administration  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 1,157,544	1,224,612	1,233,241	8,629
Intergovernmental	-	-	11,534	11,534
Other	-	-	192	192
<b>Total Revenues</b>	<b>1,157,544</b>	<b>1,224,612</b>	<b>1,244,967</b>	<b>20,355</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government :</b>				
<b>Legislative and Executive</b>				
<b>Certificate of Title Administration</b>				
Personal Services	998,639	995,191	975,798	19,393
Materials and Supplies	43,209	51,349	50,050	1,299
Contractual Services	87,992	131,268	124,416	6,852
Other	618	618	616	2
<b>Total Expenditures</b>	<b>1,130,458</b>	<b>1,178,426</b>	<b>1,150,880</b>	<b>27,546</b>
<b>Excess of Revenues Over Expenditures</b>	<b>27,086</b>	<b>46,186</b>	<b>94,087</b>	<b>47,901</b>
<b>Other Financing (Uses):</b>				
Operating Transfers - Out	-	(176,886)	(176,886)	-
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>(176,886)</b>	<b>(176,886)</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)</b>	<b>27,086</b>	<b>(130,700)</b>	<b>(82,799)</b>	<b>47,901</b>
<b>Fund Balance at Beginning of Year</b>	<b>190,569</b>	<b>190,569</b>	<b>190,569</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,841</b>	<b>1,841</b>	<b>1,841</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 219,496</b>	<b>61,710</b>	<b>109,611</b>	<b>47,901</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Litter Control Grant  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 154,405	181,860	181,903	43
Other	10,000	11,800	11,811	11
<b>Total Revenues</b>	<b>164,405</b>	<b>193,660</b>	<b>193,714</b>	<b>54</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
<b>Litter Control</b>				
Personal Services	120,117	122,896	121,092	1,804
Materials and Supplies	14,213	14,748	11,310	3,438
Contractual Services	37,970	38,784	33,496	5,288
Other	53,456	63,398	55,893	7,505
<b>Total Expenditures</b>	<b>225,756</b>	<b>239,826</b>	<b>221,791</b>	<b>18,035</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(61,351)</b>	<b>(46,166)</b>	<b>(28,077)</b>	<b>18,089</b>
<b>Other Financing Sources:</b>				
Operating Transfers-In	58,827	22,216	3,448	(18,768)
<b>Total Other Financing Sources</b>	<b>58,827</b>	<b>22,216</b>	<b>3,448</b>	<b>(18,768)</b>
<b>Excess of Revenues and Other Financing Sources (Under) Expenditures</b>	<b>(2,524)</b>	<b>(23,950)</b>	<b>(24,629)</b>	<b>(679)</b>
<b>Fund Balance at Beginning of Year</b>	<b>26,858</b>	<b>26,858</b>	<b>26,858</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,524</b>	<b>2,524</b>	<b>2,524</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 26,858</b>	<b>5,432</b>	<b>4,753</b>	<b>(679)</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Treasurer Bill Fees  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 16,800	16,000	16,117	117
<b>Total Revenues</b>	<b>16,800</b>	<b>16,000</b>	<b>16,117</b>	<b>117</b>
<b>Expenditures:</b>				
General Government -				
Legislative and Executive				
Treasurer Bill Fees				
Personal Services	11,000	19,100	18,235	865
Materials and Supplies	3,000	3,000	-	3,000
Contractual Services	2,000	2,000	-	2,000
Other	500	500	-	500
<b>Total Expenditures</b>	<b>16,500</b>	<b>24,600</b>	<b>18,235</b>	<b>6,365</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>300</b>	<b>(8,600)</b>	<b>(2,118)</b>	<b>6,482</b>
<b>Fund Balance at Beginning of Year</b>	<b>25,636</b>	<b>25,636</b>	<b>25,636</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 25,936</b>	<b>17,036</b>	<b>23,518</b>	<b>6,482</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
BMV Deputy Registrar  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 170,000	170,000	170,372	372
Total Revenues	170,000	170,000	170,372	372
<b>Expenditures:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>BMV Deputy Registrar</b>				
Personal Services	137,400	141,086	140,585	501
Materials and Supplies	3,500	2,500	2,215	285
Contractual Services	33,889	33,662	32,015	1,647
Capital Outlay	1,000	850	639	211
Other	500	988	703	285
Total Expenditures	176,289	179,086	176,157	2,929
Excess of Revenues Over (Under) Expenditures	(6,289)	(9,086)	(5,785)	3,301
<b>Other Financing Sources:</b>				
Operating Transfers-In	-	10,000	10,000	-
Total Other Financing Sources	-	10,000	10,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,289)	914	4,215	3,301
Fund Balance at Beginning of Year	8,947	8,947	8,947	-
Prior Year Encumbrances Appropriated	139	139	139	-
Fund Balance at End of Year	\$ 2,797	10,000	13,301	3,301



Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Treasurer Prepayment Interest  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ 48,000	48,000	55,908	7,908
<b>Total Revenues</b>	<b>48,000</b>	<b>48,000</b>	<b>55,908</b>	<b>7,908</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>Treasurer Prepayment Interest</b>				
Personal Services	30,600	36,600	31,152	5,448
Materials and Supplies	4,500	4,500	564	3,936
Contractual Services	5,000	5,000	-	5,000
Other	2,000	2,000	-	2,000
<b>Total Expenditures</b>	<b>42,100</b>	<b>48,100</b>	<b>31,716</b>	<b>16,384</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>5,900</b>	<b>(100)</b>	<b>24,192</b>	<b>24,292</b>
<b>Fund Balance at Beginning of Year</b>	<b>193,820</b>	<b>193,820</b>	<b>193,820</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 199,720</b>	<b>193,720</b>	<b>218,012</b>	<b>24,292</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Waterway Safety Grant  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 16,000	9,000	9,000	-
Total Revenues	<u>16,000</u>	<u>9,000</u>	<u>9,000</u>	<u>-</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Waterway Safety Grant				
Personal Services	22,080	20,467	16,001	4,466
Contractual Services	1,932	1,100	-	1,100
Other	828	827	113	714
Total Expenditures	<u>24,840</u>	<u>22,394</u>	<u>16,114</u>	<u>6,280</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,840)</u>	<u>(13,394)</u>	<u>(7,114)</u>	<u>6,280</u>
<b>Other Financing Sources:</b>				
Operating Transfers - In	8,000	12,000	12,000	-
Total Other Financing Sources	<u>8,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	<u>(840)</u>	<u>(1,394)</u>	<u>4,886</u>	<u>6,280</u>
Fund Balance at Beginning of Year	5,110	5,110	5,110	-
Fund Balance at End of Year	<u>\$ 4,270</u>	<u>3,716</u>	<u>9,996</u>	<u>6,280</u>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Juvenile Rehabilitation Center  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 690,000	1,401,394	1,391,027	(10,367)
<b>Total Revenues</b>	<b>690,000</b>	<b>1,401,394</b>	<b>1,391,027</b>	<b>(10,367)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Juvenile Rehabilitation Center				
Personal Services	609,095	1,203,443	1,203,357	86
Materials and Supplies	20,370	83,536	82,321	1,215
Contractual Services	87,324	181,930	147,647	34,283
Capital Outlay	5,185	4,201	3,650	551
Other	100,824	101,940	59,101	42,839
<b>Total Expenditures</b>	<b>822,798</b>	<b>1,575,050</b>	<b>1,496,076</b>	<b>78,974</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(132,798)</b>	<b>(173,656)</b>	<b>(105,049)</b>	<b>68,607</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	95,000	51,606	50,498	(1,108)
<b>Total Other Financing Sources</b>	<b>95,000</b>	<b>51,606</b>	<b>50,498</b>	<b>(1,108)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(37,798)</b>	<b>(122,050)</b>	<b>(54,551)</b>	<b>67,499</b>
<b>Fund Balance at Beginning of Year</b>	<b>167,233</b>	<b>167,233</b>	<b>167,233</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>29,287</b>	<b>29,287</b>	<b>29,287</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 158,722</b>	<b>74,470</b>	<b>141,969</b>	<b>67,499</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Juvenile Accountability  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 148,183	108,381	103,786	(4,595)
<b>Total Revenues</b>	<b>148,183</b>	<b>108,381</b>	<b>103,786</b>	<b>(4,595)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
<b>Juvenile Accountability</b>				
Personal Services	141,004	113,169	109,690	3,479
Materials and Supplies	19,805	51,723	51,515	208
Contractual Services	-	30,595	30,594	1
Capital Outlay	3,649	27,273	25,934	1,339
Other	1,300	31,739	31,551	188
<b>Total Expenditures</b>	<b>165,758</b>	<b>254,499</b>	<b>249,284</b>	<b>5,215</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(17,575)</b>	<b>(146,118)</b>	<b>(145,498)</b>	<b>620</b>
<b>Other Financing Sources:</b>				
Operating Transfers - In	16,465	31,169	31,084	(85)
<b>Total Other Financing Sources</b>	<b>16,465</b>	<b>31,169</b>	<b>31,084</b>	<b>(85)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(1,110)</b>	<b>(114,949)</b>	<b>(114,414)</b>	<b>535</b>
<b>Fund Balance at Beginning of Year</b>	<b>113,993</b>	<b>113,993</b>	<b>113,993</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,110</b>	<b>1,110</b>	<b>1,110</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 113,993</b>	<b>154</b>	<b>689</b>	<b>535</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Felony Delinquent Care and Custody  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 1,040,000	1,040,000	1,387,234	347,234
<b>Total Revenues</b>	<b>1,040,000</b>	<b>1,040,000</b>	<b>1,387,234</b>	<b>347,234</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
<b>Felony Delinquent Care and Custody</b>				
Personal Services	883,082	933,082	851,241	81,841
Materials and Supplies	11,431	38,118	20,540	17,578
Contractual Services	111,658	144,140	100,413	43,727
Capital Outlay	2,201	136	-	136
Other	20,500	20,500	16,660	3,840
<b>Total Expenditures</b>	<b>1,028,872</b>	<b>1,135,976</b>	<b>988,854</b>	<b>147,122</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>11,128</b>	<b>(95,976)</b>	<b>398,380</b>	<b>494,356</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,062,966</b>	<b>1,062,966</b>	<b>1,062,966</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>6,831</b>	<b>6,831</b>	<b>6,831</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 1,080,925</b>	<b>973,821</b>	<b>1,468,177</b>	<b>494,356</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Americorps  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 9,891	5,051	5,051	-
<b>Total Revenues</b>	<b>9,891</b>	<b>5,051</b>	<b>5,051</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Americorps				
Personal Services	9,841	9,843	4,836	5,007
Materials and Supplies	60	-	-	-
Contractual Services	76	50	35	15
<b>Total Expenditures</b>	<b>9,977</b>	<b>9,893</b>	<b>4,871</b>	<b>5,022</b>
<b>Excess of Revenues Over   (Under) Expenditures</b>	<b>(86)</b>	<b>(4,842)</b>	<b>180</b>	<b>5,022</b>
<b>Fund Balance at Beginning of Year</b>	<b>5,457</b>	<b>5,457</b>	<b>5,457</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>86</b>	<b>86</b>	<b>86</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 5,457</b>	<b>701</b>	<b>5,723</b>	<b>5,022</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Mobile Data Terminals  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ -	-	-	-
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Mobile Data Terminals				
Contractual Services	5,267	26,018	26,018	-
Capital Outlay	1,000	-	-	-
<b>Total Expenditures</b>	<b>6,267</b>	<b>26,018</b>	<b>26,018</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(6,267)</b>	<b>(26,018)</b>	<b>(26,018)</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	6,000	293,793	293,526	(267)
Operating Transfers - Out	-	(350,922)	(350,922)	-
<b>Total Other Financing Sources (Uses)</b>	<b>6,000</b>	<b>(57,129)</b>	<b>(57,396)</b>	<b>(267)</b>
<b>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)</b>	<b>(267)</b>	<b>(83,147)</b>	<b>(83,414)</b>	<b>(267)</b>
<b>Fund Balance at Beginning of Year</b>	<b>83,147</b>	<b>83,147</b>	<b>83,147</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>267</b>	<b>267</b>	<b>267</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 83,147</b>	<b>267</b>	<b>-</b>	<b>(267)</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Comprehensive Strategies Juvenile  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 93,400	93,400	33,400	(60,000)
<b>Total Revenues</b>	<b>93,400</b>	<b>93,400</b>	<b>33,400</b>	<b>(60,000)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Comprehensive Strategies Juvenile				
Contractual Services	40,000	40,000	40,000	-
<b>Total Expenditures</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Excess of Revenues Over   (Under) Expenditures</b>	<b>53,400</b>	<b>53,400</b>	<b>(6,600)</b>	<b>(60,000)</b>
<b>Fund Balance at Beginning of Year</b>	-	-	-	-
<b>Fund Balance at End of Year</b>	<b>\$ 53,400</b>	<b>53,400</b>	<b>(6,600)</b>	<b>(60,000)</b>



Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Day Reporting Center Grant  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ -	-	-	-
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Day Reporting Center Grant				
Other	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Excess of Revenues   (Under) Expenditures</b>	-	-	-	-
<b>Fund Balance at Beginning of Year</b>	1,424	1,424	1,424	-
<b>Fund Balance at End of Year</b>	\$ 1,424	1,424	1,424	-

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Prosecutors Juvenile VOCA  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 38,203	52,318	52,318	-
<b>Total Revenues</b>	<b>38,203</b>	<b>52,318</b>	<b>52,318</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
Prosecutors Juvenile VOCA				
Personal Services	60,909	61,186	59,516	1,670
Materials and Supplies	2,500	3,079	2,579	500
Contractual Services	2,000	547	382	165
Capital Outlay	911	901	401	500
Other	1,576	9,156	8,906	250
<b>Total Expenditures</b>	<b>67,896</b>	<b>74,869</b>	<b>71,784</b>	<b>3,085</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(29,693)</b>	<b>(22,551)</b>	<b>(19,466)</b>	<b>3,085</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	-	16,145	16,145	-
Operating Transfers - Out	-	(4,191)	(4,191)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>11,954</b>	<b>11,954</b>	<b>-</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(29,693)</b>	<b>(10,597)</b>	<b>(7,512)</b>	<b>3,085</b>
<b>Fund Balance at Beginning of Year</b>	<b>23,950</b>	<b>23,950</b>	<b>23,950</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ (5,667)</b>	<b>13,429</b>	<b>16,514</b>	<b>3,085</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Prosecutors VOCA  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 40,000	33,578	33,577	(1)
<b>Total Revenues</b>	<b>40,000</b>	<b>33,578</b>	<b>33,577</b>	<b>(1)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Works</b>				
Prosecutors VOCA				
Personal Services	30,225	33,178	30,993	2,185
Materials and Supplies	2,300	2,524	2,414	110
Contractual Services	6,930	7,309	6,058	1,251
Capital Outlay	2,400	1,670	1,670	-
Other	5,000	5,212	4,447	765
<b>Total Expenditures</b>	<b>46,855</b>	<b>49,893</b>	<b>45,582</b>	<b>4,311</b>
<b>Excess of Revenues Over     (Under) Expenditures</b>	<b>(6,855)</b>	<b>(16,315)</b>	<b>(12,005)</b>	<b>4,310</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	-	11,428	11,428	-
Operating Transfers - Out	-	(1,837)	(1,837)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>9,591</b>	<b>9,591</b>	<b>-</b>
<b>Excess of Revenues and Other   Financing Sources Over (Under)   Expenditures and Other Financing (Uses)</b>	<b>(6,855)</b>	<b>(6,724)</b>	<b>(2,414)</b>	<b>4,310</b>
<b>Fund Balance at Beginning of Year</b>	<b>16,259</b>	<b>16,259</b>	<b>16,259</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 9,404</b>	<b>9,535</b>	<b>13,845</b>	<b>4,310</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Intensive Supervision Probation Grant  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 180,000	768,127	768,127	-
<b>Total Revenues</b>	<b>180,000</b>	<b>768,127</b>	<b>768,127</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
Intensive Supervision Probation Grant				
Personal Services	125,430	506,068	467,145	38,923
Materials and Supplies	8,800	35,297	34,995	302
Contractual Services	115,337	251,695	239,464	12,231
<b>Total Expenditures</b>	<b>249,567</b>	<b>793,060</b>	<b>741,604</b>	<b>51,456</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(69,567)</b>	<b>(24,933)</b>	<b>26,523</b>	<b>51,456</b>
<b>Fund Balance at Beginning of Year</b>	<b>75,993</b>	<b>75,993</b>	<b>75,993</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>58,847</b>	<b>58,847</b>	<b>58,847</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 65,273</b>	<b>109,907</b>	<b>161,363</b>	<b>51,456</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Indigent Guardianship  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 31,000	31,000	34,770	3,770
<b>Total Revenues</b>	<b>31,000</b>	<b>31,000</b>	<b>34,770</b>	<b>3,770</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
<b>Indigent Guardianship</b>				
Contractual Services	24,309	21,809	21,199	610
Other	7,300	20,300	20,266	34
<b>Total Expenditures</b>	<b>31,609</b>	<b>42,109</b>	<b>41,465</b>	<b>644</b>
Excess of Revenues Over (Under) Expenditures	(609)	(11,109)	(6,695)	4,414
Fund Balance at Beginning of Year	58,055	58,055	58,055	-
Prior Year Encumbrances Appropriated	609	609	609	-
<b>Fund Balance at End of Year</b>	<b>\$ 58,055</b>	<b>47,555</b>	<b>51,969</b>	<b>4,414</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Probate Court Business  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 3,000	3,000	10,412	7,412
Total Revenues	3,000	3,000	10,412	7,412
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government :</b>				
Judicial				
Probate Court Business				
Other	3,000	3,000	2,833	167
Total Expenditures	3,000	3,000	2,833	167
 Excess of Revenues Over Expenditures	-	-	7,579	7,579
 Fund Balance at Beginning of Year	74,350	74,350	74,350	-
Fund Balance at End of Year	\$ 74,350	74,350	81,929	7,579

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Misdemeanor Jail Reduction Grant  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 16,000	110,768	110,221	(547)
<b>Total Revenues</b>	<b>16,000</b>	<b>110,768</b>	<b>110,221</b>	<b>(547)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
<b>Misdemeanor Jail Reduction Grant</b>				
Personal Services	-	23,909	19,204	4,705
Contractual Services	38,043	131,482	125,969	5,513
<b>Total Expenditures</b>	<b>38,043</b>	<b>155,391</b>	<b>145,173</b>	<b>10,218</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(22,043)</b>	<b>(44,623)</b>	<b>(34,952)</b>	<b>9,671</b>
<b>Fund Balance at Beginning of Year</b>	<b>16,441</b>	<b>16,441</b>	<b>16,441</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>30,043</b>	<b>30,043</b>	<b>30,043</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 24,441</b>	<b>1,861</b>	<b>11,532</b>	<b>9,671</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Sheriffs VOCA Grant  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 40,000	34,089	34,089	-
<b>Total Revenues</b>	<b>40,000</b>	<b>34,089</b>	<b>34,089</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Public Safety</b>				
<b>Sheriffs VOCA Grant</b>				
Personal Services	38,414	37,821	36,826	995
Materials and Supplies	3,252	2,602	-	2,602
Contractual Services	7,193	3,397	2,998	399
Capital Outlay	3,198	1,698	-	1,698
Other	3,265	9,373	9,373	-
<b>Total Expenditures</b>	<b>55,322</b>	<b>54,891</b>	<b>49,197</b>	<b>5,694</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(15,322)</b>	<b>(20,802)</b>	<b>(15,108)</b>	<b>5,694</b>
<b>Other Financing Sources:</b>				
Operating Transfers - In	10,000	18,608	18,608	-
<b>Total Other Financing Sources</b>	<b>10,000</b>	<b>18,608</b>	<b>18,608</b>	<b>-</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(5,322)</b>	<b>(2,194)</b>	<b>3,500</b>	<b>5,694</b>
<b>Fund Balance at Beginning of Year</b>	<b>3,451</b>	<b>3,451</b>	<b>3,451</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,873</b>	<b>3,873</b>	<b>3,873</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 2,002</b>	<b>5,130</b>	<b>10,824</b>	<b>5,694</b>



Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 CBCF-Community Based Correctional Facility  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ 1,290,100	2,599,163	2,599,163	-
<b>Total Revenues</b>	<b>1,290,100</b>	<b>2,599,163</b>	<b>2,599,163</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Public Safety</b>				
<b>CBCF-Community Based Correctional Facility</b>				
Personal Services	902,700	902,723	902,723	-
Materials and Supplies	98,800	98,794	98,794	-
Contractual Services	258,700	1,569,786	1,569,786	-
Capital Outlay	29,900	29,892	29,892	-
<b>Total Expenditures</b>	<b>1,290,100</b>	<b>2,601,195</b>	<b>2,601,195</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>-</b>	<b>(2,032)</b>	<b>(2,032)</b>	<b>-</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,032</b>	<b>2,032</b>	<b>2,032</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 2,032</b>	<b>-</b>	<b>-</b>	<b>-</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Aquifer Preservation  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 142,000	150,000	159,113	9,113
<b>Total Revenues</b>	<b>142,000</b>	<b>150,000</b>	<b>159,113</b>	<b>9,113</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive				
Acquifer Preservation				
Other	150,000	150,369	150,369	-
<b>Total Expenditures</b>	<b>150,000</b>	<b>150,369</b>	<b>150,369</b>	<b>-</b>
<b>Excess of Revenues Over   (Under) Expenditures</b>	<b>(8,000)</b>	<b>(369)</b>	<b>8,744</b>	<b>9,113</b>
<b>Other Financing Sources:</b>				
Operating Transfers - In	8,000	-	-	-
<b>Total Other Financing Sources</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues and Other   Financing Sources Over (Under)   Expenditures</b>	<b>-</b>	<b>(369)</b>	<b>8,744</b>	<b>9,113</b>
<b>Fund Balance at Beginning of Year</b>	<b>66,179</b>	<b>66,179</b>	<b>66,179</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 66,179</b>	<b>65,810</b>	<b>74,923</b>	<b>9,113</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Ditch Maintenance  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Special Assessments	\$ 120,000	120,000	134,819	14,819
<b>Total Revenues</b>	<b>120,000</b>	<b>120,000</b>	<b>134,819</b>	<b>14,819</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Public Works				
Ditch Maintenance				
Contractual Services	152,469	153,819	9,222	144,597
<b>Total Expenditures</b>	<b>152,469</b>	<b>153,819</b>	<b>9,222</b>	<b>144,597</b>
<b>Excess of Revenues Over   (Under) Expenditures</b>	<b>(32,469)</b>	<b>(33,819)</b>	<b>125,597</b>	<b>159,416</b>
<b>Fund Balance at Beginning of Year</b>	<b>562,520</b>	<b>562,520</b>	<b>562,520</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 530,051</b>	<b>528,701</b>	<b>688,117</b>	<b>159,416</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 DTAC Treasurer  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 195,000	188,700	189,574	874
Other	-	-	150	150
<b>Total Revenues</b>	<b>195,000</b>	<b>188,700</b>	<b>189,724</b>	<b>1,024</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>DTAC Treasurer</b>				
Personal Services	156,600	159,900	155,943	3,957
Materials and Supplies	6,723	6,723	2,460	4,263
Contractual Services	11,619	11,619	3,778	7,841
Capital Outlay	20,649	20,649	849	19,800
Other	1,000	1,000	2	998
<b>Total Expenditures</b>	<b>196,591</b>	<b>199,891</b>	<b>163,032</b>	<b>36,859</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,591)</b>	<b>(11,191)</b>	<b>26,692</b>	<b>37,883</b>
<b>Fund Balance at Beginning of Year</b>	<b>215,302</b>	<b>215,302</b>	<b>215,302</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,991</b>	<b>2,991</b>	<b>2,991</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 216,702</b>	<b>207,102</b>	<b>244,985</b>	<b>37,883</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
DTAC Prosecutor  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 200,000	188,000	189,371	1,371
<b>Total Revenues</b>	<b>200,000</b>	<b>188,000</b>	<b>189,371</b>	<b>1,371</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive				
DTAC Prosecutor				
Personal Services	157,736	157,736	156,028	1,708
Materials and Supplies	5,500	6,301	6,005	296
Contractual Services	8,000	7,000	4,227	2,773
Capital Outlay	5,000	5,000	3,858	1,142
Other	16,000	16,000	15,930	70
<b>Total Expenditures</b>	<b>192,236</b>	<b>192,037</b>	<b>186,048</b>	<b>5,989</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>7,764</b>	<b>(4,037)</b>	<b>3,323</b>	<b>7,360</b>
<b>Fund Balance at Beginning of Year</b>	<b>163,194</b>	<b>163,194</b>	<b>163,194</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 171,458</b>	<b>159,657</b>	<b>167,017</b>	<b>7,360</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Recorders Special Equipment  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 400,000	303,375	313,163	9,788
Total Revenues	400,000	303,375	313,163	9,788
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>Recorders Special Equipment</b>				
Materials and Supplies	1,000	1,000	-	1,000
Contractual Services	1,000	1,000	597	403
Capital Outlay	463,585	383,589	336,359	47,230
Total Expenditures	465,585	385,589	336,956	48,633
Excess of Revenues Over (Under) Expenditures	(65,585)	(82,214)	(23,793)	58,421
Fund Balance at Beginning of Year	18,629	18,629	18,629	-
Prior Year Encumbrances Appropriated	63,585	63,585	63,585	-
Fund Balance at End of Year	\$ 16,629	-	58,421	58,421

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Court Security Costs  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ -	-	19,217	19,217
<b>Total Revenues</b>	-	-	<b>19,217</b>	<b>19,217</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Judicial				
Court Security Costs				
Personal Services	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	<b>19,217</b>	<b>19,217</b>
<b>Fund Balance at Beginning of Year</b>	-	-	-	-
<b>Fund Balance at End of Year</b>	\$ -	-	<b>19,217</b>	<b>19,217</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Probate Court Clerk Computer Fees  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 80,000	74,000	74,474	474
Total Revenues	<u>80,000</u>	<u>74,000</u>	<u>74,474</u>	<u>474</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Probate Court Clerk Computer Fees				
Personal Services	51,520	67,697	65,796	1,901
Capital Outlay	63,280	61,800	46,767	15,033
Total Expenditures	<u>114,800</u>	<u>129,497</u>	<u>112,563</u>	<u>16,934</u>
 Excess of Revenues Over (Under) Expenditures	 (34,800)	 (55,497)	 (38,089)	 17,408
 Fund Balance at Beginning of Year	 241,112	 241,112	 241,112	 -
Prior Year Encumbrances Appropriated	3,280	3,280	3,280	-
Fund Balance at End of Year	<u>\$ 209,592</u>	<u>188,895</u>	<u>206,303</u>	<u>17,408</u>



Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Common Pleas Clerk Computer Fees  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 104,000	104,000	108,966	4,966
Total Revenues	104,000	104,000	108,966	4,966
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Common Pleas Clerk Computer Fees				
Capital Outlay	50,970	226,887	223,514	3,373
Total Expenditures	50,970	226,887	223,514	3,373
Excess of Revenues Over (Under) Expenditures	53,030	(122,887)	(114,548)	8,339
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	-	176,886	176,886	-
Operating Transfers - Out	(56,000)	(60,684)	(60,684)	-
Total Other Financing Sources (Uses)	(56,000)	116,202	116,202	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,970)	(6,685)	1,654	8,339
Fund Balance at Beginning of Year	6,688	6,688	6,688	-
Prior Year Encumbrances Appropriated	970	970	970	-
Fund Balance at End of Year	\$ 4,688	973	9,312	8,339

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Juvenile Court Clerk Computer Fees  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 36,000	36,000	40,514	4,514
Total Revenues	36,000	36,000	40,514	4,514
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Juvenile Court Clerk Computer Fees				
Personal Services	12,996	11,570	10,827	743
Materials and Supplies	1,400	1,400	1,249	151
Contractual Services	9,000	11,776	11,243	533
Capital Outlay	37,077	19,427	15,893	3,534
Total Expenditures	60,473	44,173	39,212	4,961
Excess of Revenues Over (Under) Expenditures	(24,473)	(8,173)	1,302	9,475
Fund Balance at Beginning of Year	6,600	6,600	6,600	-
Prior Year Encumbrances Appropriated	1,577	1,577	1,577	-
Fund Balance (Deficit) at End of Year	\$ (16,296)	4	9,479	9,475

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Area Court Clerk Computer Fees  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ -	-	6,577	6,577
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>6,577</b>	<b>6,577</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Area Court Clerk Computer Fees				
Personal Services	-	23	23	-
Other	24,006	66,006	60,501	5,505
<b>Total Expenditures</b>	<b>24,006</b>	<b>66,029</b>	<b>60,524</b>	<b>5,505</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(24,006)</b>	<b>(66,029)</b>	<b>(53,947)</b>	<b>12,082</b>
<b>Fund Balance at Beginning of Year</b>	<b>382,461</b>	<b>382,461</b>	<b>382,461</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>9,006</b>	<b>9,006</b>	<b>9,006</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 367,461</b>	<b>325,438</b>	<b>337,520</b>	<b>12,082</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Probate Court Computer Legal Research  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 23,000	23,000	23,680	680
Total Revenues	23,000	23,000	23,680	680
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Probate Court Computer Legal Research				
Materials and Supplies	3,000	3,000	2,700	300
Capital Outlay	20,000	50,000	-	50,000
Total Expenditures	23,000	53,000	2,700	50,300
Excess of Revenues Over (Under) Expenditures	-	(30,000)	20,980	50,980
Fund Balance at Beginning of Year	128,507	128,507	128,507	-
Fund Balance at End of Year	\$ 128,507	98,507	149,487	50,980

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Common Pleas Computer Legal Research  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 12,651	10,301	10,317	16
Total Revenues	12,651	10,301	10,317	16
<b>Expenditures:</b>				
<b>Current:</b>				
General Government:				
Judicial				
Common Pleas Computer Legal Research				
Capital Outlay	15,294	10,000	-	10,000
Total Expenditures	15,294	10,000	-	10,000
Excess of Revenues Over (Under) Expenditures	(2,643)	301	10,317	10,016
Fund Balance at Beginning of Year	5,150	5,150	5,150	-
Prior Year Encumbrances Appropriated	5,294	5,294	5,294	-
Fund Balance at End of Year	\$ 7,801	10,745	20,761	10,016

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Juvenile Court Computer Legal Research  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 10,000	10,000	12,135	2,135
Total Revenues	10,000	10,000	12,135	2,135
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Juvenile Court Computer Legal Research				
Materials and Supplies	1,000	1,000	552	448
Contractual Services	3,000	1,500	497	1,003
Capital Outlay	6,000	7,500	6,230	1,270
Total Expenditures	10,000	10,000	7,279	2,721
Excess of Revenues Over Expenditures	-	-	4,856	4,856
Fund Balance at Beginning of Year	11,830	11,830	11,830	-
Fund Balance at End of Year	\$ 11,830	11,830	16,686	4,856

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Area Courts Special Projects  
Budget Basis  
For Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 55,000	55,000	327,558	272,558
<b>Total Revenues</b>	<b>55,000</b>	<b>55,000</b>	<b>327,558</b>	<b>272,558</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Judicial</b>				
Area Courts Special Projects				
Personal Services	67,500	140,481	99,874	40,607
Contractual Services	3,600	3,600	1,356	2,244
Capital Outlay	10,000	10,000	-	10,000
Other	11,349	10,318	2,278	8,040
<b>Total Expenditures</b>	<b>92,449</b>	<b>164,399</b>	<b>103,508</b>	<b>60,891</b>
Excess of Revenues Over (Under) Expenditures	(37,449)	(109,399)	224,050	333,449
<b>Other Financing (Uses):</b>				
Operating Transfers - Out	-	(79,188)	(79,188)	-
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>(79,188)</b>	<b>(79,188)</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	(37,449)	(188,587)	144,862	333,449
Fund Balance at Beginning of Year	240,436	240,436	240,436	-
Prior Year Encumbrances Appropriated	1,349	1,349	1,349	-
<b>Fund Balance at End of Year</b>	<b>\$ 204,336</b>	<b>53,198</b>	<b>386,647</b>	<b>333,449</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Domestic Relations Court Computer Legal Research  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 5,248	4,848	4,908	60
Total Revenues	5,248	4,848	4,908	60
<b>Expenditures:</b>				
Current:				
General Government:				
Judicial				
Domestic Relations Computer Legal Research				
Capital Outlay	-	5,775	4,500	1,275
Total Expenditures	-	5,775	4,500	1,275
Excess of Revenues Over (Under) Expenditures	5,248	(927)	408	1,335
Fund Balance at Beginning of Year	927	927	927	-
Fund Balance at End of Year	\$ 6,175	-	1,335	1,335



Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Area Courts Computer Legal Research  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ -	-	67,066	67,066
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>67,066</b>	<b>67,066</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government				
Judicial				
Area Courts Computer Legal Research				
Other	-	2,500	-	2,500
<b>Total Expenditures</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(2,500)</b>	<b>67,066</b>	<b>69,566</b>
<b>Fund Balance at Beginning of Year</b>	<b>17,596</b>	<b>17,596</b>	<b>17,596</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 17,596</b>	<b>15,096</b>	<b>84,662</b>	<b>69,566</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Indigent Drivers Alcohol Treatment  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 26,000	26,000	36,188	10,188
Total Revenues	26,000	26,000	36,188	10,188
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Indigent Drivers Alcohol Treatment				
Other	32,000	32,000	30,900	1,100
Total Expenditures	32,000	32,000	30,900	1,100
Excess of Revenues Over (Under) Expenditures	(6,000)	(6,000)	5,288	11,288
Fund Balance at Beginning of Year	130,384	130,384	130,384	-
Fund Balance at End of Year	\$ 124,384	124,384	135,672	11,288

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Enforcement and Education  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Fines and Forfeitures	\$ 25,000	5,000	4,616	(384)
Total Revenues	25,000	5,000	4,616	(384)
<b>Expenditures:</b>				
<b>Current:</b>				
Public Safety				
Enforcement and Education				
Other	25,000	8,830	8,422	408
Total Expenditures	25,000	8,830	8,422	408
Excess of Revenues Over (Under) Expenditures	-	(3,830)	(3,806)	24
Fund Balance at Beginning of Year	3,830	3,830	3,830	-
Fund Balance at End of Year	\$ 3,830	-	24	24

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Probation Services  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 20,000	20,000	34,620	14,620
<b>Total Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>34,620</b>	<b>14,620</b>
<b>Expenditures:</b>				
Current:				
Public Safety				
Probation Services				
Materials and Supplies	20,000	20,000	14,000	6,000
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>14,000</b>	<b>6,000</b>
Excess of Revenues Over Expenditures	-	-	20,620	20,620
Fund Balance at Beginning of Year	-	-	-	-
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>-</b>	<b>20,620</b>	<b>20,620</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Domestic Relations Special Projects  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 34,420	34,420	32,711	(1,709)
<b>Total Revenues</b>	<b>34,420</b>	<b>34,420</b>	<b>32,711</b>	<b>(1,709)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial</b>				
Domestic Relations Special Projects				
Personal Services	21,300	21,300	16,652	4,648
Contractual Services	600	600	276	324
Other	500	500	27	473
<b>Total Expenditures</b>	<b>22,400</b>	<b>22,400</b>	<b>16,955</b>	<b>5,445</b>
Excess of Revenues Over Expenditures	12,020	12,020	15,756	3,736
Fund Balance at Beginning of Year	-	-	-	-
<b>Fund Balance at End of Year</b>	<b>\$ 12,020</b>	<b>12,020</b>	<b>15,756</b>	<b>3,736</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Arbitration Mediation Fees  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 80,000	80,000	77,459	(2,541)
Total Revenues	80,000	80,000	77,459	(2,541)
<b>Expenditures:</b>				
Current:				
Judicial				
Arbitration Mediation Fees				
Contractual Services	50,000	50,000	35,800	14,200
Total Expenditures	50,000	50,000	35,800	14,200
Excess of Revenues Over Expenditures	30,000	30,000	41,659	11,659
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ 30,000	30,000	41,659	11,659

Butler County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances-Budget and Actual  
All Special Revenue Funds  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 26,740,347	25,596,910	25,818,393	221,483
Charges for Services	7,238,263	7,991,398	8,162,503	171,105
Fines and Forfeitures	436,965	372,965	375,495	2,530
Intergovernmental	82,177,007	84,276,272	86,812,317	2,536,045
Special Assessments	120,000	120,000	134,819	14,819
Interest	168,000	80,250	88,612	8,362
Other	2,332,870	1,403,962	1,834,130	430,168
<b>Total Revenues</b>	<b>119,213,452</b>	<b>119,841,757</b>	<b>123,226,269</b>	<b>3,384,512</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	4,767,191	4,773,153	4,573,112	200,041
Judicial	498,001	829,769	650,853	178,916
Public Safety	2,779,672	5,593,221	5,422,854	170,367
Public Works	32,147,474	29,318,139	25,898,948	3,419,191
Health	48,095,384	45,759,301	42,329,665	3,429,636
Human Services	54,024,769	63,485,562	57,013,800	6,471,762
Intergovernmental	1,500,000	1,500,000	1,410,577	89,423
<b>Total Expenditures</b>	<b>143,812,491</b>	<b>151,259,145</b>	<b>137,299,809</b>	<b>13,959,336</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(24,599,039)</b>	<b>(31,417,388)</b>	<b>(14,073,540)</b>	<b>17,343,848</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	376,039	531,027	580,497	49,470
Operating Transfers - In	1,357,292	1,718,649	1,707,452	(11,197)
Operating Transfers - Out	(56,000)	(1,206,184)	(1,065,405)	140,779
<b>Total Other Financing Sources (Uses)</b>	<b>1,677,331</b>	<b>1,043,492</b>	<b>1,222,544</b>	<b>179,052</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(22,921,708)</b>	<b>(30,373,896)</b>	<b>(12,850,996)</b>	<b>17,522,900</b>
<b>Fund Balance at Beginning of Year</b>	<b>38,598,572</b>	<b>38,598,572</b>	<b>38,598,572</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>7,634,389</b>	<b>7,634,389</b>	<b>7,634,389</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 23,311,253</b>	<b>15,859,065</b>	<b>33,381,965</b>	<b>17,522,900</b>

## **DEBT SERVICE FUND**

**The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.**

**Since there is only one debt service fund and the level of budgetary control is no greater than that presented in the combined financial statements, no additional financial statements are presented here.**



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## **CAPITAL PROJECTS FUNDS**

**The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds). The following are descriptions of each capital projects fund:**

**Capital Improvement – Finances the majority of capital needs for the County. Its source of revenue is the General Fund.**

**Motor Vehicle Issue II – To account for the County's infrastructure reconstruction and replacement projects which are financed mainly through grants from the Ohio Public Works Commission.**

**Engineers Union Centre Boulevard – To account for the construction of infrastructure in the Union Township area of the County. Specifically, the improvements are necessary as a result of upgrades being made by the Butler County Transportation Improvement District.**

**Emergency Roadway Repair – To account for the construction and repair of infrastructure resulting from record snow and rainfall during 1996.**

**City Centre Mall Capital Improvement – To account for recording and receiving revenues and other receipts and recording and disbursing expenses and other disbursements relative to a capital infrastructure improvement program for the City Centre Mall in Middletown, Ohio.**

**Juvenile Detention Center Construction – To account for the expansion and construction of the Juvenile Detention Center.**

**Government Services Center – To account for the acquisition and construction of a new office tower located in Hamilton, Ohio (the County seat)**

**Children Services Board Construction – To account for the relocation, expansion and construction of the new Children Services Board facility.**

**Mulhauser Road TID SA Construction – To account for the widening and upgrade of Mulhauser Road in the Union Township area of the County.**

**Union Centre Blvd Extension SA Construction – To account for the extension of Union Centre Blvd. In the Union Township area of the County.**

**(continued)**

**Capital Projects Funds (continued)**

**Lakota Drive SA – To account for the financing and construction of Lakota Drive in the Union Township area of the County.**

**Systems Development – To account for the financing and related costs of new information technology.**

**Jail Construction – To account for the financing, acquisition and construction costs related to a new Butler County jail.**

**State Route 122 Expansion – To account for improvements to State Route 122. This is a Non-Budgeted Fund.**

**Engineers Building Expansion – To account for remodeling and expansion of the county engineer's building on Route 4 in Hamilton, Ohio. This is a Non-Budgeted Fund.**

**Fairfield Township TIF – To account for the financing, acquisition and construction costs related to the development of new infrastructure in the Fairfield Township area of the County.**

**Union Centre Phase I & III – To account for the financing, upgrade and construction costs related to phases I and III of Union Centre Boulevard which is located in the Union Township area of the County.**

## Butler County, Ohio

Combining Balance Sheet  
All Capital Projects Funds

December 31, 2000

	Capital Improvement	Emergency Roadway Repair	City Centre Mall Capital Improvement	Juvenile Detention Center Construction
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 81,114	-	1,500,000	89,313
Receivables:				
Special Assessments	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	148,250	-	-	-
<b>Total Assets</b>	<b>\$ 229,364</b>	<b>-</b>	<b>1,500,000</b>	<b>89,313</b>
<b>Liabilities</b>				
Accounts Payable	\$ 6,876	-	-	-
Contracts Payable	-	-	-	61,262
Retainage Payable	-	-	-	-
Interfund Payable	-	-	-	-
Due to Other Funds	225,000	-	-	-
Deferred Revenue	-	-	-	-
Accrued Interest Payable	-	9,247	574	58,847
Notes Payable	-	960,000	1,500,000	1,600,000
Advances from Other Funds	-	-	-	25,000
<b>Total Liabilities</b>	<b>231,876</b>	<b>969,247</b>	<b>1,500,574</b>	<b>1,745,109</b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	24,597	-	-	63,188
Unreserved:				
Undesignated (Deficit)	(27,109)	(969,247)	(574)	(1,718,984)
<b>Total Fund Equity (Deficit)</b>	<b>(2,512)</b>	<b>(969,247)</b>	<b>(574)</b>	<b>(1,655,796)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 229,364</b>	<b>-</b>	<b>1,500,000</b>	<b>89,313</b>

