



MONTGOMERY COUNTY FINANCIAL CONDITION

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MONTGOMERY COUNTY FINANCIAL CONDITION

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**MONTGOMERY COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX	93.667	MR-57	\$ 429,205
Medical Assistance Program (Medicaid)	93.778	(A)	4,108,929
<i>Passed Through Ohio Department of Mental Health</i>			
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01	44,885
Social Services Block Grant - Title XX	93.667	MH-34	626,275
Medical Assistance Program (Medicaid)	93.778	(A)	6,296,691
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Kids		35-BG-AD-99-01	28,809
CMHS Block Grant - Community Plan		35-BG-AD-99-02	61,275
Total Block Grants For Community Mental Health Services			<u>90,084</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants For Prevention and Treatment of Substance Abuse	93.959		
SAPT Block Grant - Federal Per Capita		(A)	1,784,585
SAPT Block Grant - UMADAOP		(A)	187,079
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD0-T-97/00-9160	36,331
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD0-T-99/00-9160	179,251
SAPT Block Grant - NOVA		57-57424-01-WOO-T-99/00-9043	75,139
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	73,704
SAPT Block Grant - AIDS Outreach		(A)	32,448
SAPT Block Grant - MVH		57-57731-01-WFS-T-99/00-9607	28,832
SAPT Block Grant - Drugs Don't Work		57-57473-01-DFW-P-99/00-9243	15,000
SAPT Block Grant - Youth Possibilities in Dayton		57-57936-02-YMENT-P-00-9832	4,095
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>2,416,464</u>
Medical Assistance Program (Medicaid)	93.778	(A)	<u>484,537</u>
Total United States Department of Health and Human Services			<u>14,497,070</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>(Direct Programs)</i>			
Community Development Block Grant/Entitlement Grants	14.218	B-95-UC-39-0004	231,728
		B-96-UC-39-0004	774,550
		B-97-UC-39-0004	643,170
		B-98-UC-39-0004	1,738,943
		B-99-UC-39-0004	130,951
Total Community Development Block Grant/Entitlement Grants			<u>3,519,342</u>
Emergency Shelter Grant	14.231	S-98-UC-39-0001	69,883
		S-99-UC-39-0001	3,338
Total Emergency Shelter Grant			<u>73,221</u>
HOME Investment Partnership Program	14.239	M-96-UC-39-0004	98,205
		M-97-UC-39-0004	295,080
		M-98-UC-39-0004	469,698
		M-99-UC-39-0004	12,006
Total HOME Investment Partnership Program			<u>874,989</u>
Lead Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLAG0056-95	<u>1,104,479</u>
Total United States Department of Housing and Urban Development			<u>5,572,031</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>(Direct Programs)</i>			
National Criminal History Improvement Program	16.554	95-RU-R39-9049	25,094
		98-RU-R39-9049	24,306
Total National Criminal History Improvement Program			<u>49,400</u>
Criminal Justice Discretionary Grant Program	16.574	98-DG-E01-0011	153
		98-JB-013-A056	52,002
Total Criminal Justice Discretionary Grant Program			<u>52,155</u>

**MONTGOMERY COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
Victims of Crime Act	16.575	99-VA-CHAE-372	4,939
Byrne Formula Grant Program	16.579	99-DG-D02-7549	15,000
Title V of Violent Crime Drug Court Planning Drug Court Implementation	16.585	96-DC-MX-0019 97-DC-VX-0103 99-DC-VX-0167	53,140 65,101 <u>18,957</u>
Total Drug Court Discretionary Grant Program			<u>137,198</u>
Local Law Enforcement Block Grant	16.592	96-LB-VX-3170 97-LB-VX-3170 98-LB-VX-3170 99-LB-VX-4079	69,371 32,099 61,622 <u>4,855</u>
Total Local Law Enforcement Block Grant			<u>167,947</u>
Public Safety Partnership and Community Policing Grant - COPPS Ahead	16.710	96-DG-GO1-9060 97-JJ-CPI-0241 96-1002	359,375 90,508 <u>215,514</u>
Total Public Safety Partnership and Community Policing Grant - COPPS Ahead			<u>665,397</u>
<i>Passed Through Ohio Department of Justice</i>			
Juvenile Justice and Delinquency Prevention Juvenile Justice - Start Right Enhancement	16.540	96-JV-T50-5004 98-JV-T50-5028 97-JJ-DP2-0235 98-JJ-DP2-0235	11,070 10,228 11,364 <u>35,958</u>
Juvenile Justice - Project RHAP			<u>35,958</u>
Total Juvenile Justice and Delinquency Prevention			<u>68,620</u>
Victims of Crime Act	16.575	98-VA-GENE-246 98-VA-CHAE-372	77,938 <u>21,941</u>
Total Victims of Crime Act			<u>99,879</u>
Byrne Formula Grant Program	16.579		
Omnibus Crime Control & Safe Streets Act		96-RS-SAT-1010	161,956
Anti-Narcotics Control - Lighthouse Sex Offenders		96-DG-F02-7354	26,778
Anti-Narcotics Control - Sheriff C.A.N.E.		98-DG-A01-7526	8,347
Anti-Narcotics Control - Sheriff C.A.N.E.		99-DG-A01-7526	87,090
Anti-Narcotics Control - Drexel Assistance Project		98-DG-B01-7560	72,081
Anti-Narcotics Control - Domestic Violence - Crisis Response PT1		99-DG-D02-7547	84,171
Anti-Narcotics Control - Domestic Violence - Crisis Response PT2		99-DG-D02-7548	103,168
Anti-Narcotics Control - Domestic Violence - Court Project MMC/MOR		99-DG-D02-7549	54,026
Anti-Narcotics Control - Builders Academy		97-DG-F02-7550	19,697
Anti-Narcotics Control - Builders Academy		98-DG-F02-7550	14,104
Anti-Narcotics Control - Day Treatment		98-DG-F02-7552	<u>95,377</u>
Total Byrne formula Grant Program			<u>726,795</u>
Violence Against Women Formula Grants	16.588	97-WF-VA2-8908 98-WF-VA2-8908 99-WF-VA2-8908	62,403 39,535 <u>17,468</u>
Total Violence Against Women Act			<u>119,406</u>
Total United States Department of Justice			<u>2,106,736</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed Through Ohio Bureau of Employment Services</i>			
Job Training and Partnership Cluster: Job Training and Partnership Act	17.250	9-P3-04-00-00	3,320,806
Employment and Training Assistance-Dislocated Workers	17.246	A-P3-04-00-00	<u>117,611</u>
Total United States Department of Labor - Job Training and Partnership Cluster			<u>3,438,417</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
State and Community Highway Safety	20.600	PID-1537 PID-4853	234,606 62,918
Local Alcohol Programs		99-13-02-J7-J	<u>28,405</u>
Total United States Department of Transportation - State and Community Highway Safety			<u>325,929</u>

**MONTGOMERY COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR/ Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Drug Free Schools and Communities - DAYBREAK	84.186A	57-57936-01-DFS-P-99-9075	50,462
Drug Free Schools and Communities - PRESCHOOL/FAMILY PREV		57-57936-01-DFS-P-99-9075	21,500
		57-57936-01-DFS-P-00-9075	12,736
		57-57737-01-DFS-P-99-9718	44,803
Drug Free Schools and Communities - WSU CDD		57-57737-01-DFS-P-00-9718	<u>16,115</u>
Total Drug Free Schools and Communities			145,616
<i>Passed Through Ohio Department of Rehabilitation and Corrections</i>			
Adult Education - State Grant Program	84.002	415-003	15,100
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	066159-6B-SF-99P	89,688
Special Education - Pre-School Grants	84.173	066159-PG-SI-99P	<u>78,585</u>
Total Special Education Cluster			168,273
Innovative Education Program Strategies - Title IV	84.298	066159-C2-SI-99	<u>2,810</u>
Total United States Department of Education			<u>331,799</u>
UNITED STATES SOCIAL SECURITY ADMINISTRATION			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Security Research and Demonstration - Job Incentive Focus	96.007	(A)	14,911
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education Division of School Food Service</i>			
National School Lunch	10.555	070474	<u>69,196</u>
Total Expenditures of Federal Awards			<u>\$ 26,356,089</u>

(A) Project number not known or not applicable.
The notes to the schedule of federal awards expenditures is an integral part of this statement.

MONTGOMERY COUNTY FINANCIAL CONDITION

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

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 Department of Housing and Urban Development, the State Department of Mental Health, and the State Department of Alcohol and Drug Addiction 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 - NUTRITION CLUSTER

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

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - PROGRAM INCOME

In addition to federal receipts shown, \$26,149 of CDBG program income was received during 1999. These funds were used to offset 1999 program expenditures.

NOTE F - OTHER FEDERAL ASSISTANCE

During 1999, the County received other federal assistance totaling \$140,054 as proceeds from the sale of assets obtained through federal drug seizures.

NOTE G - JOB TRAINING AND PARTNERSHIP CLUSTER

Monies received by the County for the Job Training and Partnership Act and the Employment and Training Assistance-Dislocated Workers programs will be audited by other auditors in accordance with Power Ohio.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

To the Honorable County Commissioners, Auditor and Treasurer:

We have audited the financial statements of Montgomery County, Ohio (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated July 21, 2000, wherein we noted that the County changed its method of accounting for governmental and proprietary fixed assets and compensated absences. Additionally, assets and cash restricted for debt associated with the Reibold Building previously classified in the Internal Service fund were reclassified and are reflected in certain governmental funds. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts presented as a discrete component unit, is based on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards 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 the 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 1999-60357-001 through 1999-60357-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated July 21, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 1999-60357-004 through 1999-60357-006.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also 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 the County in a separate letter dated July 21, 2000.

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



Jim Petro
Auditor of State

July 21, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

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

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

To the Honorable County Commissioners, Auditor and Treasurer:

Compliance

We have audited the compliance of Montgomery County, Ohio (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. The 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 the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 the 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 the County's compliance with those requirements.

In our opinion, the 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, 1999.

Internal Control Over Compliance

The management of the 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 the 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.

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 noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have report to management of the County in a separate letter dated July 21, 2000.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated July 21, 2000, wherein we noted that the County changed its method of accounting for governmental and proprietary fixed assets and compensated absences. Additionally, assets and cash restricted for debt associated with the Reibold Building previously classified in the Internal Service fund were reclassified and are reflected in certain governmental funds. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts presented as a discrete component unit, is based on the report of the other auditors. 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. The information in that schedule, except for the federal financial assistance received by Montgomery County for the Job Training Partnership Act and Employment and Training Assistance - Dislocated Workers programs, 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.

We did not apply procedures to the JTPA programs for the year ended December 31, 1999. Since Ohio JTPA requires a separate audit of the JTPA programs, an audit that includes the six month period ended December 31, 1999 will be performed sometime in the future by other auditors. The other auditors' opinion, dated April 21, 2000, was qualified for the fiscal year ended June 30, 1999 for the JTPA programs. These programs represent 13% of federal disbursements as shown in the Schedule of Federal Awards Expenditures.

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



Jim Petro
Auditor of State

July 21, 2000

MONTGOMERY COUNTY FINANCIAL CONDITION

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(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)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(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):	Community Development Block Grant, CFDA # 14.218 Social Services Block Grant, CFDA # 93.667 Medical Assistance Program, CFDA # 93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$687,530 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

MONTGOMERY COUNTY FINANCIAL CONDITION

SCHEDULE OF FINDINGS

DECEMBER 31, 1999

(Continued)

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

FINDING NUMBER 1999-60357-001

Finding For Recovery Repaid Under Audit

Based on Montgomery County Prosecutor's Office Employee Handbook Chapter 5, Section C, an employee is entitled to compensation at his current rate of pay for the pro-rated portion of any earned but unused vacation leave for the current year to his credit at the time of separation from employment. In addition, the employee shall be compensated for any unused vacation leave accrued to his credit with the permission of the Prosecutor's Office, for the three years immediately preceding the last anniversary date. Mr. Gary Lynn Ware received compensation for 776.59 hours of vacation leave as part of his termination pay-out, however, only 708.88 hours were allowed based upon the above referenced policy. This condition resulted in him being overpaid in the amount of \$1,939.21. Upon receiving notice from the Auditor of State of this condition, the \$1,939.21 was repaid to Montgomery County in full.

FINDING NUMBER 1999-60357-002

Finding For Recovery

Based on Montgomery County Prosecutor's Office Employee Handbook Chapter 5, Section C, an employee is entitled to compensation at his current rate of pay for the pro-rated portion of any earned but unused vacation leave for the current year to his credit at the time of separation from employment. In addition, the employee shall be compensated for any unused vacation leave accrued to his credit with the permission of the Prosecutor's Office, for the three years immediately preceding the last anniversary date. Mr. Edward W. Vecchio, Jr. received compensation for 677 hours of vacation leave as part of his termination pay-out, however, only 615.4 hours were allowed based upon the above referenced policy. This condition resulted in him being overpaid in the amount of \$1,607.14.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies being illegally expended is hereby issued against Mr. Edward W. Vecchio, Jr., and Ms. Barbara Plemons, Prosecutor's Office Payroll Personnel Officer, jointly and severally, in the amount of \$1,607.14 and in favor of Montgomery County's General Fund.

FINDING NUMBER 1999-60357-003

Finding For Recovery

Based on Montgomery County Public Defender's Office Employee Handbook Article 12, Section 1, an employee is entitled to compensation at this current rate of pay for the prorated portion of any earned but unused vacation leave for the current year to his/her credit at the time of separation; whether voluntary or involuntary and in addition, shall be compensated for any unused vacation leave accrued to his/her credit for the three years immediately preceding the last anniversary date. Ms. Beverly Ann Herring received compensation for 975.95 hours of vacation leave as part of her termination pay-out, however, only 646.20 hours were allowed based upon the above referenced policy. This condition resulted in her being overpaid in the amount of \$5,315.57.

MONTGOMERY COUNTY FINANCIAL CONDITION

SCHEDULE OF FINDINGS

DECEMBER 31, 1999

(Continued)

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public monies being illegally expended is hereby issued against Ms. Lynn G. Koeller, former Chief Public Defender, in the amount of \$5,315.57 and in favor of Montgomery County's General Fund. Ms. Koeller is being named because she submitted the inaccurate number of vacation hours for payment to the Montgomery County Payroll Department. Ms. Herring passed away during the period under audit, in March of 1999.

FINDING NUMBER 1999-60357-004

Child Support Enforcement Agency

During 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data are input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

FINDING NUMBER 1999-60357-005

Accrued Wages and Benefits

Certain deficiencies were noted in the County's policies and procedures in accounting for compensated absences. To ensure completeness, accuracy, and consistency in accounting for compensated absences, the County should address the following conditions:

- Several departments not under the Board of County Commissioner's (BCC) were not following their policies in calculating termination pay-outs. Each department has a policy which states the maximum amount of sick and vacation hours their employees are allowed to accrue. However, during our testing, hours in excess of the stated limitations were noted, which resulted in overpayment of employees termination pay-outs. In FY 1999 the overpayment of termination pays amounted to \$5,315.57; in FY 2000 the overpayment of termination pays amounted to \$3,546.35.

Each department should follow its termination pay-out policy to ensure overpayment does not occur.

MONTGOMERY COUNTY FINANCIAL CONDITION

SCHEDULE OF FINDINGS

DECEMBER 31, 1999

(Continued)

- The current sick policy for employees under the Board of County Commissioner's (BCC) was not used to calculate the compensated absences figure. A new policy went into effect in FY 1998, however, it was never presented to the Director of Accounting's attention. The old policy limited sick leave accrual to 720 hours (480 converted for pay-out purposes); the new policy limited sick leave accrual to 3,000 hours (1,500 converted for pay-out purposes). The significant increase resulted in about a \$1 million prior period adjustment (increase) in FY 1998 which affected the General Long-term Debt Account Group; the FY 1999 compensated absences figure was corrected when presented to the Director of Accounting.

The BCC, as well as all departments, should forward a copy of all policy changes that affect the financial statements to the Director of Accounting immediately following implementation.

Implementing these procedures will allow management to have greater accountability of compensated absences and to properly reflect the total liability to the County.

FINDING NUMBER 1999-60357-006

Clerk of Courts

The Clerk of Courts collects auto title fees which are deposited with its financial institution. The Clerk is to then remit these collections to the County Treasurer for the Special Revenue Fund. Although the fees collected were deposited on a timely basis with the financial institution, the Clerk did not remit those fees to the County Treasurer in a timely manner. In some instances, the remittance did not occur for up to six months. In 1998, fees amounting to \$1,066,475 that were collected prior to December 31, 1998 were not provided to the County Treasurer until 1999. In 1999, fees amounting to \$128,584 were not provided to the County Treasurer until 2000. This delay in remittance caused understatements of title fees in the Special Revenue Fund in both 1998 and 1999, and caused an overstatement of Equity in Pooled Cash in the Agency Fund. To ensure accurate financial reporting, and the safeguarding of assets, the Clerk of Courts should remit title fees with the County Treasurer on a more timely basis.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

MONTGOMERY COUNTY FINANCIAL CONDITION

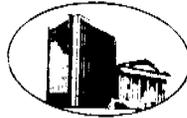
SCHEDULE OF PRIOR YEAR FINDINGS

OMB CIRCULAR A -133 § .315 (b)

DECEMBER 31, 1999

<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; <i>Explain:</i>
1998-60357-001	Clerk of Courts title fees were not deposited on a timely basis with the County Treasurer.	No	Not Corrected. Similar condition reported for 1999.
1998-60357-002	District Court Area 1 was not properly managing cash receipts and disbursements.	Partially Corrected	Procedures to improve procedures over cash receipts, disbursements and reconciliations were implemented in August 1999. Other recommendations are included in the management letter.
1998-60357-003	County's accounting system was not properly identifying federal receipts and expenditures.	Yes	N/A

MONTGOMERY COUNTY, OHIO
COMPREHENSIVE
ANNUAL
FINANCIAL
REPORT
FOR THE
YEAR
ENDED
DECEMBER 31,
1 9 9 9



A.J. WAGNER

Montgomery County Auditor

*Prepared by the Accounting Department
of the Montgomery County Auditor's Office*

James M. Bayer, CPA
Director of Accounting

Carol J. Longo
Financial System Manager

Staff Accountants:
Joseph E. Lacey, CPA
Kris E. Louthan

*Comprehensive Annual Financial Report
For the Year Ended December 31, 1999*

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Transmittal Letter

From County Auditor



A.J. Wagner
Montgomery County Auditor

Montgomery County Administration Building
451 West Third Street • Dayton, Ohio 45422-1027

July 21, 2000

To the Citizens and Board of County
Commissioners of Montgomery County:

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

This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds and account groups in county government for the Fiscal Year Ended December 31, 1999. It has been prepared in accordance with Generally Accepted Accounting Principles for governments, and all disclosures required by GAAP in order to ensure a fair representation of the County's financial condition have been included.

I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for review by the Government Finance Officers Association, and we anticipate receiving another Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the sixteenth consecutive year. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who play a part in making this possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'A.J. Wagner'. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

A.J. Wagner
Montgomery County Auditor

Transmittal Letter



A.J. Wagner
Montgomery County Auditor

Montgomery County Administration Building
451 West Third Street • Dayton, Ohio 45422-1027

July 21, 2000
Honorable A.J. Wagner
Montgomery County Auditor

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

Honorable Hugh M. Quill
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1999. This report contains basic financial statements, supplemental financial statements, and other financial and statistical information, providing a complete and full disclosure of all material financial aspects of the County for the 1999 fiscal year. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. This report is prepared in conformance with generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's continual commitment to provide financial information to the citizens of Montgomery County.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 566,000 people reside within the County's 462 square mile area, making Montgomery County the fourth most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a county-wide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison between the Board of County Commissioners, other County elected officials, designated boards, and other units of government. The County provides its citizens with a wide range of services that include human and

Transmittal Letter (Cont'd.)

social services, health and community assistance-related services, civil and criminal justice system service, road and bridge maintenance, and other general and administrative support services. The County also operates several Enterprise Funds that include a water system, wastewater system, solid waste management system, an intermediate care facility for the mentally retarded and developmentally disabled, and two parking garages.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which the County is financially accountable or for which the nature and significance of their relationship with the County is such that exclusion could result in incomplete or misleading financial data. The County has included one such organization, Monco Enterprises, Inc., as a discrete presentation, in its reporting entity. Note A of the combined financial statements provides a complete discussion of the reporting entity.

ECONOMIC CONDITIONS AND EMPLOYMENT

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

The unemployment rate, at the end of 1999, for the Dayton Metropolitan Statistical Area (MSA) was 3.3% which was below the state and national averages of 4.0% and 4.1%, respectively. The Ohio Bureau of Employment Services reports that nonagricultural wage and salary employment, for the Dayton MSA, advanced 1,600 jobs between December 1998 and December 1999. Expansion in service-producing industries created 5,000 jobs. The leading growth sectors were services and local government. Nominal gains occurred in wholesale trade and finance, insurance, and real estate.

Some of the largest for-profit employers in the Dayton MSA include: Delphi Automotive Systems; Premier Health Partners; Airborne Express and Meijer, Inc. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base which employs almost 21,000. Wright-Patterson is headquarters for the foremost research and development center in the U.S. Air Force and a vast, worldwide logistics system. Delphi Automotive Systems employs approximately 13,000 in the Dayton area. General Motors split off Delphi Automotive Systems in 1999 in order to provide greater opportunities for Delphi to sell its products. There are five Delphi Chassis plants located in the County area. Another sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation. Currently, 45 organizations, with combined employment of over 2,400 jobs, have located in the park.

At the end of the year, Montgomery County employed almost 4,100. Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The Collective Bargaining Law also designates those actions which constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

Transmittal Letter (Cont'd.)

MAJOR INITIATIVES

Significant Events For 1999

The Montgomery County Data Center continued to update all computer system configurations for current hot-site contracts and completed the disaster recovery documentation plan. The Auditor's Office, in conjunction with the Office of Management and Budget and the Treasurer's Office worked diligently on the implementation of the Performance Series, an integrated, online, real-time financial management system which started countywide operation in January, 1999. This system integrates purchasing, financial accounting, budgeting, treasury management and asset management. The County Administrator, along with the Administrative Services Department, created a communications division, funded through reallocation of existing funds, and hired a communications manager in 1999. With this new position, increased emphasis was placed on public information and education and a new County web page was introduced. The Board of Mental Retardation and Developmental Disabilities was successful in reorganizing the adult services division in order to achieve the following: enhanced vocation opportunities and training for individuals wanting to work under one facility; enhanced habilitation for individuals needing those services; and increased community involvement by consumers. The Stillwater Center successfully moved twelve residents from the main facility to the new group home. This move provided a unique opportunity to serve individuals in a smaller residential setting. During the year, the Center also had an opportunity to serve nine families with profoundly disabled children and/or adults in an out-of-home respite service. In addition, it completed the certification and licensure process of the Ohio Department of Health and Ohio Department of Mental Retardation and Developmental Disabilities. The Children Services Board was successful with the implementation of a new service delivery system and also finished the first phase of a project to redesign the agency's database. The Human Services Department successfully completed the Support Enforcement Tracking System (SETS) conversion with the lowest conversion error rate in Ohio, while also exceeding its state performance standards - resulting in additional incentive dollars available for local initiatives to assist the working poor.

The County Engineer's Office was successful in completing a major street-rebuilding project and also replaced six major bridges and four culverts. In 1999, the County Engineer's Office participated in its first Local Public Authority project in conjunction with the Ohio Department of Transportation (ODOT). Under the program, ODOT turns one of its projects over to a local public authority to design, bid and build a construction project, which also is intended to speed up the time within which a project is completed. The Public Works Department Material Reuse Facility has been recognized nationally and has received awards from Keep America Beautiful and the National Association of Counties. This facility has diverted over 307,000 pounds of reusable materials from the waste stream while assisting over 286 registered nonprofit organizations, local governments and others. The MonDay Community Correctional Institution was re-certified by the Ohio Department of Alcohol and Drug Addiction Services for outpatient and residential programming. During 1999, the MonDay program continued the refinement of policy and procedures for its therapeutic community model, received renewal of the Residential Abuse Treatment grant from the Ohio Office of Criminal Justice Services and was rated very satisfactorily through the Correctional Program Inventory instrument from the University of Cincinnati. The Miami Valley Regional Crime Lab received accreditation status from the American Society of Crime Lab Directors in 1999. The Miami Valley Crime Lab is the first nationally accredited forensic laboratory in the State of Ohio. Also in 1999, the Sheriff's Office was re-accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA). The jail received accreditation from the American Correctional Association (ACA). With this accomplishment, the Montgomery County Sheriff's Office became one of the few agencies to have a "triple crown" accreditation from the CALEA, the ACA and the National Commission on Correctional Health Care (NCCCHC). The Juvenile Court was successful in the first full year of operations for the Intervention Center and the expanded Start Right program. The court also received accreditation from the Probation Department, Detention Services and Nicholas Residential Treatment Center through the American Correctional Association.

Transmittal Letter (Cont'd.)

Plans For 2000 and Beyond

The Data Processing Department will implement a new countywide network infrastructure and develop, secure and provide reliable countywide Internet access into County applications. Other issues include providing countywide virus protection, upgrading of certain applications and expanding case management and network access. The Recorder's Office will implement workflow redesign to correspond with the electronic imaging of daily documents in place of microfiche production. The Board of Elections will be redrawing over 640 precinct boundaries using new federal census data. The Board of Elections is also preparing for its future relocation to the County Administration Building.

Records in the Clerk of Courts Legal Division will be made available to citizens via the Internet and the electronic filing of legal documents. Following the Auto Title Division's recent relocation to the County Administration Building, it will work with both the Bureau of Motor Vehicles and the Ohio State Patrol to establish a one-stop shop in Kettering later in 2000. The County Courts Clerk operations will be reorganized and 2000 will be the first full year of operation under the Clerk of Courts. Juvenile Court will be opening the 50 bed State-funded Center for Adolescent Services in the fall of 2000. The Court will also expand its pilot Community Court program to include all of Dayton, as well as several other jurisdictions. In addition, the Court is designing and implementing a Court Information System and will soon begin designing a new 144 bed Juvenile Detention Center. The Sheriff's Office will continue to work with area courts and local governments on the efficient management of an inmate population that continues to increase. The Sheriff's Office will also be completing the installation, implementation and training on the use of the mobile data terminals in deputy vehicles, as well as enhancing and improving the recently installed jail management and computer aided dispatch systems throughout 2000.

In 2000, the Public Works Department will be managing many capital projects throughout the County. Public Works will also continue planning, coordinating, implementing and promoting waste recovery and disposal programs. The Sanitary Engineering Department will implement the Lab Information Management System, while continuing the construction projects outlined in the Water and Water Pollution Control Master Plans and managing the construction of a new building to house engineering, operational and departmental staff as well as vehicle maintenance and storage. In 2000 and beyond, the Human Services Department will continue to implement the A.T. Hudson recommendations for the Public Assistance and the Child Support Enforcement Agency. This is in response to the declining welfare rolls within the County, implementation of the Job Center and new state and federal welfare reform programs. In addition, Human Services expects to focus on the workforce development plan, continue to implement prevention, retention and contingency programs and incorporate changes as a result of the merger between the Ohio Bureau of Employment Services and the Ohio Department of Human Services. There is also a planned phase-out of the Job Training Partnership Program and the implementation of the Workforce Investment Act that will take place in 2000. The Children Services Board plans to implement redesign recommendations to provide a team approach to services which will enhance continuity of service delivery to families and assure permanency for children in a timely manner. It will also focus on the construction of its new facility and on the second phase of the redesign of the agency's database and on staff training.

The flexibility of the General Fund is limited by the mandates of the state and federal governments and by the impact of the economy on the County's revenues and expenditures. The County has embarked on its new 2000-2009 ten-year General Fund Financial Plan. This plan is a systematic and comprehensive plan that enables the County to continue to provide its current level of services to the community; to address continuing state and federal mandates; to provide funds for community programs; and to maintain financial stability. The mission of the plan is to assure the economic vitality and quality of life of Montgomery County over the next ten years. Key elements of the plan include: strong community and regional leadership; partnerships with the private sector, other governmental units and citizens; identification of best practices; and vision. Since ten years is an extremely long period for any financial projections, the plan must be monitored annually, with adjustments made based upon actual revenues and expenditures.

Transmittal Letter (Cont'd.)

Department Focus

Each year, a County department or agency is selected for highlighting its service efforts and accomplishments. For 1999, the Montgomery County Domestic Relations Court has been selected for this focus. Following is a brief commentary about this Department's operations along with some statistics and accomplishments during the past year.

The Montgomery County Domestic Relations Court is the division of the Common Pleas Court of Montgomery County, Ohio, empowered by statute to hear all divorces, dissolution, legal separation, and annulment cases as well as civil domestic violence cases for residents of Montgomery County. In addition, the court maintains jurisdiction and continues to have post-decree hearings on such matters as spousal support, child custody, child support, visitation issues and other related matters.

The court consists of two judges, who are assisted in performing the duties of the court by seven magistrates, the Legal Secretary Section, the Assignment Office, the Compliance Office (which works closely with the Support Enforcement Agency), the Family Services Section, the Parent Education Section and the court administrative staff. During 1999, there were 3,052 new filings for divorce, dissolution, legal separation or annulment. After dismissals, the court granted 2,651 final judgments and decrees on these cases, disposing of a total of 3,021 cases. Administratively, the court issued 15,000 orders for cases reactivated for various reasons. As a result of new procedures designed to provide access to the court for the unrepresented, a record number (994) of domestic violence cases were filed.

During the year, the court continued to provide the nationally recognized program of Settlement Hearings, in order to help parents resolve post-decree differences without resorting to formal hearings. Research completed in the prior year shows the program to be effective in decreasing litigation. In addition, the court also has partnered with the program, Kids' Turn of the Miami Valley to assist children whose parents are separating, while also reaching 2,207 parents through the court's own Parent Education Seminar.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

The County utilizes an automated accounting and financial management information system that provides the capability to prepare financial statements based on generally accepted accounting principles (GAAP) for governments. This system, which is used by all operations of the County, is the basis for the County's accounting and budgetary controls.

The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that: (1) financial transactions are processed in accordance with management's authorizations; (2) transactions comply with County policies and Ohio law; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of costs and benefits requires estimates and judgments by management.

The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified accrual basis for all Governmental Funds and to the accrual basis for Proprietary Funds.

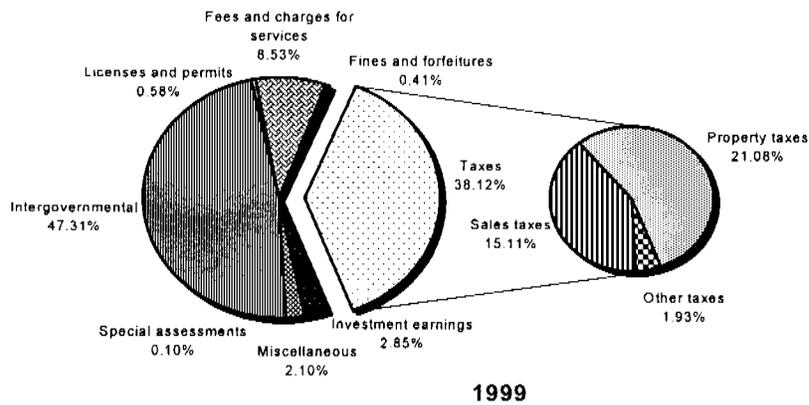
A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary bases can be found in Notes B and C, respectively, of the combined financial statements.