<b>Government Services Center</b>	<b>Children Services Board Construction</b>	<b>Systems Development</b>	<b>Jail Construction</b>
206,783	11,214	721,180	5,613,490
-	-	-	-
-	-	-	39,988
-	-	-	-
<b>206,783</b>	<b>11,214</b>	<b>721,180</b>	<b>5,653,478</b>

23,289	-	-	-
76,843	11,214	269,576	1,506,201
39,748	-	-	105,938
-	-	-	-
-	-	-	-
-	-	-	-
-	91,948	382	212,133
-	2,500,000	1,000,000	10,000,000
-	-	160,000	-
<b>139,880</b>	<b>2,603,162</b>	<b>1,429,958</b>	<b>11,824,272</b>

83,424	-	377,216	1,258,131
<b>(16,521)</b>	<b>(2,591,948)</b>	<b>(1,085,994)</b>	<b>(7,428,925)</b>
<b>66,903</b>	<b>(2,591,948)</b>	<b>(708,778)</b>	<b>(6,170,794)</b>
<b>206,783</b>	<b>11,214</b>	<b>721,180</b>	<b>5,653,478</b>

(continued)

Butler County, Ohio

Combining Balance Sheet  
 All Capital Projects Funds  
 (continued)  
 December 31, 2000

	State Route 122 Expansion	Engineers Building Expansion	Fairfield Township TIF
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ -	-	176,250
Receivables:			
Special Assessments	-	-	-
Accrued Interest	-	-	-
Due from Other Funds	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>-</b>	<b>176,250</b>
<b>Liabilities</b>			
Accounts Payable	\$ -	-	-
Contracts Payable	-	-	-
Retainage Payable	-	-	-
Interfund Payable	-	-	2,580
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
Accrued Interest Payable	6,068	2,745	38,570
Notes Payable	630,000	285,000	3,360,000
Advances from Other Funds	-	-	-
<b>Total Liabilities</b>	<b>636,068</b>	<b>287,745</b>	<b>3,401,150</b>
<b>Fund Equity</b>			
Fund Balance:			
Reserved for Encumbrances	-	-	-
Unreserved:			
Undesignated (Deficit)	(636,068)	(287,745)	(3,224,900)
<b>Total Fund Equity (Deficit)</b>	<b>(636,068)</b>	<b>(287,745)</b>	<b>(3,224,900)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ -</b>	<b>-</b>	<b>176,250</b>

<b>Union Centre Phase I &amp; III</b>	<b>Totals 2000</b>
251,067	8,650,411
-	-
-	39,988
-	148,250
<u>251,067</u>	<u>8,838,649</u>
-	30,165
-	1,925,096
-	145,686
-	2,580
-	225,000
-	-
151,260	571,774
4,158,338	25,993,338
-	185,000
<u>4,309,598</u>	<u>29,078,639</u>
-	1,806,556
<u>(4,058,531)</u>	<u>(22,046,546)</u>
<u>(4,058,531)</u>	<u>(20,239,990)</u>
<u>251,067</u>	<u>8,838,649</u>

Butler County, Ohio

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000

	Capital Improvement	Motor Vehicle Issue II	Engineers Union Centre Boulevard	Emergency Roadway Repair
<b>Revenues:</b>				
Charges for Services	\$ -	-	-	-
Intergovernmental	-	-	-	-
Interest	-	268	154	-
Net increase in Fair Market of Investments	-	-	-	-
Other	14,176	-	-	-
<b>Total Revenues</b>	<b>14,176</b>	<b>268</b>	<b>154</b>	<b>-</b>
<b>Expenditures:</b>				
Capital Outlay	1,067,747	-	-	-
Debt Service:				
Interest and Fiscal Charges	-	-	-	44,151
<b>Total Expenditures</b>	<b>1,067,747</b>	<b>-</b>	<b>-</b>	<b>44,151</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,053,571)</b>	<b>268</b>	<b>154</b>	<b>(44,151)</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds of Bonds	-	-	-	-
Operating Transfers - In	788,613	-	-	46,338
Operating Transfers - Out	(200,000)	(16,405)	(11,474)	-
<b>Total Other Financing Sources (Uses)</b>	<b>588,613</b>	<b>(16,405)</b>	<b>(11,474)</b>	<b>46,338</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(464,958)</b>	<b>(16,137)</b>	<b>(11,320)</b>	<b>2,187</b>
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>462,446</b>	<b>16,137</b>	<b>11,320</b>	<b>(971,434)</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ (2,512)</b>	<b>-</b>	<b>-</b>	<b>(969,247)</b>



<b>City Centre Mall Capital Improvement</b>	<b>Juvenile Detention Center Construction</b>	<b>Government Services Center</b>	<b>Children Services Board Construction</b>	<b>Mulhauser Road TID SA Construction</b>
-	-	-	-	-
-	6,541	93,970	7,167	29,020
-	48	-	-	-
-	6,589	93,970	7,167	29,020
-	983,262	1,868,767	270,846	1,142,211
574	70,001	-	108,671	248,166
574	1,053,263	1,868,767	379,517	1,390,377
(574)	(1,046,674)	(1,774,797)	(372,350)	(1,361,357)
-	-	-	-	6,860,000
-	571,654	-	20,102	409,763
-	-	-	(233,477)	-
-	571,654	-	(213,375)	7,269,763
(574)	(475,020)	(1,774,797)	(585,725)	5,908,406
-	(1,180,776)	1,841,700	(2,006,223)	(5,908,406)
(574)	(1,655,796)	66,903	(2,591,948)	-

(continued)

Butler County, Ohio

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds (continued)  
For the Year Ended December 31, 2000

	Union Centre Blvd Extension SA Construction	Lakota Drive SA	Systems Development
<b>Revenues:</b>			
Charges for Services	-	-	-
Intergovernmental	-	-	84,000
Interest	10,683	1,183	-
Net increase in Fair Market of Investments	-	-	-
Other	-	-	522
<b>Total Revenues</b>	<b>10,683</b>	<b>1,183</b>	<b>84,522</b>
<b>Expenditures:</b>			
Capital Outlay	7,180	521	1,792,918
<b>Debt Service:</b>			
Interest and Fiscal Charges	54,776	14,444	382
<b>Total Expenditures</b>	<b>61,956</b>	<b>14,965</b>	<b>1,793,300</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(51,273)</b>	<b>(13,782)</b>	<b>(1,708,778)</b>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Bonds	1,045,000	355,000	-
Operating Transfers - In	-	-	1,000,000
Operating Transfers - Out	(32,239)	(8,798)	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,012,761</b>	<b>346,202</b>	<b>1,000,000</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>961,488</b>	<b>332,420</b>	<b>(708,778)</b>
<b>Fund Balances (Deficit) at Beginning of Year</b>	<b>(961,488)</b>	<b>(332,420)</b>	<b>-</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>-</b>	<b>-</b>	<b>(708,778)</b>

Jail Construction	State Route 122 Expansion	Engineers Building Expansion	Fairfield Township TIF	Union Centre Phase I and III	Totals 2000
21,725	-	-	-	-	21,725
-	-	-	-	-	84,000
192,412	-	-	23,507	123,343	488,248
56,492	-	-	-	-	56,492
-	-	-	-	1,662	16,408
270,629	-	-	23,507	125,005	666,873
5,835,242	-	-	1,329,256	3,894,723	18,192,673
230,880	28,894	12,999	139,461	293,597	1,246,996
6,066,122	28,894	12,999	1,468,717	4,188,320	19,439,669
(5,795,493)	(28,894)	(12,999)	(1,445,210)	(4,063,315)	(18,772,796)
-	-	-	-	-	8,260,000
-	88,476	37,794	-	-	2,962,740
(369,866)	-	-	-	-	(872,259)
(369,866)	88,476	37,794	-	-	10,350,481
(6,165,359)	59,582	24,795	(1,445,210)	(4,063,315)	(8,422,315)
(5,435)	(695,650)	(312,540)	(1,779,690)	4,784	(11,817,675)
(6,170,794)	(636,068)	(287,745)	(3,224,900)	(4,058,531)	(20,239,990)

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Capital Improvement  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Other	\$ -	17,776	17,776	-
<b>Total Revenues</b>	<b>-</b>	<b>17,776</b>	<b>17,776</b>	<b>-</b>
<b>Expenditures:</b>				
Capital Outlay				
Capital Improvement				
Capital Outlay	1,097,001	1,349,520	1,301,779	47,741
<b>Total Expenditures</b>	<b>1,097,001</b>	<b>1,349,520</b>	<b>1,301,779</b>	<b>47,741</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,097,001)</b>	<b>(1,331,744)</b>	<b>(1,284,003)</b>	<b>47,741</b>
<b>Other Financing Sources(Uses):</b>				
Operating Transfers - In	350,000	786,013	788,613	2,600
Operating Transfers - Out	-	(200,000)	(200,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>350,000</b>	<b>586,013</b>	<b>588,613</b>	<b>2,600</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(747,001)</b>	<b>(745,731)</b>	<b>(695,390)</b>	<b>50,341</b>
<b>Fund Balance at Beginning of Year</b>	<b>93,306</b>	<b>93,306</b>	<b>93,306</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>658,601</b>	<b>658,601</b>	<b>658,601</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 4,906</b>	<b>6,176</b>	<b>56,517</b>	<b>50,341</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Motor Vehicle Issue II  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ -	298	298	-
<b>Total Revenues</b>	<b>-</b>	<b>298</b>	<b>298</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Capital Outlay</b>				
<b>Motor Vehicle Issue II</b>				
Capital Outlay	15,931	-	-	-
<b>Total Expenditures</b>	<b>15,931</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(15,931)</b>	<b>298</b>	<b>298</b>	<b>-</b>
<b>Other Financing (Uses):</b>				
Operating Transfers - Out	-	(16,405)	(16,405)	-
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>(16,405)</b>	<b>(16,405)</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenditures and Other Financing (Uses)</b>	<b>(15,931)</b>	<b>(16,107)</b>	<b>(16,107)</b>	<b>-</b>
<b>Fund Balance at Beginning of Year</b>	<b>16,107</b>	<b>16,107</b>	<b>16,107</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 176</b>	<b>-</b>	<b>-</b>	<b>-</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Engineers Union Centre Boulevard  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ -	170	170	-
<b>Total Revenues</b>	<b>-</b>	<b>170</b>	<b>170</b>	<b>-</b>
<b>Expenditures:</b>				
<b>Capital Outlay</b>				
Engineers Union Centre Blvd				
Contractual Services	11,212	-	-	-
<b>Total Expenditures</b>	<b>11,212</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(11,212)</b>	<b>170</b>	<b>170</b>	<b>-</b>
<b>Other Financing (Uses):</b>				
Operating Transfers - Out	-	(11,474)	(11,474)	-
<b>Total Other Financing (Uses)</b>	<b>-</b>	<b>(11,474)</b>	<b>(11,474)</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenditures and Other Financing (Uses)</b>	<b>(11,212)</b>	<b>(11,304)</b>	<b>(11,304)</b>	<b>-</b>
<b>Fund Balance at Beginning of Year</b>	<b>11,304</b>	<b>11,304</b>	<b>11,304</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 92</b>	<b>-</b>	<b>-</b>	<b>-</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Emergency Roadway Repair  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ -	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>				
Capital Outlay				
Emergency Roadway Repair				
Contractual Services	200,000	-	-	-
<b>Total Expenditures</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenditures</b>	<b>(200,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	200,000	-	-	-
Operating Transfers - Out	-	(92,201)	(92,201)	-
<b>Total Other Financing Sources (Uses)</b>	<b>200,000</b>	<b>(92,201)</b>	<b>(92,201)</b>	<b>-</b>
<b>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)</b>	<b>-</b>	<b>(92,201)</b>	<b>(92,201)</b>	<b>-</b>
<b>Fund Balance at Beginning of Year</b>	<b>92,201</b>	<b>92,201</b>	<b>92,201</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 92,201</b>	<b>-</b>	<b>-</b>	<b>-</b>

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 City Centre Mall Capital Improvement  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ -	-	-	-
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures:</b>				
Capital Outlay				
City Centre Mall Capital Improvement				
Contractual Services	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-	-
<b>Other Financing Sources:</b>				
Proceeds of Notes	-	-	1,500,000	1,500,000
<b>Total Other Financing Sources</b>	-	-	1,500,000	1,500,000
<b>Excess of Revenues and Other Financing Sources Over Expenditures</b>	-	-	1,500,000	1,500,000
<b>Fund Balance at Beginning of Year</b>	-	-	-	-
<b>Fund Balance at End of Year</b>	\$ -	-	1,500,000	1,500,000



Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Juvenile Detention Center Construction  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Investment Income	\$ -	-	7,966	7,966
Other	-	-	48	48
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>8,014</b>	<b>8,014</b>
<b>Expenditures:</b>				
Capital Outlay				
Juvenile Detention Center Construction				
Contractual Services	3,104,488	1,296,513	1,287,883	8,630
<b>Total Expenditures</b>	<b>3,104,488</b>	<b>1,296,513</b>	<b>1,287,883</b>	<b>8,630</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(3,104,488)</b>	<b>(1,296,513)</b>	<b>(1,279,869)</b>	<b>16,644</b>
<b>Other Financing Sources :</b>				
Proceeds of Notes	500,000	-	-	-
Advances - In	-	25,000	25,000	-
Operating Transfers - In	-	530,000	520,000	(10,000)
<b>Total Other Financing Sources</b>	<b>500,000</b>	<b>555,000</b>	<b>545,000</b>	<b>(10,000)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(2,604,488)</b>	<b>(741,513)</b>	<b>(734,869)</b>	<b>6,644</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>(135,514)</b>	<b>(135,514)</b>	<b>(135,514)</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>877,028</b>	<b>877,028</b>	<b>877,028</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ (1,862,974)</b>	<b>1</b>	<b>6,645</b>	<b>6,644</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Government Services Center  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ 120,000	113,040	113,040	-
<b>Total Revenues</b>	<b>120,000</b>	<b>113,040</b>	<b>113,040</b>	<b>-</b>
<b>Expenditures:</b>				
Capital Outlay Government Services Center				
Capital Outlay	3,095,854	4,025,854	3,949,062	76,792
<b>Total Expenditures</b>	<b>3,095,854</b>	<b>4,025,854</b>	<b>3,949,062</b>	<b>76,792</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,975,854)</b>	<b>(3,912,814)</b>	<b>(3,836,022)</b>	<b>76,792</b>
<b>Other Financing Sources:</b>				
Other Financing Sources	-	518,405	527,317	8,912
<b>Total Other Financing Sources</b>	<b>-</b>	<b>518,405</b>	<b>527,317</b>	<b>8,912</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(2,975,854)</b>	<b>(3,394,409)</b>	<b>(3,308,705)</b>	<b>85,704</b>
<b>Fund Balance at Beginning of Year</b>	<b>310,655</b>	<b>310,655</b>	<b>310,655</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,095,854</b>	<b>3,095,854</b>	<b>3,095,854</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 430,655</b>	<b>12,100</b>	<b>97,804</b>	<b>85,704</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Children Services Board Construction  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ -	10,471	10,481	10
<b>Total Revenues</b>	-	10,471	10,481	10
<b>Expenditures:</b>				
Capital Outlay				
Childrens Service Board Construction				
Contractual Services	331,132	441,524	441,524	-
<b>Total Expenditures</b>	331,132	441,524	441,524	-
Excess of Revenues Over (Under) Expenditures	(331,132)	(431,053)	(431,043)	10
<b>Other Financing Sources (Uses):</b>				
Operating Transfers -In	-	20,112	20,102	(10)
Operating Transfers -Out	-	(320,000)	(320,000)	-
<b>Total Other Financing Sources (Uses)</b>	-	(299,888)	(299,898)	(10)
<b>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)</b>	(331,132)	(730,941)	(730,941)	-
Fund Balance at Beginning of Year	399,809	399,809	399,809	-
Prior Year Encumbrances Appropriated	331,132	331,132	331,132	-
<b>Fund Balance at End of Year</b>	\$ 399,809	-	-	-

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Mulhauser Rd TID SA Construction  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ -	34,419	34,419	-
<b>Total Revenues</b>	-	34,419	34,419	-
<b>Expenditures:</b>				
Capital Outlay				
Mulhauser Rd TID SA Construction				
Contractual Services	1,033,151	1,142,211	1,142,211	-
<b>Total Expenditures</b>	1,033,151	1,142,211	1,142,211	-
<b>Excess of Revenues (Under) Expenditures</b>	(1,033,151)	(1,107,792)	(1,107,792)	-
<b>Other Financing (Uses):</b>				
Operating Transfers -Out	-	(81,483)	(81,483)	-
<b>Total Other Financing (Uses)</b>	-	(81,483)	(81,483)	-
<b>Excess of Revenues (Under) Expenditures and Other Financing (Uses)</b>	(1,033,151)	(1,189,275)	(1,189,275)	-
<b>Fund Balance at Beginning of Year</b>	156,124	156,124	156,124	-
<b>Prior Year Encumbrances Appropriated</b>	1,033,151	1,033,151	1,033,151	-
<b>Fund Balance at End of Year</b>	\$ 156,124	-	-	-

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Union Centre Blvd Extension SA Construction  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Investment Income	\$ -	11,878	11,878	-
Total Revenues	-	11,878	11,878	-
<b>Expenditures:</b>				
Capital Outlay				
Union Centre Blvd Extension SA Construction				
Contractual Services	558,956	7,180	7,180	-
Total Expenditures	558,956	7,180	7,180	-
Excess of Revenues Over (Under) Expenditures	(558,956)	4,698	4,698	-
<b>Other Financing (Uses):</b>				
Operating Transfers-Out	-	(609,835)	(609,835)	-
Total Other Financing (Uses)	-	(609,835)	(609,835)	-
Excess of Revenues (Under) Expenditures and Other Financing (Uses)	(558,956)	(605,137)	(605,137)	-
Fund Balance at Beginning of Year	46,181	46,181	46,181	-
Prior Year Encumbrances Appropriated	558,956	558,956	558,956	-
Fund Balance at End of Year	\$ 46,181	-	-	-

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Lakota Drive SA  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ -	1,331	1,331	-
<b>Total Revenues</b>	-	1,331	1,331	-
<b>Expenditures:</b>				
Capital Outlay				
Lakota Drive SA				
Contractual Services	75,577	521	521	-
<b>Total Expenditures</b>	75,577	521	521	-
<b>Excess of Revenues Over (Under) Expenditures</b>	(75,577)	810	810	-
<b>Other Financing (Uses):</b>				
Operating Transfers-Out	-	(81,622)	(81,622)	-
<b>Total Other Financing (Uses)</b>	-	(81,622)	(81,622)	-
<b>Excess of Revenues (Under) Expenditures and Other Financing (Uses)</b>	(75,577)	(80,812)	(80,812)	-
<b>Fund Balance at Beginning of Year</b>	5,235	5,235	5,235	-
<b>Prior Year Encumbrances Appropriated</b>	75,577	75,577	75,577	-
<b>Fund Balance at End of Year</b>	\$ 5,235	-	-	-

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Systems Development  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$ -	-	84,000	84,000
Other	-	-	522	522
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>84,522</b>	<b>84,522</b>
<b>Expenditures:</b>				
Capital Outlay				
Systems Development				
Contractual Services	-	40,600	36,002	4,598
Capital Outlay	4,100,000	2,321,422	2,205,840	115,582
<b>Total Expenditures</b>	<b>4,100,000</b>	<b>2,362,022</b>	<b>2,241,842</b>	<b>120,180</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,100,000)</b>	<b>(2,362,022)</b>	<b>(2,157,320)</b>	<b>204,702</b>
<b>Other Financing Sources:</b>				
Proceeds of Notes	1,600,000	1,000,000	1,000,000	-
Advances In	-	-	160,000	160,000
Operating Transfers - In	2,500,000	1,362,022	1,000,000	(362,022)
<b>Total Other Financing Sources</b>	<b>4,100,000</b>	<b>2,362,022</b>	<b>2,160,000</b>	<b>(202,022)</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>2,680</b>	<b>2,680</b>
<b>Fund Balance at Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>-</b>	<b>2,680</b>	<b>2,680</b>