Transmittal Letter (Cont'd.)

General Government Review

The following schedules include all Governmental Funds, except Capital Project Funds, and present a summary of revenues and expenditures for the year ended December 31, 1999, along with the amount and percentage of increase (decrease) in relation to the prior year.

	1999 Actual	1999 % of Total	\$ Increase (Decrease) from 1998	% Increase (Decrease) From 1998
Revenues:				
Property tax.....	\$ 87,678,617	21.08 %	\$ 1,231,367	1.42 %
Sales tax.....	62,860,529	15.11	3,568,807	6.02
Other taxes.....	8,012,521	1.93	432,619	5.71
Licenses and permits.....	2,399,728	0.58	579,022	31.80
Fees and charges for services.....	35,471,566	8.53	1,564,943	4.62
Fines and forfeitures.....	1,716,496	0.41	421,391	32.54
Special assessments.....	405,698	0.10	(39,902)	(8.95)
Intergovernmental.....	196,801,889	47.31	32,810,051	20.01
Investment earnings.....	11,887,399	2.85	(14,502,724)	(54.96)
Miscellaneous.....	8,737,073	2.10	2,460,114	39.19
Total Revenues	<u>\$415,971,516</u>	<u>100.00 %</u>	<u>\$ 28,525,688</u>	<u>7.36</u>

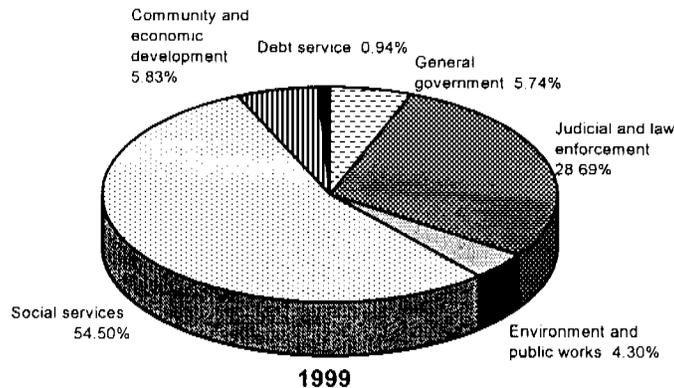


The increase in licenses and permits revenues is attributable to the Special Revenue funds, where the primary increase in this revenue source occurred in the Building Regulations fund as a result of increased permit activity in 1999 compared to the previous year. The increase in fines and forfeitures revenues is mostly due to increased collections of fines and forfeitures during the year in the General Fund. The growth in intergovernmental revenue included a more than \$2 million

Transmittal Letter (Cont'd.)

jump in the General Fund due to increased dollars distributed for local government funds and certain state reimbursements. It also included an increase of more than \$30 million, compared to the previous year, in the Special Revenue funds where the most significant growth took place in the Human Services and Children Services Board funds. While actual investment earnings cash receipts showed only a slight decline from the prior year, the revenue on a GAAP basis showed a dramatic decline due to the effect of GASB Statement No. 31, and the recognition of unrealized losses based on market value declines. Miscellaneous revenues tend to fluctuate because they contain revenue sources that are not stable, like donations, one-time reimbursements and refunds. The increase in 1999 was primarily attributable to higher receipts in this revenue source in a number of Special Revenue Funds.

	1999 Actual	1999 % of Total	\$ Increase (Decrease) from 1998	% Increase (Decrease) from 1998
Expenditures:				
Current:				
General government.....	\$ 22,012,933	5.74 %	\$ 2,300,250	11.67 %
Judicial and law enforcement.....	109,947,009	28.69	5,808,347	5.58
Environment and public works.....	16,257,398	4.24	1,441,006	9.73
Social services.....	192,446,345	50.22	13,739,923	7.69
Community and economic development.....	19,037,226	4.97	6,364,485	50.22
Intergovernmental:				
Social services.....	16,405,742	4.28	10,741,688	189.65
Community and economic development.....	3,302,388	0.86	(3,284,773)	(49.87)
Environment and public works.....	210,941	0.06	(51,840)	(19.73)
Debt Service:				
Principal retirement.....	1,936,204	0.51	331,280	20.64
Interest and fiscal charges.....	1,629,644	0.43	119,555	7.92
Total Expenditures	<u>\$383,185,830</u>	<u>100.00 %</u>	<u>\$ 37,509,921</u>	<u>10.85</u>



The increase in community and economic development expenditures is primarily attributable to the Special Revenue funds, where current year growth in this expenditure type exceeded \$4 million, a result of increased development activity

Transmittal Letter (Cont'd.)

funds, where current year growth in this expenditure type exceeded \$4 million, a result of increased development activity in 1999. In the General Fund, where this expenditure type grew by more than \$2 million, the change was in large part due to the County's functional reclassification, in 1999, of certain parks and recreation program expenditures to the community and economic development function. The intergovernmental character of expenditures represents the transfer of resources from the County to other governmental units. The increase in human services expenditures in the intergovernmental character is attributable to the Human Services Levy Special Revenue fund, reflecting an increase in actual levy transfers, made during the year, to the Public Health District. The decrease in community and economic development expenditures in the intergovernmental character is due to the Economic Development Special Revenue fund, where fewer ED/GE program transfers were made in 1999. Similarly, the decrease in environment and public works expenditures in this character is due to the General Fund, where resources transferred to the Soil and Water Conservation District declined compared to the previous year.

The General Fund balance at the end of the year exceeded \$39.1 million, reflecting a decrease of more than \$15.4 million compared to the previous year. This includes a \$7 million planned spend-down of reserves. In addition, a significant portion of the decrease is attributable to a downward adjustment to investment earnings, pursuant to GASB 31, to reflect the decline in the fair value of investments. The total fund balance for all Special Revenue Funds increased by nearly \$29 million during the year to a year-end balance of nearly \$140 million. The increase is primarily due to the 1999 excess of revenues and other financing sources over expenditures and other uses in a number of Special Revenue Funds including: the Human Services Fund; the Board of Mental Retardation Fund; the Children Services Board Fund; and several other smaller funds. The total fund balance in the Debt Service Funds approximated \$4 million at the end of the year, while the Capital Projects Funds ended the year with a total fund balance of almost \$55.6 million, reflecting capital outlay during 1999 of nearly \$30 million and a net excess of revenues and other financing sources over expenditures and other uses, of almost \$3.4 million.

Proprietary Review

The County's Enterprise operations in 1999 included the Sanitary Engineer's Water and Wastewater Funds. Other Enterprise Funds included the Solid Waste Management Fund, as well as the Parking Facilities and Stillwater Center Funds. Internal Service operations were comprised of the following funds: Printing Services; Mailroom; Stockroom; Service Depot; Telecommunications; Other Data Services; Health Insurance Admin./E.A.P.; Property/Casualty Risk Management; and Workers' Compensation Risk Management.

Financial data for the County's Proprietary Funds show that total 1999 operating revenues for these funds exceeded \$114.2 million, while operating expenses were almost \$90.9 million. Compared to the previous year, this represents an increase in operating revenues and a slight decrease in operating expenses. The growth in operating revenues is attributable to the Enterprise Funds. Total 1999 operating revenues for the Enterprise Funds were nearly \$103.4 million, while operating expenses approximated \$82 million, resulting in operating income exceeding \$21.4 million. Most of this operating income was attributed to the Wastewater Fund, followed by the Solid Waste Management and Water Funds. After nonoperating items and operating transfers, the Proprietary Funds realized a net income of more than \$22.5 million. Nearly \$20.8 million of net income was realized in the Enterprise Funds. The largest net income, of almost \$7.5 million, was realized in the Wastewater Fund and was accompanied by net incomes exceeding \$6.8 million and \$6.2 million in the Water and Solid Waste Management Funds, respectively. The Internal Service Funds had total operating revenues of more than \$10.8 million in 1999, while operating expenses exceeded \$8.9 million, resulting in an operating income of more than \$1.9 million. After nonoperating items and operating transfers-in, the Internal Service Funds realized a net income of almost \$1.8 million.

Fiduciary Review

Fiduciary Funds account for assets held by the County in a trustee capacity, primarily for other governments and/or other funds. The County's fiduciary funds are comprised of an Expendable Trust Fund, and Agency Funds. At December 31, 1999, total Fiduciary Fund assets exceeded \$543.2 million, while liabilities approximated \$542.4 million.

Transmittal Letter (Cont'd.)

Debt Administration

At December 31, 1999, outstanding bond issues consisted of: revenue bonds of \$120,075,033; self-supporting general obligation bonds payable from Enterprise Funds of \$37,654,362; special assessment bonds of \$1,605,038 and other general obligation bonds of \$38,620,000, both of which are reported in the General Long-term Debt Account Group. In December, the County issued \$17,125,000 of Various Purpose General Obligation Bonds, which were comprised of \$225,000 of special assessment bonds and \$12,800,00 of general obligation bonds, both of which are payable from the General Long-term Debt Account Group, and \$4,100,000 of self-supporting general obligation bonds payable from Enterprise funds. Note H to the combined financial statements provides complete disclosures as to the status of the County's long-term debt.

The County's legal debt margin (for unvoted debt), at the end of 1999 was \$79,817,974. Its net general bonded debt per capita for 1999 was \$64.53. The calculation and related discussion of the legal debt margin, and other debt-related statistics, are included in the statistical section of this report.

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

Cash Management

The Montgomery County Treasurer serves as the custodian of, and investing authority for, all County funds, pursuant to state law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investment policies of the County. The basic objectives of Montgomery County's investment program are: to ensure the safety of public funds by protecting investment principal; to maintain sufficient liquidity to meet the County's operating requirements; and to attain the maximum yield possible consistent with the first two objectives. Monies held in the County Treasury are pooled for the purpose of investment management. Investment income is distributed on the basis of the average daily balance of those funds eligible to receive investment income to the average daily balance of the total County Treasury, with the General Fund receiving the balance of the earnings. Investment earnings are an important source of General Fund revenues. Montgomery County's portfolio grew to an annual average of approximately \$481 million during the year. The highest average weighted yield on the County's portfolio occurred in December, with a yield of 5.85%, while the lowest average weighted yield was 5.51% in March.

Counties in Ohio are required by the Uniform Depository Act, Section 135 of the Ohio Revised Code, to approve depository agreements once every two years with those financial institutions who wish to receive County funds for deposit. These agreements specify the maximum amount of public funds, both active and inactive, those institutions may receive and have on deposit at any time during the effective dates of the agreement. They also provide for the collateralization of those public funds. The County's current depository agreements were authorized by the County Commissioners during August, 1999 and are effective through August, 2001.

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

Risk Management

Ohio, by statute and court decision, retains only limited tort immunity for local governments. In addition to potential tort liabilities, the County is liable for its employees' workers' compensation claims, plus the risk of casualty loss to real and personal property owned by the County, and must provide faithful performance bonds for certain County officials.

Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Mental Retardation & Developmental Disabilities obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains a self-funding program for certain

Transmittal Letter (Cont'd.)

workers' compensation claims, by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County.

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

OTHER INFORMATION

The Independent Audit

Included in this report is an Auditor of State unqualified opinion rendered on the County's operations and financial position, as well as its existing assets and liabilities as reported in the combined financial statements, for the year ended December 31, 1999. An annual, independent audit of the County's financial statements is part of the annual preparation of a CAFR. This annual, independent audit (which also meets Federal Single Audit requirements) will continue to review, comment on and, thereby, strengthen the County's accounting and budgetary controls.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1998. This was the fifteenth consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

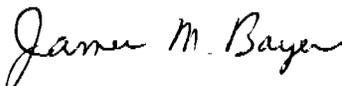
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

I would especially like to recognize the following members of the Auditor's staff, as well as individuals in other departments, all of whom exercised proficiency and cooperation throughout the publication of this report. My sincere appreciation goes out to each of them for their contributions to this 1999 Comprehensive Annual Financial Report.

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

Sincerely,



James M. Bayer, CPA
Director of Accounting

*Government Finance Officers
Association Certificate*

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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.



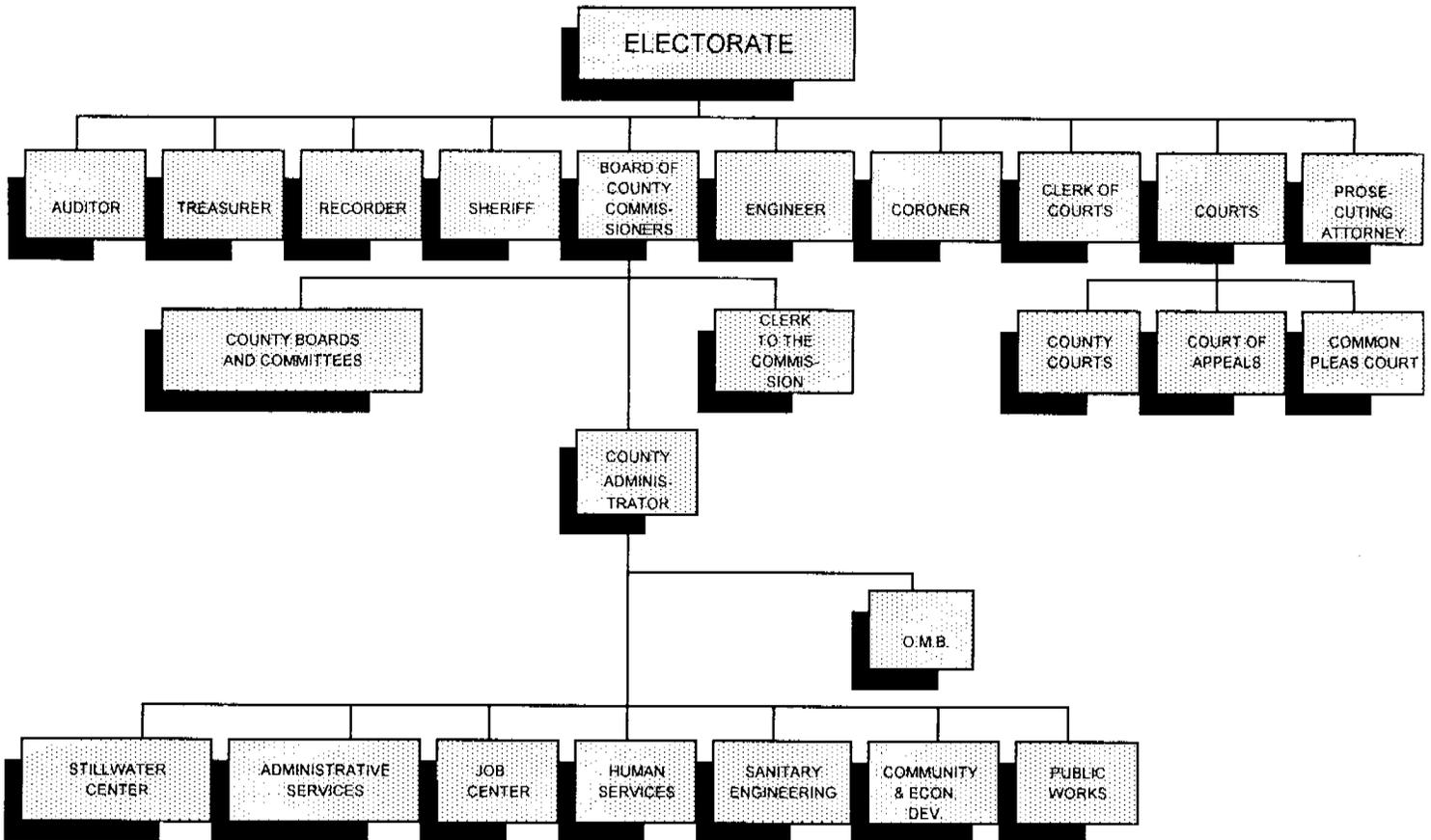
Cary Brueck
President

Jeffrey L. Essler
Executive Director

Elected Officials

<i>Board of County Commissioners</i>	Don Lucas.....	President	
	Charles J. Curran.....	Commissioner	
	Vicki D. Pegg.....	Commissioner	
<i>Other Elected Officials</i>	A.J. Wagner.....	Auditor	
	Craig Zimmers.....	Clerk of Courts	
	Dr. James H. Davis, Jr.	Coroner	
	Joseph Litvin.....	Engineer	
	Mathias H. Heck.....	Prosecutor	
	Joy A. Clark.....	Recorder	
	Gary R. Haines.....	Sheriff	
	Hugh M. Quill.....	Treasurer	
<i>Second District Court of Appeals</i>	Honorable Thomas J. Grady.....	Presiding Judge	
	Honorable James A. Brogan.....	Judge	
	Honorable Mike Fain.....	Judge	
	Honorable William H. Wolff, Jr.	Judge	
	Honorable Fred N. Young.....	Judge	
<i>Common Pleas Court</i>	Honorable George J. Gounaris.....	Presiding Judge	
	<i>General Division</i>		
	Honorable Barbara P. Gorman.....	Administrative Judge	
	Honorable Mary Donovan.....	Judge	
	Honorable Patrick J. Foley.....	Judge	
	Honorable Jeffrey E. Froelich.....	Judge	
	Honorable David A. Gowdown.....	Judge	
	Honorable Michael Hall.....	Judge	
	Honorable John W. Kessler.....	Judge	
	Honorable Dennis J. Langer.....	Judge	
	Honorable John P. Petzold.....	Judge	
	Honorable Adele M. Riley.....	Judge	
	Honorable David G. Sunderland.....	Judge	
	<i>Domestic Relations Division</i>		
	Honorable Charles A. Lowman, III.....	Administrative Judge	
	Honorable V. Michael Brigner.....	Judge	
	<i>Juvenile Division</i>		
	Honorable Michael B. Murphy.....	Administrative Judge	
	Honorable Nick Kuntz.....	Judge	
	<i>Probate Division</i>		
	Honorable George J. Gounaris.....	Presiding Judge	
	<i>County Court Area 1</i>	Honorable James A. Hensley, Sr.....	Administrative Judge
		Honorable James Manning.....	Judge
Honorable Connie S. Price.....		Judge	
<i>County Court Area 2</i>	Honorable James D. Piergies.....	Administrative Judge	
	Honorable James A. Hensley, Jr.....	Judge	

*Montgomery County
Organizational Chart*



County Boards and Committees

- | | | |
|--------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------|
| Alcohol, Drug Addiction & Mental Health Services Board | Dora Lee Tate Center Advisory Board | Planning Commission |
| Animal Shelter Advisory Board | ED/GE Advisory Committee | Public Defender Commission |
| Automated Data Processing Board | Housing Advisory Board | Records Commission |
| Board of Revision | Human Services Advisory Board | Residential Appeals Board |
| Children Services Board | Human Services Levy Council | Sanitary Appeals Board |
| Community Development Advisory Committee | Investment Advisory Committee | Solid Waste Advisory Committee |
| Countywide Citizens' Advisory Committee | Mental Retardation & Developmental Disabilities Board | Sunrise Comprehensive Care Center Advisory Board |
| | Microfilming Board | Water/Wastewater Advisory Committee |



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

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130 West Second Street
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Dayton, Ohio 45402
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800-443-9274
Facsimile 937-285-6688
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general-purpose financial statements of Montgomery County, (the County) as of and for the year ended December 31, 1999. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts presented as a discrete component unit, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Montgomery County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

As described in Note D to the general-purpose financial statements, the County changed its method of accounting for governmental and proprietary fixed assets and compensated absences. Additionally, assets and cash restricted for debt associated with the Reibold Building previously classified in the Internal Service fund were reclassified and are reflected in certain governmental funds.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are 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 presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

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

JIM PETRO
Auditor of State

July 21, 2000

MONTGOMERY COUNTY, OHIO

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

December 31, 1999

	<i>Governmental Fund Types</i>			
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 25,080,104	\$ 147,318,917	\$ 3,997,905	\$ 60,955,023
Cash and cash equivalents--segregated accounts.....			26,279	
Investments--segregated accounts.....				
Net receivables:				
Taxes.....	15,822,897	86,447,868		
Taxes levied for other governments.....				
Accounts.....	733,519	1,650,389		
Special assessments.....			1,663,864	
Accrued interest.....	<u>6,050,789</u>	<u>170,627</u>		
<i>Total receivables</i>	22,607,205	88,268,884	1,663,864	<u>0</u>
Due from other funds.....	3,684,838	6,576,997		
Due from other governments.....	12,035,738	8,599,333		435,000
Due from component unit.....		100,000		
Inventory of supplies.....				
Restricted assets:				
Equity in pooled cash and cash equivalents.....				
Cash and cash equivalents--segregated accounts.....				
Investments--segregated accounts.....				
Other assets.....				
Fixed assets in service:				
Land.....				
Land improvements.....				
Utility plant in service.....				
Buildings, structures and improvements.....				
Furniture, fixtures and equipment.....				
Less: Accumulated depreciation.....				
Construction-in-progress.....				
<i>Total net fixed assets</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Amount available in Debt Service Funds.....				
Amount to be provided for retirement of general long-term debt.....				
<i>Total Assets</i>	<u>\$ 63,407,885</u>	<u>\$ 250,864,131</u>	<u>\$ 5,688,048</u>	<u>\$ 61,390,023</u>

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

(Cont'd.)

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	<u>Component Unit</u>	<u>Totals (Memorandum Only)</u>
<u>Enterprise</u>	<u>Internal Service</u>	<u>Expendable Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>Primary Government</u>	<u>Monco Enterprises, Inc.</u>	<u>Reporting Entity</u>
\$ 58,853,298	\$ 28,240,406	\$ 83,835,137	\$	\$	\$ 408,280,790	\$	\$ 408,280,790
500		15,418,478			15,445,257	153,068	15,598,325
						280,000	280,000
		443,978,077			102,270,765		102,270,765
18,732,758	415,592				443,978,077		443,978,077
					21,532,258	158,004	21,690,262
					1,663,864		1,663,864
652,058					6,873,474		6,873,474
19,384,816	415,592	443,978,077	0	0	576,318,438	158,004	576,476,442
544,073	3,545,412				14,351,320		14,351,320
1,188,129					22,258,200		22,258,200
					100,000		100,000
1,013,335	169,362				1,182,697		1,182,697
70,023,127					70,023,127		70,023,127
20,434,017					20,434,017		20,434,017
10,973,111					10,973,111	122,853	10,973,111
							122,853
7,008,513	75,000		4,686,140		11,769,653		11,769,653
704,526			1,412,810		2,117,336		2,117,336
271,202,382					271,202,382		271,202,382
119,313,967	24,490		88,703,697		208,042,154		208,042,154
12,424,500	1,256,017		32,370,604		46,051,121	546,174	46,597,295
(194,249,466)	(969,600)				(195,219,066)	(231,239)	(195,450,305)
109,854,419			16,838,187		126,692,606		126,692,606
326,258,841	385,907	0	144,011,438	0	470,656,186	314,935	470,971,121
				3,995,949	3,995,949		3,995,949
				50,312,619	50,312,619		50,312,619
\$ <u>508,673,247</u>	\$ <u>32,756,679</u>	\$ <u>543,231,692</u>	\$ <u>144,011,438</u>	\$ <u>54,308,568</u>	\$ <u>1,664,331,711</u>	\$ <u>1,028,860</u>	\$ <u>1,665,360,571</u>

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

December 31, 1999

	<i>Governmental Fund Types</i>			
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,048,093	\$ 13,839,291	\$ 1,956	\$ 5,824,553
Current portion of insurance claims payable.....				
Deferred revenue.....	19,309,706	86,433,401	1,663,864	
Due to other funds.....	1,315,028	7,196,272		5,618
Due to other governments.....	187,332	1,179,885		
Due to primary government.....				
Accrued wages and benefits.....	1,403,402	2,252,343		1,272
Current portion of long-term notes.....				
Current portion of general obligation bonds.....				
Accrued interest on general obligation bonds.....				
Current portion of capitalized leases.....				
Matured general obligation bonds.....			10,000	
Matured special assessment bonds.....			15,000	
Matured special assessment bond interest.....			1,279	
Other liabilities.....				
Payable from restricted assets:				
Matured revenue bonds.....				
Matured revenue bond interest.....				
Accrued revenue bond interest.....				
Current portion of revenue bonds.....				
Matured general obligation bonds.....				
Construction contracts.....				
Other.....				
Debt:				
Long-term notes payable (net of current portion).....				
Insurance claims payable (net of current portion).....				
Revenue bonds (net of current portion).....				
Less: Unamortized revenue bond charges.....				
General obligation bonds (net of current portion).....				
Less: Unamortized general obligation bond charges.....				
Capitalized leases (net of current portion).....				
Estimated liability for landfill post-closure costs.....				
Special assessment debt with governmental commitment:				
Special assessment bonds payable.....				
Total Liabilities	<u>24,263,561</u>	<u>110,901,192</u>	<u>1,692,099</u>	<u>5,831,443</u>
<i>Fund Balances, Contributed Capital And Retained Earnings</i>				
Investment in general fixed assets.....				
Contributed capital.....				
Retained earnings:				
Reserved for restricted assets.....				
Unreserved.....				
Fund balances:				
Reserved for encumbrances.....	1,053,843	54,825,230		27,011,146
Reserved for debt service.....			3,995,949	
Unreserved:				
Undesignated.....	38,090,481	85,137,709		28,547,434
Total Equity And Other Credits	<u>39,144,324</u>	<u>139,962,939</u>	<u>3,995,949</u>	<u>55,558,580</u>
Total Liabilities, Equity And Other Credits	<u>\$ 63,407,885</u>	<u>\$ 250,864,131</u>	<u>\$ 5,688,048</u>	<u>\$ 61,390,023</u>

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

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Totals</u> <i>(Memorandum Only)</i>	<u>Component Unit</u>	<u>Totals</u> <i>(Memorandum Only)</i>
<u>Enterprise</u>	<u>Internal Service</u>	<u>Expendable Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>Primary Government</u>	<u>Monco Enterprises, Inc.</u>	<u>Reporting Entity</u>
\$ 3,664,212	\$ 603,929 522,344	\$	\$	\$	\$ 25,982,034 522,344	\$ 15,223	\$ 25,997,257 522,344
1,020,223	1,788,429	3,025,750			107,406,971		107,406,971
12,406,282	237,216	491,734,030			14,351,320		14,351,320
					505,744,745		505,744,745
2,362,350	124,609				0	100,000	100,000
1,412,316				13,464,114	19,608,090	26,804	19,634,894
1,770,305					1,412,316		1,412,316
361,387					1,770,305		1,770,305
2,124	44,053				361,387		361,387
					46,177		46,177
					10,000		10,000
					15,000		15,000
					1,279		1,279
		47,664,181			47,664,181	8,164	47,672,345
20,000					20,000		20,000
44,019					44,019		44,019
1,062,751					1,062,751		1,062,751
6,835,000					6,835,000		6,835,000
55,000					55,000		55,000
1,246,744					1,246,744		1,246,744
140,030					140,030		140,030
32,526,411					32,526,411		32,526,411
	3,484,332				3,484,332		3,484,332
113,240,033					113,240,033		113,240,033
(8,425,013)					(8,425,013)		(8,425,013)
35,884,057				38,620,000	74,504,057		74,504,057
(1,051,583)					(1,051,583)		(1,051,583)
730,160	63,700			619,416	683,116		683,116
					730,160		730,160
				1,605,038	1,605,038		1,605,038
205,306,808	6,868,612	542,423,961	0	54,308,568	951,596,244	150,191	951,746,435
254,372,977	3,595,805		144,011,438		144,011,438		144,011,438
92,026,711					257,968,782		257,968,782
(43,033,249)	22,292,262				92,026,711	878,669	92,026,711
					(20,740,987)		(19,862,318)
					82,890,219		82,890,219
					3,995,949		3,995,949
		807,731			152,583,355		152,583,355
303,366,439	25,888,067	807,731	144,011,438	0	712,735,467	878,669	713,614,136
\$ 508,673,247	\$ 32,756,679	\$ 543,231,692	\$ 144,011,438	\$ 54,308,568	\$ 1,664,331,711	\$ 1,028,860	\$ 1,665,360,571

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 1999

	<i>General</i>
<i>Revenues:</i>	
Property taxes.....	\$ 12,767,746
Sales tax.....	62,860,529
Other taxes.....	1,710,669
Licenses and permits.....	53,642
Fees and charges for services.....	17,188,462
Fines and forfeitures.....	1,457,513
Special assessments.....	
Intergovernmental.....	22,600,664
Investment earnings.....	11,200,485
Miscellaneous.....	1,248,640
<i>Total Revenues</i>	<u>131,088,350</u>
<i>Expenditures:</i>	
Current:	
General government.....	18,007,590
Judicial and law enforcement.....	72,524,419
Environment and public works.....	309,778
Social services.....	2,056,156
Community and economic development.....	2,795,700
Capital outlay.....	
Intergovernmental:	
Social services.....	164,000
Community and economic development.....	2,100,000
Environment and public works.....	210,941
Debt service:	
Principal retirement.....	77,221
Interest and fiscal charges.....	17,500
<i>Total Expenditures</i>	<u>98,263,305</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	<u>32,825,045</u>
<i>Other Financing Sources And Uses</i>	
Proceeds from sale of fixed assets/sundries.....	60,929
Proceeds from capital leases.....	130,958
Proceeds from bonds.....	
Operating transfers in.....	4,679,416
Operating transfers out.....	(53,098,387)
<i>Total Other Financing Sources And Uses</i>	<u>(48,227,084)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>	<u>(15,402,039)</u>
<i>Fund Balance (Deficit) at Beginning Of Year, Restated (Note D)</i>	<u>54,546,363</u>
<i>Fund Balance (Deficit) at End Of Year</i>	<u>\$ 39,144,324</u>

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

<i>Governmental Fund Types</i>			<i>Fiduciary Fund Type</i>	<i>Totals (Memorandum Only)</i>
<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Expendable Trust</i>	
\$ 74,910,871	\$	\$	\$	\$ 87,678,617
6,301,852				62,860,529
2,346,086				8,012,521
18,283,104		33,570		2,399,728
258,983				35,505,136
	405,698	64,497		1,716,496
174,201,225		1,732,000		470,195
686,914				198,533,889
7,449,399	39,034	2,978,654	203,771	11,887,399
<u>284,438,434</u>	<u>444,732</u>	<u>4,808,721</u>	<u>203,771</u>	<u>11,919,498</u>
				420,984,008
4,005,343				22,012,933
37,422,590				109,947,009
15,947,620				16,257,398
190,390,189				192,446,345
16,241,526		29,960,357		19,037,226
				29,960,357
16,241,742				16,405,742
1,202,388				3,302,388
				210,941
154,755	1,704,228			1,936,204
35,201	1,576,943			1,629,644
<u>281,641,354</u>	<u>3,281,171</u>	<u>29,960,357</u>	<u>0</u>	<u>413,146,187</u>
2,797,080	(2,836,439)	(25,151,636)	203,771	7,837,821
15,403				76,332
365,663				496,621
94,169,329	2,340,913	13,025,000		13,025,000
(68,392,333)		16,362,387	(196,314)	117,552,045
<u>26,158,062</u>	<u>2,340,913</u>	<u>(865,474)</u>	<u>(196,314)</u>	<u>(122,552,508)</u>
		28,521,913	(196,314)	8,597,490
28,955,142	(495,526)	3,370,277	7,457	16,435,311
<u>111,007,797</u>	<u>4,491,475</u>	<u>52,188,303</u>	<u>800,274</u>	<u>223,034,212</u>
\$ <u>139,962,939</u>	\$ <u>3,995,949</u>	\$ <u>55,558,580</u>	\$ <u>807,731</u>	\$ <u>239,469,523</u>

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

For the Year Ended December 31, 1999

	<i>General Fund</i>		
	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 12,772,805	\$ 12,772,805	\$ 0
Sales tax.....	62,118,946	62,118,946	0
Other taxes.....	1,728,415	1,728,125	(290)
Licenses and permits.....	53,667	53,667	0
Fees and charges for services.....	15,222,921	15,557,841	334,920
Fines and forfeitures.....	1,386,000	1,462,114	76,114
Special assessments.....			
Intergovernmental.....	21,501,164	21,499,216	(1,948)
Investment earnings.....	21,705,055	23,051,671	1,346,616
Miscellaneous.....	858,173	892,374	34,201
Total Revenues.....	137,347,146	139,136,759	1,789,613
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....	20,331,191	18,589,774	1,741,417
Judicial and law enforcement.....	76,943,318	74,682,887	2,260,431
Environment and public works.....	326,557	275,570	50,987
Social services.....	2,119,729	2,056,463	63,266
Community and economic development.....	3,345,323	2,952,253	393,070
<i>Intergovernmental:</i>			
Social services.....	164,000	164,000	0
Community and economic development.....	2,100,000	2,100,000	0
Environment and public works.....	210,941	210,941	0
<i>Debt Service:</i>			
Principal retirement.....			
Interest and fiscal charges.....			
Total Expenditures.....	105,541,059	101,031,888	4,509,171
Excess (Deficiency) Of Revenues Over Expenditures.....	31,806,087	38,104,871	6,298,784
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	6,260,612	6,419,072	158,460
Operating transfers out.....	(53,189,361)	(53,098,387)	90,974
Total Other Financing Sources And Uses.....	(46,928,749)	(46,679,315)	249,434
Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....	(15,122,662)	(8,574,444)	6,548,218
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>			
	43,214,813	43,214,813	0
<i>Fund Balance (Deficit) At End Of Year.....</i>			
	\$ 28,092,151	\$ 34,640,369	\$ 6,548,218

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

<i>Annually Budgeted Special Revenue Funds</i>			<i>Debt Service Funds</i>			<i>Totals (Memorandum Only)</i>		
<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$ 74,188,803	\$ 74,997,121	\$ 808,318	\$	\$	\$	\$ 86,961,608	\$ 87,769,926	\$ 808,318
6,268,001	6,303,737	35,736				62,118,946	62,118,946	0
2,338,941	2,334,637	(4,304)				7,996,416	8,031,862	35,446
17,422,744	17,337,352	(85,392)				2,392,608	2,388,304	(4,304)
243,047	243,376	329				32,645,665	32,895,193	249,528
			373,355	405,698	32,343	1,629,047	1,705,490	76,443
57,573,982	57,443,171	(130,811)				373,355	405,698	32,343
205,194	638,946	433,752				79,075,146	78,942,387	(132,759)
3,303,960	3,281,191	(22,769)	684	684	0	21,910,249	23,690,617	1,780,368
<u>161,544,672</u>	<u>162,579,531</u>	<u>1,034,859</u>	<u>374,039</u>	<u>406,382</u>	<u>32,343</u>	<u>299,265,857</u>	<u>302,122,672</u>	<u>2,856,815</u>
2,923,729	2,748,810	174,919				23,254,920	21,338,584	1,916,336
16,105,180	14,178,131	1,927,049				93,048,498	88,861,018	4,187,480
21,728,456	18,995,495	2,732,961				22,055,013	19,271,065	2,783,948
110,855,155	107,646,988	3,208,167				112,974,884	109,703,451	3,271,433
6,846,206	5,969,398	876,808				10,191,529	8,921,651	1,269,878
						164,000	164,000	0
						2,100,000	2,100,000	0
						210,941	210,941	0
			1,704,228	1,704,228	0	1,704,228	1,704,228	0
			<u>1,579,007</u>	<u>1,577,869</u>	<u>1,138</u>	<u>1,579,007</u>	<u>1,577,869</u>	<u>1,138</u>
<u>158,458,726</u>	<u>149,538,822</u>	<u>8,919,904</u>	<u>3,283,235</u>	<u>3,282,097</u>	<u>1,138</u>	<u>267,283,020</u>	<u>253,852,807</u>	<u>13,430,213</u>
3,085,946	13,040,709	9,954,763	(2,909,196)	(2,875,715)	33,481	31,982,837	48,269,865	16,287,028
42,265,103	44,766,126	2,501,023	2,340,916	2,340,913	(3)	50,866,631	53,526,111	2,659,480
(5,945,467)	(5,412,719)	532,748				(59,134,828)	(58,511,106)	623,722
<u>36,319,636</u>	<u>39,353,407</u>	<u>3,033,771</u>	<u>2,340,916</u>	<u>2,340,913</u>	<u>(3)</u>	<u>(8,268,197)</u>	<u>(4,984,995)</u>	<u>3,283,202</u>
39,405,582	52,394,116	12,988,534	(568,280)	(534,802)	33,478	23,714,640	43,284,870	19,570,230
38,484,295	38,484,295	0	4,494,357	4,494,357	0	86,193,465	86,193,465	0
<u>\$ 77,889,877</u>	<u>\$ 90,878,411</u>	<u>\$ 12,988,534</u>	<u>\$ 3,926,077</u>	<u>\$ 3,959,555</u>	<u>\$ 33,478</u>	<u>\$ 109,908,105</u>	<u>\$ 129,478,335</u>	<u>\$ 19,570,230</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 1999

	<i>Enterprise</i>	<i>Internal Service</i>	<i>Totals (Memorandum Only) Primary Government</i>	<i>Component Unit Monco Enterprises, Inc.</i>	<i>Totals (Memorandum Only) Reporting Entity</i>
Operating Revenues:					
Charges for services.....	\$ 102,908,573	\$ 10,742,937	\$ 113,651,510	\$ 1,131,058	\$ 114,782,568
Other revenue.....	476,431	101,630	578,061	67,815	645,876
Total Operating Revenues.....	103,385,004	10,844,567	114,229,571	1,198,873	115,428,444
Operating Expenses:					
Personal services.....	21,027,564	1,267,206	22,294,770	815,729	23,110,499
Materials and supplies.....	3,009,188	2,130,253	5,139,441	34,955	5,174,396
Contractual services.....	5,343,524	2,575,330	7,918,854	36,774	7,955,628
Utilities.....	37,561,205	1,422,837	38,984,042		38,984,042
Depreciation.....	10,901,879	85,332	10,987,211	27,037	11,014,248
Insurance claims.....		1,350,000	1,350,000		1,350,000
Other expenses.....	4,103,813	108,746	4,212,559	118,638	4,331,197
Total Operating Expenses.....	81,947,173	8,939,704	90,886,877	1,033,133	91,920,010
Operating Income (Loss).....	21,437,831	1,904,863	23,342,694	165,740	23,508,434
Nonoperating Revenues (Expenses)					
Investment income.....	1,530,657		1,530,657	17,101	1,547,758
Interest expense and fiscal charges.....	(7,652,011)	(4,657)	(7,656,668)		(7,656,668)
Gain (loss) from disposal of fixed assets.....	4,959	(15,066)	(10,107)	(2,810)	(12,917)
Other nonoperating revenue (expense).....	423,517	(107,389)	316,128		316,128
Total Nonoperating Revenues (Expenses).....	(5,692,878)	(127,112)	(5,819,990)	14,291	(5,805,699)
Income (Loss) Before					
Operating Transfers.....					
Operating transfers in.....	15,744,953	1,777,751	17,522,704	180,031	17,702,735
Operating transfers in.....	5,168,201	18,791	5,186,992		5,186,992
Operating transfers out.....	(149,451)	(37,078)	(186,529)		(186,529)
Net Income (Loss).....	20,763,703	1,759,464	22,523,167	180,031	22,703,198
Retained Earnings (Deficit) At					
Beginning Of Year, Restated (Note D).....					
	28,229,759	20,532,798	48,762,557	698,638	49,461,195
Retained Earnings (Deficit) At					
End Of Year.....					
	\$ 48,993,462	\$ 22,292,262	\$ 71,285,724	\$ 878,669	\$ 72,164,393

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 1999

(Cont'd.)

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Enterprise</i>	<i>Internal Service</i>	<i>Totals (Memorandum Only)</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 96,017,074	\$ 305,481	\$ 96,322,555
Cash receipts from quasi-external operating transactions.....	517,456	10,398,236	10,915,692
Cash payments to employees for services.....	(16,171,839)	(1,021,976)	(17,193,815)
Cash payments to suppliers for goods and services.....	(37,977,159)	(6,844,451)	(44,821,610)
Cash payments for insurance claims.....		(2,052,564)	(2,052,564)
Cash payments for quasi-external operating transactions.....	(9,270,588)	(443,293)	(9,713,881)
Other operating cash receipts.....	476,187	98,759	574,946
Cash from other sources.....	44,758	1,884,684	1,929,442
Other cash payments.....	(33,829)		(33,829)
<i>Net cash provided by (used for) operating activities.....</i>	<u>33,602,060</u>	<u>2,324,876</u>	<u>35,926,936</u>
<i>Cash flows from noncapital financing activities:</i>			
Operating transfers in from other funds.....	5,168,201	18,791	5,186,992
Operating transfers out to other funds.....	(149,451)	(37,078)	(186,529)
Noncapital loan proceeds.....	276,896		276,896
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>5,295,646</u>	<u>(18,287)</u>	<u>5,277,359</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....	(4,770)	(43,019)	(47,789)
Interest paid on capital leases.....	(451)	(4,657)	(5,108)
Principal paid on long-term notes.....	(994,000)		(994,000)
Interest paid on long-term notes.....	(910,131)		(910,131)
Principal paid on revenue bonds.....	(6,480,000)		(6,480,000)
Interest paid on revenue bonds.....	(6,730,414)		(6,730,414)
Proceeds from general obligation bonds.....	4,100,000		4,100,000
Principal paid on general obligation bonds.....	(1,358,872)		(1,358,872)
Interest paid on general obligation bonds.....	(1,899,082)		(1,899,082)
Landfill post-closure costs paid.....	(48,939)		(48,939)
Other fiscal charges paid.....	(170,897)		(170,897)
Acquisition and construction of capital assets.....	(15,338,843)	(42,577)	(15,381,420)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(29,836,399)</u>	<u>(90,253)</u>	<u>(29,926,652)</u>
<i>Cash flows from investing activities:</i>			
Purchase of investment securities.....	(1,769,998)		(1,769,998)
Sale of investment securities.....	1,566,298		1,566,298
Interest received on investments.....	3,584,390		3,584,390
<i>Net cash provided by (used for) investing activities.....</i>	<u>3,380,690</u>	<u>0</u>	<u>3,380,690</u>
Net increase (decrease) in cash and cash equivalents.....	12,441,997	2,216,336	14,658,333
Cash and cash equivalents at beginning of year.....	136,868,945	26,024,070	162,893,015
Cash and cash equivalents at end of year.....	<u>\$ 149,310,942</u>	<u>\$ 28,240,406</u>	<u>\$ 177,551,348</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 1999

	<i>Enterprise</i>	<i>Internal Service</i>	<i>Totals (Memorandum Only)</i>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 21,437,831	\$ 1,904,863	\$ 23,342,694
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	10,901,879	85,332	10,987,211
Miscellaneous nonoperating income (expense).....	10,929	1,884,684	1,895,613
(Increase) decrease in accounts receivable.....	(5,925,205)	68,058	(5,857,147)
(Increase) decrease in due from other funds.....	(33,772)	(110,439)	(144,211)
(Increase) decrease in due from other governments.....	(415,310)		(415,310)
(Increase) decrease in inventory of supplies.....	(8,499)	(21,332)	(29,831)
Increase (decrease) in accounts payable.....	1,883,367	162,726	2,046,093
Increase (decrease) in due to other funds.....	264,560	14,328	278,888
Increase (decrease) in due to other governments.....	5,408,784	(964,551)	4,444,233
Increase (decrease) in accrued wages and benefits.....	77,496	3,771	81,267
Increase (decrease) in insurance claims payable.....		(702,564)	(702,564)
<i>Total adjustments</i>	<u>12,164,229</u>	<u>420,013</u>	<u>12,584,242</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 33,602,060</u>	<u>\$ 2,324,876</u>	<u>\$ 35,926,936</u>

Noncash investing, capital and financing activities:

During 1999, the Enterprise funds reflected note payable obligations from noncash state public works loans in the amount of \$12,937,637. The Enterprise funds recognized noncash contributions of capital in the amount of \$1,800,706 and a noncash decline in the fair value of investments of \$29,162. The Internal Service funds entered into new borrowings under capital lease agreements in the amount of \$84,048.

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

MONTGOMERY COUNTY, OHIO

*Statement of Cash Flows
Component Unit*

For the Year Ended December 31, 1999

	<i>Monco Enterprises, Inc.</i>
<i>Cash flows from operating activities:</i>	
Excess of revenue over expenses.....	\$ 180,031
Adjustments to reconcile excess revenue over expenses to net cash provided by operating activities:	
Depreciation.....	27,037
Loss on disposal of equipment.....	2,810
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable.....	5,576
(Increase) decrease in other assets.....	(34,681)
Increase (decrease) in accounts payable.....	4,817
Increase (decrease) in accrued wages and benefits.....	(16,514)
Increase (decrease) in other liabilities.....	97,508
Total adjustments.....	86,553
<i>Net cash provided by (used for) operating activities.....</i>	<u>266,584</u>
<i>Cash flows from investing activities:</i>	
Purchase of equipment.....	(266,127)
Proceeds from sale of equipment.....	7,787
Proceeds from sale of investments.....	20,000
<i>Net cash provided by (used for) investing activities.....</i>	<u>(238,340)</u>
<i>Cash flows from financing activities:</i>	
<i>Net cash provided by (used for) financing activities.....</i>	0
Net increase (decrease) in cash and cash equivalents.....	28,244
Cash and cash equivalents at beginning of year.....	124,824
Cash and cash equivalents at end of year.....	<u>\$ 153,068</u>

The Component Unit had no non-cash investing or financing activity during 1999.

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

Notes to the Combined Financial Statements

December 31, 1999

NOTE A-
*Description of
Montgomery County*

Montgomery County was established on May 1, 1803, by an act of the Ohio General Assembly. It operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio legislature. A total of eleven legislative and administrative County officials are elected by Montgomery County voters. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor and the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law which include: the Clerk of Courts; Recorder; Coroner; Engineer; Prosecuting Attorney; and Sheriff. The judicial branch of the County includes eleven Common Pleas Court Judges, two Domestic Relation Judges, two Juvenile Court Judges, one Probate Judge, and five Court of Appeals Judges.

Montgomery County provides a multitude of services to its approximately 566,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the mentally retarded and developmentally disabled, and two parking facilities.

Reporting Entity

For financial reporting purposes, the County complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. The financial reporting entity also includes the component units for which the elected officials of the County are financially accountable or for which the County is not financially accountable, but the nature and significance of their relationship with the County are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate entities that meet any of the following criteria: (1) The primary government appoints the voting majority of the potential component unit's board, *and* (a) the primary government is able to impose its will on the potential component unit *or* (b) the primary government is in a relationship of financial benefit or burden with the potential component unit; (2) The potential component unit is fiscally dependent upon the primary government or; (3) The financial statements would be misleading if data from the potential component unit were not included.

Based on this criteria, the following is included as a discretely-presented component unit:

Monco Enterprises, Inc.: Monco Enterprises, Inc. is a legally separate, not-for-profit corporation served by a self-appointing board of trustees and organized pursuant to the laws of the State of Ohio in 1970. The purpose of the corporation is to assist and promote the general welfare and needs of the mentally retarded and otherwise handicapped persons who live in Montgomery County. Monco provides employment opportunities to these persons by enrolling them in sheltered workshops and in community employment. The Montgomery County Board of Mental Retardation and Developmental Disabilities provides Monco with staff salaries, transportation, certain equipment, staff to administer and supervise training programs, various financial reporting and certain funds as necessary for the operation of the workshops. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to retarded and handicapped adults of Montgomery County, it is the County's position that exclusion could result in misleading financial data; therefore, Monco Enterprises, Inc. is included as a discretely-presented component unit of Montgomery County. Copies of this component unit's complete, separately audited financial reports are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

Notes to the Combined Financial Statements

NOTE A-
*Description of
Montgomery County
(Cont'd.)*

Related Organizations: Based on GASB Statement No. 14 criteria, the following are not included in the County's financial reporting entity. The County is not financially accountable for these fiscally independent organizations. The imposition of will or financial benefit/burden relationship criteria do not apply and the County's accountability is limited to making certain appointments:

- Five Rivers MetroParks District:* The Probate Judge appoints three commissioners to administer the Park District.
- Miami Valley Regional Transit Authority:* Four of eight Board members are appointed by the County commission.
- Dayton Montgomery County Public Library District:* Four of the seven Library Trustees are appointed by the County Commission and the remaining three are appointed by Common Pleas Court Judges.
- Sinclair Community College:* Six of the nine Trustees are appointed by the County Commission and the remaining three are appointed by the Governor.

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

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for based on a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The various funds are summarized by type in the general purpose financial statements.

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

The County uses the following fund types and account groups:

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

Funds included are:

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

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

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

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

Proprietary Funds: The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position, and changes in financial position. Funds included are:

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

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

Notes to the Combined Financial Statements

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

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

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

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

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

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

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

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

Summary of Significant Accounting Policies

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

Bases of Accounting

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

The Primary Government follows GASB Statement No. 20 in applying GASB guidance to its proprietary activities and Financial Accounting Standards Board statements and interpretations, Accounting Principles Board Opinions

Notes to the Combined Financial Statements

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

and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

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

Budgetary Accounting and Control

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

Each County department, in conjunction with the Office of Management and Budget, prepares an original budget which is approved by the Board of County Commissioners. Throughout the year, the County monitors and maintains the legal level of budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for each major expenditure/expense category (i.e. personal services, professional services, capital outlays, etc.). While management is permitted discretion in allocating a major expenditure/expense category budget among specific subcategories, any and all budget modifications involving revisions between major expenditure/expense categories or to total appropriated amounts must be approved through legal resolution by the Board of County Commissioners. Each revised budget includes all modifications that were made throughout the year, including any supplemental appropriations. During the year, several supplementary appropriations were necessary. Unencumbered and unexpended appropriations lapse at year-end. Prior year encumbrances and corresponding prior year appropriations are carried forward as part of the budgetary authority for next year and are included in the revised budget amounts shown in the budget-to-actual comparisons.

The budgetary process does not include annual budgeting for the following Special Revenue Funds, which operate on a different fiscal year: Alcohol, Drug Addiction and Mental Health Services Board; Human Services; Community Development Block Grant; Job Training Partnership Act; Child Support Enforcement; Youth Services Subsidy; Economic Development; Community Corrections; ADAMHS Board Federal Grants; Children Services Board State Grants; Justice Assistance Act; Community Human Services Capital Alloc.; Community Oriented Policing Program; Sheriff's Seized Assets; Sheriff-CANE; Sheriff-OCN; DUI Enforcement Grant; Local Law Enforcement Block Grant; General Fund Strategic Investment; Juvenile Court HS Levy Grants; Juv. Acct. Inc. Block Grant; CPC State Grants; CPC Federal grants; Litter Control; Dora Tate Center Grant; MRDD Federal Grants; MRDD Residential; MRDD Dual Diagnosis; MRDD Family Resources; VAWA Grant; VOCA Grant; DR Ct-Child Protection Mediation; and Building Regulations Grant. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Property/Casualty and Workers' Compensation Risk Management Funds. Appropriations in these funds are made on a multi-year basis and the free balances do not lapse at year-end. Budgetary control is on this multi-year basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, no budget was adopted for the Children Services Building Debt Service Fund, which was unappropriated during the year and had no expenditures, so no budgetary schedule is presented for this fund.

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

Notes to the Combined Financial Statements

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

are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis.

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

Encumbrances

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

Cash and Cash Equivalents and Investments

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

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

Inventory of Supplies

Inventory is reported in Proprietary Funds and valued at cost using the first-in, first-out method. Costs are expensed when inventory is consumed.

Restricted Assets

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

Fixed Assets

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

Notes to the Combined
Financial Statements

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

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

<i>Class</i>	<i>Estimated Useful Life</i>
Utility plant in service.....	50 years
Buildings, structures and improvements.....	20-40 years
Furniture, fixtures and equipment.....	5-12 years

Bond anticipation notes

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

Long-term Liabilities

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

Unamortized Bond Charges

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

Capitalization of Interest

It is the County's policy to capitalize net interest costs on funds borrowed to finance Proprietary Fund construction projects until substantial completion of the project. For the year ended December 31, 1999, net interest cost of \$870,243 was capitalized to construction-in-progress, in connection with Proprietary Fund construction projects.

Contributed Capital

Contributed capital is not subject to repayment and represents primarily assets contributed to Proprietary Funds by residential and commercial developers and subdividers. It also includes federal and state grants externally restricted for capital acquisitions. The County does not close depreciation of grant-funded assets to the contributed capital account. Accordingly, all depreciation on contributed assets is included in the determination of net income and subsequently closed to retained earnings.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the General Long-term Debt Account Group as Special Assessment Debt with Governmental Commitment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by contributed capital. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available.

Intergovernmental Revenues

Intergovernmental revenues, such as grants, entitlements, or shared revenues, are recognized as revenue when

Notes to the Combined Financial Statements

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

measurable and available in Governmental Funds and when earned and measurable in Proprietary Funds. Federal and state reimbursement-type grants for the acquisition or construction of fixed assets in certain Proprietary Funds are recorded as receivables and contributed capital when the related expenses are incurred. All other federal and state reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred. Cash pass-through grants received by the County are recognized as revenues and expenditures/expenses in a Governmental or Proprietary Fund, in accordance with GASB Statement No. 24.

Sales Tax

The County has levied a 1% sales tax which is collected by the State of Ohio and remitted to the County monthly. This tax was enacted by the Board of County Commissioners, under the authority of the Ohio Revised Code. Sales tax revenues are credited to the County's General Fund and provide financing for current operating expenditures as well as for the support of various other community programs and activities. The County complies with GASB Statement No. 22 in accounting for and reporting sales tax revenues. Sales tax revenues are recognized in the period they become both measurable and available to finance current period expenditures. The County accrues sales tax revenue only for taxes which are collected and held by the State as of year end and which are remitted to the County within 60 days following year end.

Interfund Transactions

During the normal course of operations, the County has numerous transactions between funds. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended. Residual equity transfers represent nonroutine transfers of equity between funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are similarly treated when involving other funds of the County.

Compensated Absences

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

Insurance

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

Fund Equity

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

*Notes to the Combined
Financial Statements*

NOTE C
Reconciliation
GAAP Basis
to Budget
Basis

A reconciliation of the results of operations for the year ended December 31, 1999 on the GAAP basis to the budget basis follows:

<i>Description</i>	<i>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses</i>		
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>
GAAP Basis.....	\$ (15,402,039)	\$ 28,955,142	\$ (495,526)
Non-annually budgeted funds.....		(23,535,023)	
GAAP basis for annually budgeted funds.....	<u>\$ (15,402,039)</u>	<u>\$ 5,420,119</u>	<u>\$ (495,526)</u>
Increase (decrease)			
Due to revenues:			
Property taxes.....	\$ 5,059	\$ 86,250	\$
Sales taxes.....	(741,583)		
Other taxes.....	17,456	1,885	
Licenses and permits.....	25	(11,449)	
Fees and charges for services.....	(1,630,621)	367,558	
Fines and forfeitures.....	4,601	(3,038)	
Intergovernmental.....	(1,101,448)	(2,605,667)	
Investment earnings.....	11,851,186	(36,026)	
Miscellaneous.....	(356,266)	1,153,573	(38,350)
Total due to revenues.....	<u>\$ 8,048,409</u>	<u>\$ (1,046,914)</u>	<u>\$ (38,350)</u>
Due to expenditures:			
Current:			
General government.....	\$ (582,184)	\$ 1,256,533	\$
Judicial and law enforcement.....	(2,158,468)	(4,986,441)	
Environment and public works.....	34,208	(3,256,569)	
Social services.....	(307)	(2,217,545)	
Community and economic development.....	(156,553)	(2,982,775)	
Debt Service:			
Principal retirement.....	77,221	154,755	
Interest and fiscal charges.....	17,500	35,201	(926)
Total due to expenditures.....	<u>\$ (2,768,583)</u>	<u>\$ (11,996,841)</u>	<u>\$ (926)</u>
Due to other financing sources and (uses):			
Proceeds from sale of fixed assets/sundries.....	\$ (60,929)	\$ (15,053)	\$
Proceeds from capital leases.....	(130,958)	(365,663)	
Operating transfers in.....	1,739,656	(810,602)	
Operating transfers out.....	0	61,209,070	
Total due to other financing sources and (uses).....	<u>\$ 1,547,769</u>	<u>\$ 60,017,752</u>	<u>\$ 0</u>
Budgetary Basis.....	<u>\$ (8,574,444)</u>	<u>\$ 52,394,116</u>	<u>\$ (534,802)</u>

Notes to the Combined
Financial Statements

NOTE D:
Prior Period
Adjustments and
Reclassifications

The County reclassified the Reibold Building fund, effective January 1, 1999, changing it from an Internal Service fund type. This change resulted in the operating portion of the fund being reclassified to a Special Revenue fund type. It also resulted in certain cash restricted for debt being reclassified to a Debt Service fund type and certain cash restricted for capital construction being reclassified to a Capital Projects fund type. All fixed assets, previously reported in the Reibold Building Internal Service fund were transferred to the General Fixed Asset Account Group for 1999, at their net book value of \$5,796,464. Bonds payable totaling, \$3,555,000 were similarly transferred to the General Long-term Debt Account Group.

The County changed its fixed asset capitalization threshold during 1999, increasing it from \$1,000 to a new threshold of \$5,000. The retroactive application of this change resulted in the removal of all assets valued at less than \$5,000 from the General Fixed Asset Account Group and from Proprietary Funds.

An adjustment was also made to correct a misclassification of \$581,613 in cash previously included in the Water and Sewer Assessment Capital Projects fund which is now included in the restricted cash of the Wastewater Enterprise fund. Similarly, \$1,300,000 in cash previously included in the Public Works Capital Projects fund has been reclassified and is now included in the restricted cash of the Stillwater Center Enterprise fund. Also, \$1,110,305 previously included in the restricted cash of the Water Enterprise has been reclassified and is now included in the restricted cash of the Wastewater Enterprise fund. These changes had no effect on the operating results of the prior year as previously reported.

Finally, due to the recognition of a revised County policy which increased the maximum number of sick leave hours staff of certain departments may be compensated for upon retirement, the estimated liability for compensated absences included in the General Long-term Debt Account Group as of December 31, 1998, was increased by \$1,032,329 from the previously reported amount of \$12,113,447 to a revised amount of \$13,145,776. The impact of this policy revision on the Proprietary funds and on any compensated absences amounts included as fund liabilities was not material.

The following is a summary of these adjustments by fund type and by Account Group.