Butler County, Ohio  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balance-Budget and Actual  
Jail Construction  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ -	-	21,725	21,725
Interest	-	-	82,783	82,783
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>104,508</b>	<b>104,508</b>
<b>Expenditures:</b>				
Capital Outlay				
Jail Construction				
Contractual Services	-	2,500	2,500	-
Capital Outlay	2,000,000	8,860,021	5,689,411	3,170,610
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>8,862,521</b>	<b>5,691,911</b>	<b>3,170,610</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,000,000)</b>	<b>(8,862,521)</b>	<b>(5,587,403)</b>	<b>3,275,118</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds of Notes	2,000,000	10,100,000	10,000,000	(100,000)
Operating Transfers - Out	-	(388,613)	(388,613)	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,000,000</b>	<b>9,711,387</b>	<b>9,611,387</b>	<b>(100,000)</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and other Financing (Uses)</b>	<b>-</b>	<b>848,866</b>	<b>4,023,984</b>	<b>3,175,118</b>
<b>Fund Balance at Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ -</b>	<b>848,866</b>	<b>4,023,984</b>	<b>3,175,118</b>



Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Fairfield Township TIF  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	\$ -	-	32,334	32,334
Total Revenues	-	-	32,334	32,334
<b>Expenditures:</b>				
Capital Outlay Fairfield Township TIF				
Capital Outlay	1,457,031	1,457,031	1,329,256	127,775
Total Expenditures	1,457,031	1,457,031	1,329,256	127,775
Excess of Revenues Over (Under) Expenditures	(1,457,031)	(1,457,031)	(1,296,922)	160,109
<b>Other Financing (Uses):</b>				
Operating Transfers-Out	-	(1,301)	(1,301)	-
Total Other Financing (Uses)	-	(1,301)	(1,301)	-
Excess of Revenues Over (Under) Expenditures and Other Financing (Uses)	(1,457,031)	(1,458,332)	(1,298,223)	160,109
Fund Balance at Beginning of Year	17,096	17,096	17,096	-
Prior Year Encumbrances Appropriated	1,457,031	1,457,031	1,457,031	-
Fund Balance at End of Year	\$ 17,096	15,795	175,904	160,109

Butler County, Ohio  
 Schedule of Revenues, Expenditures, and  
 Changes in Fund Balance-Budget and Actual  
 Union Center Phase I & III  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Interest	-	-	140,062	140,062
Total Revenues	-	-	140,062	140,062
<b>Expenditures:</b>				
Capital Outlay				
Union Center Phase I & III				
Contractual Services	-	4,001,719	3,894,723	106,996
Total Expenditures	-	4,001,719	3,894,723	106,996
Excess of Revenues Over (Under) Expenditures	-	(4,001,719)	(3,754,661)	247,058
<b>Other Financing Sources (Uses):</b>				
Proceeds of Notes	-	-	1,662	1,662
Operating Transfers-Out	-	(55,424)	(55,424)	-
Total Other Financing Sources (Uses)	-	(55,424)	(53,762)	1,662
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	-	(4,057,143)	(3,808,423)	248,720
Fund Balance at Beginning of Year	4,057,143	4,057,143	4,057,143	-
Fund Balance at End of Year	\$ 4,057,143	-	248,720	248,720

Butler County, Ohio  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balances-Budget and Actual  
Budget Basis  
All Capital Projects Funds  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ -	-	21,725	21,725
Intergovernmental	-	-	84,000	84,000
Interest	120,000	171,607	434,762	263,155
Other	-	17,776	18,346	570
<b>Total Revenues</b>	<b>120,000</b>	<b>189,383</b>	<b>558,833</b>	<b>369,450</b>
<b>Expenditures:</b>				
Capital Outlay	17,080,333	24,946,616	21,287,892	3,658,724
<b>Total Expenditures</b>	<b>17,080,333</b>	<b>24,946,616</b>	<b>21,287,892</b>	<b>3,658,724</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(16,960,333)</b>	<b>(24,757,233)</b>	<b>(20,729,059)</b>	<b>4,028,174</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	518,405	527,317	8,912
Proceeds of Notes	4,100,000	11,100,000	12,501,662	1,401,662
Advances - In	-	25,000	185,000	160,000
Operating Transfers - In	3,050,000	2,698,147	2,328,715	(369,432)
Operating Transfers - Out	-	(1,858,358)	(1,858,358)	-
<b>Total Other Sources Financing Sources (Uses)</b>	<b>7,150,000</b>	<b>12,483,194</b>	<b>13,684,336</b>	<b>1,201,142</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)</b>	<b>(9,810,333)</b>	<b>(12,274,039)</b>	<b>(7,044,723)</b>	<b>5,229,316</b>
<b>Fund Balance at Beginning of Year</b>	<b>5,069,647</b>	<b>5,069,647</b>	<b>5,069,647</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>8,087,330</b>	<b>8,087,330</b>	<b>8,087,330</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 3,346,644</b>	<b>882,938</b>	<b>6,112,254</b>	<b>5,229,316</b>

## **ENTERPRISE FUNDS**

The Enterprise Funds are used to account for the County's water, sewer, Government Services Parking Facility and airport operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are descriptions of each enterprise fund:

**Sewer** – To account for the sanitary sewer services provided to individuals and commercial users. The County owns the facilities and the costs of providing these services are financed primarily through user charges. This sewer district has its own separate facilities and rate structure.

**Water** – To account for the distribution of treated water to individuals and commercial users. The County owns the facilities and the costs of providing these services are financed primarily through user charges. This water district has its own separate facilities and rate structure.

**Government Services Center Parking Facility** – To account for revenue received from customers parking in the Government Services Center Parking Facility and to disburse expenses relative to its operation.

**Butler County Regional Airport** – To account for the services provided to individual and business users of the regional airport. In July, 1999, the Board of County Commissioners assumed control of the regional airport. The airport has its own separate facilities and infrastructure as well as its own rate structure.

All activities necessary to provide the above services are accounted for in each particular fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and bill collections.

## Butler County, Ohio

Combining Balance Sheet  
All Enterprise Funds

December 31, 2000

Assets	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2000
<b>Current Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 20,265,933	12,492,769	19,881	99,348	32,877,931
<b>Receivables:</b>					
Accounts	2,317,289	1,120,324	-	-	3,437,613
Interfund	91,000	-	-	-	91,000
Due from Other Funds	69,636	251,360	-	292,776	613,772
Due from Other Governments	-	-	-	62,774	62,774
Materials and Supplies Inventory	67,265	44,843	-	-	112,108
Prepaid Items	11,059	4,210	-	29	15,298
Deferred Charges	2,845,145	1,240,282	-	-	4,085,427
<b>Total Current Assets</b>	<b>25,667,327</b>	<b>15,153,788</b>	<b>19,881</b>	<b>454,927</b>	<b>41,295,923</b>
<b>Restricted Assets:</b>					
Cash and Cash Equivalents	9,320,643	5,494,040	-	-	14,814,683
<b>Fixed Assets (Net of Accumulated Depreciation)</b>					
	146,028,737	70,239,701	-	10,588,966	226,857,404
<b>Total Assets</b>	<b>\$ 181,016,707</b>	<b>90,887,529</b>	<b>19,881</b>	<b>11,043,893</b>	<b>282,968,010</b>
<b>Liabilities</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 109,913	85,522	-	1,164	196,599
Contracts Payable	590,132	329,055	-	52,616	971,803
Accrued Wages and Benefits	257,711	186,858	1,545	4,015	450,129
Compensated Absences Payable	283,569	224,464	331	3,656	512,020
Retainage Payable	1,019,853	245,056	-	34,752	1,299,661
Interfund Payable	65,869	91,000	-	-	156,869
Due to Other Funds	253,929	308,283	176	148,834	711,222
Due to Other Governments	-	56,012	-	-	56,012
Accrued Interest Payable	301,207	308,911	-	-	610,118
Notes Payable	2,415,000	-	-	-	2,415,000
Current Portion of General Obligation Bonds Payable	225,000	-	-	-	225,000
Current Portion of Revenue Bonds Payable	2,909,692	1,125,000	-	-	4,034,692
<b>Total Current Liabilities</b>	<b>8,431,875</b>	<b>2,960,161</b>	<b>2,052</b>	<b>245,037</b>	<b>11,639,125</b>
<b>Payable from Restricted Assets:</b>					
Refundable Deposits	-	64,423	-	-	64,423
<b>Long-Term Liabilities:</b>					
Advances from Other Funds	-	-	-	50,000	50,000
General Obligation Bonds Payable (Net of Current Portion)	1,146,564	-	-	-	1,146,564
Revenue Bonds Payable (Net of Current Portion)	66,465,257	31,240,000	-	-	97,705,257
<b>Total Liabilities</b>	<b>76,043,696</b>	<b>34,264,584</b>	<b>2,052</b>	<b>295,037</b>	<b>110,605,369</b>
<b>Fund Equity</b>					
Contributed Capital	72,859,221	36,393,683	-	10,920,159	120,173,063
<b>Retained Earnings:</b>					
<b>Reserved:</b>					
Reserved for Revenue Bonds					
Current Debt Service	6,884,829	3,321,859	-	-	10,206,688
Reserved for Revenue Bonds					
Replacement and Improvement	2,435,814	2,107,758	-	-	4,543,572
<b>Unreserved (Deficit)</b>	<b>22,793,147</b>	<b>14,799,645</b>	<b>17,829</b>	<b>(171,303)</b>	<b>37,439,318</b>
<b>Total Retained Earnings (Deficit)</b>	<b>32,113,790</b>	<b>20,229,262</b>	<b>17,829</b>	<b>(171,303)</b>	<b>52,189,578</b>
<b>Total Fund Equity</b>	<b>104,973,011</b>	<b>56,622,945</b>	<b>17,829</b>	<b>10,748,856</b>	<b>172,362,641</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 181,016,707</b>	<b>90,887,529</b>	<b>19,881</b>	<b>11,043,893</b>	<b>282,968,010</b>

Butler County, Ohio

Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2000

	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2000
<b>Operating Revenues:</b>					
Charges for Services	\$ 15,136,848	16,744,988	85,889	80,678	32,048,403
Other Operating Revenues	44,889	191,917	-	-	236,806
<b>Total Operating Revenues</b>	<b>15,181,737</b>	<b>16,936,905</b>	<b>85,889</b>	<b>80,678</b>	<b>32,285,209</b>
<b>Operating Expenses:</b>					
Personal Services	5,121,510	3,625,517	21,231	75,933	8,844,191
Contractual Services	1,812,547	10,736,009	9,533	218,404	12,776,493
Materials and Supplies	1,574,915	974,904	6,509	1,426	2,557,754
Other Operating Expenses	355,927	213,713	-	-	569,640
Depreciation	5,219,463	2,344,380	-	206,311	7,770,154
<b>Total Operating Expenses</b>	<b>14,084,362</b>	<b>17,894,523</b>	<b>37,273</b>	<b>502,074</b>	<b>32,518,232</b>
<b>Operating Income (Loss)</b>	<b>1,097,375</b>	<b>(957,618)</b>	<b>48,616</b>	<b>(421,396)</b>	<b>(233,023)</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest Income	958,211	501,880	-	-	1,460,091
(Loss) on Sale of Fixed Assets	(28,166)	-	-	-	(28,166)
Grants	64,630	143,849	-	-	208,479
Interest and Fiscal Charges	(3,917,526)	(1,644,774)	-	-	(5,562,300)
Other non-operating revenues	3,950,193	2,877,981	100	53,123	6,881,397
Other non-operating expenses	(371)	(391,143)	(887)	(3,600)	(396,001)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>1,026,971</b>	<b>1,487,793</b>	<b>(787)</b>	<b>49,523</b>	<b>2,563,500</b>
<b>Income (Loss) before Operating Transfers</b>	<b>2,124,346</b>	<b>530,175</b>	<b>47,829</b>	<b>(371,873)</b>	<b>2,330,477</b>
Operating Transfers-In	-	331	-	235,000	235,331
Operating Transfers-Out	(3,777)	-	(30,000)	-	(33,777)
<b>Net Income (Loss)</b>	<b>2,120,569</b>	<b>530,506</b>	<b>17,829</b>	<b>(136,873)</b>	<b>2,532,031</b>
<b>Depreciation on Fixed Assets Acquired by Contributed Capital</b>	<b>1,410,022</b>	<b>839,356</b>	<b>-</b>	<b>-</b>	<b>2,249,378</b>
<b>Retained Earnings (Deficit) at Beginning of Year</b>	<b>28,583,199</b>	<b>18,859,400</b>	<b>-</b>	<b>(34,430)</b>	<b>47,408,169</b>
<b>Retained Earnings (Deficit) at End of Year</b>	<b>32,113,790</b>	<b>20,229,262</b>	<b>17,829</b>	<b>(171,303)</b>	<b>52,189,578</b>
<b>Contributed Capital at Beginning of Year</b>	<b>69,433,783</b>	<b>33,939,402</b>	<b>-</b>	<b>10,640,253</b>	<b>114,013,438</b>
<b>Contributions:</b>					
Developers	4,835,460	3,293,637	-	-	8,129,097
Others	-	-	-	279,906	279,906
<b>Depreciation on Fixed Assets Acquired by Contributed Capital</b>	<b>(1,410,022)</b>	<b>(839,356)</b>	<b>-</b>	<b>-</b>	<b>(2,249,378)</b>
<b>Contributed Capital at End of Year</b>	<b>72,859,221</b>	<b>36,393,683</b>	<b>-</b>	<b>10,920,159</b>	<b>120,173,063</b>
<b>Total Fund Equity at End of Year</b>	<b>\$ 104,973,011</b>	<b>56,622,945</b>	<b>17,829</b>	<b>10,748,856</b>	<b>172,362,641</b>

Butler County, Ohio  
 Schedule of Revenues, Expenses, and  
 Changes in Fund Equity-Budget and Actual  
 Sewer  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 15,010,600	14,371,242	14,176,339	(194,903)
Contributed Capital	2,811,300	2,751,300	3,404,041	652,741
Grants	-	-	64,630	64,630
Interest	460,000	665,271	630,049	(35,222)
Other Non-Operating Revenues	35,400	253,439	590,041	336,602
Other Operating Revenues	208,000	-	-	-
Proceeds of Notes	542,000	-	-	-
Other Operating Revenues	-	-	1,000	1,000
<b>Total Revenues</b>	<b>19,067,300</b>	<b>18,041,252</b>	<b>18,866,100</b>	<b>824,848</b>
<b>Expenses:</b>				
Personal Services	5,104,350	5,689,510	5,108,241	581,269
Contractual Services	37,066,470	26,405,891	23,368,152	3,037,739
Claims and Judgments	32,000	133,600	110,670	22,930
Materials and Supplies	1,769,154	1,853,025	1,624,262	228,763
Other Operating Expenses	474,343	787,487	377,161	410,326
Other Non-Operating Expenses	1,374,564	800	371	429
Capital Outlay	627,544	672,717	463,569	209,148
<b>Total Expenses</b>	<b>46,448,425</b>	<b>35,543,030</b>	<b>31,052,426</b>	<b>4,490,604</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(27,381,125)</b>	<b>(17,501,778)</b>	<b>(12,186,326)</b>	<b>5,315,452</b>
<b>Operating Transfers - In</b>	<b>1,885,130</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Transfers - Out</b>	<b>(8,350,500)</b>	<b>(7,820,025)</b>	<b>(6,136,934)</b>	<b>1,683,091</b>
<b>Excess of Revenues Over (Under) Expenses and Operating Transfers</b>	<b>(33,846,495)</b>	<b>(25,321,803)</b>	<b>(18,323,260)</b>	<b>6,998,543</b>
<b>Fund Equity at Beginning of Year</b>	<b>18,621,317</b>	<b>18,621,317</b>	<b>18,621,317</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>14,788,845</b>	<b>14,788,845</b>	<b>14,788,845</b>	<b>-</b>
<b>Fund Equity (Deficit) at End of Year</b>	<b>\$ (436,333)</b>	<b>8,088,359</b>	<b>15,086,902</b>	<b>6,998,543</b>

Butler County, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Fund Equity-Budget and Actual  
Water  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 20,276,100	17,319,035	17,120,168	(198,867)
Contributed Capital	2,330,000	2,330,000	2,692,677	362,677
Special Assessments	-	-	2,494	2,494
Interest	532,000	203,266	152,608	(50,658)
Grants	-	36,788	143,849	107,061
Other Non-Operating Revenues	30,400	192,815	302,477	109,662
Other Operating Revenues	273,300	116,300	103,456	(12,844)
Proceeds of Notes	264,000	-	-	-
Sale of Fixed Assets	2,000	200	93	(107)
<b>Total Revenues</b>	<b>23,707,800</b>	<b>20,198,404</b>	<b>20,517,822</b>	<b>319,418</b>
<b>Expenses:</b>				
Personal Services	3,721,960	4,189,523	3,627,632	561,891
Contractual Services	23,205,891	23,925,488	20,915,779	3,009,709
Claims and Judgements	1,000	31,500	25,714	5,786
Materials and Supplies	1,018,422	1,173,848	1,066,128	107,720
Other Operating Expenses	583,701	643,010	198,807	444,203
Other Non-Operating Expenses	3,001,414	80,200	46,471	33,729
Capital Outlay	787,653	795,259	719,973	75,286
<b>Total Expenses</b>	<b>32,320,041</b>	<b>30,838,828</b>	<b>26,600,504</b>	<b>4,238,324</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(8,612,241)</b>	<b>(10,640,424)</b>	<b>(6,082,682)</b>	<b>4,557,742</b>
<b>Operating Transfers - In</b>	<b>803,500</b>	<b>-</b>	<b>1,193</b>	<b>1,193</b>
<b>Operating Transfers - Out</b>	<b>(3,552,625)</b>	<b>(4,253,468)</b>	<b>(2,652,853)</b>	<b>1,600,615</b>
<b>Excess of Revenues Over (Under) Expenses and Operating Transfers</b>	<b>(11,361,366)</b>	<b>(14,893,892)</b>	<b>(8,734,342)</b>	<b>6,159,550</b>
<b>Fund Equity at Beginning of Year</b>	<b>14,486,646</b>	<b>14,486,646</b>	<b>14,486,646</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>4,202,303</b>	<b>4,202,303</b>	<b>4,202,303</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 7,327,583</b>	<b>3,795,057</b>	<b>9,954,607</b>	<b>6,159,550</b>



Butler County, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Fund Equity-Budget and Actual  
Government Services Center Parking Facility  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 100,000	81,720	85,653	3,933
<b>Total Revenues</b>	<b>100,000</b>	<b>81,720</b>	<b>85,653</b>	<b>3,933</b>
<b>Expenses:</b>				
Personal Services	17,500	20,180	19,179	1,001
Contractual Services	4,500	9,600	9,533	67
Materials and Supplies	1,000	5,220	4,814	406
Other Non-Operating Expenses	900	900	887	13
Capital Outlay	2,000	2,000	1,929	71
<b>Total Expenses</b>	<b>25,900</b>	<b>37,900</b>	<b>36,342</b>	<b>1,558</b>
<b>Excess of Revenues Over Expenses</b>	<b>74,100</b>	<b>43,820</b>	<b>49,311</b>	<b>5,491</b>
<b>Operating Transfers - Out</b>	<b>-</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>-</b>
<b>Excess of Revenues Over Expenses and Operating Transfers</b>	<b>74,100</b>	<b>13,820</b>	<b>19,311</b>	<b>5,491</b>
<b>Fund Equity at Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 74,100</b>	<b>13,820</b>	<b>19,311</b>	<b>5,491</b>

Butler County, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Fund Equity-Budget and Actual  
Butler County Regional Airport  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 36,000	66,000	80,678	14,678
Grants	1,162,500	373,409	366,662	(6,747)
Advances-In	312,500	-	-	-
Proceeds of Notes	300,000	-	-	-
Other Operating Revenues	-	53,123	53,123	-
<b>Total Revenues</b>	<b>1,811,000</b>	<b>492,532</b>	<b>500,463</b>	<b>7,931</b>
<b>Expenses:</b>				
Personal Services	72,690	74,290	71,643	2,647
Contractual Services	107,071	176,071	164,568	11,503
Materials and Supplies	3,000	3,000	2,320	680
Other Non-Operating Expenses	20,000	20,000	3,600	16,400
Capital Outlay	1,592,772	525,559	466,313	59,246
<b>Total Expenses</b>	<b>1,795,533</b>	<b>798,920</b>	<b>708,444</b>	<b>90,476</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>15,467</b>	<b>(306,388)</b>	<b>(207,981)</b>	<b>98,407</b>
<b>Operating Transfers - In</b>	<b>-</b>	<b>235,000</b>	<b>235,000</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenses and Operating Transfers</b>	<b>15,467</b>	<b>(71,388)</b>	<b>27,019</b>	<b>98,407</b>
<b>Fund Equity (Deficit) at Beginning of Year</b>	<b>(1,455)</b>	<b>(1,455)</b>	<b>(1,455)</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>72,843</b>	<b>72,843</b>	<b>72,843</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 86,855</b>	<b>-</b>	<b>98,407</b>	<b>98,407</b>