	Fund Balance			Retained Earnings		Investment In General Fixed Assets	General Long-term Debt (Total Liabilities)
	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service		
Amounts at December 31, 1998, as previously reported	\$110,740,878	\$2,896,458	\$44,596,623	\$29,384,148	\$32,641,564	\$134,384,527	\$37,817,484
Restatement for reclassification of Reibold Building Fund	266,919	1,595,017	9,473,293		(12,082,337)	5,796,464	3,555,000
Restatement for change in capitalization threshold				(3,036,002)	(26,429)	(12,764,335)	
Restatement for reclassification of construction cash			(1,881,613)	1,881,613			
Restatement for change in estimated liability for sick leave							1,032,329
Amounts at January 1, 1999, as restated	<u>\$111,007,797</u>	<u>\$4,491,475</u>	<u>\$52,188,303</u>	<u>\$28,229,759</u>	<u>\$20,532,798</u>	<u>\$127,416,656</u>	<u>\$42,404,813</u>

Notes to the Combined
Financial Statements

NOTE E-
Cash, Deposits
and Investments

Primary Government: Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed, by the County Treasurer, on the basis of the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. With the exception of a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. All cash and investments with the County Treasurer are considered to be cash equivalents since they are available to County funds on demand. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of (1) Bonds, notes, or other obligations guaranteed by the United States; (2) Bonds, notes, or other obligations issued by any federal government agency or instrumentality; (3) No-load money market mutual funds consisting exclusively of obligations listed in (1) or (2) and repurchase agreements under the terms of which agreement the County purchases and the seller agrees unconditionally to repurchase any of the securities listed in (1) or (2); (4) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions; (5) Qualifying commercial paper issued by any corporation incorporated under the laws of the United States or a state; and (6) the Ohio State Treasurer's investment pool (STAROhio). Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

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

Amounts available for deposit or investment are as follows:

Primary Government:

Cash and cash equivalents (carrying amounts)	
Pooled (including the County Treasurer's investment pool).....	\$ 478,303,917
Segregated.....	35,879,274
Segregated investment accounts (carrying amounts).....	10,973,111
Reconciling items (net) to arrive at bank balance of deposits.....	<u>4,872,605</u>
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	<u>\$ 530,028,907</u>

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

*Notes to the Combined
Financial Statements*

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Balance Sheet. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the Balance Sheet. At December 31, 1999, the fair value of investments was \$8,906,776 below the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

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

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

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

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

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

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

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

Based on the above criteria, the County's deposit and investments at December 31, 1999 are classified as follows:

	<i>Category</i>		<i>Bank</i>	<i>Carrying</i>	<i>Fair</i>
	<i>1</i>	<i>3</i>	<i>Balance</i>	<i>Value</i>	<i>Value</i>
Deposits:					
FDIC Insured Deposits	\$ 3,957,384	\$	\$ 3,957,384		
Demand Deposits		<u>60,277,151</u>	<u>60,277,151</u>		
Total Deposits	<u>\$ 3,957,384</u>	<u>\$ 60,277,151</u>	<u>\$ 64,234,535</u>		
Investments:					
U.S. Treasury Notes	\$ 83,603,544			\$ 83,603,544	\$ 83,603,544
Other U.S. Government Securities	337,866,878			337,866,878	337,866,878
Municipal Bonds	644,400			644,400	644,400
Investments in State Treasury Pool (1)				29,358,327	29,358,327
Investments in U.S. Gov't. Mutual Funds (1)				14,321,223	14,321,223
Total Investments	<u>\$ 422,114,822</u>			<u>\$ 465,794,372</u>	<u>\$ 465,794,372</u>

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

Discretely Presented Component Unit: At year-end, Monco Enterprises, Inc. had \$153,068 available for deposit, of which \$104,210 was eligible for FDIC insurance coverage, with the remaining \$48,858 uninsured and uncollateralized. The \$280,000 investment consisted of nonnegotiable certificates of deposit eligible for FDIC insurance coverage. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

Notes to the Combined Financial Statements

NOTE F.
*Interfund
Receivables/Payables*

Individual fund interfund receivables and payables balances, for the Primary Government, as of December 31, 1999, are as follows:

	<i>Due From Receivables</i>	<i>Due To Payables</i>
General Fund.....	\$ 3,684,838	\$ 1,315,028
Special Revenue Funds:		
Board of Mental Retardation.....	516,734	355,609
Alcohol, Drug Addiction and Mental Health Services Board.....	1,046	28,030
Children Services Board.....	2,084,918	183,790
Human Services.....	478,662	2,558,778
Human Services Levy.....	2,444,127	
Country View Manor.....	4,080	14,074
Road, Auto and Gas.....	65,610	145,380
Real Estate Assessment.....	2,660	10,428
Community Development Block Grant.....	925	1,046,458
Job Training Partnership Act.....		2,019,284
Child Support Enforcement.....	401,772	512,516
Youth Services Subsidy.....		14,215
Community Corrections.....	10,406	27,781
ADAMHS Board Federal Grants.....		160
Hotel/Motel Tax Administration.....		807
Other.....	566,057	278,962
<i>Total Special Revenue Funds</i>	<u>6,576,997</u>	<u>7,196,272</u>
Capital Project Funds:		
Public Works Capital.....		4,326
Data Processing Capital.....		1,292
<i>Total Capital Project Funds</i>	<u>0</u>	<u>5,618</u>
Enterprise Funds:		
Water.....	53,769	151,642
Wastewater.....	218,853	269,492
Solid Waste Management.....	258,430	405,312
Parking Facilities.....	13,021	704
Stillwater Center.....		193,073
<i>Total Enterprise Funds</i>	<u>544,073</u>	<u>1,020,223</u>
Internal Service Funds:		
Printing Services.....	13,726	2,643
Mailroom.....	136,842	1,812
Stockroom.....	219,612	1,348
Service Depot.....	85,221	10,150
Telecommunications.....	430,513	16,908
Health Insurance Admin/E.A.P.....	414	1,402
Property/Casualty Risk Management.....	1,000	8,857
Workers' Compensation Risk Management.....	2,658,084	1,745,309
<i>Total Internal Service Funds</i>	<u>3,545,412</u>	<u>1,788,429</u>
Agency Funds:		
Undivided Tax Agency Funds.....		3,025,750
<i>Total Agency Funds</i>	<u>0</u>	<u>3,025,750</u>
<i>Total</i>	<u>\$14,351,320</u>	<u>\$14,351,320</u>

Due to/from Primary Government and Component Unit consists of the following:

	<i>Due From Component Unit</i>	<i>Due To Primary Government</i>
Primary Government--		
Board of Mental Retardation--		
Special Revenue Fund.....	\$100,000	
Component Unit--		
Monco Enterprises, Inc.....		\$100,000

*Notes to the Combined
Financial Statements*

NOTE G
General Fixed Assets

A summary of changes in general fixed assets follows:

	<i>Balance December 31, 1998</i>		<i>Adjusted Balance January 1, 1999</i>		<i>Balance December 31, 1999</i>	
		<i>Adjustments*</i>		<i>Additions</i>	<i>(Deductions)</i>	
Land.....	\$ 4,403,194	\$ 282,946	\$ 4,686,140	\$	\$	\$ 4,686,140
Land improvements.....	1,423,337	(20,252)	1,403,085	9,725		1,412,810
Buildings, structures and improvements	83,799,318	4,904,379	88,703,697			88,703,697
Furniture, fixtures and equipment.....	43,388,838	(12,574,447)	30,814,391	3,498,887	(1,942,674)	32,370,604
Construction-in-progress.....	<u>1,369,840</u>	<u>439,503</u>	<u>1,809,343</u>	<u>15,028,844</u>		<u>16,838,187</u>
	<u>\$134,384,527</u>	<u>\$ (6,967,871)</u>	<u>\$127,416,656</u>	<u>\$18,537,456</u>	<u>\$(1,942,674)</u>	<u>\$144,011,438</u>

*The adjustments include the beginning year transfer of certain assets, previously reported in an Internal Service fund, to the General Fixed Assets Account Group due to a fund reclassification, as further explained in Note D. In addition, the adjustments reflect the County's change in its fixed asset capitalization threshold, during 1999, from \$1,000 to \$5,000.

At December 31, 1999 general fixed assets include approximately \$1,165,000 of equipment under capitalized leases.

Construction-in-progress is composed of the following:

	<i>Project Authorization</i>	<i>Expended to Dec. 31, 1999</i>	<i>Committed</i>	<i>Required Future Financing</i>
Parks Maintenance Building.....	\$ 157,593	\$ 154,553	\$ 3,040	None
Madison Lakes Lodge Renovation.....	238,730	235,024	3,706	None
Coroner/Crime Lab Renovation.....	411,500	389,041	22,459	None
VOA Building Construction	3,565,106	3,043,399	521,707	None
Reibold Building Projects.....	12,279,034	5,105,427	7,173,607	None
Animal Shelter Expansion.....	1,201,692	102,062	1,099,630	None
CSB Building Construction	8,069,790	3,437,475	4,632,315	None
Center For Adolescent Services.....	5,500,000	3,552,781	1,947,219	None
Kuntz Facility Renovation.....	<u>2,606,844</u>	<u>818,425</u>	<u>1,788,419</u>	None
	<u>\$34,030,289</u>	<u>\$16,838,187</u>	<u>\$17,192,102</u>	

Notes to the Combined Financial Statements

NOTE H- Long-term Debt and other Obligations

Primary Government:

The following is a summary of bond and long-term note obligations of the County as of December 31, 1999:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	January 1, 1999	Additions	(Reductions)	December 31, 1999
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>							
<i>Payable from water revenues:</i>							
1990	North High Water Main	7.000%	2000	\$ 105,000	\$	\$ (50,000)	\$ 55,000
1992	Yankee St/Sp Valley Wtr Main Ext	5.700%	2012	522,734		(27,872)	494,862
1992	Byers Rd Wtr Main Ext	5.700%	2012	130,500		(6,000)	124,500
1993	North High Water Main '93 Refunding	4.400% 5.500%	2011	855,000		(10,000)	845,000
1999	St Rt 49/I-70 Corr Wtr Improvement	4.750% 5.750%	2019		1,700,000		1,700,000
	total payable from water			\$ 1,613,234	\$ 1,700,000	\$ (93,872)	\$ 3,219,362
<i>Payable from wastewater revenues:</i>							
1990	Sewer Improvement	7.000%	2000	\$ 835,000	\$	\$ (315,000)	\$ 520,000
1992	Chataqua Sewer Dist	5.700%	2012	295,000		(15,000)	280,000
1993	Sewer Improve Bonds- '93 Refunding	4.400% 5.500%	2011	8,755,000		(75,000)	8,680,000
1994	Clyo/Spring Valley Swr Project	6.000% 6.200%	2014	1,310,000		(55,000)	1,255,000
1996	Big Three Trunk Swr Project	5.300% 5.600%	2016	5,795,000		(190,000)	5,605,000
1996	Water Pollution Control Master Plan	5.300% 5.600%	2016	11,790,000		(380,000)	11,410,000
1999	St Rt 49/I-70 Corr Swr Improvement	4.750% 5.750%	2019		2,400,000		2,400,000
	total payable from wastewater			\$ 28,780,000	\$ 2,400,000	\$ (1,030,000)	\$ 30,150,000
<i>Payable from parking facilities revenues:</i>							
1991	Parking Facilities Constr.	6.400%	2001	\$ 705,000	\$	\$ (220,000)	\$ 485,000
1993	Parking Facilities- '93 Refunding	4.400% 5.500%	2011	3,830,000		(30,000)	3,800,000
	total payable from parking facilities			\$ 4,535,000	\$	\$ (250,000)	\$ 4,285,000
	<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>			\$ 34,928,234	\$ 4,100,000	\$ (1,373,872)	\$ 37,654,362
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>							
<i>Payable from water revenues:</i>							
1992	Water Rev Bonds- Ctrr Moraine/Beavercreek	5.150% 6.250%	2017	\$ 36,335,000		\$ (310,000)	\$ 36,025,000
1993	Water Rev Refunding Bonds	4.400% 5.300%	2008	16,090,000		(1,295,000)	14,795,000
	total payable from water			\$ 52,425,000	\$	\$ (1,605,000)	\$ 50,820,000
<i>Payable from wastewater revenues:</i>							
1993	Sewer System Revenue Refunding	4.700% 5.800%	2011	\$17,240,033	\$	\$ (1,280,000)	\$15,960,033
	total payable from wastewater			\$17,240,033	\$	(1,280,000)	\$15,960,033

*Notes to the Combined
Financial Statements*

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

<i>Year Issued</i>	<i>Purpose/ Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 1999</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 1999</i>
<i>Payable from solid waste management revenues:</i>							
1967	Incinerator	4.500% & 5.250%	2002	\$ 1,800,000		\$ (420,000)	\$ 1,380,000
1995	Solid Waste Rev Refunding	4.200% 6.000%	2010	23,375,000		(1,200,000)	22,175,000
1996	Solid Waste Rev Bonds	5.000% 5.500%	2010	31,735,000		(1,995,000)	29,740,000
	total payable from solid waste management			\$ 56,910,000	\$ -	\$ (3,615,000)	\$ 53,295,000
<i>Total Revenue Bonds Payable From Enterprise Revenues:</i>				\$ 126,575,033	\$ -	\$ (6,500,000)	\$ 120,075,033
<i>Long-term Notes Payable From Enterprise Funds:</i>							
<i>Payable from water funds:</i>							
1994	Ohio Public Works Commission Loans	0%	2014	\$ 465,375	\$ -	\$ (27,375)	\$ 438,000
	total payable from water			\$ 465,375	\$ -	\$ (27,375)	\$ 438,000
<i>Payable from wastewater funds:</i>							
1978	Ohio Water Dev. Authority	5.250%	2017	\$ 3,022,746		(100,569)	\$ 2,922,177
1994	Ohio Public Works Commission Loans	0%	2015	2,861,495	50,950	(173,495)	2,738,950
1995	Ohio Water Dev. Authority	4.180%	2014	1,436,055		(67,482)	1,368,573
1996	Ohio Water Dev. Authority	4.160%	2016	4,535,381	14,514	(180,691)	4,369,204
1996	Ohio Water Dev. Authority	4.350%	2016	1,052,159	5,359	(43,531)	1,013,987
1997	Ohio Water Dev. Authority	4.040%	2017	2,117,259		(51,135)	2,066,124
1997	Ohio Water Dev. Authority	4.120%	2017	6,082,400	221,571	(238,944)	6,065,027
1998	Ohio Water Dev. Authority	3.910%	2018	422,220	4,609,102	(110,778)	4,920,544
1999	Ohio Public Works Commission Loans	3.000%	2013		225,946		225,946
1999	Ohio Water Dev. Authority	3.790%	2020	\$ -	\$ 7,810,195		\$ 7,810,195
	total payable from wastewater			\$ 21,529,715	\$ 12,937,637	\$ (966,625)	\$ 33,500,727
Total Long-term Notes Payable From Enterprise Funds:				\$ 21,995,090	\$ 12,937,637	\$ (994,000)	\$ 33,938,727

The current portions of Proprietary Fund bond and long-term note obligations are included in the December 31, 1999 balances in the preceding schedule. Current and long-term portions are as follows:

<i>Self-supporting general obligation bonds: payable from Enterprise Funds:</i>	<i>Current Portion</i>	<i>Long-term Portion (net of current)</i>
Water	\$ 155,305	\$ 3,064,057
Wastewater	1,345,000	28,805,000
Parking Facilities	270,000	4,015,000
total payable from Enterprise Funds	\$ 1,770,305	\$ 35,884,057
<i>Revenue bonds payable from Enterprise Funds:</i>		
Water	\$ 1,675,000	\$ 49,145,000
Wastewater	1,340,000	14,620,033
Solid Waste Management	3,820,000	49,475,000
total payable from Enterprise Funds:	\$ 6,835,000	\$ 113,240,033
<i>Long-term notes payable from Enterprise Funds:</i>		
Water	\$ 27,375	\$ 410,625
Wastewater	1,384,941	32,115,786
total payable from Enterprise Funds:	\$ 1,412,316	\$ 32,526,411

Notes to the Combined Financial Statements

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

Unamortized Bond Charges

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary activities. As such, unamortized bond charges for revenue bonds and self-supporting general obligation bonds are shown on the balance sheet as contra-liability accounts and include deferred losses in connection with advance refunding. Deferred losses represent the difference between the reacquisition price and the net carrying value of the old debt and are amortized over the shorter of the life of the refunding debt or the refunded debt. Issuance costs and discounts or premiums related to refunding bonds are, however, amortized over the life of the new debt. All unamortized bond charges are amortized as a component of interest expense, using the straight-line method. Following is a detailed summary of unamortized bond charges by Enterprise and the net carrying value of bonds, at December 31, 1999:

	Total Bonds Out- standing (Long-term & Current Portions)	Issuance Costs	Less: Unamortized Bond Charges:			Net Carrying Value of Bonds
			(Discount) Premium	Deferred Loss	Total	
Enterprise Funds-						
Revenue Bonds:						
<i>Water Fund:</i>						
1993 Water Rev Refunding Bonds	\$ 14,795,000	\$ (239,382)	\$ (79,919)	\$ (1,381,765)	\$ (1,701,066)	\$ 13,093,934
1992 Water Revenue Bonds	36,025,000	(655,970)	(586,854)		(1,242,824)	34,782,176
total	\$ 50,820,000	\$ (895,352)	\$ (666,773)	\$ (1,381,765)	\$ (2,943,890)	\$ 47,876,110
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 15,960,033	\$ (327,255)	\$ (94,208)	\$ (1,932,784)	\$ (2,354,247)	\$ 13,605,786
total	\$ 15,960,033	\$ (327,255)	\$ (94,208)	\$ (1,932,784)	\$ (2,354,247)	\$ 13,605,786
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 29,740,000	\$ (545,826)	\$ (82,858)	\$	\$ (628,684)	\$ 29,111,316
1995 Solid Waste Rev. Refundng Bonds	22,175,000	(415,656)	147,437	(2,229,973)	(2,498,192)	19,676,808
1967 Incinerator Revenue Bonds	1,380,000				0	1,380,000
Total	\$ 53,295,000	\$ (961,482)	\$ 64,579	\$ (2,229,973)	\$ (3,126,876)	\$ 50,168,124
Total Enterprise Funds:	\$120,075,033	\$ (2,184,089)	\$ (696,402)	\$ (5,544,522)	\$ (8,425,013)	\$111,650,020
Self-Supporting General Obligation Bonds:						
<i>Water fund:</i>						
1993 N. High Wtr. Refunding Bonds	\$ 845,000	\$ (6,661)	\$ (5,171)	\$ (51,327)	\$ (63,159)	\$ 781,841
Other Water Bonds	2,374,362				0	2,374,362
total	\$ 3,219,362	\$ (6,661)	\$ (5,171)	\$ (51,327)	\$ (63,159)	\$ 3,156,203
<i>Wastewater fund:</i>						
1993 Sew Impr. Refunding Bonds	\$ 8,680,000	\$ (68,355)	\$ (53,073)	\$ (563,837)	\$ (685,265)	\$ 7,994,735
Other Wastewater Bonds	21,470,000				0	21,470,000
total	\$30,150,000	\$ (68,355)	\$ (53,073)	\$ (563,837)	\$ (685,265)	\$29,464,735
<i>Parking Facilities fund:</i>						
1993 Parking Fac. Refunding Bonds	\$ 3,800,000	\$ (29,954)	\$ (23,256)	\$ (249,949)	\$ (303,159)	\$ 3,496,841
Other Parking Facilities bonds	485,000				0	485,000
total	\$ 4,285,000	\$ (29,954)	\$ (23,256)	\$ (249,949)	\$ (303,159)	\$ 3,981,841
Total Enterprise Funds:	\$37,654,362	\$ (104,970)	\$ (81,500)	\$ (865,113)	\$ (1,051,583)	\$36,602,779

*Notes to the Combined
Financial Statements*

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

Defeased Debt:

The following is a summary of outstanding defeased debt, by fund-type and account group, at December 31, 1999. Through the process of advance refundings, this debt has been defeased in substance, and fully funded, in escrow, through the purchase of United States Treasury Obligations, pursuant to Escrow Deposit Agreements. The investments have amounts and maturities to generate cash flow sufficient to meet the principal and interest payments due over the remaining life of the bonds. All monies and investments in the Escrow Funds are irrevocably pledged to the payment of principal and interest on the defeased bonds for their remaining life. Accordingly, the Escrow Accounts, and corresponding debt, are not included in the financial statements.

Enterprise Funds:

Defeased self-supporting general obligation bonds:

Water fund.....	\$ 795,000
Wastewater fund.....	8,100,000
Parking Facilities fund.....	3,545,000
<i>total</i>	\$12,440,000

Defeased revenue bonds:

Water fund.....	\$14,480,000
Wastewater fund.....	16,245,000
Solid Waste Management fund.....	21,600,000
<i>total:</i>	\$52,325,000

Total Defeased Enterprise Fund Debt: **\$64,765,000**

General Long-term Debt Account Group:

Defeased general obligation bonds: **\$22,030,000**

***Total Defeased General Long-term Debt
Account Group Debt:*** **\$22,030,000**

Notes to the Combined Financial Statements

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

Special assessment bonds are secured by an unvoted property tax levy (special assessment), which constitutes a lien on assessed properties. The bonds are also backed by the full faith and credit of the County as additional security. Accordingly, these bonds are reported in the General Long-term Debt Account Group as Special Assessment Debt with Governmental Commitment:

Year Issued	Purpose/Description	Interest Rate	Final Maturity	January 1, 1999	Additions	(Reductions)	December 31, 1999
<i>Special Assessment Debt With Governmental Commitment:</i>							
<i>Special Assessment Bonds-</i>							
<i>Payable from road assessments:</i>							
1978	Gillen Lane Improvement Assessment	6.500%	1999	\$ 1,000	\$	\$ (1,000)	\$ 0
1979	Holes Creek Ditch Assmt	5.625%	1999	110,000		(110,000)	0
1989	Paragon Road Improvement	6.625%	1999	100,000		(100,000)	0
1991	Horning Ditch-Series C	6.350%	1999	3,000		(3,000)	0
1992	Tom's Run Ditch	5.700%	2000	6,000		(3,000)	3,000
1992	McEwen Road Improvement	5.700%	2002	275,000		(65,000)	210,000
1996	Mohler Ditch	5.250%	2004	95,000		(15,000)	80,000
1998	Swamp Creek Ditch	5.500%	2006	80,000		(8,200)	71,800
1998	Marshall/Sweet Potato Ditch	5.500%	2006	8,500		(900)	7,600
1999	Pleasant Plain Ditch	4.750%- 5.000%	2007				
	total payable from road assessments			\$678,500	\$ 40,000	\$ (306,100)	\$412,400
<i>Payable from water/sewer assessments:</i>							
1979	Sewer Assessment	5.875%	1999	\$ 10,000	\$	\$ (10,000)	\$ 0
1980	Sewer District/Munger-Wingmead	7.750%	2000	45,000		(20,000)	25,000
1981	Sewer Dist Assmt 1981 Series	12.250%	2001	65,000		(20,000)	45,000
1984	Wtr & Swr Assmt 1984 Series	9.500%	2004	85,000		(10,000)	75,000
1988	Hunt Drive Water Assmt	6.750%	2008	30,000		(3,000)	27,000
1989	Grobys Water Line Ext	7.750%	2009	17,000		(1,000)	16,000
1989	Ontario Ave. Sewer Line	7.375%	2009	60,000		(5,000)	55,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.200%- 6.900%	2011	105,000		(10,000)	95,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.200%- 6.900%	2011	29,000		(2,000)	27,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	257,466		(13,728)	243,738
1992	Byers Road Water Main Ext	5.700%	2012	304,500		(14,000)	290,500
	Shechan Rd Water Main Ext	5.700%	2012	8,800		(400)	8,400
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	66,000		(3,000)	63,000
1996	Wolf Creek Pike Water Main	5.600%	2016	38,000		(1,000)	37,000
1999	Post Town Road Water Main	4.750%- 5.750%	2019				
	total payable from water/sewer assessments			\$1,120,766	\$ 185,000	\$ (113,128)	\$1,192,638
	Total Special Assessment Bonds:			\$1,799,266	\$ 225,000	\$ (419,228)	\$1,605,038

General obligation bonds reported in the General Long-term Debt Account Group carry a full faith and credit pledge of the County. The basic security for the bonds is the County's ability to levy an ad valorem tax on all real and personal property in the County subject to such taxation, within the ten mill limitation imposed by Ohio Law. The County anticipates that the debt service on these bonds will primarily be paid from revenues of its General Fund. The following general obligation bonds are reported in the General Long-term Debt Account Group.

Year Issued	Purpose/Description	Interest Rate	Final Maturity	January 1, 1999	Additions	(Reductions)	December 31, 1999
<i>General Obligation Bonds Reported in the General Long-term Debt Account Group:</i>							
1990	County Engineer's Maintenance Facility	7.000%	2000	\$ 625,000	\$	\$ (300,000)	\$ 325,000
1990	Reibold Renovation	7.000%	2000	380,000		(185,000)	195,000
1991	Facility Improvements	6.400%	2001	2,290,000		(600,000)	1,690,000
1993	Reibold Renovation '93 Refunding	4.400%- 5.500%	2011	3,175,000		(25,000)	3,150,000
1993	Facility Improvements- '93 Refunding	4.400%- 5.500%	2011	20,635,000		(175,000)	20,460,000
1999	Children Services Building	4.750%- 5.500%	2014				
	total General Obligation Bonds:			\$27,105,000	\$12,800,000	\$ (1,285,000)	\$38,620,000

*Notes to the Combined
Financial Statements*

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

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 1999 are as follows:

<i>Year Ended December 31</i>	<i>Enterprise Funds</i>					
	<i>General Obligation Bonds Paid from Revenue</i>		<i>Revenue Bonds</i>		<i>Long-term Note Obligations</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2000	\$1,770,305	\$ 2,032,348	\$ 6,835,000	\$ 6,409,534	\$ 1,412,317	\$ 966,429
2001	1,557,315	1,927,130	7,180,000	6,082,749	1,777,990	1,213,805
2002	1,987,315	1,844,266	7,635,000	5,743,506	1,789,671	1,149,402
2003	2,092,315	1,743,299	7,510,000	5,368,086	1,801,902	1,084,448
2004	2,212,098	1,635,850	7,226,098	5,740,427	1,814,710	1,018,919
2005-2020	28,035,014	9,616,209	83,688,935	31,531,183	25,342,137	7,114,958
Total	<u>\$37,654,362</u>	<u>\$18,799,102</u>	<u>\$120,075,033</u>	<u>\$60,875,485</u>	<u>\$ 33,938,727</u>	<u>\$ 12,547,961</u>

General Long-term Debt Account Group

<i>Year Ended December 31</i>	<i>Special Assessment Bonds</i>		<i>General Obligation Bonds</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2000	\$ 214,295	\$ 98,939	\$ 1,365,000	\$ 2,036,608
2001	203,885	84,335	2,485,000	1,949,908
2002	188,385	70,480	2,580,000	1,814,463
2003	104,985	59,199	2,695,000	1,689,101
2004	121,702	52,645	2,830,000	1,556,188
2005-2019	771,786	242,566	26,665,000	6,746,914
Total	<u>\$ 1,605,038</u>	<u>\$ 608,164</u>	<u>\$ 38,620,000</u>	<u>\$15,793,182</u>

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

	<i>January 1, 1999</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 1999</i>
Accrued wages and benefits:				
Sick leave.....	\$4,750,711	\$ 3,637,021	\$ (3,540,553)	\$ 4,847,179
Vacation.....	8,360,703	8,902,409	(8,676,903)	8,586,209
Other.....	34,362	15,363	(18,999)	30,726
Total accrued wages and benefits.....	<u>\$13,145,776</u>	<u>\$12,554,793</u>	<u>\$(12,236,455)</u>	<u>\$13,464,114</u>
Capital Lease Obligations.....	354,771	\$ 496,621	\$ (231,976)	\$ 619,416

Accrued Wages and Benefits: Employees earn 15 days of sick leave per year. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable at the employee's current wage rate. The year-end liability for vacation time consists of approximately 439,800 unused vacation hours. The other accrued wages and benefits liability is made up of approximately 1,970 other compensatory time hours.

Notes to the Combined Financial Statements

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

Capital Lease Obligations: The County has entered into agreements to lease certain data processing and other equipment, as well as copiers and other items. These agreements, in substance, are capital purchases and the related obligations are classified as such in the financial statements. Within the General Long-term Debt Account Group, the future minimum lease payments under these capital leases, and the present values of net minimum lease payments at December 31, 1999 are as follows:

Year	Lease Payments
2000.....	\$ 255,582
2001.....	199,483
2002.....	145,367
2003.....	85,867
Total minimum lease payments.....	<u>686,299</u>
Less amount representing interest.....	<u>(66,883)</u>
Present value of future minimum lease payments.....	<u>\$ 619,416</u>

Capital lease obligations in Proprietary Funds reflect an increase of \$36,259 over the beginning year balance of \$73,618. The increase resulted from principal additions during 1999 of \$84,048 exceeding payments of \$47,789. The future minimum lease payments from Proprietary Fund capital leases and the present values of net minimum lease payments at December 31, 1999 are as follows:

Year	Lease Payments
2000.....	\$ 51,051
2001.....	44,587
2002.....	11,159
2003.....	6,660
2004.....	3,330
Total minimum lease payments.....	<u>116,787</u>
Less amount representing interest.....	<u>(6,910)</u>
Present value of future minimum lease payments.....	<u>\$ 109,877</u>

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

Operating Leases: At December 31, 1999, the County had several operating leases for office and storage space. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to twenty years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 1999 were \$2,961,617; for 2000 through 2019, rental payments are as follows:

Year	Lease Payments
2000.....	\$ 3,121,704
2001.....	3,021,550
2002.....	1,496,162
2003.....	416,396
2004.....	298,140
2005-2019.....	4,250,078
Total minimum lease payments.....	<u>\$ 12,604,030</u>

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

Conduit Debt Obligations:

From time to time, the County has issued Industrial Development Bonds, Hospital Revenue Bonds and Housing Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, health-care and housing facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 1999, there were fifteen series of Industrial Development Bonds, twenty-two series of Hospital Revenue Bonds and eleven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$45.4 million, \$681.3 million and \$36.5 million, respectively.

Notes to the Combined Financial Statements

NOTE 1: Defined Benefit Pension Plans and Post- employment Benefits

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

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The 1999 employer contribution rate for local government employer units was 13.55% of covered payroll. The law enforcement employer rate was 16.70% of covered payroll. The County's contributions to PERS for the years ended December 31, 1999, 1998 and 1997 were \$19,666,677, \$19,143,795 and \$18,334,242, respectively, equal to the required contributions for each year.

Postemployment Benefits: The Public Employees Retirement System of Ohio provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit and to 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. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. The 1999 employer contribution rate for local government employer units was 13.55% of covered payroll; 4.2% was the portion that was used to fund health care. The law enforcement employer rate for 1999 was 16.70% and 4.2% was used to fund health care.

OPEB is financed through employer contributions and investment earnings there on. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

STRS Ohio: The County also contributes to the State Teachers Retirement System of Ohio (STRS Ohio) for certified teachers employed by the County's Board of Mental Retardation. STRS Ohio is a cost-sharing multiple employer defined benefit pension plan administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute per Chapter 3307 of the Ohio Revised Code and assigned to the State Teachers Retirement Board. STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 1999 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, or by calling (614) 227-4090.

Notes to the Combined Financial Statements

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

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 1999, were 9.3% of covered payroll for members and 14% for employers. The County's contributions to STRS Ohio for the years ended December 31, 1999, 1998 and 1997 were \$315,014 and \$298,340 and \$276,296, respectively, equal to the required contributions for each year.

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

The Revised Code grants authority to STRS Ohio to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The board currently allocates employer contributions equal to 2% of covered payroll to the Health Care Reserve Fund from which health care benefits are paid. However, for the fiscal year ended June 30, 1999, the board allocated employer contributions equal to 8% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8.0% of covered payroll.

For the year ended June 30, 1999, the net health care costs paid by STRS Ohio were \$249,929,000. There were 95,796 eligible benefit recipients.

NOTE J.
*Risk
Management*

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$300,000 for each workers' compensation claim, \$250,000 for each general liability claim, \$100,000 for each property damage claim, and \$10,000 for each claim on behalf of employee performance. There were no changes in these coverage maximums from the previous year. For the property and casualty loss program, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County pays premiums to the State Bureau of Workers' Compensation for claims in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Worker's Compensation for administration and payment of claims. The County purchases commercial insurance for all of its employee health-care benefit programs. For all of the County's insurance programs, settled claims have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Mental Retardation & Developmental Disabilities and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. Claims liabilities reported at December 31, 1999 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators of the programs. These estimates are not actuarial but are based on past experience adjusted for current trends and other factors that would modify past experience. The liabilities are based on the estimated ultimate cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Combined
Financial Statements*

NOTE J.
*Risk
Management
(Cont'd.)*

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

	<u>1999</u>	<u>1998</u>
Internal Service Funds-		
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 258,904	\$ 675,990
Change in provision for prior years' claims		
Current year claims and estimates	500,000	283,333
Claim payments	<u>(363,432)</u>	<u>(700,419)</u>
Claims liability at December 31	\$ 395,472	\$ 258,904
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$4,450,336	\$3,073,836
Change in provision for prior years' claims		
Current year claims and estimates	850,000	1,376,500
Claim payments	<u>(1,689,132)</u>	
Claims liability at December 31	\$3,611,204	<u>\$4,450,336</u>
Workers' Compensation Risk Management		
 Total claims liability at December 31	 <u>\$4,006,676</u>	 <u>\$4,709,240</u>
Internal Service Funds		

On the balance sheet at December 31, 1999, the \$4,006,676 total claims liability is comprised of \$522,344 in estimated current insurance claims and \$3,484,332 in estimated long-term claims.

NOTE K.
*Deferred
Compensation*

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

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

*Notes to the Combined
Financial Statements*

NOTE L
*Proprietary
Construction
Commitments*

At December 31, 1999, significant outstanding Proprietary construction commitments, for which there were no future funding requirements, approximated the following:

<u>Committed From Enterprise Funds</u>	<u>Committed</u>
<u>Water Projects:</u>	
Southern Water Treatment Plant Project.....	\$ 2,749,000
Salem Avenue Corridor Water Utility Installation Project	1,233,000
Other Water Projects.....	3,522,000
<u>Wastewater Projects:</u>	
Water Pollution Control Master Plan Project	13,282,000
Sanitary Sewer Rehabilitation Projects	1,723,000
Other Wastewater Projects	1,384,000
<u>Solid Waste Management Projects:</u>	
Solid Waste Transfer Station Project.....	524,000
Other Solid Waste Management Projects.....	185,000
<i>Total Committed From Enterprise Funds:</i>	<u>\$ 24,602,000</u>

NOTE M
*Property Tax
Revenues*

Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes collected during 1999 were levied after October 1, 1998 on the assessed value as of January 1, 1998, the lien date. Public utility property taxes collected in 1999 attached as a lien on December 31, 1997 and were levied after October 31, 1998. Taxpayers were required to pay one half of these taxes by March 3, 1999 with the remaining half due July 21, 1999. Tangible personal property taxes collected in 1999, were levied after October 1, 1998 on the value listed as of December 31, 1998.

Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 25% of true value. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 1996 and a statistical update was completed in 1999.

The assessed value by property classification, upon which the 1999 tax levy was based, follows:

Real property	\$6,769,814,710
Public utility real property.....	1,894,520
Tangible personal property	1,101,188,253
Public utility tangible personal property.....	530,202,660
Total	<u>\$8,403,100,143</u>

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. During 1999, in addition to the 1.70 mills, 11.24 mills were levied based upon mills voted for the Human Services and Mental Retardation Levies. A summary of voted millage follows:

*Notes to the Combined
Financial Statements*

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

Purpose	Voter Levy Date	Authorized Rate	Rate Levied for Current Year		Final (b) Levy Year
			(a) R/A	C/I	
Human Services A	1993	5.21	4.33	4.94	1999
Human Services B	1995	5.03	4.44	4.81	2003
Mental Retardation	1977	1.00	0.37	0.51	cont.
<i>Total</i>		11.24	9.14	10.26	

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 1999. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2000 were recorded as 1999 revenue. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 1999 operations nor are they available for appropriation until 2000; therefore, the receivable is offset by a credit to deferred revenue.

The following is a summary of major intergovernmental revenues:

NOTE N:
Intergovernmental
Revenues

General Fund:	
Ohio Local Government Fund Distribution	\$ 13,563,244
State Property Tax Reimbursements	1,494,712
State Public Defender Reimbursements	3,339,200
Local Government Reimbursements	1,510,435
Other	2,693,073
<i>Total General Fund</i>	<i>\$ 22,600,664</i>
Special Revenue Funds:	
Federal and State Health and Human Services Grants and Reimbursements	\$ 101,768,602
State Transportation Taxes	8,853,369
Community and Economic Development Grants	5,041,814
Children Services Board Grants and Reimbursements	28,072,177
Child Support Enforcement Incentives	9,006,739
Community Corrections Grants and Reimbursements	3,983,952
Youth Services Subsidy Grants	3,081,501
Other	14,393,071
<i>Total Special Revenue Funds</i>	<i>\$174,201,225</i>
Capital Projects Funds:	
Capital Grants and Reimbursements	\$ 1,732,000
<i>Total Capital Projects Funds</i>	<i>\$ 1,732,000</i>

Notes to the Combined Financial Statements

NOTE O Interfund Transfers

A summary of operating transfers by fund type follows:

Transfers From	Transfers To						Total
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
General.....	\$	\$32,613,390	\$2,169,038	\$15,017,165	\$3,293,794	\$ 5,000	\$53,098,387
Special Revenue	4,459,815	61,555,939	171,875	479,748	1,724,956		68,392,333
Capital Projects.....				865,474			865,474
Enterprise.....					149,451		149,451
Internal Service.....	23,287					13,791	37,078
Expendable Trust.....	196,314						196,314
Total.....	<u>\$4,679,416</u>	<u>\$94,169,329</u>	<u>\$2,340,913</u>	<u>\$16,362,387</u>	<u>\$5,168,201</u>	<u>\$18,791</u>	<u>\$122,739,037</u>

NOTE P Segment Information for Enterprise Funds

The County maintains five Enterprise Funds which provide water, wastewater, solid waste management and parking services as well as an intermediate care facility, known as Stillwater Center, for the mentally retarded and developmentally disabled. Segment information for the year ended December 31, 1999 follows:

	Water	Wastewater	Solid Waste Management	Parking Facilities	Stillwater Center	Total Enterprise Funds
Operating revenues.....	\$36,297,022	\$37,882,551	\$20,340,593	\$935,883	\$7,928,955	\$103,385,004
Operating expenses						
before depreciation.....	27,321,515	22,259,229	11,821,309	378,020	9,265,221	71,045,294
Depreciation.....	2,583,994	6,793,404	1,203,356	185,664	135,461	10,901,879
Operating income (loss).....	6,391,513	8,829,918	7,315,928	372,199	(1,471,727)	21,437,831
Operating transfers:						
in.....	1,213,383	1,098,886	1,311,827		1,544,105	5,168,201
(out).....			(149,451)			(149,451)
Net income (loss).....	6,843,028	7,495,874	6,242,004	107,914	74,883	20,763,703
Increase in current						
capital contribution.....	831,143	969,563				1,800,706
Property, plant and						
equipment additions.....	1,381,591	9,354,921	460,678		43,962	11,241,152
(disposals).....	(133,361)	(227,510)	(102,621)		(5,940)	(469,432)
Net working capital.....	17,862,158	15,707,834	22,429,835	403,666	1,543,113	57,946,606
Total assets.....	170,686,853	240,048,899	80,907,137	7,738,946	9,291,412	508,673,247
Bonds and other long-term						
obligations payable from						
operating revenues (net of						
current portions).....	52,619,682	75,540,819	50,205,160	4,015,000		182,380,661
Total equity.....	108,406,643	157,303,998	25,773,403	3,644,564	8,237,831	303,366,439

*Notes to the Combined
Financial Statements*

NOTE Q-
Deficit Fund
Balances

Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$1,115 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Wastewater

The retained earnings deficit of \$10,193,856 is a result of the County's policy of closing depreciation on contributed capital to retained earnings. Net income in this fund, during 1999, reduced the deficit by \$7,495,874.

Health Insurance Admin./E.A.P.

The retained earnings deficit of \$917,763 is a result of the cumulative net losses from previous years and is expected to be funded through future operating revenues or transfers-in.

NOTE R-
Contingencies,
Judgments
and Claims

Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

*Notes to the Combined
Financial Statements*

**NOTE S:
Contributed
Capital**

During the year, contributed capital in the Proprietary Funds increased by the following amounts:

	<i>Source</i>			<i>Total Additions</i>	<i>Contributed Capital January 1</i>	<i>Contributed Capital December 31</i>
	<i>Government</i>		<i>Developers</i>			
	<i>State & Federal Funding</i>	<i>Governmental Funds</i>				
<i>Enterprise Funds:</i>						
Water.....	\$	\$	\$ 831,143	\$ 831,143	\$ 82,677,117	\$ 83,508,260
Wastewater.....		46,923	922,640	969,563	166,528,291	167,497,854
Solid Waste Management.....					3,366,863	3,366,863
Total Enterprise.....	\$ 0	\$ 46,923	\$ 1,753,783	\$ 1,800,706	\$ 252,572,271	\$ 254,372,977
<i>Internal Service Funds:</i>						
Mailroom.....	\$	\$	\$	\$ 0	\$ 3,750	\$ 3,750
Stockroom.....				0	805	805
Service Depot.....				0	32,613	32,613
County Telephone.....				0	342,598	342,598
Hlth Ins Adm/E.A.P.....				0	1,034,915	1,034,915
Prop/Csly Risk Mgt.....				0	2,181,124	2,181,124
Total Internal Service.....	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,595,805	\$ 3,595,805

**NOTE T:
Related Party
Transactions**

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$66,000, was recorded as operating revenues and expenses by Monco in its 1999 financial statements.

**NOTE U:
Postclosure
Care Cost**

Pursuant to State and federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 1999 amounted to \$48,939. The \$730,160 reported as the estimated liability for landfill postclosure costs at December 31, 1999 represents the current estimate of remaining postclosure care and monitoring costs as of the end of the year. These amounts are based on what it would cost to perform all postclosure care in 1999. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County has met the "Local Government Test" financial assurance requirements of the State Environmental Protection Agency, to ensure that adequate County funds for remaining postclosure care will be readily available when needed.

*Notes to the Combined
Financial Statements*

NOTE V.
Miscellaneous Revenues

For the year ended December 31, 1999, miscellaneous revenues consist of the following:

	<i>General Fund</i>	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Projects Funds</i>	<i>Expendable Trust Fund</i>
Reimbursements and refunds.....	\$ 889,153	\$7,332,967	\$ 684	\$ 53,271	\$
Accrued interest on bond proceeds.....			38,350		
Proceeds of unclaimed funds.....					203,771
Donations and contributions.....	<u>359,487</u>	<u>116,432</u>		<u>2,925,383</u>	
	<u>\$1,248,640</u>	<u>\$7,449,399</u>	<u>\$39,034</u>	<u>\$2,978,654</u>	<u>\$203,771</u>

NOTE W.
Subsequent Event

On March 7, 2000, a levy to replace the County's expiring Human Services Levy A was passed by the voters. The new levy totals 5.21 renewal mills and begins with the 2000 tax year. The collection years on the new levy begin in 2001 and end in 2008.

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

General Fund

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

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

For the Year Ended December 31, 1999

(Cont'd.)

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 12,772,805	\$ 12,772,805	\$ 0
Sales tax.....	62,118,946	62,118,946	0
Other taxes.....	1,728,415	1,728,125	(290)
Licenses and permits.....	53,667	53,667	0
Fees and charges for services.....	15,222,921	15,557,841	334,920
Fines and forfeitures.....	1,386,000	1,462,114	76,114
Intergovernmental.....	21,501,164	21,499,216	(1,948)
Investment earnings.....	21,705,055	23,051,671	1,346,616
Miscellaneous.....	858,173	892,374	34,201
<i>Total Revenues.....</i>	<i>\$ 137,347,146</i>	<i>\$ 139,136,759</i>	<i>\$ 1,789,613</i>
<i>General Government Expenditures:</i>			
<i>Board of County Commissioners</i>			
Personal services.....	\$ 582,451	\$ 549,209	\$ 33,242
Professional services.....	43,649	35,806	7,843
Operating expenditures.....	64,002	42,611	21,391
Capital outlays.....	4,040	3,777	263
<i>Total Board of County Commissioners.....</i>	<i>694,142</i>	<i>631,403</i>	<i>62,739</i>
<i>County Administrator</i>			
Personal services.....	243,395	218,409	24,986
Professional services.....	22,018	21,592	426
Operating expenditures.....	23,485	13,951	9,534
Capital outlays.....	7,198	7,198	0
<i>Total County Administrator.....</i>	<i>296,096</i>	<i>261,150</i>	<i>34,946</i>
<i>Clerk of the Commission</i>			
Personal services.....	63,729	62,867	862
Professional services.....	29,203	20,456	8,747
Operating expenditures.....	17,191	3,615	13,576
<i>Total Clerk of the Commission.....</i>	<i>110,123</i>	<i>86,938</i>	<i>23,185</i>
<i>Office of Management and Budget</i>			
Personal services.....	713,574	616,359	97,215
Professional services.....	77,051	72,811	4,240
Operating expenditures.....	68,692	21,165	47,527
Capital outlays.....	9,838	9,306	532
<i>Total Office of Management and Budget.....</i>	<i>869,155</i>	<i>719,641</i>	<i>149,514</i>
<i>Budget and Administration</i>			
Personal services.....	1,381,440	1,266,398	115,042
Professional services.....	184,690	152,500	32,190
Operating expenditures.....	190,096	121,106	68,990
Debt service.....	621	621	0
Capital outlays.....	77,262	64,951	12,311
<i>Total Budget and Administration.....</i>	<i>1,834,109</i>	<i>1,605,576</i>	<i>228,533</i>
<i>Public Works</i>			
Personal services.....	2,247,641	2,192,644	54,997
Professional services.....	368,168	365,068	3,100
Operating expenditures.....	852,890	761,793	91,097
Debt service.....	16,725	13,380	3,345
Capital outlays.....	57,267	42,119	15,148
<i>Total Public Works.....</i>	<i>3,542,691</i>	<i>3,375,004</i>	<i>167,687</i>

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

For the Year Ended December 31, 1999

(Cont'd.)

*General Government
(Cont'd.)*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Expenditures:</i>			
<i>Non-Departmental</i>			
Personal services.....	\$ 11,706	\$ 11,706	\$ 0
Professional services.....	842,380	842,380	0
Operating expenditures.....	31,354	31,354	0
Capital outlays.....	8,063	8,063	0
<i>Total Non-Departmental.....</i>	<u>893,503</u>	<u>893,503</u>	<u>0</u>
<i>Data Processing</i>			
Personal services.....	1,670,786	1,658,115	12,671
Professional services.....	1,275,821	1,089,943	185,878
Operating expenditures.....	267,578	192,823	74,755
Capital outlays.....	60,024	57,115	2,909
<i>Total Data Processing.....</i>	<u>3,274,209</u>	<u>2,997,996</u>	<u>276,213</u>
<i>Records Center and Archives</i>			
Personal services.....	628,349	586,141	42,208
Professional services.....	140,387	103,386	37,001
Operating expenditures.....	50,694	35,889	14,805
Debt service.....	10,680	10,598	82
Capital outlays.....	16,890	14,910	1,980
<i>Total Records Center and Archives.....</i>	<u>847,000</u>	<u>750,924</u>	<u>96,076</u>
<i>Auditor</i>			
Personal services.....	2,377,051	2,352,895	24,156
Professional services.....	302,565	232,742	69,823
Operating expenditures.....	131,579	99,681	31,898
Capital outlays.....	123,763	123,740	23
<i>Total Auditor.....</i>	<u>2,934,958</u>	<u>2,809,058</u>	<u>125,900</u>
<i>Treasurer</i>			
Personal services.....	924,299	901,370	22,929
Professional services.....	513,325	319,552	193,773
Operating expenditures.....	54,224	37,280	16,944
Capital outlays.....	27,113	26,133	980
<i>Total Treasurer.....</i>	<u>1,518,961</u>	<u>1,284,335</u>	<u>234,626</u>
<i>Recorder</i>			
Personal services.....	907,846	900,050	7,796
Professional services.....	44,263	28,602	15,661
Operating expenditures.....	30,948	24,356	6,592
<i>Total Recorder.....</i>	<u>983,057</u>	<u>953,008</u>	<u>30,049</u>
<i>Board of Elections</i>			
Personal services.....	1,951,546	1,869,536	82,010
Professional services.....	193,532	124,216	69,316
Operating expenditures.....	336,681	181,037	155,644
Capital outlays.....	51,428	46,449	4,979
<i>Total Board of Elections.....</i>	<u>2,533,187</u>	<u>2,221,238</u>	<u>311,949</u>
<i>Total General Government.....</i>	<u>20,331,191</u>	<u>18,589,774</u>	<u>1,741,417</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 1999

(Cont'd.)

*Judicial and
Law Enforcement*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Expenditures:</i>			
<i>Public Works</i>			
Personal services.....	\$ 1,150,041	\$ 1,064,234	\$ 85,807
Professional services.....	185,233	163,135	22,098
Operating expenditures.....	985,014	962,012	23,002
Capital outlays.....	6,575	4,587	1,988
<i>Total Public Works</i>	<u>2,326,863</u>	<u>2,193,968</u>	<u>132,895</u>
<i>Non-Departmental</i>			
Personal services.....	493,201	465,676	27,525
Professional services.....	5,813,718	5,806,969	6,749
Operating expenditures.....	188,545	184,426	4,119
Capital outlays.....	2,000	0	2,000
<i>Total Non-Departmental</i>	<u>6,497,464</u>	<u>6,457,071</u>	<u>40,393</u>
<i>Prosecutor</i>			
Personal services.....	7,579,528	7,518,886	60,642
Professional services.....	235,506	225,761	9,745
Operating expenditures.....	533,052	350,919	182,133
Capital outlays.....	142,111	142,111	0
<i>Total Prosecutor</i>	<u>8,490,197</u>	<u>8,237,677</u>	<u>252,520</u>
<i>Sheriff</i>			
Personal services.....	19,331,797	19,241,373	90,424
Professional services.....	2,108,946	1,980,337	128,609
Operating expenditures.....	1,441,231	1,125,377	315,854
Capital outlays.....	672,445	638,158	34,287
<i>Total Sheriff</i>	<u>23,554,419</u>	<u>22,985,245</u>	<u>569,174</u>
<i>Coroner</i>			
Personal services.....	2,265,436	2,244,663	20,773
Professional services.....	206,623	203,304	3,319
Operating expenditures.....	97,365	95,400	1,965
Capital outlays.....	54,002	53,943	59
<i>Total Coroner</i>	<u>2,623,426</u>	<u>2,597,310</u>	<u>26,116</u>
<i>Common Pleas Court</i>			
Personal services.....	7,923,636	7,888,762	34,874
Professional services.....	988,222	982,631	5,591
Operating expenditures.....	397,542	394,632	2,910
Debt service.....	22,428	22,428	0
Capital outlays.....	260,457	260,184	273
<i>Total Common Pleas Court</i>	<u>9,592,285</u>	<u>9,548,637</u>	<u>43,648</u>

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

For the Year Ended December 31, 1999

(Cont'd.)

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

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Expenditures:</i>			
<i>Juvenile Court</i>			
Personal services.....	\$ 11,709,024	\$ 11,210,750	\$ 498,274
Professional services.....	1,886,935	1,640,093	246,842
Operating expenditures.....	896,472	743,915	152,557
Debt service.....	61,213	61,040	173
Capital outlays.....	198,967	191,639	7,328
<i>Total Juvenile Court.....</i>	<u>14,752,611</u>	<u>13,847,437</u>	<u>905,174</u>
<i>Domestic Relations Court</i>			
Personal services.....	304,092	262,805	41,287
Professional services.....	44,156	42,938	1,218
Operating expenditures.....	12,142	0	12,142
Capital outlays.....	8,018	2,896	5,122
<i>Total Domestic Relations Court.....</i>	<u>368,408</u>	<u>308,639</u>	<u>59,769</u>
<i>Probate Court</i>			
Personal services.....	1,238,459	1,226,823	11,636
Professional services.....	83,590	79,222	4,368
Operating expenditures.....	101,804	67,759	34,045
Capital outlays.....	45,513	45,424	89
<i>Total Probate Court.....</i>	<u>1,469,366</u>	<u>1,419,228</u>	<u>50,138</u>
<i>District Courts</i>			
Personal services.....	1,449,929	1,415,791	34,138
Professional services.....	144,220	130,899	13,321
Operating expenditures.....	461,275	453,179	8,096
<i>Total District Courts.....</i>	<u>2,055,424</u>	<u>1,999,869</u>	<u>55,555</u>
<i>Municipal Courts</i>			
Personal services.....	77,915	72,334	5,581
Professional services.....	50,413	38,945	11,468
Operating expenditures.....	869,648	851,607	18,041
<i>Total Municipal Courts.....</i>	<u>997,976</u>	<u>962,886</u>	<u>35,090</u>
<i>Court of Appeals</i>			
Personal services.....	15,898	14,079	1,819
Professional services.....	49,344	47,339	2,005
Operating expenditures.....	97,632	75,021	22,611
Debt service.....	8,000	6,812	1,188
Capital outlays.....	2,690	2,686	4
<i>Total Court of Appeals.....</i>	<u>173,564</u>	<u>145,937</u>	<u>27,627</u>
<i>Public Defender</i>			
Personal services.....	3,273,347	3,258,651	14,696
Professional services.....	193,189	191,097	2,092
Operating expenditures.....	270,758	231,592	39,166
Debt service.....	3,773	1,617	2,156
Capital outlays.....	300,248	296,026	4,222
<i>Total Public Defender.....</i>	<u>4,041,315</u>	<u>3,978,983</u>	<u>62,332</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>76,943,318</u>	<u>74,682,887</u>	<u>2,260,431</u>

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

For the Year Ended December 31, 1999

(Cont'd.)

<i>Environment & Public Works</i>	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Expenditures:</i>			
<i>Non-Departmental</i>			
Professional services.....	\$ 48,640	\$ 48,640	\$ 0
Operating expenditures.....	210,941	210,941	0
<i>Total Non-Departmental</i>	<u>259,581</u>	<u>259,581</u>	<u>0</u>
<i>County Engineer</i>			
Personal services.....	147,577	135,500	12,077
Professional services.....	50,666	44,922	5,744
Operating expenditures.....	41,640	33,587	8,053
Debt service.....	5,034	4,943	91
Capital outlays.....	33,000	7,978	25,022
<i>Total County Engineer</i>	<u>277,917</u>	<u>226,930</u>	<u>50,987</u>
<i>Total Environment & Public Works</i>	<u>537,498</u>	<u>486,511</u>	<u>50,987</u>
<i>Social Services</i>			
<i>Expenditures:</i>			
<i>Non-Departmental</i>			
Professional services.....	844,734	844,499	235
Operating expenditures.....	187,590	187,590	0
<i>Total Non-Departmental</i>	<u>1,032,324</u>	<u>1,032,089</u>	<u>235</u>
<i>Veteran Services</i>			
Personal services.....	540,685	515,006	25,679
Professional services.....	36,626	34,851	1,775
Operating expenditures.....	635,148	600,903	34,245
Capital outlays.....	38,946	37,614	1,332
<i>Total Veteran Services</i>	<u>1,251,405</u>	<u>1,188,374</u>	<u>63,031</u>
<i>Total Social Services</i>	<u>2,283,729</u>	<u>2,220,463</u>	<u>63,266</u>
<i>Community and Economic Development</i>			
<i>Expenditures:</i>			
<i>Community Development and Planning</i>			
Personal services.....	646,466	473,646	172,820
Professional services.....	39,381	26,063	13,318
Operating expenditures.....	108,952	30,690	78,262
Capital outlays.....	33,122	23,270	9,852
<i>Total Community Development and Planning</i>	<u>827,921</u>	<u>553,669</u>	<u>274,252</u>
<i>Public Works</i>			
Personal services.....	1,248,458	1,166,689	81,769
Professional services.....	257,602	250,827	6,775
Operating expenditures.....	389,099	376,586	12,513
Debt service.....	2,400	767	1,633
Capital outlays.....	168,209	152,081	16,128
<i>Total Public Works</i>	<u>2,065,768</u>	<u>1,946,950</u>	<u>118,818</u>
<i>Non-Departmental</i>			
Operating expenditures.....	2,551,634	2,551,634	0
<i>Total Non-Departmental</i>	<u>2,551,634</u>	<u>2,551,634</u>	<u>0</u>
<i>Total Community and Economic Development</i>	<u>5,445,323</u>	<u>5,052,253</u>	<u>393,070</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Totals</i>			
<i>Total Expenditures.....</i>	\$ 105,541,059	\$ 101,031,888	\$ 4,509,171
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	31,806,087	38,104,871	6,298,784
<i>Other Financing Sources And Uses</i>			
<i>Operating transfers in.....</i>	6,260,612	6,419,072	158,460
<i>Operating transfers out.....</i>	(53,189,361)	(53,098,387)	90,974
<i>Total Other Financing Sources And Uses.....</i>	(46,928,749)	(46,679,315)	249,434
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>	(15,122,662)	(8,574,444)	6,548,218
<i>Fund Balance at Beginning of Year.....</i>	43,214,813	43,214,813	0
<i>Fund Balance at End of Year.....</i>	\$ 28,092,151	\$ 34,640,369	\$ 6,548,218

Special Revenue Funds

These are funds used to account for specific governmental revenues (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action and expenditures for specified purposes.

<i>Board of Mental Retardation</i>	This fund manages and operates programs for the mentally retarded and developmentally disabled who reside in Montgomery County.	<i>Annually Budgeted</i>
<i>Alcohol, Drug Addiction and Mental Health Services Board</i>	This Board is responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County.	<i>Multi-Year Budgeted</i>
<i>Children Services Board</i>	This county agency is responsible by law for investigation of all reports of child abuse, neglect or dependency. Services include family counseling, foster care, adoption services and clinical services.	<i>Annually Budgeted</i>
<i>Human Services</i>	The Human Services fund administers public assistance programs under state and federal regulations. These programs encompass Ohio Works First (OWF), Medicaid, Food Stamps, Child Care and Social Services.	<i>Multi-Year Budgeted</i>
<i>Human Services Levy</i>	Levy proceeds support various human service organizations such as the Children Services Board, Board of Mental Retardation, and other agencies which agree to provide services that accommodate unmet needs in the community. Two separately budgeted levy funds, entitled Levy A and Levy B, respectively, comprise this fund.	<i>Annually Budgeted</i>
<i>Country View Manor</i>	The Country View Manor provides residential care in a protective, assisted living environment for up to sixty-five elderly County residents who are unable to live independently and who meet the admission requirements. It is funded primarily by the Human Services Levy.	<i>Annually Budgeted</i>
<i>Road, Auto and Gas</i>	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department.	<i>Annually Budgeted</i>
<i>Real Estate Assessment</i>	Monies are collected from the tax settlements to finance the state-mandated appraisal of real property in Montgomery County.	<i>Annually Budgeted</i>
<i>Community Development Block Grant</i>	This program aids in the rehabilitation and new construction of underdeveloped neighborhoods on a County-wide basis.	<i>Multi-Year Budgeted</i>
<i>Job Training Partnership Act</i>	The Job Training Partnership Act provides services to economically disadvantaged County residents in the areas of vocational classroom training, self-directed job search, work experience and on-the-job training.	<i>Multi-Year Budgeted</i>
<i>Child Support Enforcement</i>	To account for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program.	<i>Multi-Year Budgeted</i>
<i>Youth Services Subsidy</i>	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions. These programs include a summer work program, foster care programs and others.	<i>Multi-Year Budgeted</i>
<i>Economic Development</i>	This fund accounts for the County's commitment, pursuant to its ten-year plan, to provide \$5 million per year to fund qualifying economic development programs. Its source of funding is the General Fund.	<i>Multi-Year Budgeted</i>

<i>Community Corrections</i>	To account for the administration of the community corrections program (MonDay). MonDay is a male/female facility which is operated in cooperation with the City of Dayton.	<i>Multi-Year Budgeted</i>	
<i>ADAMHS Board Federal Grants</i>	This fund provides mandatory separate accountability for approximately \$5 million of federal grant programs which are administered by the Alcohol, Drug Addiction and Mental Health Services Board. Each specific grant is accounted for on a separate multi-year project basis.	<i>Multi-Year Budgeted</i>	
<i>Hotel/Motel Tax Administration</i>	This fund accounts for the collection and distribution of the County's hotel/motel tax. The majority of the disbursements are made to the Dayton Area Chamber of Commerce.	<i>Annually Budgeted</i>	
<i>Other</i>	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:		
	<ul style="list-style-type: none"> -Dog and Kennel -Caring Program -Animal Control Contracts -Coroner's Special Lab -Forensic Crime Lab -Crime Lab-AFIS Fees -Victims of Domestic Violence -District Court Probation Services -CPC Probation Services -Montgomery County Sentencing -Alternative Dispute Resolution -Indigent Guardianship -Low Income Housing -CED-Multi-Service Center -Cultural Facilities -Telecommunications Tax -Building Regulations -Plat and Site Review -Joint Office of Economic Development -Indigent Drivers Alcohol Treatment -Sheriff-Harrison Twp Contract -Sheriff-Washington Twp Contract -Sheriff-Jefferson Twp Contract -Sheriff Security Contracts -Jail Commissary -Sheriff-DARE -800 MHz Operating -County Recorder Equipment Needs 	<ul style="list-style-type: none"> -Welfare Audit -Inspection Services -District Planning Fees -Landfill Development -Day/Mont Courts Building -Reibold Building -Coroner/Crime Lab Bldg Maint -Stillwater Center Contract -Children Services Board Contract -Clerk of Courts Certificate of Title Admin. -Montg Co Auto License Bureau -Domestic Relations Legal Research Fees -Domestic Relations Automation Fees -Probate Court Legal Research Fees -Probate Court Automation Fees -Common Pleas Court Legal Research Fees -Common Pleas Court Automation Fees -Juvenile Court Legal Research Fees -Juvenile Court Detention Ctr Education -District Courts Legal Research Fees -District Courts Automation Fees -District Courts Operation -DETAC-Prosecutor -DETAC-Treasurer -Treasurer's Prepayment Interest -General Fund Incentive-to-Save Program -County Prosecutor Victim Witness -Job Center 	<i>Annually Budgeted</i>
	<ul style="list-style-type: none"> -Children Services Board State Grants -Justice Assistance Act -Community Human Services Capital Alloc. -Community Oriented Policing Program -Sheriff's Seized Assets -Sheriff-CANE -Sheriff-OCN -DUI Enforcement Grant -Local Law Enforcement Block Grant -General Fund Strategic Investment -Juvenile Court HS Levy Grants -Juv. Acct. Inc. Block Grant 	<ul style="list-style-type: none"> -CPC State Grants -CPC Federal Grants -Litter Control -Dora Tate Center Grant -MRDD Federal Grants -MRDD Residential -MRDD Dual Diagnosis -MRDD Family Resources -VAWA Grant -VOCA Grant -DR Ct-Child Protection Mediation -Building Regulations Grant 	<i>Multi-Year Budgeted</i>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
All Special Revenue Funds*

December 31, 1999

	<i>Board of Mental Retardation</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Children Services Board</i>	<i>Human Services</i>	<i>Human Services Levy</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 11,252,730	\$ 7,990,943	\$ 1,718,988	\$ 10,194,776	\$ 36,439,302
Net receivables					
Taxes.....	4,622,042				81,656,147
Accounts.....	260,097	7,204	1,139	2,259	
Accrued interest.....					
Duc from other funds.....	516,734	1,046	2,084,918	478,662	2,444,127
Duc from other governments.....	265,065	655,458	2,356,461		
Duc from component unit.....	100,000				
<i>Total Assets</i>	<u>\$ 17,016,668</u>	<u>\$ 8,654,651</u>	<u>\$ 6,161,506</u>	<u>\$ 10,675,697</u>	<u>\$ 120,539,576</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 310,074	\$ 2,053,942	\$ 2,692,320	\$ 2,261,310	\$ 3,028,933
Deferred revenue.....	4,616,905				81,718,635
Duc to other funds.....	355,609	28,030	183,790	2,558,778	
Duc to other governments.....	3,401	20,000	6,850	17,801	126,033
Accrued wages and benefits.....	562,496	28,586	284,541	441,879	
<i>Total Liabilities</i>	<u>5,848,485</u>	<u>2,130,558</u>	<u>3,167,501</u>	<u>5,279,768</u>	<u>84,873,601</u>
<i>Fund Balances</i>					
Reserved for encumbrances.....	735,919	22,197,033	559,372	11,553,874	1,017,044
Unreserved/undesignated.....	10,432,264	(15,672,940)	2,434,633	(6,157,945)	34,648,931
<i>Total Equity</i>	<u>11,168,183</u>	<u>6,524,093</u>	<u>2,994,005</u>	<u>5,395,929</u>	<u>35,665,975</u>
<i>Total Liabilities And Equity</i>	<u>\$ 17,016,668</u>	<u>\$ 8,654,651</u>	<u>\$ 6,161,506</u>	<u>\$ 10,675,697</u>	<u>\$ 120,539,576</u>

(Cont'd.)