Butler County, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Fund Equity-Budget and Actual  
Budget Basis  
All Enterprise Funds  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 35,422,700	31,837,997	31,462,838	(375,159)
Contributed Capital	5,141,300	5,081,300	6,096,718	1,015,418
Special Assessments	-	-	2,494	2,494
Interest	992,000	868,537	782,657	(85,880)
Grants	1,162,500	410,197	575,141	164,944
Other Non-Operating Revenues	65,800	446,254	892,518	446,264
Other Operating Revenues	481,300	169,423	157,579	(11,844)
Advances-In	312,500	-	-	-
Proceeds of Notes	1,106,000	-	-	-
Sale of Fixed Assets	2,000	200	93	(107)
<b>Total Revenues</b>	<b>44,686,100</b>	<b>38,813,908</b>	<b>39,970,038</b>	<b>1,156,130</b>
<b>Expenses:</b>				
Personal Services	8,916,500	9,973,503	8,826,695	1,146,808
Contractual Services	60,383,932	50,517,050	44,458,032	6,059,018
Claims and Judgments	33,000	165,100	136,384	28,716
Materials and Supplies	2,791,576	3,035,093	2,697,524	337,569
Other Operating Expenses	1,058,044	1,430,497	575,968	854,529
Other Non-Operating Expenses	4,396,878	101,900	51,329	50,571
Capital Outlay	3,009,969	1,995,535	1,651,784	343,751
<b>Total Expenses</b>	<b>80,589,899</b>	<b>67,218,678</b>	<b>58,397,716</b>	<b>8,820,962</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(35,903,799)</b>	<b>(28,404,770)</b>	<b>(18,427,678)</b>	<b>9,977,092</b>
<b>Operating Transfers - In</b>	<b>2,688,630</b>	<b>235,000</b>	<b>236,193</b>	<b>1,193</b>
<b>Operating Transfers - Out</b>	<b>(11,903,125)</b>	<b>(12,103,493)</b>	<b>(8,819,787)</b>	<b>3,283,706</b>
<b>Excess of Revenues Over (Under) Expenses and Operating Transfers</b>	<b>(45,118,294)</b>	<b>(40,273,263)</b>	<b>(27,011,272)</b>	<b>13,261,991</b>
<b>Fund Equity at Beginning of Year</b>	<b>33,106,508</b>	<b>33,106,508</b>	<b>33,106,508</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>19,063,991</b>	<b>19,063,991</b>	<b>19,063,991</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 7,052,205</b>	<b>11,897,236</b>	<b>25,159,227</b>	<b>13,261,991</b>

## Butler County, Ohio

Combining Statement of Cash Flows  
All Enterprise Funds

For the Year Ended December 31, 2000

	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2000
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities:</b>					
Cash received from customers	\$ 14,113,615	17,026,082	85,889	80,678	31,306,264
Cash paid to employees	(4,695,272)	(3,315,981)	(19,179)	(71,643)	(8,102,075)
Cash paid to suppliers	(3,555,133)	(12,602,443)	(16,042)	(166,163)	(16,339,781)
Cash payments for quasi external transactions with other funds	(412,969)	(311,651)	-	-	(724,620)
Tap in Fees	3,360,152	2,604,217	-	-	5,964,369
Other operating revenues	44,889	191,917	-	-	236,806
Other operating expenses	(377,161)	(198,807)	-	-	(575,968)
Other non-operating revenues	590,041	305,064	100	53,123	948,328
Other non-operating expenses	(371)	(412,871)	(887)	(3,600)	(417,729)
Net cash provided by (used for) operating activities	<u>9,067,791</u>	<u>3,285,527</u>	<u>49,881</u>	<u>(107,605)</u>	<u>12,295,594</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>					
Operating transfers in from other funds	-	331	-	235,000	235,331
Operating transfers out to other funds	(3,777)	-	(30,000)	-	(33,777)
Operating grants	64,630	143,849	-	-	208,479
Net cash provided by (used for) non-capital financing activities	<u>60,853</u>	<u>144,180</u>	<u>(30,000)</u>	<u>235,000</u>	<u>410,033</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Proceeds from sale of general obligation bonds	2,415,000	-	-	-	2,415,000
Aquisition and construction of capital assets	(14,689,530)	(5,358,227)	-	(466,097)	(20,513,854)
Grants	-	-	-	366,662	366,662
Interest paid on general obligation bonds and notes	(207,965)	-	-	-	(207,965)
Principal paid on general obligation bonds and notes	(2,545,000)	-	-	-	(2,545,000)
Interest and fiscal charges on revenue bonds	(3,448,300)	(1,600,835)	-	-	(5,049,135)
Principal paid on revenue bonds	(2,660,000)	(1,085,000)	-	-	(3,745,000)
Net cash (used for) capital and related financing activities	<u>(21,135,795)</u>	<u>(8,044,062)</u>	<u>-</u>	<u>(99,435)</u>	<u>(29,279,292)</u>
<b>Cash Flows from Investing Activities:</b>					
Interest and dividends on investments	958,211	501,880	-	-	1,460,091
Net cash provided by investing activities	<u>958,211</u>	<u>501,880</u>	<u>-</u>	<u>-</u>	<u>1,460,091</u>
Net increase (decrease) in cash and cash equivalents	(11,048,940)	(4,112,475)	19,881	27,960	(15,113,574)
Cash and cash equivalents at beginning of year	40,635,516	22,099,284	-	71,388	62,806,188
Cash and cash equivalents at end of year	<u>\$ 29,586,576</u>	<u>17,986,809</u>	<u>19,881</u>	<u>99,348</u>	<u>47,692,614</u>

(continued)

Butler County, Ohio

Combining Statement of Cash Flows  
All Enterprise Funds  
(continued)

For the Year Ended December 31, 2000

	Sewer	Water	Government Services Center Parking Facility	Butler County Regional Airport	Totals 2000
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$ 1,097,375	(957,618)	48,616	(421,396)	(233,023)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</b>					
Depreciation	5,219,463	2,344,380	-	206,311	7,770,154
Tap in fees	3,360,152	2,604,217	-	-	5,964,369
Other non operating revenues	590,041	305,064	100	53,123	948,328
Other non operating expenses	(371)	(412,871)	(887)	(3,600)	(417,729)
<b>Change in assets and liabilities:</b>					
(Increase) decrease in accounts receivable	(971,027)	281,682	-	-	(689,345)
(Increase) in due from other funds	(52,206)	(588)	-	-	(52,794)
Decrease in material and supply inventory	2,799	3,846	-	-	6,645
(Increase) decrease in prepaid items	(1,085)	(3,336)	-	825	(3,596)
Increase (decrease) in accounts payable	(234,469)	(944,930)	-	1,164	(1,178,235)
Increase in contracts payable	-	-	-	52,616	52,616
Increase (decrease) in accrued wages and benefits	(32,474)	(17,636)	1,545	176	(48,389)
Increase in compensated absences payable	60,785	25,368	331	3,656	90,140
Increase in due to other funds	28,808	1,937	176	458	31,379
Increase (decrease) in due to other governments	-	56,012	-	(938)	55,074
<b>Total Adjustments</b>	<b>7,970,416</b>	<b>4,243,145</b>	<b>1,265</b>	<b>313,791</b>	<b>12,528,617</b>
<b>Net cash provided by (used for) operating activities</b>	<b>\$ 9,067,791</b>	<b>3,285,527</b>	<b>49,881</b>	<b>(107,605)</b>	<b>12,295,594</b>

**Non-cash capital and related financing activities:**

Developers during the year donated \$4,835,460 of sewer lines to the sewer fund.

Developers during the year donated \$3,293,637 of water lines to the water fund.

The Butler County Regional Airport fund had a capital grant receivable of \$62,774 at the year end.

Cash and cash equivalents at end of year includes restricted cash of \$9,320,643 in the sewer fund.

Cash and cash equivalents at end of year includes restricted cash of \$5,494,040 in the water fund.

## **INTERNAL SERVICE FUNDS**

**The Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. The following are descriptions of each Internal Service Fund:**

**Workers Compensation Benefit – To account for funds received from governmental and proprietary funds and regional governmental agencies to pay for the actual expense of workers' compensation benefits.**

**Employee Health Benefit – To account for the funds received from governmental and proprietary funds and regional governmental agencies to pay for the actual expense of medical costs of employees.**

Butler County, Ohio

Combining Balance Sheet  
All Internal Service Funds

December 31, 2000

	Workers Compensation Benefit	Employee Health Benefit	Totals 2000
<b>Assets</b>			
<b>Current Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 6,557,133	-	6,557,133
<b>Receivables:</b>			
Accounts	14,483	-	14,483
Due from Other Funds	684,441	-	684,441
Prepaid Items	127	-	127
<b>Total Assets</b>	<b>\$ 7,256,184</b>	<b>-</b>	<b>7,256,184</b>
<b>Liabilities</b>			
<b>Current Liabilities:</b>			
Accrued Wages and Benefits	\$ 10,662	-	10,662
Compensated Absences Payable	6,426	-	6,426
Due to Other Governments	400,257	-	400,257
Current Portion of Claims Payable	323,795	-	323,795
<b>Total Current Liabilities</b>	<b>741,140</b>	<b>-</b>	<b>741,140</b>
<b>Long-Term Liabilities:</b>			
Claims Payable (Net of Current Portion)	1,599,493	-	1,599,493
<b>Total Long-Term Liabilities</b>	<b>1,599,493</b>	<b>-</b>	<b>1,599,493</b>
<b>Total Liabilities</b>	<b>2,340,633</b>	<b>-</b>	<b>2,340,633</b>
<b>Fund Equity</b>			
<b>Retained Earnings:</b>			
Unreserved	4,915,551	-	4,915,551
<b>Total Retained Earnings</b>	<b>4,915,551</b>	<b>-</b>	<b>4,915,551</b>
<b>Total Fund Equity</b>	<b>4,915,551</b>	<b>-</b>	<b>4,915,551</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 7,256,184</b>	<b>-</b>	<b>7,256,184</b>

Butler County, Ohio

Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended December 31, 2000

	Workers Compensation Benefit	Employee Health Benefit	Totals 2000
<b>Operating Revenues:</b>			
Charges for Services	\$ 687,660	3,551,344	4,239,004
<b>Total Operating Revenues</b>	<b>687,660</b>	<b>3,551,344</b>	<b>4,239,004</b>
<b>Operating Expenses:</b>			
Personal Services	184,731	26,463	211,194
Contractual Services	446,800	3,773,258	4,220,058
Claims and Judgements	272,290	-	272,290
<b>Total Operating Expenses</b>	<b>903,821</b>	<b>3,799,721</b>	<b>4,703,542</b>
<b>Operating Income (Loss)</b>	<b>(216,161)</b>	<b>(248,377)</b>	<b>(464,538)</b>
<b>Non-Operating Revenues (Expenses):</b>			
Other Non-Operating Revenues	957	-	957
Other Non-Operating Expenses	-	(164)	(164)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>957</b>	<b>(164)</b>	<b>793</b>
<b>Net (Loss)</b>	<b>(215,204)</b>	<b>(248,541)</b>	<b>(463,745)</b>
<b>Retained Earnings at Beginning of Year</b>	<b>5,130,755</b>	<b>2,011,067</b>	<b>7,141,822</b>
<b>Residual Equity Transfers</b>	<b>-</b>	<b>(1,762,526)</b>	<b>(1,762,526)</b>
<b>Retained Earnings at End of Year</b>	<b>\$ 4,915,551</b>	<b>-</b>	<b>4,915,551</b>



Butler County, Ohio  
 Schedule of Revenues, Expenses, and  
 Changes in Fund Equity-Budget and Actual  
 Workers Compensation Benefit  
 Budget Basis  
 For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 900,000	900,000	969,068	69,068
Other Non-Operating Revenues	-	-	957	957
<b>Total Revenues</b>	<b>900,000</b>	<b>900,000</b>	<b>970,025</b>	<b>70,025</b>
<b>Expenses:</b>				
Personal Services	149,800	189,800	186,638	3,162
Contractual Services	484,790	444,790	162,259	282,531
Claims and Judgments	550,000	550,000	159,979	390,021
Capital Outlay	17,000	17,000	-	17,000
<b>Total Expenses</b>	<b>1,201,590</b>	<b>1,201,590</b>	<b>508,876</b>	<b>692,714</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(301,590)</b>	<b>(301,590)</b>	<b>461,149</b>	<b>762,739</b>
<b>Fund Equity at Beginning of Year</b>	<b>6,085,246</b>	<b>6,085,246</b>	<b>6,085,246</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>5,290</b>	<b>5,290</b>	<b>5,290</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 5,788,946</b>	<b>5,788,946</b>	<b>6,551,685</b>	<b>762,739</b>

Butler County, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Fund Equity-Budget and Actual  
Employee Health Benefit  
Budget Basis  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 6,200,000	3,551,494	3,551,494	-
Other Non-Operating Revenues	50,000	-	-	-
<b>Total Revenues</b>	<b>6,250,000</b>	<b>3,551,494</b>	<b>3,551,494</b>	<b>-</b>
<b>Expenses:</b>				
Personal Services	56,610	33,014	33,014	-
Contractual Services	6,865,000	3,762,231	3,762,231	-
Claims and Judgments	50,500	8,278	8,278	-
Other Non-Operating Expenses	2,500	164	164	-
Capital Outlay	2,500	2,749	2,749	-
<b>Total Expenses</b>	<b>6,977,110</b>	<b>3,806,436</b>	<b>3,806,436</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenses</b>	<b>(727,110)</b>	<b>(254,942)</b>	<b>(254,942)</b>	<b>-</b>
<b>Operating Transfers - Out</b>	<b>-</b>	<b>(1,762,526)</b>	<b>(1,762,526)</b>	<b>-</b>
<b>Excess of Revenues (Under) Expenses and Operating Transfers</b>	<b>(727,110)</b>	<b>(2,017,468)</b>	<b>(2,017,468)</b>	<b>-</b>
<b>Fund Equity at Beginning of Year</b>	<b>2,017,468</b>	<b>2,017,468</b>	<b>2,017,468</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 1,290,358</b>	<b>-</b>	<b>-</b>	<b>-</b>

Butler County, Ohio  
Schedule of Revenues, Expenses, and  
Changes in Fund Equity-Budget and Actual  
Budget Basis  
All Internal Service Funds  
For the Year Ended December 31, 2000

	Original Budget	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$ 7,100,000	4,451,494	4,520,562	69,068
Other Non-Operating Revenues	50,000	-	957	957
<b>Total Revenues</b>	<b>7,150,000</b>	<b>4,451,494</b>	<b>4,521,519</b>	<b>70,025</b>
<b>Expenses:</b>				
Personal Services	206,410	222,814	219,652	3,162
Contractual Services	7,349,790	4,207,021	3,924,490	282,531
Claims and Judgments	600,500	558,278	168,257	390,021
Other Non-Operating Expenses	2,500	164	164	-
Capital Outlay	19,500	19,749	2,749	17,000
<b>Total Expenses</b>	<b>8,178,700</b>	<b>5,008,026</b>	<b>4,315,312</b>	<b>692,714</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(1,028,700)</b>	<b>(556,532)</b>	<b>206,207</b>	<b>762,739</b>
<b>Operating Transfers - Out</b>	<b>-</b>	<b>(1,762,526)</b>	<b>(1,762,526)</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenses and Operating Transfers</b>	<b>(1,028,700)</b>	<b>(2,319,058)</b>	<b>(1,556,319)</b>	<b>762,739</b>
<b>Fund Equity at Beginning of Year</b>	<b>8,102,714</b>	<b>8,102,714</b>	<b>8,102,714</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>5,290</b>	<b>5,290</b>	<b>5,290</b>	<b>-</b>
<b>Fund Equity at End of Year</b>	<b>\$ 7,079,304</b>	<b>5,788,946</b>	<b>6,551,685</b>	<b>762,739</b>

Butler County, Ohio

Combining Statement of Cash Flows  
All Internal Service Funds

For the Year Ended December 31, 2000

	Workers Compensation Benefit	Employee Health Benefit	Totals 2000
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash received from premiums	\$ -	3,551,344	3,551,344
Cash received from quasi external transactions with other funds	969,068	-	969,068
Cash paid to employees	(186,638)	(33,014)	(219,652)
Cash paid to suppliers	(156,811)	(2,749)	(159,560)
Cash paid for claims	(159,979)	(8,278)	(168,257)
Cash paid for premiums	-	(3,762,231)	(3,762,231)
Other non-operating revenues	957	-	957
Other non-operating expenses	-	(164)	(164)
<b>Net cash provided by (used for) operating activities</b>	<b>466,597</b>	<b>(255,092)</b>	<b>211,505</b>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Residual Equity transfer out to other fund	-	(1,762,526)	(1,762,526)
<b>Net cash (used for) noncapital financing activities</b>	<b>-</b>	<b>(1,762,526)</b>	<b>(1,762,526)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>466,597</b>	<b>(2,017,618)</b>	<b>(1,551,021)</b>
Cash and cash equivalents at beginning of year	6,090,536	2,017,618	8,108,154
<b>Cash and cash equivalents at end of year</b>	<b>\$ 6,557,133</b>	<b>-</b>	<b>6,557,133</b>
<b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Operating (Loss)	\$ (216,161)	(248,377)	(464,538)
<b>Adjustments to reconcile operating (loss) to net cash provided by (used for) operating activities:</b>			
<b>Change in assets and liabilities:</b>			
Other non-operating revenues	957	-	957
Other non-operating expenses	-	(164)	(164)
Decrease in accounts receivable	6,017	-	6,017
Decrease in due from other funds	275,391	-	275,391
(Increase) in prepaid items	(127)	-	(127)
(Decrease) in accounts payable	(720)	-	(720)
(Decrease) in accrued wages and benefits	(880)	(4,102)	(4,982)
(Decrease) in compensated absences payable	(1,027)	(1,730)	(2,757)
(Decrease) in due to other funds	-	(719)	(719)
Increase in due to other governments	290,836	-	290,836
Increase in claims payable	18,507	-	18,507
Increase in claims payable net of current portion	93,804	-	93,804
<b>Total Adjustments</b>	<b>682,758</b>	<b>(6,715)</b>	<b>676,043</b>
<b>Net cash provided by (used for) operating activities</b>	<b>\$ 466,597</b>	<b>(255,092)</b>	<b>211,505</b>

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## **FIDUCIARY FUNDS**

**These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:**

### **EXPENDABLE TRUST FUNDS**

**These funds are accounted for in essentially the same manner as governmental funds:**

**Unclaimed Monies - To account for monies which have yet to be claimed by their rightful owners.**

**Crime Prevention Trust – To account for monies donated to the County for the purpose of preventing crime.**

**Cost Saving Plan Trust – To account for money to be used to promote cost saving ideas for the County.**

**County Home Christmas Trust – To account for money donated for Christmas parties at the County Home for the aged.**

**Courthouse Restoration Probate Trust – To account for donations to renovate Courthouse.**

**Park District Trust – To account for money left in trust by an estate for the Park District.**

## **AGENCY FUNDS**

**Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the county's agency funds:**

### **Undivided Tax Funds:**

**The Undivided Tax Funds include real estate property taxes, tangible personal property taxes, estate taxes and various other taxes collected and distributed by the County.**

### **Other Agency Funds:**

**All other miscellaneous agency funds are grouped together within Other Agency Funds.**

**Regional Transit Authority  
Solid Waste Planning District  
Deferred Comp/PERS Refund  
Payroll Savings Bond  
Marriage License Special  
Homestead Exemption  
Local Emergency Planning  
Agreement in Principal  
Butler County Entity Special Checking  
Alimony and Child Support  
Inmate Agency  
Monument Improvement**

**Ohio Kentucky Indiana Regional  
Planning Authority  
Butler County General Health District  
Metroparks of Butler County  
Butler County Emergency Management  
Soil and Water Conservation District  
Twelfth District Court of Appeals  
Butler County Rotary  
Prevention Resource Project  
Youth Diversion Project  
Regional Mobile Data Board**

Butler County, Ohio

Combining Balance Sheet  
All Trust and Agency Funds

December 31, 2000

	Expendable Trust		
	Unclaimed Monies	Crime Prevention Trust	Cost Saving Plan Trust
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,322,081	3,584	4,627
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Investments in Segregated Accounts	-	-	-
Receivables:			
Taxes	-	-	-
Special Assessments	-	-	-
Due from Other Funds	9,269	-	-
Due from Other Governments	-	-	-
<b>Total Assets</b>	<b>\$ 1,331,350</b>	<b>3,584</b>	<b>4,627</b>
<b>Liabilities</b>			
Due to Other Funds	-	-	-
Due to Other Governments	-	-	-
Undistributed Monies	-	-	-
Due to Others	49	-	-
Advances from Other Funds	-	-	-
<b>Total Liabilities</b>	<b>49</b>	<b>-</b>	<b>-</b>
<b>Fund Equity</b>			
Fund Balance:			
Unreserved:			
Undesignated	1,331,301	3,584	4,627
<b>Total Fund Equity</b>	<b>1,331,301</b>	<b>3,584</b>	<b>4,627</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,331,350</b>	<b>3,584</b>	<b>4,627</b>



<b>County Home Christmas Trust</b>	<b>Courthouse Restoration Probate Trust</b>	<b>Park District Trust</b>	<b>All Agency</b>	<b>Totals 2000</b>
326	4,532	119,967	13,289,024	14,744,141
-	-	-	3,032,154	3,032,154
-	-	-	400,000	400,000
-	-	-	243,014,875	243,014,875
-	-	-	21,233,710	21,233,710
-	-	-	87,971	97,240
-	-	-	3,085,837	3,085,837
<b>326</b>	<b>4,532</b>	<b>119,967</b>	<b>284,143,571</b>	<b>285,607,957</b>
-	-	-	1,433,058	1,433,058
-	-	-	273,583,783	273,583,783
-	-	-	4,617,436	4,617,436
-	-	-	4,394,294	4,394,343
-	-	-	115,000	115,000
-	-	-	284,143,571	284,143,620
<b>326</b>	<b>4,532</b>	<b>119,967</b>	-	<b>1,464,337</b>
<b>326</b>	<b>4,532</b>	<b>119,967</b>	-	<b>1,464,337</b>
<b>326</b>	<b>4,532</b>	<b>119,967</b>	<b>284,143,571</b>	<b>285,607,957</b>

Butler County, Ohio

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Expendable Trust Funds

For the Year Ended December 31, 2000

	Unclaimed Monies	Crime Prevention Trust	Cost Savings Plan Trust	County Home Christmas Trust	Courthouse Restoration Probate Trust	Park District Trust	Totals 2000
<b>Revenues:</b>							
Charges for Services	\$ 9,097	-	-	-	-	-	9,097
Interest	-	-	-	-	69	7,969	8,038
Other	400,328	2,483	-	-	4,463	-	407,274
<b>Total Revenues</b>	<b>409,425</b>	<b>2,483</b>	<b>-</b>	<b>-</b>	<b>4,532</b>	<b>7,969</b>	<b>424,409</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Other	109,907	7,338	-	-	-	-	117,245
<b>Total Expenditures</b>	<b>109,907</b>	<b>7,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,245</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>299,518</b>	<b>(4,855)</b>	<b>-</b>	<b>-</b>	<b>4,532</b>	<b>7,969</b>	<b>307,164</b>
<b>Fund Balances at Beginning of Year</b>	<b>1,031,783</b>	<b>8,439</b>	<b>4,627</b>	<b>326</b>	<b>-</b>	<b>111,998</b>	<b>1,157,173</b>
<b>Fund Balances at End of Year</b>	<b>\$ 1,331,301</b>	<b>3,584</b>	<b>4,627</b>	<b>326</b>	<b>4,532</b>	<b>119,967</b>	<b>1,464,337</b>

Butler County, Ohio

Combining Statement of Changes in  
Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 2000

<u>Undivided Tax Funds</u>	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 9,281,765	525,452,676	523,682,626	11,051,815
Receivables:				
Taxes	219,820,356	243,014,875	219,820,356	243,014,875
Special Assessments	18,948,259	21,233,710	18,948,259	21,233,710
Due from Other Funds	56,106	45,306	56,106	45,306
Due from Other Governments	2,203,743	2,285,071	2,203,743	2,285,071
<b>Total Assets</b>	<b>\$ 250,310,229</b>	<b>792,031,638</b>	<b>764,711,090</b>	<b>277,630,777</b>

**Liabilities**

Due to Other Funds	\$ 493,034	734,873	493,034	734,873
Due to Other Governments	246,633,143	568,724,573	542,259,736	273,097,980
Undistributed Monies	2,619,120	9,638,779	9,565,390	2,692,509
Due to Others	564,932	212,933,413	212,392,930	1,105,415
<b>Total Liabilities</b>	<b>\$ 250,310,229</b>	<b>792,031,638</b>	<b>764,711,090</b>	<b>277,630,777</b>

<u>All Other Agency Funds</u>	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,233,991	9,590,364	9,587,146	2,237,209
Cash and Cash Equivalents in Segregated Accounts	5,880,058	78,984,921	81,832,825	3,032,154
Investments in Segregated Accounts	400,000	-	-	400,000
Receivables:				
Accounts	38,192,274	-	38,192,274	-
Accrued Interest	1,671	-	1,671	-
Due from Other Funds	41,612	42,665	41,612	42,665
Due from Other Governments	517,034	800,766	517,034	800,766
<b>Total Assets</b>	<b>\$ 47,266,640</b>	<b>89,418,716</b>	<b>130,172,562</b>	<b>6,512,794</b>

**Liabilities**

Due to Other Funds	\$ 828,997	7,940,596	8,071,408	698,185
Due to Other Governments	468,289	29,001,576	28,984,062	485,803
Undistributed Monies	3,075,617	15,235,311	16,386,001	1,924,927
Due to Others	42,778,737	37,243,422	76,733,280	3,288,879
Advances from other Funds	115,000	-	-	115,000
<b>Total Liabilities</b>	<b>\$ 47,266,640</b>	<b>89,420,905</b>	<b>130,174,751</b>	<b>6,512,794</b>

(continued)

Butler County, Ohio

Combining Statement of Changes in  
Assets and Liabilities  
All Agency Funds (continued)  
For the Year Ended December 31, 2000

<u>All Agency Funds</u>	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 11,515,756	535,043,040	533,269,772	13,289,024
Cash and Cash Equivalents in Segregated Accounts	5,880,058	78,984,921	81,832,825	3,032,154
Investments in Segregated Accounts	400,000	-	-	400,000
Receivables:				
Taxes	219,820,356	243,014,875	219,820,356	243,014,875
Accounts	38,192,274	-	38,192,274	-
Special Assessments	18,948,259	21,233,710	18,948,259	21,233,710
Accrued Interest	1,671	-	1,671	-
Due from Other Funds	97,718	87,971	97,718	87,971
Due from Other Governments	2,720,777	3,085,837	2,720,777	3,085,837
<b>Total Assets</b>	<b>\$ 297,576,869</b>	<b>881,450,354</b>	<b>894,883,652</b>	<b>284,143,571</b>
<b>Liabilities</b>				
Due to Other Funds	\$ 1,322,031	8,675,469	8,564,442	1,433,058
Due to Other Governments	247,101,432	597,726,149	571,243,798	273,583,783
Undistributed Monies	5,694,737	24,874,090	25,951,391	4,617,436
Due to Others	43,343,669	250,176,835	289,126,210	4,394,294
Advances from other Funds	115,000	-	-	115,000
<b>Total Liabilities</b>	<b>\$ 297,576,869</b>	<b>881,452,543</b>	<b>894,885,841</b>	<b>284,143,571</b>

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

**To account for fixed assets other than those accounted for in proprietary funds or trust funds.**

Butler County, Ohio

Schedule of General Fixed Assets  
By Function

December 31, 2000

Function	Total	Land	Land Improvements	Buildings	Equipment	Infra-structure	Construction in Progress
General Government- Legislative and Executive \$	50,629,605	2,752,015	982,637	40,293,685	6,601,268	-	-
General Government- Judicial	7,733,280	69,900	53,400	6,540,255	1,069,725	-	-
Public Safety	14,715,747	77,120	21,350	11,928,910	2,688,367	-	-
Public Works	233,365,864	22	117,866	1,548,995	3,935,191	227,763,790	-
Health	21,131,642	456,261	438,940	17,430,988	2,805,453	-	-
Human Services	5,111,107	14,976	92,171	4,402,899	601,061	-	-
Construction in Progress	6,485,823	-	-	-	-	-	6,485,823
<b>Total General Fixed Assets \$</b>	<b>339,173,068</b>	<b>3,370,294</b>	<b>1,706,364</b>	<b>82,145,732</b>	<b>17,701,065</b>	<b>227,763,790</b>	<b>6,485,823</b>

Butler County, Ohio

Schedule of Changes in General Fixed Assets  
By Function

For the Year ended December 31, 2000

Function	Adjusted General Fixed Assets 1/1/2000	Additions	Deletions	General Fixed Assets 12/31/2000
General Government- Legislative and Executive	\$ 7,801,088	42,929,539	101,022	50,629,605
General Government- Judicial	7,691,472	59,962	18,154	7,733,280
Public Safety	14,692,716	95,944	72,913	14,715,747
Public Works	231,104,884	4,417,989	2,157,009	233,365,864
Health	21,048,780	283,528	200,666	21,131,642
Human Services	5,037,123	80,984	7,000	5,111,107
Construction in Progress	41,872,246	-	35,386,423	6,485,823
<b>Total General Fixed Assets</b>	<b>\$ 329,248,309</b>	<b>47,867,946</b>	<b>37,943,187</b>	<b>339,173,068</b>

Butler County, Ohio

Schedule of General Fixed Assets  
By Source

December 31, 2000

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General Fixed Assets:

Land	\$ 3,370,294
Land Improvements	1,706,364
Buildings	82,145,732
Equipment	17,701,065
Infrastructure	227,763,790
Construction in Progress	6,485,823
Total General Fixed Assets	<u>\$ 339,173,068</u>

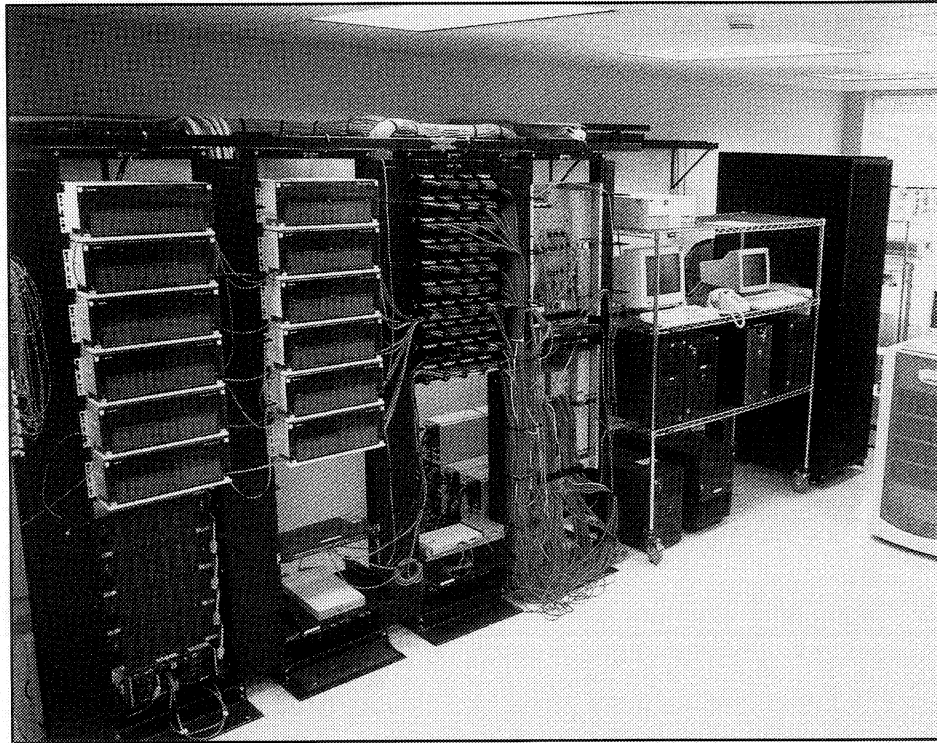
Investment in General Fixed Assets:

General Fixed Assets Acquired before 1/1/88	\$ 23,101,764
Infrastructure General Fixed Assets Acquired before 1/1/99	211,057,713
General Fixed Assets Acquired after 1/1/88	
General Fund Revenues	6,333,247
Special Revenue Fund Revenues	16,250,160
Capital Projects Fund Revenues	82,302,858
Donations	127,326
Total Investment in General Fixed Assets	<u>\$ 339,173,068</u>



# STATISTICAL SECTION

## Butler County Fiber Optic Metropolitan Area Network

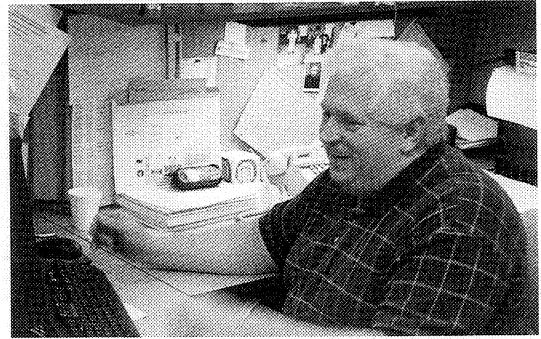


**Communications Equipment maintained by Information Services. The Butler County Government Services Center alone contains hundreds of miles of communications cables. Butler County Information Services designs, tests, and maintains the fiber-optic and high-speed Metropolitan Area Network communications infrastructure in and between all county office buildings.**

## Oracle Financials

### Implementing The Next Generation Of Financial Accounting Software

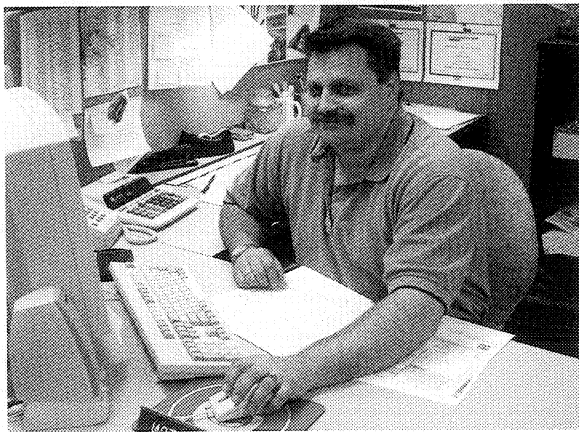
Butler County Information Services has just completed the first Integrated Oracle Financial Government Accounting System in the State of Ohio. This new generation information system will be used for the management of funds by all offices and departments in Butler County and will serve as a model for systems in other counties.



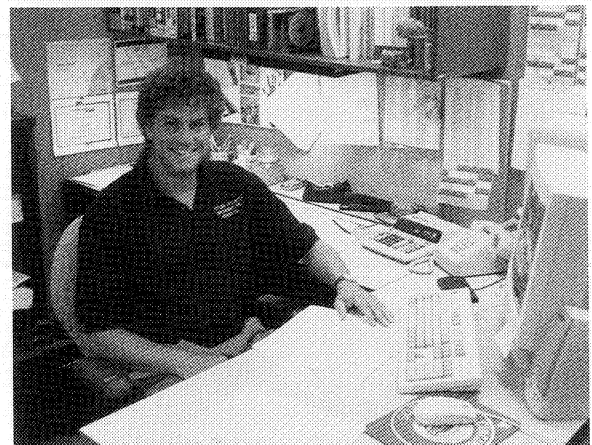
Fred Bauer oversees the rollout of the County's new "Oracle Financials" accounting system

### Software and Database Support

The safe storage, manipulation, and rapid retrieval of Personal Property Data, Weights and Measures checks, Mobile Home taxes, Recorders Real Estate Data, are but some of the responsibilities of the Software and Database Support Team

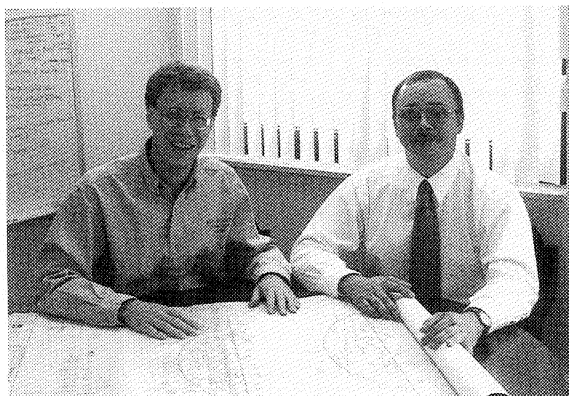


Mike Tilton Administering Oracle Database and exporting data to the Real Estate Internet Access System



Gary Hicks developing SQL queries for Environmental Services

### Fiber Optic Metropolitan Area Network



Network Engineer Mike Felerski and Tom Line review plans to connect the Butler County's existing fiber-optic FDDI metropolitan area network with the Countywide Fiber Optic Ring



Support Specialists Brad Kuntz, Jason Scott, Web Developer Becky Hood, and Computer Technician Jim Reinard on call at the Butler County Government Services Center

## STATISTICAL TABLES

The following unaudited statistical tables reflect social and economic data, financial trends and fiscal capacity of the County.

Butler County, Ohio

General Fund Expenditures by Function

Last Ten Years (1) Table #1

Year	General Government										Total Expenditures
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Intergovernmental Principal and Interest	Other		
1991	\$6,624,117	\$5,433,432	\$7,805,378	\$52,133	\$290,629	\$856,213	\$248,074	\$203,559		\$21,513,535	
1992	6,818,006	5,258,695	8,081,941	47,785	337,746	892,269	272,686	105,120		21,814,248	
1993	8,882,951	6,498,004	9,336,067	80,837	394,824	851,772	295,596	234,222		26,574,273	
1994	8,250,327	5,814,540	9,845,767	92,178	369,014	825,370	260,948	249,430		25,707,574	
1995	9,463,817	6,431,142	11,257,948	60,851	381,280	815,905	178,780	3,001,858		31,591,581	
1996	9,875,616	7,393,837	12,007,300	89,939	421,404	834,051	331,748	8,469,931		39,423,826	
1997	11,405,024	7,970,550	15,032,125	304,231	431,165	697,480	363,291	1,194,977		37,398,843	
1998	11,715,040	8,537,836	16,491,138	132,104	465,723	637,902	410,878	3,608,423		41,999,044	
1999	15,882,253	9,338,592	18,123,975	560,725	226,008	536,729	446,976	1,639,532		46,754,790	
2000	19,656,468	9,432,738	20,042,889	1,363,732	256,306	618,284	460,000	2,721,104		54,551,521	

Source: Butler County Auditor

Butler County, Ohio

General Fund Revenues by Source

Last Ten Years Table #2

Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Interest	Net Increase (Decrease) in Fair Value	Other Revenue	Total Revenue
1991	\$6,074,639	\$5,890,583	\$29,365	\$447,393	\$6,396,977	\$3,841,821	\$ -	\$9,963	\$22,690,741
1992	6,395,874	7,527,490	31,090	433,405	6,752,227	3,031,515	-	186,250	24,357,851
1993	20,369,088	7,523,787	29,885	387,650	7,038,582	2,693,421	-	204,830	38,247,243
1994	10,762,537	8,082,836	29,770	414,957	7,579,290	3,435,851	-	160,631	30,465,872
1995	14,955,329	7,572,720	31,925	527,690	8,216,326	4,588,684	-	147,496	36,040,170
1996	19,191,677	8,633,088	29,345	547,684	8,645,138	4,470,120	-	204,546	41,721,598
1997	20,576,274	9,368,048	30,770	612,973	6,313,690	4,533,974	296,905	196,361	41,928,995
1998	21,612,489	11,456,868	28,660	733,919	7,309,054	6,569,217	58,276	228,643	47,997,126
1999	23,425,639	11,955,350	27,748	705,753	7,789,996	5,856,076	(1,542,196)	95,802	48,314,168
2000	25,663,966	16,183,994	29,286	1,360,883	8,366,906	6,979,162	1,622,284	594,972	60,801,453

Source: Butler County Auditor

Note: Net Increase (Decrease) in Fair Value is presented for 1997 forward as a function of the effective implementation date of GASB Statement No. 31.

Butler County, Ohio

Property Tax Levies and Collections - Real and Public Utility Taxes

Last Ten Years Table #3

Collection Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Total Tax Collections To Current Tax Levy	Outstanding Delinquent Taxes (3)	Percent of Total Tax Collections To Current Tax Levy	Outstanding Delinquent Taxes To Current Tax Levy
1991	\$19,263,384	\$18,871,417	97.97 %	\$567,209	\$19,438,626	100.90 %	\$1,085,920	5.64 %	
1992	20,671,140	19,033,381	92.07	957,042	19,990,423	96.71	822,362	3.98	
1993	20,589,757	19,601,491	95.20	652,997	20,254,488	98.37	1,157,631	5.62	
1994	21,895,500	20,939,285	95.63	802,030	21,741,315	99.29	1,311,816	5.99	
1995	22,563,700	21,926,704	97.18	622,713	22,549,417	99.94	1,326,099	5.88	
1996	23,218,578	22,571,544	97.21	584,343	23,155,887	99.73	1,388,790	5.98	
1997	28,283,906	27,489,724	97.19	681,121	28,170,845	99.60	1,501,851	5.31	
1998	28,283,906	28,152,592	99.53	686,905	28,839,497	102.43	946,260	3.34	
1999	29,948,107	29,250,458	97.67	851,008	30,101,466	100.51	792,901	2.65	
2000	32,781,175	30,576,335	93.27	708,757	31,285,092	102.32	2,288,984	7.49	

(1) Does not include the General Health District, a special district that is not a part of the County entity for reporting purposes.