<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Job Training Partnership Act</i>	<i>Child Support Enforcement</i>	<i>Youth Services Subsidy</i>	<i>Economic Development</i>
\$ 1,209,982	\$ 9,005,322	\$ 2,163,017	\$	\$	\$ 3,673,733	\$ 3,202,627	\$ 14,790,985
	764,827			990	112,310		
	122,437						
4,080	65,610	2,660	925		401,772		
	473,704		1,536,036	2,787,482		239,574	
<u>\$ 1,214,062</u>	<u>\$ 10,431,900</u>	<u>\$ 2,165,677</u>	<u>\$ 1,536,961</u>	<u>\$ 2,788,472</u>	<u>\$ 4,187,815</u>	<u>\$ 3,442,201</u>	<u>\$ 14,790,985</u>
\$ 73,640	\$ 760,316	\$ 115,141	\$ 483,498	\$ 92,912	\$ 40,966	\$ 270,830	\$
	70,222						
14,074	145,380	10,428	1,046,458	2,019,284	512,516	14,215	
295	26,313			10,353	1,515		736,533
48,778	144,778	24,588	7,005		259,668	12,541	
<u>136,787</u>	<u>1,147,009</u>	<u>150,157</u>	<u>1,536,961</u>	<u>2,122,549</u>	<u>814,665</u>	<u>297,586</u>	<u>736,533</u>
61,801	2,524,622	134,763	3,548,939	1,041,663	3,509,432	188,399	3,064,390
1,015,474	6,760,269	1,880,757	(3,548,939)	(375,740)	(136,282)	2,956,216	10,990,062
<u>1,077,275</u>	<u>9,284,891</u>	<u>2,015,520</u>	<u>0</u>	<u>665,923</u>	<u>3,373,150</u>	<u>3,144,615</u>	<u>14,054,452</u>
<u>\$ 1,214,062</u>	<u>\$ 10,431,900</u>	<u>\$ 2,165,677</u>	<u>\$ 1,536,961</u>	<u>\$ 2,788,472</u>	<u>\$ 4,187,815</u>	<u>\$ 3,442,201</u>	<u>\$ 14,790,985</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 1999

	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/ Motel Tax Admini- stration</i>	<i>Other</i>	<i>Totals</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 803,262	\$ 1,080,292	\$ 142,166	\$ 43,650,792	\$ 147,318,917
Net receivables					
Taxes.....			169,679		86,447,868
Accounts.....		11,221		490,342	1,650,389
Accrued interest.....				48,190	170,627
Due from other funds.....	10,406			566,057	6,576,997
Due from other governments.....		18,017		267,536	8,599,333
Due from component unit.....					100,000
<i>Total Assets</i>	<u>\$ 813,668</u>	<u>\$ 1,109,530</u>	<u>\$ 311,845</u>	<u>\$ 45,022,917</u>	<u>\$ 250,864,131</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 48,012	\$ 363,075	\$ 32	\$ 1,244,290	\$ 13,839,291
Deferred revenue.....				27,639	86,433,401
Due to other funds.....	27,781	160	807	278,962	7,196,272
Due to other governments.....	19,045			211,746	1,179,885
Accrued wages and benefits.....	69,613		1,384	366,486	2,252,343
<i>Total Liabilities</i>	<u>164,451</u>	<u>363,235</u>	<u>2,223</u>	<u>2,129,123</u>	<u>110,901,192</u>
<i>Fund Balances</i>					
Reserved for encumbrances.....	117,732	2,843,288	2,076	1,724,883	54,825,230
Unreserved/undesignated.....	531,485	(2,096,993)	307,546	41,168,911	85,137,709
<i>Total Equity</i>	<u>649,217</u>	<u>746,295</u>	<u>309,622</u>	<u>42,893,794</u>	<u>139,962,939</u>
<i>Total Liabilities And Equity</i>	<u>\$ 813,668</u>	<u>\$ 1,109,530</u>	<u>\$ 311,845</u>	<u>\$ 45,022,917</u>	<u>\$ 250,864,131</u>

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

For the Year Ended December 31, 1999

(Cont'd.)

	<i>Board of Mental Retardation</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Children Services Board</i>	<i>Human Services</i>	<i>Human Services Levy</i>
<i>Revenues:</i>					
Property taxes.....	\$ 4,054,638	\$	\$	\$	\$ 69,827,930
Other taxes.....	6,568				67,250
Licenses and permits.....					
Fees and charges for services.....	1,050,144	2,495	131,475		
Fines and forfeitures.....					
Intergovernmental.....	10,229,501	20,882,784	28,072,177	55,787,740	7,474,924
Investment earnings.....					
Miscellaneous.....	861,690	569,476	901,122	883,963	
<i>Total Revenues.....</i>	<u>16,202,541</u>	<u>21,454,755</u>	<u>29,104,774</u>	<u>56,671,703</u>	<u>77,370,104</u>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					
Judicial and law enforcement.....					
Environment and public works.....					
Social services.....	27,946,093	36,939,976	46,778,121	52,362,437	9,339,166
Community and economic development.....					
<i>Intergovernmental:</i>					
Social services.....					16,241,742
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	67,598		23,529	34,384	
Interest and fiscal charges.....	17,848		6,705	3,865	
<i>Total Expenditures.....</i>	<u>28,031,539</u>	<u>36,939,976</u>	<u>46,808,355</u>	<u>52,400,686</u>	<u>25,580,908</u>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<u>(11,828,998)</u>	<u>(15,485,221)</u>	<u>(17,703,581)</u>	<u>4,271,017</u>	<u>51,789,196</u>
<i>Other Financing Sources And Uses</i>					
Proceeds from sale of fixed assets/sundries..					
Proceeds from capital leases.....	331,923		23,740		
Operating transfers in.....	16,879,873	17,219,500	19,831,025	5,159,948	
Operating transfers out.....	(195,000)		(102,236)		(61,805,571)
<i>Total Other Financing Sources And Uses</i>	<u>17,016,796</u>	<u>17,219,500</u>	<u>19,752,529</u>	<u>5,159,948</u>	<u>(61,805,571)</u>
<i>Excess (Deficiency) of Revenues And Other Financing Sources</i>					
<i>Over Expenditures And Other Uses.....</i>	<u>5,187,798</u>	<u>1,734,279</u>	<u>2,048,948</u>	<u>9,430,965</u>	<u>(10,016,375)</u>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<u>5,980,385</u>	<u>4,789,814</u>	<u>945,057</u>	<u>(4,035,036)</u>	<u>45,682,350</u>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<u>\$ 11,168,183</u>	<u>\$ 6,524,093</u>	<u>\$ 2,994,005</u>	<u>\$ 5,395,929</u>	<u>\$ 35,665,975</u>

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

For the Year Ended December 31, 1999

	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Job Training Partnership Act</i>
<i>Revenues:</i>					
Property taxes.....	\$	\$	\$	\$	\$
Other taxes.....		3,981,265			
Licenses and permits.....					
Fees and charges for services.....	385,577	213,150	2,937,356		
Fines and forfeitures.....		204,753			
Intergovernmental.....		8,853,369		5,032,732	3,578,581
Investment earnings.....		461,137			
Miscellaneous.....	28,837	1,558,364	2,660	28,248	
Total Revenues	414,414	15,272,038	2,940,016	5,060,980	3,578,581
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....			2,099,840		
Judicial and law enforcement.....					
Environment and public works.....		13,440,107			
Social services.....	1,809,446				2,912,658
Community and economic development.....				5,060,980	
<i>Intergovernmental:</i>					
Social services.....					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....					
Interest and fiscal charges.....					
Total Expenditures	1,809,446	13,440,107	2,099,840	5,060,980	2,912,658
<i>Excess (Deficiency) Of</i>					
Revenues Over Expenditures	(1,395,032)	1,831,931	840,176	0	665,923
<i>Other Financing Sources And Uses</i>					
Proceeds from sale of fixed assets/sundries..		15,403			
Proceeds from capital leases.....					
Operating transfers in.....	1,786,200	133,575			
Operating transfers out.....	(12,240)	(171,875)			
Total Other Financing Sources And Uses	1,773,960	(22,897)	0	0	0
<i>Excess (Deficiency) of Revenues And Other Financing Sources</i>					
Over Expenditures And Other Uses	378,928	1,809,034	840,176	0	665,923
<i>Fund Balance (Deficit) At</i>					
Beginning of Year	698,347	7,475,857	1,175,344	0	0
<i>Fund Balance (Deficit) At</i>					
End Of Year	\$ 1,077,275	\$ 9,284,891	\$ 2,015,520	\$ 0	\$ 665,923

<i>Child Support Enforcement</i>	<i>Youth Services Subsidy</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>AIDAMHS Board Federal Grants</i>	<i>Hotel/Motel Tax Administration</i>	<i>Other</i>	<i>Totals</i>
\$	\$	\$	\$	\$	\$	\$ 1,028,303	\$ 74,910,871
					2,246,769		6,301,852
1,094,947						2,346,086	2,346,086
9,006,739	3,081,501	9,082	3,983,952	3,815,072		12,467,960	18,283,104
11,942						54,230	258,983
406,246	2,049			32,589		14,393,071	174,201,225
<u>10,519,874</u>	<u>3,083,550</u>	<u>9,082</u>	<u>3,983,952</u>	<u>3,847,661</u>	<u>2,246,769</u>	<u>213,835</u>	<u>686,914</u>
						<u>2,174,155</u>	<u>7,449,399</u>
							<u>284,438,434</u>
15,704,742	2,009,765		3,593,212			1,905,503	4,005,343
						16,114,871	37,422,590
						2,507,513	15,947,620
				3,101,366		9,200,926	190,390,189
		2,471,987			1,400,620	7,307,939	16,241,526
							16,241,742
		1,202,388					1,202,388
27,943						1,301	154,755
<u>6,655</u>						<u>128</u>	<u>35,201</u>
<u>15,739,340</u>	<u>2,009,765</u>	<u>3,674,375</u>	<u>3,593,212</u>	<u>3,101,366</u>	<u>1,400,620</u>	<u>37,038,181</u>	<u>281,641,354</u>
(5,219,466)	1,073,785	(3,665,293)	390,740	746,295	846,149	(4,360,541)	2,797,080
10,000							15,403
6,192,137	35,329	5,000,000				21,931,742	365,663
(1,688,589)					(753,479)	(3,663,343)	(68,392,333)
<u>4,513,548</u>	<u>35,329</u>	<u>5,000,000</u>	<u>0</u>	<u>0</u>	<u>(753,479)</u>	<u>18,268,399</u>	<u>26,158,062</u>
(705,918)	1,109,114	1,334,707	390,740	746,295	92,670	13,907,858	28,955,142
<u>4,079,068</u>	<u>2,035,501</u>	<u>12,719,745</u>	<u>258,477</u>	<u>0</u>	<u>216,952</u>	<u>28,985,936</u>	<u>111,007,797</u>
\$ <u>3,373,150</u>	\$ <u>3,144,615</u>	\$ <u>14,054,452</u>	\$ <u>649,217</u>	\$ <u>746,295</u>	\$ <u>309,622</u>	\$ <u>42,893,794</u>	\$ <u>139,962,939</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 3,946,675	\$ 4,064,352	\$ 117,677
Other taxes.....	3,000	6,568	3,568
Fees and charges for services.....	996,095	1,001,988	5,893
Intergovernmental.....	10,113,857	9,971,555	(142,302)
Miscellaneous.....	568,618	571,442	2,824
<i>Total Revenues</i>	<u>15,628,245</u>	<u>15,615,905</u>	<u>(12,340)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Mental Retardation and Developmental Disabilities</i>			
Personal services.....	26,471,592	24,528,348	1,943,244
Professional services.....	2,599,856	2,267,614	332,242
Operating expenditures.....	2,126,164	1,528,892	597,272
Debt service.....	19,423	19,136	287
Capital outlays.....	234,204	190,312	43,892
<i>Total Expenditures</i>	<u>31,451,239</u>	<u>28,534,302</u>	<u>2,916,937</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(15,822,994)	(12,918,397)	2,904,597
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	17,306,820	16,879,873	(426,947)
Operating transfers out.....	(801,794)	(673,213)	128,581
<i>Total Other Financing Sources And Uses</i>	<u>16,505,026</u>	<u>16,206,660</u>	<u>(298,366)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>	682,032	3,288,263	2,606,231
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>7,016,969</u>	<u>7,016,969</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,699,001</u>	<u>\$ 10,305,232</u>	<u>\$ 2,606,231</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 131,855	\$ 131,855	\$ 0
Intergovernmental.....	25,018,666	25,018,666	0
Miscellaneous.....	1,017,686	1,017,686	0
<i>Total Revenues</i>	<u>26,168,207</u>	<u>26,168,207</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Children Services Department</i>			
Personal services.....	15,993,351	15,991,084	2,267
Professional services.....	26,794,738	26,788,149	6,589
Operating expenditures.....	4,588,486	4,543,962	44,524
Debt service.....	127,913	109,820	18,093
Capital outlays.....	611,094	608,228	2,866
<i>Total Expenditures</i>	<u>48,115,582</u>	<u>48,041,243</u>	<u>74,339</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(21,947,375)	(21,873,036)	74,339
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	17,019,177	19,831,025	2,811,848
Operating transfers out.....	(168,592)	(102,236)	66,356
<i>Total Other Financing Sources And Uses</i>	<u>16,850,585</u>	<u>19,728,789</u>	<u>2,878,204</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(5,096,790)	(2,144,247)	2,952,543
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>3,157,997</u>	<u>3,157,997</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (1,938,793)</u>	<u>\$ 1,013,750</u>	<u>\$ 2,952,543</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 34,691,708	\$ 34,974,343	\$ 282,635
Other taxes.....	15,158	34,216	19,058
Intergovernmental.....	<u>3,719,515</u>	<u>3,719,515</u>	<u>0</u>
<i>Total Revenues</i>	<u>38,426,381</u>	<u>38,728,074</u>	<u>301,693</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Human Services Levy Administration</i>			
Professional services.....	<u>2,774,249</u>	<u>2,924,358</u>	<u>(150,109)</u>
<i>Total Expenditures</i>	<u>2,774,249</u>	<u>2,924,358</u>	<u>(150,109)</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	<u>35,652,132</u>	<u>35,803,716</u>	<u>151,584</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(39,421,243)</u>	<u>(37,973,797)</u>	<u>1,447,446</u>
<i>Total Other Financing Sources And Uses</i>	<u>(39,421,243)</u>	<u>(37,973,797)</u>	<u>1,447,446</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(3,769,111)	(2,170,081)	1,599,030
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>11,682,611</u>	<u>11,682,611</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,913,500</u>	<u>\$ 9,512,530</u>	<u>\$ 1,599,030</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 34,657,253	\$ 34,930,123	\$ 272,870
Other taxes.....	14,624	33,034	18,410
Intergovernmental.....	<u>3,755,409</u>	<u>3,755,409</u>	<u>0</u>
<i>Total Revenues</i>	<u>38,427,286</u>	<u>38,718,566</u>	<u>291,280</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Human Services Levy Administration</i>			
Professional services.....	<u>22,677,021</u>	<u>22,651,570</u>	<u>25,451</u>
<i>Total Expenditures</i>	<u>22,677,021</u>	<u>22,651,570</u>	<u>25,451</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	<u>15,750,265</u>	<u>16,066,996</u>	<u>316,731</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(24,681,639)</u>	<u>(23,831,774)</u>	<u>849,865</u>
<i>Total Other Financing Sources And Uses</i>	<u>(24,681,639)</u>	<u>(23,831,774)</u>	<u>849,865</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(8,931,374)	(7,764,778)	1,166,596
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>34,222,982</u>	<u>34,222,982</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 25,291,608</u>	<u>\$ 26,458,204</u>	<u>\$ 1,166,596</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 385,577	\$ 385,577	\$ 0
Miscellaneous.....	24,757	24,757	0
<i>Total Revenues</i>	<u>410,334</u>	<u>410,334</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Stillwater-CountyView Manor</i>			
Personal services.....	1,375,664	1,344,900	30,764
Professional services.....	153,141	100,564	52,577
Operating expenditures.....	474,002	404,092	69,910
Capital outlays.....	73,897	53,202	20,695
<i>Total Expenditures</i>	<u>2,076,704</u>	<u>1,902,758</u>	<u>173,946</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(1,666,370)	(1,492,424)	173,946
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	1,786,200	1,786,200	0
Operating transfers out.....	(12,300)	(12,240)	60
<i>Total Other Financing Sources And Uses</i>	<u>1,773,900</u>	<u>1,773,960</u>	<u>60</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	107,530	281,536	174,006
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>797,565</u>	<u>797,565</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 905,095</u>	<u>\$ 1,079,101</u>	<u>\$ 174,006</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Other taxes.....	\$ 3,994,752	\$ 3,994,752	\$ 0
Fees and charges for services.....	172,071	172,071	0
Fines and forfeitures.....	197,847	197,847	0
Intergovernmental.....	8,844,948	8,844,948	0
Investment earnings.....	224	436,469	436,245
Miscellaneous.....	1,069,258	1,069,258	0
<i>Total Revenues</i>	<u>14,279,100</u>	<u>14,715,345</u>	<u>436,245</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Engineer</i>			
Personal services.....	6,323,322	5,728,970	594,352
Professional services.....	538,499	478,692	59,807
Operating expenditures.....	1,570,396	1,472,844	97,552
Capital outlays.....	9,079,897	8,798,212	281,685
<i>Total Expenditures</i>	<u>17,512,114</u>	<u>16,478,718</u>	<u>1,033,396</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(3,233,014)	(1,763,373)	1,469,641
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	133,575	180,959	47,384
Operating transfers out.....	(227,384)	(219,259)	8,125
<i>Total Other Financing Sources And Uses</i>	<u>(93,809)</u>	<u>(38,300)</u>	<u>55,509</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(3,326,823)	(1,801,673)	1,525,150
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>7,468,226</u>	<u>7,468,226</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 4,141,403</u>	<u>\$ 5,666,553</u>	<u>\$ 1,525,150</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 2,929,612	\$ 2,937,381	\$ 7,769
<i>Total Revenues</i>	<u>2,929,612</u>	<u>2,937,381</u>	<u>7,769</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Auditor</i>			
Personal services.....	1,386,054	1,334,236	51,818
Professional services.....	682,615	649,403	33,212
Operating expenditures.....	72,846	62,335	10,511
Capital outlays.....	257,352	252,174	5,178
<i>Total Expenditures</i>	<u>2,398,867</u>	<u>2,298,148</u>	<u>100,719</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	530,745	639,233	108,488
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>1,276,719</u>	<u>1,276,719</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 1,807,464</u>	<u>\$ 1,915,952</u>	<u>\$ 108,488</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Other taxes.....	\$ 2,240,467	\$ 2,235,167	\$ (5,300)
<i>Total Revenues</i>	<u>2,240,467</u>	<u>2,235,167</u>	<u>(5,300)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Hotel/Motel Tax Administration</i>			
Personal services.....	81,720	81,720	0
Professional services.....	7,408	5,392	2,016
Operating expenditures.....	1,856,347	1,438,396	417,951
<i>Total Expenditures</i>	<u>1,945,475</u>	<u>1,525,508</u>	<u>419,967</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	294,992	709,659	414,667
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(919,800)	(753,479)	166,321
<i>Total Other Financing Sources And Uses</i>	<u>(919,800)</u>	<u>(753,479)</u>	<u>166,321</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(624,808)	(43,820)	580,988
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>183,910</u>	<u>183,910</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (440,898)</u>	<u>\$ 140,090</u>	<u>\$ 580,988</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Licenses and permits.....	\$ 726,794	\$ 719,255	\$ (7,539)
Fees and charges for services.....	120,460	120,460	0
Fines and forfeitures.....	26,200	26,200	0
Intergovernmental.....	145,000	145,000	0
Miscellaneous.....	45,759	45,759	0
<i>Total Revenues</i>	<u>1,064,213</u>	<u>1,056,674</u>	<u>(7,539)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Animal Control</i>			
Personal services.....	1,181,236	1,144,190	37,046
Professional services.....	145,033	112,430	32,603
Operating expenditures.....	115,407	112,684	2,723
Capital outlays.....	60,472	56,694	3,778
<i>Total Expenditures</i>	<u>1,502,148</u>	<u>1,425,998</u>	<u>76,150</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(437,935)	(369,324)	68,611
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	355,167	355,167	0
<i>Total Other Financing Sources And Uses</i>	<u>355,167</u>	<u>355,167</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(82,768)	(14,157)	68,611
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>274,625</u>	<u>274,625</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 191,857</u>	<u>\$ 260,468</u>	<u>\$ 68,611</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 30,733	\$ 30,733	\$ 0
Miscellaneous.....	<u>28,324</u>	<u>28,324</u>	<u>0</u>
<i>Total Revenues</i>	<u>59,057</u>	<u>59,057</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Animal Control</i>			
Professional services.....	47,500	38,049	9,451
Operating expenditures.....	<u>21,200</u>	<u>18,729</u>	<u>2,471</u>
<i>Total Expenditures</i>	<u>68,700</u>	<u>56,778</u>	<u>11,922</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	(9,643)	2,279	11,922
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>71,323</u>	<u>71,323</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 61,680</u>	<u>\$ 73,602</u>	<u>\$ 11,922</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 59,630	\$ 59,630	\$ 0
Miscellaneous.....	15	15	0
<i>Total Revenues</i>	<u>59,645</u>	<u>59,645</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Animal Control</i>			
Personal services.....	21,564	16,739	4,825
Professional services.....	2,249	2,249	0
Operating expenditures.....	25,995	24,890	1,105
<i>Total Expenditures</i>	<u>49,808</u>	<u>43,878</u>	<u>5,930</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	9,837	15,767	5,930
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>35,966</u>	<u>35,966</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 45,803</u>	<u>\$ 51,733</u>	<u>\$ 5,930</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 305,000	\$ 307,489	\$ 2,489
<i>Total Revenues</i>	<u>305,000</u>	<u>307,489</u>	<u>2,489</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Coroner</i>			
Professional services.....	71,780	69,825	1,955
Operating expenditures.....	108,616	105,412	3,204
Capital outlays.....	<u>202,856</u>	<u>169,608</u>	<u>33,248</u>
<i>Total Expenditures</i>	<u>383,252</u>	<u>344,845</u>	<u>38,407</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(78,252)	(37,356)	40,896
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(62,500)</u>	<u>(62,010)</u>	<u>490</u>
<i>Total Other Financing Sources And Uses</i>	<u>(62,500)</u>	<u>(62,010)</u>	<u>490</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(140,752)	(99,366)	41,386
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>297,240</u>	<u>297,240</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 156,488</u>	<u>\$ 197,874</u>	<u>\$ 41,386</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 35,000	\$ 69,505	\$ 34,505
Intergovernmental.....	870,000	880,600	10,600
Miscellaneous.....	58,500	61,025	2,525
<i>Total Revenues</i>	<u>963,500</u>	<u>1,011,130</u>	<u>47,630</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Forensic Crime Lab</i>			
Personal services.....	1,077,574	1,071,500	6,074
Professional services.....	62,797	52,340	10,457
Operating expenditures.....	420,581	395,183	25,398
Capital outlays.....	90,171	83,583	6,588
<i>Total Expenditures</i>	<u>1,651,123</u>	<u>1,602,606</u>	<u>48,517</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(687,623)	(591,476)	96,147
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	671,128	687,097	15,969
Operating transfers out.....	(122,596)	(122,596)	0
<i>Total Other Financing Sources And Uses</i>	<u>548,532</u>	<u>564,501</u>	<u>15,969</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(139,091)	(26,975)	112,116
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>351,508</u>	<u>351,508</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 212,417</u>	<u>\$ 324,533</u>	<u>\$ 112,116</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 221,000	\$ 221,873	\$ 873
<i>Total Revenues</i>	<u>221,000</u>	<u>221,873</u>	<u>873</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Forensic Crime Lab</i>			
Personal services.....	115,993	115,461	532
Professional services.....	125,430	98,238	27,192
Operating expenditures.....	11,000	9,385	1,615
<i>Total Expenditures</i>	<u>252,423</u>	<u>223,084</u>	<u>29,339</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(31,423)	(1,211)	30,212
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(121,000)	(121,000)	0
<i>Total Other Financing Sources And Uses</i>	<u>(121,000)</u>	<u>(121,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(152,423)	(122,211)	30,212
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>163,893</u>	<u>163,893</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 11,470</u>	<u>\$ 41,682</u>	<u>\$ 30,212</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 176,021	\$ 164,537	\$ (11,484)
<i>Total Revenues</i>	<u>176,021</u>	<u>164,537</u>	<u>(11,484)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Office of Family and Children First</i>			
Professional services.....	180,000	167,206	12,794
<i>Total Expenditures</i>	<u>180,000</u>	<u>167,206</u>	<u>12,794</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(3,979)	(2,669)	1,310
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>89,757</u>	<u>89,757</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 85,778</u>	<u>\$ 87,088</u>	<u>\$ 1,310</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 45,000	\$ 48,729	\$ 3,729
<i>Total Revenues</i>	<u>45,000</u>	<u>48,729</u>	<u>3,729</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Domestic Relations Court</i>			
Personal services.....	52,683	40,557	12,126
<i>Total Expenditures</i>	<u>52,683</u>	<u>40,557</u>	<u>12,126</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(7,683)	8,172	15,855
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>171,435</u>	<u>171,435</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 163,752</u>	<u>\$ 179,607</u>	<u>\$ 15,855</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 124,064	\$ 91,298	\$ (32,766)
<i>Total Revenues</i>	<u>124,064</u>	<u>91,298</u>	<u>(32,766)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Personal services.....	40,746	40,718	28
Capital outlays.....	96,019	96,013	6
<i>Total Expenditures</i>	<u>136,765</u>	<u>136,731</u>	<u>34</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(12,701)	(45,433)	(32,732)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....		857	857
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>857</u>	<u>857</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(12,701)	(44,576)	(31,875)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>50,237</u>	<u>50,237</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 37,536</u>	<u>\$ 5,661</u>	<u>\$ (31,875)</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Office of Management and Budget</i>			
<i>Total Expenditures</i>	0	0	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	0	0	0
<i>Other Financing Sources And Uses</i>			
<i>Operating transfers in</i>	997,000	997,000	0
<i>Operating transfers out</i>	<u>(34,442)</u>	<u>(34,442)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	962,558	962,558	0
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	962,558	962,558	0
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>3,707,840</u>	<u>3,707,840</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 4,670,398</u>	<u>\$ 4,670,398</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 321,450	\$ 329,702	\$ 8,252
<i>Total Revenues</i>	<u>321,450</u>	<u>329,702</u>	<u>8,252</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Personal services.....	33,241	29,113	4,128
Professional services.....	184,250	184,116	134
Capital outlays.....	10,700	10,561	139
<i>Total Expenditures</i>	<u>228,191</u>	<u>223,790</u>	<u>4,401</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	93,259	105,912	12,653
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	25,000	25,000	0
<i>Total Other Financing Sources And Uses</i>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	118,259	130,912	12,653
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>42,999</u>	<u>42,999</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 161,258</u>	<u>\$ 173,911</u>	<u>\$ 12,653</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 85,000	\$ 86,889	\$ 1,889
<i>Total Revenues</i>	<u>85,000</u>	<u>86,889</u>	<u>1,889</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Probate Court</i>			
Personal services.....	25,569	25,136	433
Professional services.....	10,000	8,289	1,711
Operating expenditures.....	1,600	1,376	224
<i>Total Expenditures</i>	<u>37,169</u>	<u>34,801</u>	<u>2,368</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	47,831	52,088	4,257
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(53,220)	_____	53,220
<i>Total Other Financing Sources And Uses</i>	<u>(53,220)</u>	_____	<u>53,220</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(5,389)	52,088	57,477
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>211,675</u>	<u>211,675</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 206,286</u>	<u>\$ 263,763</u>	<u>\$ 57,477</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development Non-Departmental</i>			
<i>Operating expenditures</i>	350,000	350,000	0
<i>Total Expenditures</i>	350,000	350,000	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(350,000)	(350,000)	0
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	1,350,000	1,350,000	0
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	\$ 1,000,000	\$ 1,000,000	\$ 0