(2) State Reimbursements of Rollback and Homestead Exemptions are included.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: Butler County Auditor.

**Butler County, Ohio**

**Tangible Personal Property Tax Collections**

**Last Ten Years**

**Table #4**

---

<u>Year</u>	<u>Amount</u>
1991	\$4,298,574
1992	4,539,789
1993	4,281,684
1994	4,461,546
1995	4,729,750
1996	5,018,529
1997	6,389,250
1998	6,375,154
1999	6,428,181
2000	6,201,168

**Source: Butler County Auditor**

Butler County, Ohio

Department of Environmental Services  
Revenue Bond Coverage  
Sewer

Last Ten Years

Table #5

Year	Operating Revenues and Expenses			Non-Operating Revenue (Expense)			Debt Service Requirements (4)				
	Operating Revenues	Operating Expenses(1)	Net Operating Revenue	Capacity Fees	Other	Net Non-Operating Rev (Exp)(2)	Total Available for Debt Service(3)	Principal	Interest	Total Coverage	
1991	\$5,237,771	\$3,940,457	\$1,297,314	\$1,864,165	\$809,625	\$2,673,790	\$3,971,104	\$ -	\$ -	\$ -	-
1992	7,037,230	4,571,179	2,466,051	2,605,893	619,421	3,225,314	5,691,365	-	841,125	841,125	6.77
1993	7,381,955	6,329,166	1,052,789	2,250,589	355,264	2,605,853	3,658,642	655,000	1,415,372	2,070,372	1.77
1994	7,646,762	7,510,086	136,676	2,599,845	291,308	2,891,153	3,027,829	730,000	1,286,848	2,016,848	1.50
1995	8,380,689	7,843,979	536,710	2,536,676	484,788	3,021,464	3,558,174	755,000	1,261,298	2,016,298	1.76
1996	9,323,813	7,516,918	1,806,895	3,004,917	393,153	3,398,070	5,204,965	785,000	1,803,006	2,588,006	2.01
1997	10,642,424	7,539,261	3,103,163	3,290,768	411,812	3,702,580	6,805,743	1,175,000	2,055,204	3,230,204	2.11
1998	11,600,404	7,802,955	3,797,449	3,196,443	(178,016)	3,018,427	6,815,876	1,395,000	1,791,187	3,186,187	2.14
1999	12,192,298	8,193,435	3,998,863	4,534,624	1,923,475	6,458,099	10,456,962	1,650,000	3,191,305	4,841,305	2.16
2000	15,181,737	8,864,899	6,316,838	3,360,152	1,547,881	4,908,033	11,224,871	2,660,000	3,448,300	6,108,300	1.84

(1) Operating expenses are shown exclusive of depreciation, per bond covenant.

(2) Net non-operating Rev(exp) are shown exclusive of interest and fiscal charges, per bond covenant.

(3) Total Available for Debt Service equals Net Operating Revenue combined with Net Non-Operating Rev(exp).

(4) Debt Service per bond redemption schedules.



Butler County, Ohio

Department of Environmental Services  
 Revenue Bond Coverage  
 Water

Table #6

Year	Operating Revenues and Expenses			Non-Operating Revenue (Expense)		Net Non-Operating Rev (Exp)(2)	Total Available for Debt Service(3)	Debt Service Requirements (4)				
	Operating Revenues	Operating Expenses(1)	Net Operating Revenue	Capacity Fees	Other			Principal	Interest	Total	Coverage	
1991	\$5,775,095	\$5,697,202	\$77,893	\$1,966,339	\$146,127	\$2,112,466	\$2,190,359	\$	-	\$	-	-
1992	6,072,589	6,433,979	(361,390)	2,620,834	46,443	2,667,277	2,305,887	-	112,414	112,414	112,414	20.51
1993	6,828,395	7,325,973	(497,578)	2,501,884	(61,892)	2,439,992	1,942,414	110,000	224,828	334,828	334,828	5.80
1994	7,791,832	9,973,526	(2,181,694)	2,608,679	8,282	2,616,961	435,267	115,000	220,593	335,593	335,593	1.30
1995	9,349,016	11,208,340	(1,859,324)	2,433,793	17,587	2,451,380	592,056	120,000	215,763	335,763	335,763	1.76
1996	10,657,124	10,715,205	(58,081)	2,235,273	305,985	2,541,258	2,483,177	125,000	869,388	994,388	994,388	2.50
1997	12,990,411	10,094,113	2,896,298	2,612,401	314,114	2,926,515	5,822,813	525,000	1,081,854	1,606,854	1,606,854	3.62
1998	14,961,586	12,454,508	2,507,078	2,752,163	(1,177,096)	1,575,067	4,082,145	545,000	1,061,064	1,606,064	1,606,064	2.54
1999	16,118,567	16,488,844	(370,277)	3,752,395	(193,335)	3,559,060	3,188,783	565,000	1,417,921	1,982,921	1,982,921	1.61
2000	16,936,905	15,550,143	1,386,762	2,604,217	384,501	2,988,718	4,375,480	1,085,000	1,586,699	2,671,699	2,671,699	1.64

(1) Operating expenses are shown exclusive of depreciation, per bond covenant.  
 (2) Net non-operating Rev(exp) are shown exclusive of interest and fiscal charges, per bond covenant.  
 (3) Total Available for Debt Service equals Net Operating Revenue combined with Net Non-Operating Rev(exp).  
 (4) Debt Service per bond redemption schedules.

Permissive Sales Tax Collections

Last Ten Years

<u>Year</u>	<u>Amount Collected</u>
1991 (1)	73,907
1992 (1)	57,796
1993 (2)	12,469,647
1994 (2)	5,127,651
1995 (3)	6,882,983
1996	11,547,600
1997	12,015,456
1998	12,889,270
1999	14,252,235
2000	15,709,348

Source: Butler County Auditor

- (1) In November 1989, the voters of Butler County repealed the existing one-half percent permissive sales tax.
- (2) In 1992, Butler County Commissioners by resolution imposed a one year, one percent sales tax collectable in 1993. Amounts collected in 1994 are from carryover tax collections from the imposed 1993 sales tax.
- (3) In 1994 the Butler County Commissioners by resolution imposed a permanent one-half percent sales tax effective February 1, 1995. This permanent sales tax is the basis for all collections shown from 1995 forward.

Butler County, Ohio

Assessed Valuation and  
Estimated Actual Values of Taxable Property

Table #8

Last Ten Years

Collection Year	Real Property (1)		Tangible Personal Property		Public Utilities Personal		Total		Estimated Actual Value	Ratio (2)
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
1991	\$2,809,648,440	\$8,027,566,971	\$523,251,872	\$1,937,969,896	\$244,079,540	\$277,363,114	\$3,576,979,852	\$10,242,899,981		34.92 %
1992	2,857,732,500	8,164,950,000	523,020,884	2,011,618,784	267,145,510	303,574,443	3,647,898,894	10,480,143,227		34.81
1993	2,929,242,250	8,369,263,571	527,353,843	2,109,415,372	310,770,980	353,148,841	3,767,367,073	10,831,827,784		34.78
1994	3,276,426,740	9,361,219,257	494,704,501	1,978,818,004	378,208,250	429,782,102	4,149,339,491	11,769,819,363		35.25
1995	3,372,641,010	9,636,117,171	498,412,670	1,993,650,680	400,692,850	455,332,784	4,271,746,530	12,085,100,635		35.35
1996	3,547,997,320	10,137,135,200	549,465,585	2,197,862,340	377,164,450	428,595,966	4,474,627,355	12,763,593,506		35.06
1997	3,939,072,770	11,254,493,629	618,825,072	2,475,300,288	376,357,290	427,678,739	4,934,255,132	14,157,472,656		34.85
1998	4,068,350,540	11,623,858,686	680,964,144	2,723,856,576	370,135,330	420,608,330	5,119,450,014	14,768,232,592		34.67
1999	4,199,464,910	11,998,471,171	659,774,662	2,639,098,648	377,009,040	428,419,364	5,236,248,612	15,065,989,183		34.76
2000	4,764,719,420	13,613,484,057	694,566,748	2,778,226,992	381,459,890	433,477,148	5,840,746,058	16,825,228,197		34.71

(1) Includes Public Utility Real Property.

(2) Ratio represents Total Estimated Actual Value to Total Assessed Value.

Source: Butler County Auditor.

Butler County, Ohio  
 Property Tax Rates - Direct and Overlapping Governments  
 Last Ten Years  
 Per \$1,000 of Assessed Value

Table #9

Collection Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>County</b>										
General Fund	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92	\$1.92
Mental Retardation Levy	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Mental Health Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Miami Conservancy Levy	0.03	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03
Children Services Levy (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Citizens	-	-	-	-	-	-	1.00	1.00	1.00	1.00
<b>Total County</b>	<b>7.45</b>	<b>7.45</b>	<b>7.44</b>	<b>7.44</b>	<b>7.45</b>	<b>7.45</b>	<b>8.45</b>	<b>8.45</b>	<b>8.45</b>	<b>8.45</b>
<b>Townships</b>										
Fairfield (1)	7.19	7.19	7.19	-	-	-	7.19	7.19	7.19	7.19
Fairfield - Fire District	10.19	12.19	12.19	-	-	-	12.19	12.19	12.19	12.19
Fairfield - Fairfield City	0.29	0.29	0.29	-	-	-	-	-	-	-
Hanover	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72
Hanover - Millville Village	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42
Lemon	9.42	9.42	9.42	4.92	2.92	-	-	-	-	-
Lemon - Monroe Village	0.60	0.60	0.60	0.60	0.60	-	-	-	-	-
Liberty	3.09	3.09	4.09	4.09	5.59	5.59	7.59	7.59	7.59	9.09
Liberty - Monroe Village	2.09	2.09	2.09	0.59	0.59	0.59	0.59	0.59	0.59	0.59
Madison	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26	2.26
Milford	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74	5.74
Milford - Somerville Village	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Morgan	4.22	5.22	5.22	5.22	5.22	5.22	5.22	5.22	6.22	6.22
Oxford	5.84	5.84	5.84	5.84	5.84	7.84	7.84	7.84	7.84	7.84
Oxford - College Corner Village	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Oxford - Oxford City	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24	0.24
Reily	5.39	5.39	5.39	5.39	5.39	5.39	5.39	5.39	7.39	7.39
Ross	4.72	4.72	4.72	5.72	3.72	5.72	5.72	5.72	5.72	5.72
Ross - Millville Village	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92
St. Clair	4.47	4.47	4.47	4.47	4.47	4.47	4.47	4.47	4.47	4.47
St. Clair - New Miami Village	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01
St. Clair - Sevenmile Village	1.01	1.01	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Wayne	5.08	5.08	5.08	3.58	4.58	4.58	4.58	4.58	3.58	3.58
Wayne - Jacksonburg Village	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
Wayne - Sevenmile Village	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
West Chester (3)	9.59	9.59	9.59	9.59	9.59	9.59	9.59	9.59	9.59	10.59
West Chester - Fairfield City	0.59	0.59	0.59	-	-	-	-	-	-	-
West Chester - Sharonville Corp	0.59	0.59	0.59	-	-	-	-	-	-	-

(continued)

Butler County, Ohio  
 Property Tax Rates - Direct and Overlapping Governments  
 (continued)  
 Last Ten Years  
 Per \$1,000 of Assessed Value

Table #9

Collection Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>School Districts</b>										
Fairfield City School District	\$45.96	\$45.06	\$50.76	\$55.16	\$55.16	\$55.16	\$53.56	\$53.56	\$54.16	\$54.16
Edgewood City School District	31.46	37.61	37.61	35.36	34.61	34.11	33.61	33.61	37.55	37.11
Lakota Local School District	42.99	47.87	48.14	49.24	50.14	56.24	56.14	56.14	56.14	55.14
Madison Local School District	32.94	32.84	32.14	31.94	31.84	31.09	30.94	30.94	30.94	35.94
New Miami Local School District	25.89	25.84	25.84	25.84	25.09	25.09	25.09	25.09	25.09	29.09
Ross Local School District	42.18	42.18	42.18	47.73	46.43	45.84	45.73	45.73	45.73	45.73
Talawanda City School District	51.80	51.80	51.80	51.80	51.80	46.30	43.80	43.80	43.80	43.80
Hamilton City School District	36.91	36.91	43.81	43.81	43.81	43.81	43.81	43.81	43.81	48.21
Middletown City School District	33.43	33.43	32.88	32.88	38.20	37.03	36.63	36.63	36.56	35.33

<b>Out-of-County School Districts</b>										
Northwest Local School District	43.22	43.22	43.18	43.15	42.98	42.98	50.18	50.18	50.18	50.13
Southwest Local School District	38.46	39.14	45.13	45.13	45.13	44.77	44.74	44.74	48.22	48.22
Princeton City School District	34.74	34.74	42.24	42.24	42.24	42.24	42.24	42.24	42.24	46.19
College Corner Local School District	42.60	41.55	41.45	41.45	40.65	40.10	32.10	32.10	32.10	32.10
Preble Shawnee Local School District	29.50	29.50	27.50	22.50	25.00	24.50	22.50	22.50	25.49	25.49
Mason Local School District	48.20	48.40	51.00	50.78	53.26	62.36	61.95	61.95	61.95	61.95

<b>Joint Vocational Schools</b>										
Butler County JVS	2.01	1.97	1.97	1.94	1.93	1.93	1.93	1.93	1.93	1.93
Great Oaks JVS	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Montgomery County JVS	1.98	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58	2.58

(continued)

Butler County, Ohio  
 Property Tax Rates - Direct and Overlapping Governments  
 (continued)  
 Last Ten Years  
 Per \$1,000 of Assessed Value

Table #9

Collection Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>Cities</b>										
Fairfield	\$4.25	\$4.25	\$4.25	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54	\$4.54
Indian Springs (2)	-	-	-	7.19	7.19	7.19	-	-	-	-
Oxford	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Trenton	5.24	3.24	3.24	4.99	4.99	4.99	4.99	4.99	4.99	4.74
Hamilton	5.11	5.11	5.11	5.11	5.11	5.06	5.06	5.06	5.06	5.06
Middletown	6.66	6.66	6.56	6.57	6.38	6.31	6.31	6.31	6.36	4.14
<b>Villages</b>										
Millville	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Sevenmile	5.42	8.32	8.42	8.42	7.92	9.22	7.32	7.32	8.82	8.02
Monroe	9.17	9.17	9.17	9.17	7.85	7.85	7.85	7.85	7.85	7.85
Jacksonburg	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
New Miami	2.30	2.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Somerville	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09	3.09
College Corner	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40	14.40

- (1) Fairfield Township dissolved and became the City of Indian Springs in 1994.
- (2) The City of Indian Springs dissolved and reverted to Fairfield Township in 1997.
- (3) Union Township dissolved and became West Chester Township in 2000.

Source: Butler County Auditor.

Butler County, Ohio

Real and Tangible Personal Property  
Principal Taxpayers  
December 31, 2000

Table #10

Name of Taxpayer	Nature of Business	Real Estate Assessed Valuation	Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation (2000 Collection Year)
Cincinnati Gas & Electric	Public Utility	\$275,900,560	\$ -	\$275,900,560	4.72 %
AK Steel	Business	23,252,590	103,489,560	126,742,150	2.17
Miller Brewing Company	Business	21,485,650	37,825,605	59,311,255	1.02
Cincinnati Bell	Public Utility	37,007,170	20,680	37,027,850	0.63
Duke Realty	Business	34,354,250	-	34,354,250	0.59
Champion International	Business	610,930	28,367,620	28,978,550	0.50
Meijer	Business	14,381,070	8,639,780	23,020,850	0.39
CFC	Business	14,555,800	-	14,555,800	0.25
Centerpoint Realty	Business	12,832,830	-	12,832,830	0.22
Xerox	Business	-	10,256,630	10,256,630	0.18
<b>Totals</b>		<b>\$434,380,850</b>	<b>\$188,599,875</b>	<b>\$622,980,725</b>	<b>10.67 %</b>

Source: Butler County Auditor.

Special Assessments Billed and Collected

Last Ten Years

Table #11

Collection Year	Amount Billed	Amount (1) Collected	Percent Collected
1991	\$1,079,382	\$934,908	86.61%
1992	1,089,804	958,114	87.92
1993	829,377	869,294	104.81
1994	867,637	811,327	93.51
1995	929,369	910,785	98.00
1996	1,049,245	921,655	87.84
1997	1,271,532	1,118,566	87.97
1998	1,272,282	1,074,099	84.42
1999	1,226,847	1,169,097	95.29
2000	1,699,336	1,540,991	88.67

(1) Amount includes carryover accumulated delinquencies.

Source: Butler County Auditor.



## Computation of Legal Debt Margin

December 31, 2000

Table #12

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2000	\$5,840,746,058	\$5,840,746,058
Debt Limitation	\$144,518,651	\$58,407,461
<b>Total Outstanding Debt:</b>		
General Obligation Bonds and Notes	\$38,965,000	\$38,965,000
Self Supporting Notes (4)	12,738,338	12,738,338
Special Assessment Debt	<u>11,912,000</u>	<u>11,912,000</u>
Total	<u>\$63,615,338</u>	<u>\$63,615,338</u>
<b>Exemptions:</b>		
Debt Service Fund Balance (3)	-	-
Self Supporting Notes (4)	\$12,738,338	\$12,738,338
Special Assessment Debt	<u>11,912,000</u>	<u>11,912,000</u>
Total	<u>\$24,650,338</u>	<u>\$24,650,338</u>
Net Debt	<u>\$38,965,000</u>	<u>\$38,965,000</u>
<b>Total Legal Debt Margin (Debt Limitation minus Net Debt)</b>	<u>\$105,553,651</u>	<u>\$19,442,461</u>

(1) The Total Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>138,518,651</u>

Total Debt Limitation \$144,518,651

(2) The Total Unvoted Debt Limitation is calculated as follows:

1% of assessed value	<u>\$58,407,461</u>
----------------------	---------------------

(3) The balance in the debt service fund is reserved for special assessment debt.

(4) Self-supporting notes are re-paid from sources other than the General Fund.

Note: Does not include capital leases, pension obligations or obligations payable from enterprise funds or sales tax revenues.

Source: Butler County Auditor

Butler County, Ohio

Ratio of Net General Bonded Debt  
To Assessed Value and Net Bonded Debt per Capita

Table #13

Last Ten Years

Year	(3) Population	(1) Assessed Value	(1)&(2) Gross General Bonded Debt	(1) Debt Service Monies Available	Debt Payable from Enterprise Funds	Net General Bonded Debt	Ratio of Net General Bonded Debt to Assessed Value	Per Capita Net General Bonded Debt
1991	291,479	\$3,576,979,852	\$3,458,162	-	\$3,398,162	\$60,000	0.00168 %	0.21 %
1992	291,479	3,647,898,894	4,246,564	-	3,171,564	1,075,000	0.02947	3.69
1993	291,479	3,767,367,073	3,914,966	-	2,944,966	970,000	0.02575	3.33
1994	312,835	4,149,339,491	3,578,368	-	2,718,368	860,000	0.02073	2.75
1995	316,000	4,271,746,530	3,241,770	-	2,491,770	750,000	0.01755	2.37
1996	320,500	4,474,627,355	10,708,368	-	2,268,368	8,440,000	0.18862	26.33
1997	328,263	4,934,255,132	19,224,966	-	2,044,966	17,180,000	0.34818	52.34
1998	331,065	5,119,450,014	18,641,564	-	1,821,564	16,820,000	0.32855	50.81
1999	334,011	5,236,248,612	18,043,162	-	1,598,162	16,445,000	0.31406	49.23
2000	332,807	5,840,746,058	17,136,564	-	1,371,564	15,765,000	0.25959	47.37

(1) Butler County Auditor.

(2) Includes all general obligation bonded debt.

(3) Butler County Economic Development Department.  
The 1994 through 1999 population is estimated.

Butler County, Ohio

Ratio of Annual Debt Service Expenditures  
For General Bonded Debt to Total General Fund Expenditures

Last Ten Years

Table #14

<b>Year</b>	<b>Debt Principal (1)</b>	<b>Debt Interest (1)</b>	<b>Total Debt Service</b>	<b>General Fund Expenditures</b>	<b>Ratio of Debt Service to General Fund Expenditures</b>
1991	\$15,000	\$4,781	\$19,781	\$21,513,535	0.09 %
1992	15,000	26,456	41,456	21,814,248	0.19
1993	105,000	50,586	155,586	26,574,273	0.59
1994	110,000	47,726	157,726	25,707,574	0.61
1995	110,000	43,574	153,574	31,591,581	0.49
1996	105,000	38,085	143,085	39,423,826	0.36
1997	175,000	629,350	804,350	37,398,843	2.15
1998	360,000	874,628	1,234,628	41,999,044	2.94
1999	375,000	858,129	1,233,129	46,754,790	2.64
2000	680,000	840,117	1,520,117	54,551,521	2.79

Source: Butler County Auditor.

(1) Does not include General Obligation Bonds paid from Enterprise funds

Butler County, Ohio

Computation of Direct and Overlapping  
General Obligation Bonded Debt

December 31, 2000

Table #15

Name of Government	Amount Of Debt	(2) Percentage Applicable To Butler County	Amount Applicable To Butler County
Butler County	\$15,765,000 (1)	100.00 %	\$15,765,000
City of Fairfield	5,580,076	100.00	5,580,076
City of Hamilton	14,003,257	100.00	14,003,257
City of Middletown	27,020,000	100.00	27,020,000
City of Oxford	3,825,000	100.00	3,825,000
Hamilton City School District	44,895,000	100.00	44,895,000
Butler County Joint Vocational School District	5,195,000	100.00	5,195,000

Source:

- (1) Butler County Auditor. Amount of debt was derived by taking gross general bonded debt.  
Amount of debt does not include any balances in debt service funds.
- (2) Butler County Auditor. Percent applicable to Butler County calculated using assessed valuation of taxing district in Butler County divided by total assessed valuation of taxing district.

## Butler County, Ohio

## Trust Cash Summary

December 31, 2000

Table #16

	Beginning Balance 12/31/99	Increase 2000	Decrease 2000	Interest Income Net of Fees	Ending Balance 12/31/2000
<b>General</b>					
1997 Sales Tax Bonds:					
Interest	\$232,683	\$2,360,046	(\$2,281,832)	\$52,719	\$363,616
Reserve Account	2,302,191	(85,592)	-	123,764	2,340,363
<b>Total Escrow - General</b>	<b>\$2,534,874</b>	<b>\$2,274,454</b>	<b>(\$2,281,832)</b>	<b>\$176,483</b>	<b>\$2,703,979</b>
<b>Sewer:</b>					
1992 Revenue Bonds:					
Bond + Interest*	\$112,108	\$2,031,703	(\$2,017,442)	\$22,935	\$149,304
Reserve Account*	2,020,938	-	(88,229)	88,229	2,020,938
Subtotal 1992 Bonds	2,133,046	2,031,703	(2,105,671)	111,164	2,170,242
1996 Revenue Bonds:					
Bond + Interest	125,461	1,208,209	(1,213,031)	17,032	137,671
Reserve Account	1,216,531	-	(53,232)	53,232	1,216,531
Subtotal 1996 Bonds	1,341,992	1,208,209	(1,266,263)	70,264	1,354,202
1997 Revenue Bonds:					
Bond + Interest	20,403	189,881	(191,342)	3,114	22,056
Reserve Account	196,550	-	(9,270)	9,270	196,550
Subtotal 1997 Bonds	216,953	189,881	(200,612)	12,384	218,606
1998 Revenue Bonds:					
Bond + Interest	128,146	1,335,632	(1,348,577)	18,181	133,382
Reserve Account	532,725	-	(25,126)	25,126	532,725
Subtotal 1998 Bonds	660,871	1,335,632	(1,373,703)	43,307	666,107
1999 Revenue Bonds:					
Bond + Interest***	245,056	2,190,559	(2,218,843)	36,289	253,061
Reserve Account	2,222,611	-	(104,863)	104,863	2,222,611
Subtotal 1999 Bonds	2,467,667	2,190,559	(2,323,706)	141,152	2,475,672
<b>Total Escrow - Sewer</b>	<b>\$6,820,529</b>	<b>\$6,955,984</b>	<b>(\$7,269,955)</b>	<b>\$378,271</b>	<b>\$6,884,829</b>
<b>Water:</b>					
1996 Revenue Bonds					
Bond + Interest	120,734	1,254,344	(1,271,339)	23,645	127,384
Reserve Account	1,504,850	-	-	82,080	1,586,930
Subtotal 1996 Bonds	1,625,584	1,254,344	(1,271,339)	105,725	1,714,314
1999 Revenue Bonds					
Bond + Interest**	116,699	1,398,507	(1,400,360)	25,935	140,781
Reserve Account	1,390,884	-	-	75,880	1,466,764
Subtotal 1999 Bonds	1,507,583	1,398,507	(1,400,360)	101,815	1,607,545
<b>Total Escrow - Water</b>	<b>\$3,133,167</b>	<b>\$2,652,851</b>	<b>(\$2,671,699)</b>	<b>\$207,540</b>	<b>\$3,321,859</b>
<b>Total Escrow - Enterprise</b>	<b>\$9,953,696</b>	<b>\$9,608,835</b>	<b>(\$9,941,654)</b>	<b>\$585,811</b>	<b>\$10,206,688</b>
<b>Total Escrow - Trust Cash</b>	<b>\$12,488,570</b>	<b>\$11,883,289</b>	<b>(\$12,223,486)</b>	<b>\$762,294</b>	<b>\$12,910,667</b>

(continued)

Butler County, Ohio

Trust Cash Summary - 2000  
(continued)

December 31, 2000

Table #16

	<u>Reconciliation of Restricted Cash</u>
<b>General Fund:</b>	
Escrow - Bonds	<u>\$2,703,979</u>
<b>Sewer Fund:</b>	
Escrow - Bonds	\$6,884,829
Replacement & Improvement Fund ***	<u>2,435,814</u>
Total Sewer Restricted Cash	<u>\$9,320,643</u>
<b>Water Fund:</b>	
Escrow - Bonds	\$3,321,859
Replacement & Improvement Fund ***	2,107,758
Refundable Deposits ***	64,423
Total Water Restricted Cash	<u>\$5,494,040</u>
<b>Enterprise Funds:</b>	
Escrow - Bonds	\$10,206,688
Replacement & Improvement Fund***	4,543,572
Refundable Deposits ***	64,423
Total Restricted Cash Enterprise Funds	<u>\$14,814,683</u>
<b>Total Restricted Cash:</b>	
Primary Government	<u>\$17,518,662</u>

Source: Butler County Auditor

Note: \*Relates to the portion of the 1992 Sewer Revenue Bond which was not advance refunded.  
\*\*Includes cost of issue transactions, defeasance funding and note retirement.  
\*\*\*Maintained in County Treasury but restricted for purpose.

## LABOR FORCE STATISTICS

## 1990 Census Data

Total Persons 16 Years and Over	223,169
Total in Labor Force	149,700
Percentage in Labor Force	65.1%
Males 16 Years and Over	105,860
Number in Labor Force	79,420
Percentage in Labor Force	75.1%
Females 16 Years and Over	117,309
Number in Labor Force	65,820
Percentage in Labor Force	56.1%

CIVILIAN LABOR FORCE ESTIMATES  
(as of October of 1999)

	Civilian Labor Force	Total Employment	Total Unemployment	Unemployment Rate
1990	149,700	141,100	8,600	5.7
1991	152,700	143,700	9,000	5.9
1992	155,500	145,200	10,300	6.6
1993	157,200	146,900	10,300	6.5
1994	160,500	151,900	8,600	5.4
1995	162,280	155,400	6,880	4.2
1996	172,900	166,700	6,200	3.6
1997	175,400	168,900	6,500	3.7
1998	183,700	177,700	6,000	3.3
1999	186,500	180,900	5,600	3.0

Source: Butler County Economic Development Department,  
Ohio Labor Market Information Estimates, Ohio Bureau  
Of Employment Services, through October 1999.

(continued)

**Distribution of Households  
By Income Bracket  
(1999)**

	<u>Number</u>	<u>Percent</u>
Under \$15,000	15,325	12.4 %
15,000-24,999	13,965	11.3
25,000-49,999	40,042	32.4
50,000-99,999	41,772	33.8
100,000-149,999	9,289	7.5
150,000 or over	<u>3,337</u>	2.7
	123,730	

Total Number of Households	123,730
Average Persons per Households	2.63
Total Number of Families	87,637

	<u>Average Employee Income per Annum (excluding federal employees)</u>	<u>Per Capita Personal Income Per Annum</u>
1994	\$26,615	\$16,046
1995	27,640	16,578
1996	27,436	16,115
1997	28,770	18,051
1998	28,800	20,629
1999	28,800	21,144

**Population**

1990	291,479
1980	258,787
1970	226,207
1960	199,076

**Retail Sales by Store Group - 1999  
(in thousands)**

Food	\$549,657
Restaurants/Bars	304,674
General Merchandise	226,756
Furniture/Appliances	164,251
Automotive	553,584
Total	<u>\$1,798,922</u>

Source: Butler County Economic Development Department.



Butler County, Ohio

Property Value, Construction, and Bank Deposits

Last Ten Years

Table #18

Collection Year	NEW CONSTRUCTION (1)				Total New Construction	Bank Deposits (2)	REAL PROPERTY ASSESSED VALUE (3)			
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial	Agricultural/ Residential			Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial	Tax Exempt
1991	\$55,507,530	\$20,701,930	\$20,701,930	\$76,209,460	\$904,381,000	\$2,068,568,830	\$741,079,610	\$600,204,040		
1992	56,443,920	18,417,720	18,417,720	74,861,640	724,213,000	2,118,565,390	739,167,110	621,259,060		
1993	78,296,020	12,243,660	12,243,660	90,539,680	711,686,000	2,190,141,230	739,101,020	683,778,670		
1994	83,458,740	14,725,690	14,725,690	98,184,430	737,683,000	2,475,042,290	801,384,450	683,778,670		
1995	84,047,720	14,725,700	14,725,700	98,773,420	800,556,000	2,576,733,360	795,907,650	698,721,460		
1996	91,862,030	38,145,360	38,145,360	130,007,390	783,398,000	2,676,567,770	871,429,550	617,545,170		
1997	64,052,280	60,034,910	60,034,910	124,087,190	815,435,000	2,999,305,390	938,677,260	641,813,550		
1998	86,138,060	46,200,480	46,200,480	132,338,540	864,105,000	3,110,164,030	956,986,640	705,273,370		
1999	80,235,690	55,866,050	55,866,050	136,101,740	913,169,000	3,200,230,460	997,936,160	814,297,020		
2000	111,540,820	87,998,480	87,998,480	199,539,300	1,152,810,000	3,783,180,290	1,206,848,680	829,429,110		

(1) Includes all Butler County New Construction. Source: Butler County Auditor.

(2) Source for Bank Deposits: Department of Data Services, Federal Reserve Bank of Cleveland.

(3) Figures are 35% of real property value. Source: Butler County Auditor.

**Butler County, Ohio****Fifteen Largest Employers****December 31, 2000****Table #19**

	<b>Employer</b>	<b>Location</b>	<b>Nature of Business</b>	<b>Number of Employees</b>
(1)	<b>AK Steel</b>	<b>Middletown</b>	<b>Steel Manufacturing</b>	<b>4,500</b>
(2)	<b>Miami University</b>	<b>Oxford</b>	<b>Education</b>	<b>3,600</b>
(3)	<b>Butler County</b>	<b>Hamilton</b>	<b>Governmental</b>	<b>2,500</b>
(4)	<b>Cincinnati Financial Corp.</b>	<b>Fairfield</b>	<b>Financial</b>	<b>1,800</b>
(5)	<b>Lakota Local School District</b>	<b>West Chester</b>	<b>Education</b>	<b>1,600</b>
(6)	<b>The Cincinnati Insurance Co.</b>	<b>Fairfield</b>	<b>Insurance</b>	<b>1,400</b>
(7)	<b>Ohio Casualty Insurance Co.</b>	<b>Hamilton/Fairfield</b>	<b>Insurance</b>	<b>1,400</b>
(8)	<b>Middletown Regional Hospital</b>	<b>Middletown</b>	<b>Medical Care</b>	<b>1,369</b>
(9)	<b>Ft. Hamilton Hughes Memorial Hospital</b>	<b>Hamilton</b>	<b>Medical Care</b>	<b>1,100</b>
(10)	<b>Hamilton City School District</b>	<b>Hamilton</b>	<b>Education</b>	<b>1,100</b>
(11)	<b>Middletown City School District</b>	<b>Middletown</b>	<b>Education</b>	<b>910</b>
(12)	<b>The Buschman Co</b>	<b>West Chester</b>	<b>Conveyer Manufacturer</b>	<b>871</b>
(13)	<b>Fairfield City School District</b>	<b>Fairfield</b>	<b>Education</b>	<b>810</b>
(14)	<b>City of Hamilton</b>	<b>Hamilton</b>	<b>Governmental</b>	<b>715</b>
(15)	<b>Pierre Foods</b>	<b>Fairfield</b>	<b>Food Processing</b>	<b>659</b>

**Source: Butler County Economic Development Department.**

## Salaries of Principal Officials

December 31, 2000

Table #20

<u>Office</u>	<u>Elected Officials</u>	<u>Salary</u>
Board of Commissioners (3)		\$59,565
Board of Commissioners (2)		59,565
Board of Commissioners (1)		59,565
Auditor		68,003
Clerk of Courts		54,460
Coroner		95,815
Engineer		80,492
Prosecuting Attorney		95,815
Recorder		51,549
Sheriff		72,333
Treasurer		54,460
	<u>Appointed Officials</u>	
County Administrator		
Board of County Commissioners		\$102,527
Director - Butler County Department of Environmental Services		95,347
Butler County Human Services Director		79,842
Butler County Care Facility Administrator		69,354
Superintendent of Butler County Board of Mental Retardation		94,920
Executive Director of Butler County Community Mental Health Board		84,161
Executive Director of Butler County Alcohol and Drug Addiction Service Board		66,000
Executive Director of Butler County Childrens Service Board		87,089
Butler County Chief Dog Warden		44,408
Director of Butler County Department of Development		79,842

Source: Butler County Auditor.

## Miscellaneous Statistics

December 31, 2000

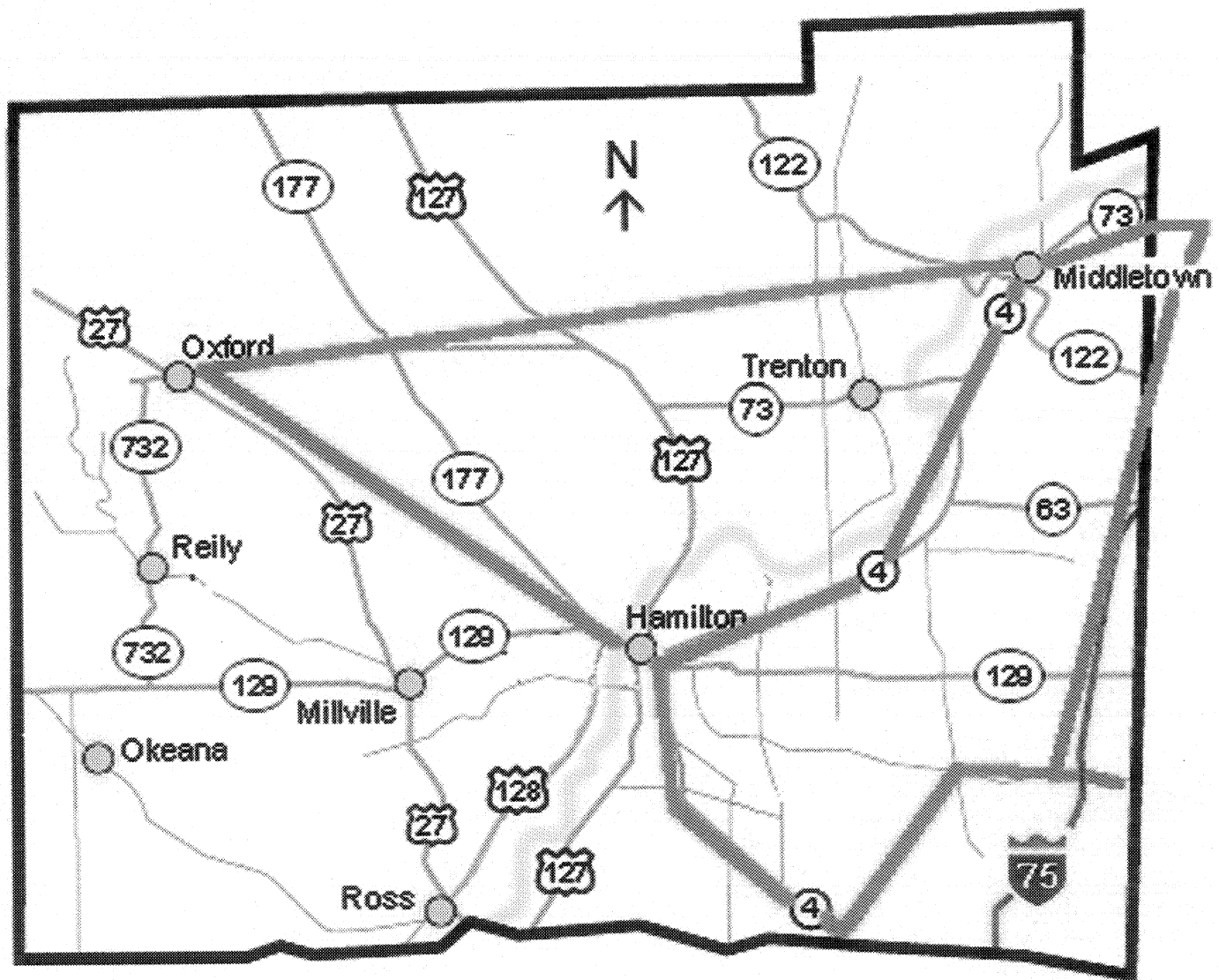
Table #21

<b>DATE OF INCORPORATION:</b> 1803		<b>WATER DEPARTMENT</b>	
	One of the original eight counties in Ohio	Miles of Water Mains:	588
<b>FORM OF GOVERNMENT:</b> County		<b>SEWERS</b>	
		Miles of Sanitary Sewers:	690
<b>COUNTY SEAT:</b> City of Hamilton, Ohio			
<b>AREA:</b> 469 square miles		<b>RECREATION and CULTURE</b>	
<b>RANK IN SIZE:</b> 3,215		Number of Art Centers:	2
<b>NUMBER OF POLITICAL SUBDIVISIONS:</b> 56		Number of Parks:	20 (county)
		Number of Libraries:	6 (public)
			6 (Post Secondary Education)
<b>NUMBER OF INTERSTATE HIGHWAYS:</b> 1 (I-75)		<b>BUTLER COUNTY EMPLOYEES</b>	2,500
		<b>HOSPITALS</b>	5
<b>VOTER STATISTICS, ELECTION OF NOVEMBER 2000</b>		Beds:	1174
		Active Licensed Physicians:	810
<b>Registered Voters:</b> 213,614		<b>EDUCATION (K-12)</b>	
<b>Number of Voters, Last General Election:</b> 138,992		Number of Buildings:	77
<b>Percentage of Registered Voters Voting:</b> 65%		Number of Teachers:	3,017
		Number of Students:	52,651

Source: Butler County Board of Elections, Butler County Engineer, Butler County Park Director, Butler County Sanitary Engineer, Butler County Board of Education, Butler County Auditor, and Butler County Hospitals.

# Butler County Fiber Optic Ring

*Communicating At The Speed Of Light*



The Butler County Fiber Optic Ring is the backbone of the new data community in Southwest Ohio. Technologies such as DWDM (Dense Wave Division Multiplexing) now permit telephone, computer, and video signals to transmit faster and more economically than ever before. Important partnerships between government, business and education are providing the leadership necessary to build our fiber optic infrastructure.

Such communications capacity is already needed for educational institutions like Miami University, State and local school districts, and growing businesses to thrive in the competitive global marketplace.

**This Comprehensive Annual Financial Report was prepared by the following individuals:**

**Randall J. Groves, CGFM  
Chief Deputy Auditor**

**Belinda L. Ricketts  
Director – Fiscal Services**

**The Butler County Auditor's Fiscal Services Department**

<b>Janie Adkins</b>	<b>Deputy Auditor</b>
<b>Jill Cole</b>	<b>Deputy Auditor</b>
<b>Nina Evans</b>	<b>Deputy Auditor</b>
<b>Anne Gaw</b>	<b>Deputy Auditor</b>
<b>Beverly Hoskins</b>	<b>Deputy Auditor</b>
<b>Rachel Sandlin</b>	<b>Deputy Auditor</b>
<b>Lynn Rice</b>	<b>Deputy Auditor</b>
<b>Linda Ruthen</b>	<b>Deputy Auditor</b>
<b>Jodi Schueler</b>	<b>Deputy Auditor</b>
<b>Mimi Sullivan</b>	<b>Deputy Auditor</b>
<b>Lavonne Brandenburg</b>	<b>Deputy Auditor</b>
<b>Harry Steger</b>	<b>Deputy Auditor</b>
<b>Brodie Theiss</b>	<b>Deputy Auditor</b>

**James Petro, Auditor of the State of Ohio  
Local Government Services Division**

**Additional copies of this report may be obtained from:**

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OFFICE OF THE AUDITOR  

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## BUTLER COUNTY FINANCIAL CONDITION

### BUTLER COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 30, 2001