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 146,812	\$ 146,812	\$ 0
Miscellaneous.....	<u>15,372</u>	<u>15,372</u>	<u>0</u>
<i>Total Revenues</i>	<u>162,184</u>	<u>162,184</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Multi-Service Center</i>			
Personal services.....	418,210	415,637	2,573
Professional services.....	234,333	220,111	14,222
Operating expenditures.....	89,584	81,081	8,503
Capital outlays.....	<u>14,122</u>	<u>14,122</u>	<u>0</u>
<i>Total Expenditures</i>	<u>756,249</u>	<u>730,951</u>	<u>25,298</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(594,065)	(568,767)	25,298
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	491,760	491,760	0
Operating transfers out.....	<u>(14,995)</u>	<u>(14,995)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>476,765</u>	<u>476,765</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(117,300)	(92,002)	25,298
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>152,680</u>	<u>152,680</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 35,380</u>	<u>\$ 60,678</u>	<u>\$ 25,298</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 252,163	\$ 252,163	\$ 0
Miscellaneous.....	4,842	9,842	5,000
<i>Total Revenues</i>	<u>257,005</u>	<u>262,005</u>	<u>5,000</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development Cultural Facilities and Affairs</i>			
Personal services.....	618,844	543,313	75,531
Professional services.....	265,215	221,152	44,063
Operating expenditures.....	228,996	154,865	74,131
Capital outlays.....	64,547	38,505	26,042
<i>Total Expenditures</i>	<u>1,177,602</u>	<u>957,835</u>	<u>219,767</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(920,597)	(695,830)	224,767
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	713,479	713,479	0
<i>Total Other Financing Sources And Uses</i>	<u>713,479</u>	<u>713,479</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(207,118)	17,649	224,767
<i>Fund Balance (Deficit) At Beginning Of Year</i>			
	<u>1,234,090</u>	<u>1,234,090</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>			
	<u>\$ 1,026,972</u>	<u>\$ 1,251,739</u>	<u>\$ 224,767</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Telecommunications</i>			
Professional services.....	275,000	250,000	25,000
Operating expenditures.....	129,905	122,861	7,044
<i>Total Expenditures</i>	<u>404,905</u>	<u>372,861</u>	<u>32,044</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(404,905)	(372,861)	32,044
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	625,000	625,000	0
Operating transfers out.....	(427,500)	(427,500)	0
<i>Total Other Financing Sources And Uses</i>	<u>197,500</u>	<u>197,500</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses</i>	(207,405)	(175,361)	32,044
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>361,384</u>	<u>361,384</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 153,979</u>	<u>\$ 186,023</u>	<u>\$ 32,044</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Licenses and permits.....	\$ 1,377,147	\$ 1,377,147	\$ 0
Fees and charges for services.....	4,093	4,093	0
Miscellaneous.....	5,858	5,858	0
<i>Total Revenues</i>	<u>1,387,098</u>	<u>1,387,098</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Building Regulations</i>			
Personal services.....	999,416	999,062	354
Professional services.....	125,576	110,691	14,885
Operating expenditures.....	99,796	90,060	9,736
Capital outlays.....	34,300	23,051	11,249
<i>Total Expenditures</i>	<u>1,259,088</u>	<u>1,222,864</u>	<u>36,224</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	128,010	164,234	36,224
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>159,674</u>	<u>159,674</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 287,684</u>	<u>\$ 323,908</u>	<u>\$ 36,224</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 19,425	\$ 19,425	\$ 0
<i>Total Revenues</i>	<u>19,425</u>	<u>19,425</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development Plat and Site Review</i>			
Operating expenditures.....	1,500	138	1,362
<i>Total Expenditures</i>	<u>1,500</u>	<u>138</u>	<u>1,362</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	17,925	19,287	1,362
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>35,462</u>	<u>35,462</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 53,387</u>	<u>\$ 54,749</u>	<u>\$ 1,362</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 286,875	\$ 287,454	\$ 579
<i>Total Revenues</i>	<u>286,875</u>	<u>287,454</u>	<u>579</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development Joint Office of Economic Development</i>			
Personal services.....	43,280	39,997	3,283
Professional services.....	831,108	749,399	81,709
Operating expenditures.....	<u>76,999</u>	<u>19,845</u>	<u>57,154</u>
<i>Total Expenditures</i>	<u>951,387</u>	<u>809,241</u>	<u>142,146</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(664,512)	(521,787)	142,725
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	367,500	367,500	0
Operating transfers out.....	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>352,500</u>	<u>352,500</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(312,012)	(169,287)	142,725
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>252,052</u>	<u>252,052</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (59,960)</u>	<u>\$ 82,765</u>	<u>\$ 142,725</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fines and forfeitures.....	\$ 19,000	\$ 19,329	\$ 329
Intergovernmental.....	2,000	1,988	(12)
<i>Total Revenues</i>	<u>21,000</u>	<u>21,317</u>	<u>317</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
Professional services.....	10,000	1,146	8,854
<i>Total Expenditures</i>	<u>10,000</u>	<u>1,146</u>	<u>8,854</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	11,000	20,171	9,171
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>92,331</u>	<u>92,331</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 103,331</u>	<u>\$ 112,502</u>	<u>\$ 9,171</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 2,483,417	\$ 2,482,979	\$ (438)
<i>Total Revenues</i>	<u>2,483,417</u>	<u>2,482,979</u>	<u>(438)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	2,399,031	2,167,802	231,229
Professional services.....	205,188	173,913	31,275
Operating expenditures.....	39,198	17,903	21,295
<i>Total Expenditures</i>	<u>2,643,417</u>	<u>2,359,618</u>	<u>283,799</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(160,000)	123,361	283,361
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>169,615</u>	<u>169,615</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 9,615</u>	<u>\$ 292,976</u>	<u>\$ 283,361</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 1,996,143	\$ 1,995,993	\$ (150)
<i>Total Revenues</i>	<u>1,996,143</u>	<u>1,995,993</u>	<u>(150)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	2,067,717	1,914,382	153,335
Professional services.....	127,143	59,672	67,471
Operating expenditures.....	16,282	12,208	4,074
<i>Total Expenditures</i>	<u>2,211,142</u>	<u>1,986,262</u>	<u>224,880</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(214,999)	9,731	224,730
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>214,959</u>	<u>214,959</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (40)</u>	<u>\$ 224,690</u>	<u>\$ 224,730</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 311,949	\$ 311,564	\$ (385)
<i>Total Revenues</i>	<u>311,949</u>	<u>311,564</u>	<u>(385)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	229,688	216,637	13,051
Professional services.....	52,799	47,806	4,993
Operating expenditures.....	19,662	6,954	12,708
Capital outlays.....	42,800	41,486	1,314
<i>Total Expenditures</i>	<u>344,949</u>	<u>312,883</u>	<u>32,066</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(33,000)	(1,319)	31,681
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>50,240</u>	<u>50,240</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 17,240</u>	<u>\$ 48,921</u>	<u>\$ 31,681</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 160,209	\$ 189,463	\$ 29,254
Intergovernmental.....	26,203	27,500	1,297
<i>Total Revenues</i>	<u>186,412</u>	<u>216,963</u>	<u>30,551</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	276,607	247,123	29,484
Professional services.....	7,656	1,303	6,353
Operating expenditures.....	8,731	4,080	4,651
Capital outlays.....	4,500	4,406	94
<i>Total Expenditures</i>	<u>297,494</u>	<u>256,912</u>	<u>40,582</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(111,082)	(39,949)	71,133
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	111,082	_____	(111,082)
<i>Total Other Financing Sources And Uses</i>	<u>111,082</u>	<u>0</u>	<u>(111,082)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	0	(39,949)	(39,949)
<i>Fund Balance (Deficit) At Beginning Of Year</i>			
	<u>26,828</u>	<u>26,828</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>			
	<u>\$ 26,828</u>	<u>\$ (13,121)</u>	<u>\$ (39,949)</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 60,000	\$ 57,489	\$ (2,511)
<i>Total Revenues</i>	<u>60,000</u>	<u>57,489</u>	<u>(2,511)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Operating expenditures.....	5,000	1,057	3,943
Capital outlays.....	24,000	23,327	673
<i>Total Expenditures</i>	<u>29,000</u>	<u>24,384</u>	<u>4,616</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	31,000	33,105	2,105
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 31,000</u>	<u>\$ 33,105</u>	<u>\$ 2,105</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 41,653	\$ 19,069	\$ (22,584)
<i>Total Revenues</i>	<u>41,653</u>	<u>19,069</u>	<u>(22,584)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	41,653	41,653	0
Operating expenditures.....	3,078	2,085	993
<i>Total Expenditures</i>	<u>44,731</u>	<u>43,738</u>	<u>993</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(3,078)	(24,669)	(21,591)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>3,980</u>	<u>3,980</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 902</u>	<u>\$ (20,689)</u>	<u>\$ (21,591)</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 328,050	\$ 329,439	\$ 1,389
<i>Total Revenues</i>	<u>328,050</u>	<u>329,439</u>	<u>1,389</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	67,114	65,292	1,822
Professional services.....	103,230	100,113	3,117
Operating expenditures.....	<u>123,882</u>	<u>115,753</u>	<u>8,129</u>
<i>Total Expenditures</i>	<u>294,226</u>	<u>281,158</u>	<u>13,068</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	33,824	48,281	14,457
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(35,024)</u>	<u>(35,024)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>(35,024)</u>	<u>(35,024)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>	(1,200)	13,257	14,457
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>182</u>	<u>182</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ (1,018)</u>	<u>\$ 13,439</u>	<u>\$ 14,457</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Recorder</i>			
Professional services.....	136,592	93,030	43,562
Capital outlays.....	142,038	127,938	14,100
<i>Total Expenditures</i>	<u>278,630</u>	<u>220,968</u>	<u>57,662</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(278,630)	(220,968)	57,662
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	480,000	576,470	96,470
Operating transfers out.....	(380,957)	(380,957)	0
<i>Total Other Financing Sources And Uses</i>	<u>99,043</u>	<u>195,513</u>	<u>96,470</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(179,587)	(25,455)	154,132
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>815,056</u>	<u>815,056</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 635,469</u>	<u>\$ 789,601</u>	<u>\$ 154,132</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 595,039	\$ 387,145	\$ (207,894)
Miscellaneous.....		3,124	3,124
<i>Total Revenues</i>	<u>595,039</u>	<u>390,269</u>	<u>(204,770)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Prosecutor</i>			
Personal services.....	413,352	352,109	61,243
Professional services.....	29,428	16,720	12,708
Operating expenditures.....	107,534	104,435	3,099
Capital outlays.....	30,194	30,194	0
<i>Total Expenditures</i>	<u>580,508</u>	<u>503,458</u>	<u>77,050</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	14,531	(113,189)	(127,720)
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(15,201)	(11,600)	3,601
<i>Total Other Financing Sources And Uses</i>	<u>(15,201)</u>	<u>(11,600)</u>	<u>3,601</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(670)	(124,789)	(124,119)
<i>Fund Balance (Deficit) At Beginning Of Year</i>			
	<u>108,997</u>	<u>108,997</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>			
	<u>\$ 108,327</u>	<u>\$ (15,792)</u>	<u>\$ (124,119)</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Licenses and permits.....	\$ 235,000	\$ 238,235	\$ 3,235
Miscellaneous.....	4,810	4,809	(1)
<i>Total Revenues</i>	<u>239,810</u>	<u>243,044</u>	<u>3,234</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Environment and Public Works</i>			
<i>Sanitary Engineering</i>			
Personal services.....	327,267	279,350	47,917
Professional services.....	19,777	15,366	4,411
Operating expenditures.....	17,008	9,667	7,341
Capital outlays.....	77,377	53,660	23,717
<i>Total Expenditures</i>	<u>441,429</u>	<u>358,043</u>	<u>83,386</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(201,619)	(114,999)	86,620
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>189,978</u>	<u>189,978</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (11,641)</u>	<u>\$ 74,979</u>	<u>\$ 86,620</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 1,896,500	\$ 1,896,670	\$ 170
Miscellaneous.....	1,450	1,699	249
<i>Total Revenues</i>	<u>1,897,950</u>	<u>1,898,369</u>	<u>419</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Environment and Public Works</i>			
<i>Solid Waste Administration</i>			
Personal services.....	399,915	315,410	84,505
Professional services.....	756,075	667,375	88,700
Operating expenditures.....	984,846	832,892	151,954
Debt service.....	8,000		8,000
Capital outlays.....	126,077	107,438	18,639
<i>Total Expenditures</i>	<u>2,274,913</u>	<u>1,923,115</u>	<u>351,798</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(376,963)	(24,746)	352,217
<i>Other Financing Sources and Uses</i>			
Operating transfers out.....	(213,088)	(213,051)	37
<i>Total Other Financing Sources and Uses</i>	<u>(213,088)</u>	<u>(213,051)</u>	<u>37</u>
<i>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(590,051)	(237,797)	352,254
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>2,466,873</u>	<u>2,466,873</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 1,876,822</u>	<u>\$ 2,229,076</u>	<u>\$ 352,254</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 1,171,000	\$ 1,170,923	\$ (77)
<i>Total Revenues</i>	<u>1,171,000</u>	<u>1,170,923</u>	<u>(77)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Environment and Public Works</i>			
<i>Solid Waste Administration</i>			
Operating expenditures.....	1,500,000	235,619	1,264,381
<i>Total Expenditures</i>	<u>1,500,000</u>	<u>235,619</u>	<u>1,264,381</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(329,000)	935,304	1,264,304
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>2,720,975</u>	<u>2,720,975</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 2,391,975</u>	<u>\$ 3,656,279</u>	<u>\$ 1,264,304</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 486,833	\$ 486,964	\$ 131
Miscellaneous.....		98	98
<i>Total Revenues</i>	<u>486,833</u>	<u>487,062</u>	<u>229</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Public Works</i>			
Personal services.....	432,345	409,143	23,202
Professional services.....	77,634	63,024	14,610
Operating expenditures.....	589,937	553,010	36,927
Capital outlays.....	2,771	2,771	0
<i>Total Expenditures</i>	<u>1,102,687</u>	<u>1,027,948</u>	<u>74,739</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	<u>(615,854)</u>	<u>(540,886)</u>	<u>74,968</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	652,946	652,103	(843)
Operating transfers out.....	(86,385)	(86,385)	0
<i>Total Other Financing Sources And Uses</i>	<u>566,561</u>	<u>565,718</u>	<u>(843)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(49,293)	24,832	74,125
<i>Fund Balance (Deficit) At Beginning Of Year</i>			
	<u>(21,617)</u>	<u>(21,617)</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>			
	<u>\$ (70,910)</u>	<u>\$ 3,215</u>	<u>\$ 74,125</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 698,402	\$ 698,722	\$ 320
Miscellaneous.....	2,900	2,977	77
<i>Total Revenues</i>	<u>701,302</u>	<u>701,699</u>	<u>397</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Public Works</i>			
Personal services.....	714,165	657,101	57,064
Professional services.....	180,234	140,379	39,855
Operating expenditures.....	532,540	431,670	100,870
Debt service.....	402,420		402,420
Capital outlays.....	12,636	9,757	2,879
<i>Total Expenditures</i>	<u>1,841,995</u>	<u>1,238,907</u>	<u>603,088</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	<u>(1,140,693)</u>	<u>(537,208)</u>	<u>603,485</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	700,000	696,630	(3,370)
<i>Total Other Financing Sources And Uses</i>	<u>700,000</u>	<u>696,630</u>	<u>(3,370)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses</i>	<u>(440,693)</u>	<u>159,422</u>	<u>600,115</u>
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>444,674</u>	<u>444,674</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 3,981</u>	<u>\$ 604,096</u>	<u>\$ 600,115</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Public Works</i>			
Personal services.....	125,899	123,071	2,828
Professional services.....	55,674	52,540	3,134
Operating expenditures.....	99,456	97,587	1,869
Capital outlays.....	1,395	1,395	0
<i>Total Expenditures</i>	<u>282,424</u>	<u>274,593</u>	<u>7,831</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(282,424)	(274,593)	7,831
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	255,785	270,973	15,188
<i>Total Other Financing Sources And Uses</i>	<u>255,785</u>	<u>270,973</u>	<u>15,188</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(26,639)	(3,620)	23,019
<i>Fund Balance (Deficit) At Beginning Of Year</i>			
	<u>9,143</u>	<u>9,143</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>			
	<u>\$ (17,496)</u>	<u>\$ 5,523</u>	<u>\$ 23,019</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 503,456	\$ 503,451	\$ (5)
<i>Total Revenues</i>	<u>503,456</u>	<u>503,451</u>	<u>(5)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Public Works</i>			
Personal services.....	488,888	479,779	9,109
Professional services.....	15,258	12,675	2,583
Operating expenditures.....	5,770	2,680	3,090
Capital outlays.....	1,000	900	100
<i>Total Expenditures</i>	<u>510,916</u>	<u>496,034</u>	<u>14,882</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(7,460)	7,417	14,877
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (7,460)</u>	<u>\$ 7,417</u>	<u>\$ 14,877</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 212,800	\$ 212,800	\$ 0
<i>Total Revenues</i>	<u>212,800</u>	<u>212,800</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Public Works</i>			
Personal services.....	103,321	101,796	1,525
Professional services.....	121,713	117,594	4,119
Operating expenditures.....	<u>19,031</u>	<u>14,891</u>	<u>4,140</u>
<i>Total Expenditures</i>	<u>244,065</u>	<u>234,281</u>	<u>9,784</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(31,265)	(21,481)	9,784
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (31,265)</u>	<u>\$ (21,481)</u>	<u>\$ 9,784</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 2,670,500	\$ 2,673,919	\$ 3,419
Miscellaneous.....	<u>35,800</u>	<u>22,739</u>	<u>(13,061)</u>
<i>Total Revenues</i>	<u>2,706,300</u>	<u>2,696,658</u>	<u>(9,642)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Clerk of Courts</i>			
Personal services.....	1,677,014	1,360,321	316,693
Professional services.....	101,739	70,681	31,058
Operating expenditures.....	206,717	167,503	39,214
Debt service.....	1,738	1,474	264
Capital outlays.....	<u>124,300</u>	<u>40,398</u>	<u>83,902</u>
<i>Total Expenditures</i>	<u>2,111,508</u>	<u>1,640,377</u>	<u>471,131</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	594,792	1,056,281	461,489
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>872,908</u>	<u>872,908</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 1,467,700</u>	<u>\$ 1,929,189</u>	<u>\$ 461,489</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 115,526	\$ 115,526	\$ 0
Miscellaneous.....	62	62	0
<i>Total Revenues</i>	<u>115,588</u>	<u>115,588</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Auditor</i>			
Personal services.....	121,592	116,753	4,839
Professional services.....	2,200	204	1,996
Operating expenditures.....	14,175	12,882	1,293
<i>Total Expenditures</i>	<u>137,967</u>	<u>129,839</u>	<u>8,128</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(22,379)	(14,251)	8,128
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>12,423</u>	<u>12,423</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (9,956)</u>	<u>\$ (1,828)</u>	<u>\$ 8,128</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 12,000	\$ 11,485	\$ (515)
<i>Total Revenues</i>	<u>12,000</u>	<u>11,485</u>	<u>(515)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Domestic Relations Court</i>			
Professional services.....	8,554	4,677	3,877
<i>Total Expenditures</i>	<u>8,554</u>	<u>4,677</u>	<u>3,877</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	3,446	6,808	3,362
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>8,544</u>	<u>8,544</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 11,990</u>	<u>\$ 15,352</u>	<u>\$ 3,362</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 50,000	\$ 51,396	\$ 1,396
<i>Total Revenues</i>	<u>50,000</u>	<u>51,396</u>	<u>1,396</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Domestic Relations Court</i>			
Personal services.....	11,923	10,833	1,090
Professional services.....	20,329	20,172	157
Operating expenditures.....	6,946	5,045	1,901
Capital outlays.....	<u>30,679</u>	<u>25,731</u>	<u>4,948</u>
<i>Total Expenditures</i>	<u>69,877</u>	<u>61,781</u>	<u>8,096</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(19,877)	(10,385)	9,492
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>80,491</u>	<u>80,491</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 60,614</u>	<u>\$ 70,106</u>	<u>\$ 9,492</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 14,000	\$ 13,275	\$ (725)
<i>Total Revenues</i>	<u>14,000</u>	<u>13,275</u>	<u>(725)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Probate Court</i>			
Professional services.....	6,000	1,500	4,500
<i>Total Expenditures</i>	<u>6,000</u>	<u>1,500</u>	<u>4,500</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	8,000	11,775	3,775
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>40,630</u>	<u>40,630</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 48,630</u>	<u>\$ 52,405</u>	<u>\$ 3,775</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 80,700	\$ 78,899	\$ (1,801)
<i>Total Revenues</i>	<u>80,700</u>	<u>78,899</u>	<u>(1,801)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Probate Court</i>			
Capital outlays.....	37,000	37,000	0
<i>Total Expenditures</i>	<u>37,000</u>	<u>37,000</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	43,700	41,899	(1,801)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>165,756</u>	<u>165,756</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 209,456</u>	<u>\$ 207,655</u>	<u>\$ (1,801)</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 22,000	\$ 43,471	\$ 21,471
<i>Total Revenues</i>	<u>22,000</u>	<u>43,471</u>	<u>21,471</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Professional services.....	170		170
Operating expenditures.....	3,759	3,088	671
Capital outlays.....	45,229	44,663	566
<i>Total Expenditures</i>	<u>49,158</u>	<u>47,751</u>	<u>1,407</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(27,158)	(4,280)	22,878
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>68,382</u>	<u>68,382</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 41,224</u>	<u>\$ 64,102</u>	<u>\$ 22,878</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 115,000	\$ 108,942	\$ (6,058)
<i>Total Revenues</i>	<u>115,000</u>	<u>108,942</u>	<u>(6,058)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Personal services.....	24,208	21,665	2,543
Professional services.....	48,488	39,158	9,330
Operating expenditures.....	7,011	5,193	1,818
Capital outlays.....	143,571	101,128	42,443
<i>Total Expenditures</i>	<u>223,278</u>	<u>167,144</u>	<u>56,134</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(108,278)	(58,202)	50,076
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>281,385</u>	<u>281,385</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 173,107</u>	<u>\$ 223,183</u>	<u>\$ 50,076</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 16,000	\$ 18,379	\$ 2,379
<i>Total Revenues</i>	<u>16,000</u>	<u>18,379</u>	<u>2,379</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Juvenile Court</i>			
Professional services.....	15,977	7,038	8,939
<i>Total Expenditures</i>	<u>15,977</u>	<u>7,038</u>	<u>8,939</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	23	11,341	11,318
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>50,340</u>	<u>50,340</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 50,363</u>	<u>\$ 61,681</u>	<u>\$ 11,318</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 173,957	\$ 173,014	\$ (943)
<i>Total Revenues</i>	<u>173,957</u>	<u>173,014</u>	<u>(943)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Juvenile Court</i>			
Personal services.....	363,295	251,063	112,232
Professional services.....	1,010	117	893
Operating expenditures.....	24,877	18,993	5,884
Capital outlays.....	25,000	22,135	2,865
<i>Total Expenditures</i>	<u>414,182</u>	<u>292,308</u>	<u>121,874</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(240,225)	(119,294)	120,931
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>192,435</u>	<u>192,435</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ (47,790)</u>	<u>\$ 73,141</u>	<u>\$ 120,931</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 45,000	\$ 62,135	\$ 17,135
<i>Total Revenues</i>	<u>45,000</u>	<u>62,135</u>	<u>17,135</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
Professional services.....	11,220	9,270	1,950
Operating expenditures.....	8,800	8,483	317
Capital outlays.....	<u>28,872</u>	<u>21,277</u>	<u>7,595</u>
<i>Total Expenditures</i>	<u>48,892</u>	<u>39,030</u>	<u>9,862</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(3,892)	23,105	26,997
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	<u> </u>	<u>587</u>	<u>587</u>
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>587</u>	<u>587</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(3,892)	23,692	27,584
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>144,192</u>	<u>144,192</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 140,300</u>	<u>\$ 167,884</u>	<u>\$ 27,584</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 77,000	\$ 110,026	\$ 33,026
<i>Total Revenues</i>	<u>77,000</u>	<u>110,026</u>	<u>33,026</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
Professional services.....	6,508	2,710	3,798
Operating expenditures.....	10,000	7,204	2,796
Capital outlays.....	15,423	12,826	2,597
<i>Total Expenditures</i>	<u>31,931</u>	<u>22,740</u>	<u>9,191</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	45,069	87,286	42,217
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....		733	733
Operating transfers out.....	(46,326)	(46,326)	0
<i>Total Other Financing Sources And Uses</i>	<u>(46,326)</u>	<u>(45,593)</u>	<u>733</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>	(1,257)	41,693	42,950
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>65,934</u>	<u>65,934</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 64,677</u>	<u>\$ 107,627</u>	<u>\$ 42,950</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 126,135	\$ 129,410	\$ 3,275
Miscellaneous.....	<u> </u>	<u>30</u>	<u>30</u>
<i>Total Revenues</i>	<u>126,135</u>	<u>129,440</u>	<u>3,305</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
<i>Total Expenditures</i>	0	0	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	126,135	129,440	3,305
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(26,135)</u>	<u>(26,135)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>(26,135)</u>	<u>(26,135)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	100,000	103,305	3,305
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>11,743</u>	<u>11,743</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 111,743</u>	<u>\$ 115,048</u>	<u>\$ 3,305</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 450,000	\$ 527,063	\$ 77,063
<i>Total Revenues</i>	<u>450,000</u>	<u>527,063</u>	<u>77,063</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Prosecutor</i>			
Personal services.....	229,620	183,767	45,853
Professional services.....	134,000	37,993	96,007
Operating expenditures.....	24,765	12,830	11,935
Capital outlays.....	10,000		10,000
<i>Total Expenditures</i>	<u>398,385</u>	<u>234,590</u>	<u>163,795</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	51,615	292,473	240,858
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(7,500)	(7,500)	0
<i>Total Other Financing Sources And Uses</i>	<u>(7,500)</u>	<u>(7,500)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	44,115	284,973	240,858
<i>Fund Balance (Deficit) At Beginning Of Year</i>			
	<u>930,326</u>	<u>930,326</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>			
	<u>\$ 974,441</u>	<u>\$ 1,215,299</u>	<u>\$ 240,858</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 443,167	\$ 501,240	\$ 58,073
<i>Total Revenues</i>	<u>443,167</u>	<u>501,240</u>	<u>58,073</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Treasurer</i>			
Personal services.....	347,097	333,792	13,305
Professional services.....	97,345	46,858	50,487
Operating expenditures.....	12,475	5,909	6,566
Capital outlays.....	30,316	30,314	2
<i>Total Expenditures</i>	<u>487,233</u>	<u>416,873</u>	<u>70,360</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(44,066)	84,367	128,433
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>640,741</u>	<u>640,741</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 596,675</u>	<u>\$ 725,108</u>	<u>\$ 128,433</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Investment income.....	\$ 204,970	\$ 202,477	\$ (2,493)
<i>Total Revenues</i>	<u>204,970</u>	<u>202,477</u>	<u>(2,493)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Treasurer</i>			
Personal services.....	65,941	59,988	5,953
Professional services.....	38,544	36,640	1,904
Operating expenditures.....	630	81	549
Capital outlays.....	3,150	3,146	4
<i>Total Expenditures</i>	<u>108,265</u>	<u>99,855</u>	<u>8,410</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	96,705	102,622	5,917
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>61,919</u>	<u>61,919</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 158,624</u>	<u>\$ 164,541</u>	<u>\$ 5,917</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Non-Departmental</i>			
<i>Total Expenditures</i>	0	0	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	0	0	0
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	1,270,484	1,321,930	51,446
Operating transfers out.....	<u>(1,554,305)</u>	<u>(1,554,301)</u>	<u>4</u>
<i>Total Other Financing Sources And Uses</i>	(283,821)	(232,371)	51,450
<i>Excess (Deficiency) Of Revenues And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses</i>	(283,821)	(232,371)	51,450
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>2,012,241</u>	<u>2,012,241</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 1,728,420</u>	<u>\$ 1,779,870</u>	<u>\$ 51,450</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 365	\$ 1,090	\$ 725
<i>Total Revenues</i>	<u>365</u>	<u>1,090</u>	<u>725</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Prosecutor</i>			
Operating expenditures.....	365	154	211
<i>Total Expenditures</i>	<u>365</u>	<u>154</u>	<u>211</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	0	936	936
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 0</u>	<u>\$ 936</u>	<u>\$ 936</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 2,103,935	\$ 2,103,935	\$ 0
Miscellaneous.....	<u>207,239</u>	<u>207,239</u>	<u>0</u>
Total Revenues.....	2,311,174	2,311,174	0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Human Services</i>			
<i>Job Center</i>			
Personal services.....	144,808	138,542	6,266
Professional services.....	73,222	56,889	16,333
Operating expenditures.....	2,555,726	2,479,373	76,353
Capital outlays.....	<u>51,623</u>	<u>20,432</u>	<u>31,191</u>
Total Expenditures.....	2,825,379	2,695,236	130,143
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	<i>(514,205)</i>	<i>(384,062)</i>	<i>130,143</i>
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(660,000)</u>	<u>(554,634)</u>	<u>105,366</u>
Total Other Financing Sources And Uses.....	(660,000)	(554,634)	105,366
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	<i>(1,174,205)</i>	<i>(938,696)</i>	<i>235,509</i>
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>2,322,157</u>	<u>2,322,157</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 1,147,952</u>	<u>\$ 1,383,461</u>	<u>\$ 235,509</u>

Debt Service Funds

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

<i>Road Assessment Debt Service</i>	To account for the accumulation of Road Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds reported in the County's General Long-term Debt Account Group.
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<i>Water and Sewer Assessment Debt Service</i>	To account for the accumulation of Water and Sewer Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds reported in the County's General Long-term Debt Account Group.
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<i>Engineer's Maintenance Facility Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance the Engineer's Maintenance Facility and reported in the County's General Long-term Debt Account Group.
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<i>Various Purpose Facility Improvement Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements and reported in the County's General Long-term Debt Account Group.
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<i>Reibold Building Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements and reported in the County's General Long-term Debt Account Group.
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<i>Children Services Building Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Children Services Building and reported in the County's General Long-term Debt Account Group. This fund was not appropriated for 1999 and had no disbursements during the year.
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*Combining Balance Sheet
All Debt Service Funds*

December 31, 1999

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Engineer's Maintenance Facility Debt Service</i>
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 55,282	\$ 2,002,498	\$ 2
Cash and cash equivalents-- segregated accounts.....	15,422	857	
Special assessments receivable.....	435,393	1,228,471	
Total Assets.....	\$ 506,097	\$ 3,231,826	\$ 2
<i>Liabilities</i>			
Accounts payable.....	\$	\$ 1,956	\$
Deferred revenue.....	435,393	1,228,471	
Matured general obligation bonds.....			
Matured special assessment bonds.....	15,000		
Matured special assessment bond interest.....	422	857	
Total Liabilities.....	450,815	1,231,284	0
<i>Fund Balances</i>			
Reserved for debt service.....	55,282	2,000,542	2
Total Equity.....	55,282	2,000,542	2
Total Liabilities And Equity.....	\$ 506,097	\$ 3,231,826	\$ 2

<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Totals</i>
\$ 709,176	\$ 1,192,597	\$ 38,350	\$ 3,997,905
10,000			26,279
			1,663,864
<u>\$ 719,176</u>	<u>\$ 1,192,597</u>	<u>\$ 38,350</u>	<u>\$ 5,688,048</u>
\$	\$	\$	\$ 1,956
			1,663,864
10,000			10,000
			15,000
			1,279
<u>10,000</u>	<u>0</u>	<u>0</u>	<u>1,692,099</u>
<u>709,176</u>	<u>1,192,597</u>	<u>38,350</u>	<u>3,995,949</u>
<u>709,176</u>	<u>1,192,597</u>	<u>38,350</u>	<u>3,995,949</u>
<u>\$ 719,176</u>	<u>\$ 1,192,597</u>	<u>\$ 38,350</u>	<u>\$ 5,688,048</u>

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

For the Year Ended December 31, 1999

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Engineer's Maintenance Facility Debt Service</i>
<i>Revenues:</i>			
Special assessments.....	\$ 234,121	\$ 171,577	\$
Miscellaneous.....	113	571	
<i>Total Revenues</i>	<u>234,234</u>	<u>172,148</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Debt service:</i>			
Principal retirement.....	306,100	113,128	300,000
Interest and fiscal charges.....	39,110	77,499	43,750
<i>Total Expenditures</i>	<u>345,210</u>	<u>190,627</u>	<u>343,750</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>			
	(110,976)	(18,479)	(343,750)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....			343,750
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>343,750</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(110,976)	(18,479)	0
<i>Fund Balance (Deficit)</i>			
<i>At Beginning Of Year</i>	<u>166,258</u>	<u>2,019,021</u>	<u>2</u>
<i>Fund Balance (Deficit)</i>			
<i>At End Of Year</i>	<u>\$ 55,282</u>	<u>\$ 2,000,542</u>	<u>\$ 2</u>

<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Totals</i>
\$	\$	\$	\$
		38,350	405,698
<u>0</u>	<u>0</u>	<u>38,350</u>	<u>39,034</u>
			444,732
775,000	210,000		1,704,228
<u>1,224,164</u>	<u>192,420</u>	<u>0</u>	<u>1,576,943</u>
1,999,164	402,420	0	3,281,171
(1,999,164)	(402,420)	38,350	(2,836,439)
<u>1,997,163</u>	<u>0</u>	<u>0</u>	<u>2,340,913</u>
1,997,163	0	0	2,340,913
(2,001)	(402,420)	38,350	(495,526)
<u>711,177</u>	<u>1,595,017</u>	<u>0</u>	<u>4,491,475</u>
\$ <u>709,176</u>	\$ <u>1,192,597</u>	\$ <u>38,350</u>	\$ <u>3,995,949</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Special assessments.....	\$ 236,686	\$ 234,121	\$ (2,565)
Miscellaneous.....	113	113	0
<i>Total Revenues.....</i>	<u>236,799</u>	<u>234,234</u>	<u>(2,565)</u>
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	306,100	306,100	0
Interest and fiscal charges.....	40,829	40,077	752
<i>Total Expenditures.....</i>	<u>346,929</u>	<u>346,177</u>	<u>752</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(110,130)	(111,943)	(1,813)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>167,225</u>	<u>167,225</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 57,095</u>	<u>\$ 55,282</u>	<u>\$ (1,813)</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Water and Sewer Assessment Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Special assessments.....	\$ 136,669	\$ 171,577	\$ 34,908
Miscellaneous.....	571	571	0
<i>Total Revenues</i>	<u>137,240</u>	<u>172,148</u>	<u>34,908</u>
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	113,128	113,128	0
Interest and fiscal charges.....	77,840	77,459	381
<i>Total Expenditures</i>	<u>190,968</u>	<u>190,587</u>	<u>381</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(53,728)	(18,439)	35,289
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>2,020,937</u>	<u>2,020,937</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 1,967,209</u>	<u>\$ 2,002,498</u>	<u>\$ 35,289</u>

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Engineer's Maintenance Facility Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	300,000	300,000	0
Interest and fiscal charges.....	43,751	43,750	1
<i>Total Expenditures</i>	343,751	343,750	1
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(343,751)	(343,750)	1
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	343,751	343,750	(1)
<i>Total Other Financing Sources And Uses</i>	343,751	343,750	(1)
<i>Excess (Deficiency) Of Revenues And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses</i>	0	0	0
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	2	2	0
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	\$ 2	\$ 2	\$ 0

*Schedule of Revenues, Expenditures
and Changes in Fund Balance-Budget and Actual
Various Purpose Facility Improvements Debt Service
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	775,000	775,000	0
Interest and fiscal charges.....	<u>1,224,165</u>	<u>1,224,163</u>	<u>2</u>
<i>Total Expenditures</i>	<u>1,999,165</u>	<u>1,999,163</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(1,999,165)	(1,999,163)	2
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	<u>1,997,165</u>	<u>1,997,163</u>	<u>(2)</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,997,165</u>	<u>1,997,163</u>	<u>(2)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>			
	(2,000)	(2,000)	0
<i>Fund Balance (Deficit) At Beginning Of Year</i>			
	<u>711,176</u>	<u>711,176</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>			
	<u>\$ 709,176</u>	<u>\$ 709,176</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	210,000	210,000	0
Interest and fiscal charges.....	<u>192,422</u>	<u>192,420</u>	<u>2</u>
<i>Total Expenditures</i>	<u>402,422</u>	<u>402,420</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i>	(402,422)	(402,420)	2
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>1,595,017</u>	<u>1,595,017</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 1,192,595</u>	<u>\$ 1,192,597</u>	<u>\$ 2</u>

Capital Projects Funds

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities or improvements (other than those financed by Proprietary Funds).

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

*Combining Balance Sheet
All Capital Projects Funds*

December 31, 1999

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital Fund</i>	<i>Road Assessment Projects</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 47,026,706	\$ 3,363,909	\$ 754,793	\$ 761,696
Due from other governments.....				
<i>Total Assets</i>	<u>\$ 47,026,706</u>	<u>\$ 3,363,909</u>	<u>\$ 754,793</u>	<u>\$ 761,696</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,111,474	\$ 90,096	\$ 13,712	\$ 2,089
Due to other funds.....	4,326			
Accrued wages and benefits.....	1,272			
<i>Total Liabilities</i>	<u>4,117,072</u>	<u>90,096</u>	<u>13,712</u>	<u>2,089</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	22,599,872	734,131	235,659	
Unreserved/undesignated.....	<u>20,309,762</u>	<u>2,539,682</u>	<u>505,422</u>	<u>759,607</u>
<i>Total Equity</i>	<u>42,909,634</u>	<u>3,273,813</u>	<u>741,081</u>	<u>759,607</u>
<i>Total Liabilities And Equity</i>	<u>\$ 47,026,706</u>	<u>\$ 3,363,909</u>	<u>\$ 754,793</u>	<u>\$ 761,696</u>

<i>Water and Sewer Assessment Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital Replacement</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Totals</i>
\$ 38,346	\$	\$	\$ 274,842	\$ 7,737,664	\$ 997,067	\$ 60,955,023
				435,000		435,000
<u>\$ 38,346</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 274,842</u>	<u>\$ 8,172,664</u>	<u>\$ 997,067</u>	<u>\$ 61,390,023</u>
\$	\$	\$ 1,115	\$	\$ 1,472,471	\$ 133,596	\$ 5,824,553
				1,292		5,618
						1,272
<u>0</u>	<u>0</u>	<u>1,115</u>	<u>0</u>	<u>1,473,763</u>	<u>133,596</u>	<u>5,831,443</u>
28,943	587,764	17,273		2,729,509	77,995	27,011,146
9,403	(587,764)	(18,388)	274,842	3,969,392	785,476	28,547,434
<u>38,346</u>	<u>0</u>	<u>(1,115)</u>	<u>274,842</u>	<u>6,698,901</u>	<u>863,471</u>	<u>55,558,580</u>
<u>\$ 38,346</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 274,842</u>	<u>\$ 8,172,664</u>	<u>\$ 997,067</u>	<u>\$ 61,390,023</u>

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

For the Year Ended December 31, 1999

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital Fund</i>	<i>Road Assessment Projects</i>
<i>Revenues:</i>				
Fees and charges for services.....	\$ 33,570	\$	\$	\$
Special assessments.....				64,497
Intergovernmental.....	147,275	49,400	150,000	
Miscellaneous.....	2,973,574			
<i>Total Revenues</i>	<u>3,154,419</u>	<u>49,400</u>	<u>150,000</u>	<u>64,497</u>
<i>Expenditures:</i>				
Capital outlay.....	22,118,983	1,238,917	1,095,130	4,126
<i>Total Expenditures</i>	<u>22,118,983</u>	<u>1,238,917</u>	<u>1,095,130</u>	<u>4,126</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>				
	(18,964,564)	(1,189,517)	(945,130)	60,371
<i>Other Financing Sources And Uses</i>				
Proceeds of bonds.....	12,800,000			40,000
Operating transfers in.....	14,589,898	657,817	155,000	
Operating transfers out.....		(865,474)		
<i>Total Other Financing Sources And Uses</i>	<u>27,389,898</u>	<u>(207,657)</u>	<u>155,000</u>	<u>40,000</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	8,425,334	(1,397,174)	(790,130)	100,371
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>34,484,300</u>	<u>4,670,987</u>	<u>1,531,211</u>	<u>659,236</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 42,909,634</u>	<u>\$ 3,273,813</u>	<u>\$ 741,081</u>	<u>\$ 759,607</u>

<i>Water and Sewer Assessment Projects</i>	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital Replacement</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Totals</i>
\$	\$	\$	\$	\$	\$	\$
	370,350	205,600		809,375		33,570
					5,080	64,497
						1,732,000
						2,978,654
<u>0</u>	<u>370,350</u>	<u>205,600</u>	<u>0</u>	<u>809,375</u>	<u>5,080</u>	<u>4,808,721</u>
<u>9,271</u>	<u>370,350</u>	<u>206,715</u>		<u>4,771,340</u>	<u>145,525</u>	<u>29,960,357</u>
<u>9,271</u>	<u>370,350</u>	<u>206,715</u>	<u>0</u>	<u>4,771,340</u>	<u>145,525</u>	<u>29,960,357</u>
<u>(9,271)</u>	<u>0</u>	<u>(1,115)</u>	<u>0</u>	<u>(3,961,965)</u>	<u>(140,445)</u>	<u>(25,151,636)</u>
185,000						13,025,000
			35,024	924,648		16,362,387
						(865,474)
<u>185,000</u>	<u>0</u>	<u>0</u>	<u>35,024</u>	<u>924,648</u>	<u>0</u>	<u>28,521,913</u>
175,729	0	(1,115)	35,024	(3,037,317)	(140,445)	3,370,277
<u>(137,383)</u>	<u>0</u>	<u>0</u>	<u>239,818</u>	<u>9,736,218</u>	<u>1,003,916</u>	<u>52,188,303</u>
<u>\$ 38,346</u>	<u>\$ 0</u>	<u>\$ (1,115)</u>	<u>\$ 274,842</u>	<u>\$ 6,698,901</u>	<u>\$ 863,471</u>	<u>\$ 55,558,580</u>

Enterprise Funds

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

Water The County Sanitary Engineer provides water to residential, commercial and industrial customers. Revenue generated through user charges is used for the operation, maintenance and capital improvement of the water distribution system.

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

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

Parking Facilities This fund is used to account for the revenue earned and expenses incurred in operating both an underground parking garage and an outside parking garage. The facilities serve both County employees and the general public.

Stillwater Center Stillwater Center is a skilled nursing care facility for the mentally retarded and developmentally disabled. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund.

*Combining Balance Sheet
All Enterprise Funds*

December 31, 1999

	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Assets</i>			
<i>Current assets:</i>			
Equity in pooled cash and cash equivalents..... \$	19,516,856	\$ 14,250,325	\$ 22,454,164
Cash and cash equivalents--segregated accounts.....			
Net receivables:			
Accounts.....	7,737,885	7,934,910	2,389,475
Accrued interest.....	429,474	137,331	85,253
<i>Total receivables</i>	<u>8,167,359</u>	<u>8,072,241</u>	<u>2,474,728</u>
Due from other funds.....	53,769	218,853	258,430
Due from other governments.....		341,482	846,647
Inventory of supplies.....	185,641	727,500	58,353
<i>Total current assets</i>	<u>27,923,625</u>	<u>23,610,401</u>	<u>26,092,322</u>
<i>Restricted Assets:</i>			
Equity in pooled cash and cash equivalents.....	37,902,890	26,883,042	
Cash and cash equivalents--segregated accounts.....	7,577,480	1,613,699	11,217,838
Investments--segregated accounts.....		3,625,419	7,347,692
<i>Total restricted assets</i>	<u>45,480,370</u>	<u>32,122,160</u>	<u>18,565,530</u>
<i>Fixed assets in service:</i>			
Land.....	1,068,887	2,478,556	1,700,291
Land improvements.....	90,076	42,278	572,172
Utility plant in service.....	113,909,205	157,293,177	
Buildings, structures and improvements.....	4,141,338	90,565,926	12,640,674
Furniture, fixtures and equipment.....	2,617,452	4,166,139	5,243,819
Less: Accumulated depreciation.....	(59,549,583)	(119,491,608)	(9,494,737)
Construction-in-progress.....	35,005,483	49,261,870	25,587,066
<i>Total net fixed assets</i>	<u>97,282,858</u>	<u>184,316,338</u>	<u>36,249,285</u>
<i>Total Assets</i> \$	<u><u>170,686,853</u></u>	<u><u>\$ 240,048,899</u></u>	<u><u>\$ 80,907,137</u></u>

(Cont'd.)

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 732,887	\$ 1,899,066 500	\$ 58,853,298 500
15,299	655,189	18,732,758 652,058
<u>15,299</u>	<u>655,189</u>	<u>19,384,816</u>
13,021		544,073
0	41,841	1,188,129
<u>761,207</u>	<u>2,596,596</u>	<u>1,013,335</u>
		80,984,151
376,291	4,860,904	70,023,127
25,000		20,434,017
<u>401,291</u>	<u>4,860,904</u>	<u>10,973,111</u>
		101,430,255
1,300,000	460,779	7,008,513 704,526
7,274,584	4,691,445	271,202,382
34,091	362,999	119,313,967
(2,032,227)	(3,681,311)	12,424,500
<u>6,576,448</u>	<u>1,833,912</u>	<u>(194,249,466)</u>
\$ <u>7,738,946</u>	\$ <u>9,291,412</u>	\$ <u>109,854,419</u>
		326,258,841
		<u>508,673,247</u>

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

December 31, 1999

	Water	Wastewater	Solid Waste Management
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	\$ 237,052	\$ 467,821	\$ 2,812,207
Due to other funds.....	151,642	269,492	405,312
Due to other governments.....	8,833,612	3,477,458	
Accrued wages and benefits.....	629,189	659,875	444,968
Current portion of long-term notes.....	27,375	1,384,941	
Current portion of general obligation bonds.....	155,305	1,345,000	
Accrued interest on general obligation bonds.....	26,449	258,353	
Current portion of capitalized leases.....	843	1,281	
<i>Total current liabilities</i>	<u>10,061,467</u>	<u>7,864,221</u>	<u>3,662,487</u>
<i>Current liabilities payable from restricted assets:</i>			
Matured revenue bonds.....			20,000
Matured revenue bond interest.....			44,019
Accrued revenue bond interest.....	373,005	226,762	462,984
Current portion of revenue bonds.....	1,675,000	1,340,000	3,820,000
Matured general obligation bonds.....		30,000	
Construction contracts.....	558,041	644,685	44,018
Other.....	64	137,926	1,942
<i>Total current liabilities payable from restricted assets</i>	<u>2,606,110</u>	<u>2,379,373</u>	<u>4,392,963</u>
<i>Long-term liabilities:</i>			
<i>(net of current portions)</i>			
Long-term notes.....	410,625	32,115,786	
Revenue bonds.....	49,145,000	14,620,033	49,475,000
Less: Unamortized revenue bond charges.....	(2,943,890)	(2,354,247)	(3,126,876)
General obligation bonds.....	3,064,057	28,805,000	
Less: Unamortized general obligation bond charges.....	(63,159)	(685,265)	
Estimated liability for landfill post-closure costs.....			730,160
<i>Total long-term liabilities</i>	<u>49,612,633</u>	<u>72,501,307</u>	<u>47,078,284</u>
<i>Total Liabilities</i>	<u>62,280,210</u>	<u>82,744,901</u>	<u>55,133,734</u>
<i>Contributed Capital and Retained Earnings</i>			
Contributed capital.....	83,508,260	167,497,854	3,366,863
Retained earnings:			
Reserved for restricted assets.....	42,874,260	29,742,787	14,172,567
Unreserved.....	(17,975,877)	(39,936,643)	8,233,973
<i>Total Equity</i>	<u>108,406,643</u>	<u>157,303,998</u>	<u>25,773,403</u>
<i>Total Liabilities And Equity</i>	<u>\$ 170,686,853</u>	<u>\$ 240,048,899</u>	<u>\$ 80,907,137</u>

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 4,385	\$ 142,747	\$ 3,664,212
704	193,073	1,020,223
5,867	95,212	12,406,282
	622,451	2,362,350
		1,412,316
270,000		1,770,305
76,585		361,387
		2,124
<u>357,541</u>	<u>1,053,483</u>	<u>22,999,199</u>
		20,000
		44,019
		1,062,751
		6,835,000
25,000		55,000
		1,246,744
	98	140,030
<u>25,000</u>	<u>98</u>	<u>9,403,544</u>
		32,526,411
		113,240,033
		(8,425,013)
4,015,000		35,884,057
(303,159)		(1,051,583)
		730,160
<u>3,711,841</u>	<u>0</u>	<u>172,904,065</u>
<u>4,094,382</u>	<u>1,053,581</u>	<u>205,306,808</u>
		254,372,977
376,291	4,860,806	92,026,711
3,268,273	3,377,025	(43,033,249)
<u>3,644,564</u>	<u>8,237,831</u>	<u>303,366,439</u>
\$ <u>7,738,946</u>	\$ <u>9,291,412</u>	\$ <u>508,673,247</u>

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

For The Year Ended December 31, 1999

	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 36,098,672	\$ 37,656,681	\$ 20,317,785
Other revenue.....	198,350	225,870	22,808
<i>Total Operating Revenues</i>	<u>36,297,022</u>	<u>37,882,551</u>	<u>20,340,593</u>
<i>Operating Expenses:</i>			
Personal services.....	3,937,713	7,167,164	3,655,488
Materials and supplies.....	854,769	939,035	601,958
Contractual services.....	1,025,084	1,825,768	1,029,095
Utilities.....	20,969,803	10,511,129	5,825,184
Depreciation.....	2,583,994	6,793,404	1,203,356
Other expenses.....	534,146	1,816,133	709,584
<i>Total Operating Expenses</i>	<u>29,905,509</u>	<u>29,052,633</u>	<u>13,024,665</u>
<i>Operating Income (Loss)</i>	6,391,513	8,829,918	7,315,928
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	401,194	222,597	906,866
Interest expense and fiscal charges.....	(1,213,848)	(2,819,706)	(3,353,172)
Gain (loss) from disposal of fixed assets.....	24,202	(1,571)	(20,177)
Other nonoperating revenue (expense).....	26,584	165,750	230,183
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(761,868)</u>	<u>(2,432,930)</u>	<u>(2,236,300)</u>
<i>Income (Loss) Before Operating Transfers</i>	5,629,645	6,396,988	5,079,628
Operating transfers in.....	1,213,383	1,098,886	1,311,827
Operating transfers out.....	-	-	(149,451)
<i>Net Income (Loss)</i>	<u>6,843,028</u>	<u>7,495,874</u>	<u>6,242,004</u>
<i>Retained Earnings (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>18,055,355</u>	<u>(17,689,730)</u>	<u>16,164,536</u>
<i>Retained Earnings (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 24,898,383</u>	<u>\$ (10,193,856)</u>	<u>\$ 22,406,540</u>

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 935,639	\$ 7,899,796	\$ 102,908,573
244	29,159	476,431
<u>935,883</u>	<u>7,928,955</u>	<u>103,385,004</u>
103,996	6,163,203	21,027,564
8,842	604,584	3,009,188
69,856	1,393,721	5,343,524
36,663	218,426	37,561,205
185,664	135,461	10,901,879
158,663	885,287	4,103,813
<u>563,684</u>	<u>9,400,682</u>	<u>81,947,173</u>
372,199	(1,471,727)	21,437,831
		1,530,657
(265,285)		(7,652,011)
	2,505	4,959
<u>1,000</u>	<u>2,505</u>	<u>423,517</u>
(264,285)	2,505	(5,692,878)
<u>107,914</u>	<u>(1,469,222)</u>	<u>15,744,953</u>
	1,544,105	5,168,201
		(149,451)
<u>107,914</u>	<u>74,883</u>	<u>20,763,703</u>
<u>3,536,650</u>	<u>8,162,948</u>	<u>28,229,759</u>
\$ <u><u>3,644,564</u></u>	\$ <u><u>8,237,831</u></u>	\$ <u><u>48,993,462</u></u>

*Combining Statement of Cash Flows
All Enterprise Funds*

For the Year Ended December 31, 1999

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 32,600,898	\$ 34,429,000	\$ 20,253,406
Cash receipts from quasi-external operating transactions.....	113,739	72,168	221,145
Cash payments to employees for services.....	(2,465,382)	(5,692,032)	(2,914,070)
Cash payments to suppliers for goods and services.....	(17,557,344)	(13,195,201)	(4,948,422)
Cash payments for quasi-external operating transactions.....	(2,811,741)	(2,473,500)	(1,805,370)
Other operating cash receipts.....	198,350	225,870	22,808
Cash from other sources.....	29,073	12,180	
Other cash payments.....	(1,280)	(32,549)	
<i>Net cash provided by (used for) operating activities.....</i>	<u>10,106,313</u>	<u>13,345,936</u>	<u>10,829,497</u>
<i>Cash flows from noncapital financing activities:</i>			
Operating transfers in from other funds.....	1,213,383	1,098,886	1,311,827
Operating transfers out to other funds.....			(149,451)
Noncapital loan proceeds.....		276,896	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>1,213,383</u>	<u>1,375,782</u>	<u>1,162,376</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....	(1,893)	(2,877)	
Interest paid on capital leases.....	(179)	(272)	
Principal paid on long-term notes.....	(27,375)	(966,625)	
Interest paid on long-term notes.....		(910,131)	
Principal paid on revenue bonds.....	(1,605,000)	(1,280,000)	(3,595,000)
Interest paid on revenue bonds.....	(3,056,988)	(740,445)	(2,932,981)
Proceeds from general obligation bonds.....	1,700,000	2,400,000	
Principal paid on general obligation bonds.....	(93,872)	(1,040,000)	
Interest paid on general obligation bonds.....	(89,204)	(1,564,723)	
Landfill post-closure costs paid.....			(48,939)
Other fiscal charges paid.....	(53,225)	(55,971)	(61,701)
Acquisition and construction of capital assets.....	(6,740,340)	(7,578,914)	(975,627)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(9,968,076)</u>	<u>(11,739,958)</u>	<u>(7,614,248)</u>
<i>Cash flows from investing activities:</i>			
Purchase of investment securities.....		(1,656,588)	(113,410)
Sale of investment securities.....		1,566,298	
Interest received on investments.....	1,885,304	775,753	923,333
<i>Net cash provided by (used for) investing activities.....</i>	<u>1,885,304</u>	<u>685,463</u>	<u>809,923</u>
Net increase (decrease) in cash and cash equivalents.....	3,236,924	3,667,223	5,187,548
Cash and cash equivalents at beginning of year.....	61,760,302	39,079,843	28,484,454
Cash and cash equivalents at end of year.....	<u>\$ 64,997,226</u>	<u>\$ 42,747,066</u>	<u>\$ 33,672,002</u>

(Cont'd.)

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 824,057	\$ 7,909,713	\$ 96,017,074
110,404		517,456
(74,223)	(5,026,132)	(16,171,839)
(200,555)	(2,075,637)	(37,977,159)
(114,342)	(2,065,635)	(9,270,588)
	29,159	476,187
1,000	2,505	44,758
		(33,829)
<u>546,341</u>	<u>(1,226,027)</u>	<u>33,602,060</u>
	1,544,105	5,168,201
		(149,451)
		276,896
<u>0</u>	<u>1,544,105</u>	<u>5,295,646</u>
		(4,770)
		(451)
		(994,000)
		(910,131)
		(6,480,000)
		(6,730,414)
		4,100,000
(225,000)		(1,358,872)
(245,155)		(1,899,082)
		(48,939)
		(170,897)
	<u>(43,962)</u>	<u>(15,338,843)</u>
<u>(470,155)</u>	<u>(43,962)</u>	<u>(29,836,399)</u>
		(1,769,998)
		1,566,298
		3,584,390
<u>0</u>	<u>0</u>	<u>3,380,690</u>
76,186	274,116	12,441,997
1,057,992	6,486,354	136,868,945
<u>\$ 1,134,178</u>	<u>\$ 6,760,470</u>	<u>\$ 149,310,942</u>

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

For the Year Ended December 31, 1999

	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 6,391,513	\$ 8,829,918	\$ 7,315,928
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	2,583,994	6,793,404	1,203,356
Miscellaneous nonoperating income (expense).....	27,793	(20,369)	
(Increase) decrease in accounts receivable.....	(3,376,219)	(2,993,366)	425,004
(Increase) decrease in due from other funds.....	(7,816)	(3,584)	(11,491)
(Increase) decrease in due from other governments.....		(158,563)	(256,747)
(Increase) decrease in inventory of supplies.....	13,019	11,968	(17,039)
Increase (decrease) in accounts payable.....	2,756	(170,017)	2,079,748
Increase (decrease) in due to other funds.....	65,463	(20,856)	61,791
Increase (decrease) in due to other governments.....	4,399,397	914,175	
Increase (decrease) in accrued wages and benefits.....	6,413	163,226	28,947
<i>Total adjustments</i>	<u>3,714,800</u>	<u>4,516,018</u>	<u>3,513,569</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 10,106,313</u>	<u>\$ 13,345,936</u>	<u>\$ 10,829,497</u>

Noncash investing, capital and financing activities:

During 1999, the Wastewater fund reflected note payable obligations from noncash state capital public works loans in the amount of \$12,937,637.

The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$831,143 and \$969,563, respectively. The

Wastewater fund also recognized a noncash decline, in the amount of \$29,162, in the fair value of investments.

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 372,199	\$ (1,471,727)	\$ 21,437,831
185,664	135,461	10,901,879
1,000	2,505	10,929
9,459	9,917	(5,925,205)
(10,881)		(33,772)
		(415,310)
312	(16,759)	(8,499)
(13,320)	(15,800)	1,883,367
(214)	158,376	264,560
	95,212	5,408,784
2,122	(123,212)	77,496
<u>174,142</u>	<u>245,700</u>	<u>12,164,229</u>
\$ <u>546,341</u>	\$ <u>(1,226,027)</u>	\$ <u>33,602,060</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 32,417,789	\$ 32,416,545	\$ (1,244)
Other.....	<u>1,514,590</u>	<u>113,016</u>	<u>(1,401,574)</u>
<i>Total Revenues</i>	<u>33,932,379</u>	<u>32,529,561</u>	<u>(1,402,818)</u>
<i>Expenses:</i>			
Personal services.....	4,149,825	3,855,752	294,073
Professional services.....	1,316,946	1,190,420	126,526
Operating expenses.....	18,702,758	18,585,361	117,397
Debt service.....	63,518	43,590	19,928
Capital outlays.....	<u>517,824</u>	<u>360,389</u>	<u>157,435</u>
<i>Total Expenses</i>	<u>24,750,871</u>	<u>24,035,512</u>	<u>715,359</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	9,181,508	8,494,049	(687,459)
Operating transfers in.....	1,213,382	1,213,384	2
Operating transfers out.....	(9,143,557)	(9,143,557)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i>	1,251,333	563,876	(687,457)
<i>Fund Equity At Beginning Of Year</i>	<u>17,916,597</u>	<u>17,916,597</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 19,167,930</u>	<u>\$ 18,480,473</u>	<u>\$ (687,457)</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 32,743,138	\$ 32,743,941	\$ 803
Other.....	<u>745,445</u>	<u>732,780</u>	<u>(12,665)</u>
<i>Total Revenues</i>	<u>33,488,583</u>	<u>33,476,721</u>	<u>(11,862)</u>
<i>Expenses:</i>			
Personal services.....	8,071,577	7,034,616	1,036,961
Professional services.....	1,390,440	1,081,497	308,943
Operating expenses.....	13,522,658	12,545,028	977,630
Debt service.....	1,955,395	1,934,952	20,443
Capital outlays.....	<u>678,712</u>	<u>540,322</u>	<u>138,390</u>
<i>Total Expenses</i>	<u>25,618,782</u>	<u>23,136,415</u>	<u>2,482,367</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	7,869,801	10,340,306	2,470,505
Operating transfers in.....	1,071,005	1,098,885	27,880
Operating transfers out.....	(10,440,606)	(10,408,318)	32,288
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i>	(1,499,800)	1,030,873	2,530,673
<i>Fund Equity At Beginning Of Year</i>	<u>12,337,465</u>	<u>12,337,465</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 10,837,665</u>	<u>\$ 13,368,338</u>	<u>\$ 2,530,673</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 20,475,347	\$ 20,474,326	\$ (1,021)
Other.....	22,625	22,808	183
<i>Total Revenues.....</i>	<u>20,497,972</u>	<u>20,497,134</u>	<u>(838)</u>
<i>Expenses:</i>			
Personal services.....	4,035,195	3,576,977	458,218
Professional services.....	1,171,356	951,939	219,417
Operating expenses.....	7,937,971	7,775,288	162,683
Debt service.....	837,112	5,148	831,964
Capital outlays.....	506,946	488,194	18,752
<i>Total Expenses.....</i>	<u>14,488,580</u>	<u>12,797,546</u>	<u>1,691,034</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses.....</i>	<u>6,009,392</u>	<u>7,699,588</u>	<u>1,690,196</u>
Operating transfers in.....	1,244,170	1,244,127	(43)
Operating transfers out.....	(6,024,732)	(5,963,983)	60,749
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers.....</i>	<u>1,228,830</u>	<u>2,979,732</u>	<u>1,750,902</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>17,808,065</u>	<u>17,808,065</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 19,036,895</u>	<u>\$ 20,787,797</u>	<u>\$ 1,750,902</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 933,590	\$ 934,461	\$ 871
Other.....	1,000	1,000	0
<i>Total Revenues.....</i>	<u>934,590</u>	<u>935,461</u>	<u>871</u>
<i>Expenses:</i>			
Personal services.....	131,512	101,511	30,001
Professional services.....	86,174	82,891	3,283
Operating expenses.....	111,997	102,911	9,086
Capital outlays.....	5,000	3,062	1,938
<i>Total Expenses.....</i>	<u>334,683</u>	<u>290,375</u>	<u>44,308</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses.....</i>	599,907	645,086	45,179
Operating transfers out.....	(621,575)	(621,575)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers.....</i>	(21,668)	23,511	45,179
<i>Fund Equity At Beginning Of Year.....</i>	<u>696,221</u>	<u>696,221</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 674,553</u>	<u>\$ 719,732</u>	<u>\$ 45,179</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 7,909,713	\$ 7,909,713	\$ 0
Other.....	<u>31,664</u>	<u>31,664</u>	<u>0</u>
<i>Total Revenues</i>	<u>7,941,377</u>	<u>7,941,377</u>	<u>0</u>
<i>Expenses:</i>			
Personal services.....	6,666,445	6,343,345	323,100
Professional services.....	1,538,403	1,239,634	298,769
Operating expenses.....	2,021,994	1,780,524	241,470
Capital outlays.....	<u>127,124</u>	<u>99,301</u>	<u>27,823</u>
<i>Total Expenses</i>	<u>10,353,966</u>	<u>9,462,804</u>	<u>891,162</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	<u>(2,412,589)</u>	<u>(1,521,427)</u>	<u>891,162</u>
Operating transfers in.....	1,544,105	1,544,105	0
Operating transfers out.....	<u>(3,505,090)</u>	<u>(3,500,000)</u>	<u>5,090</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i>	<u>(4,373,574)</u>	<u>(3,477,322)</u>	<u>891,162</u>
<i>Fund Equity At Beginning Of Year</i>	<u>5,122,127</u>	<u>5,122,127</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 748,553</u>	<u>\$ 1,644,805</u>	<u>\$ 896,252</u>

Internal Service Funds

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

<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
<i>Mailroom</i>	This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.
<i>Stockroom</i>	The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.
<i>Service Depot</i>	The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Health Insurance Admin./E.A.P.</i>	The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.
<i>Property/Casualty Risk Management</i>	The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is a multi-year budgeted fund used to account for self-funded claims along with the administration of the overall insurance program.
<i>Workers' Compensation Risk Management</i>	The County has a self-funding program for certain workers' compensation claims by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. This multi-year budgeted fund is used to account for self-funded claims along with the administration of the overall insurance program.

*Combining Balance Sheet
All Internal Service Funds*

December 31, 1999

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>
<i>Assets</i>				
<i>Current assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 146,405	\$ 72,690	\$ 131,307	\$ 73,015
Accounts receivable (net).....	284	243	8,417	14,889
Due from other funds.....	13,726	136,842	219,612	85,221
Inventory of supplies.....	22,233		102,505	37,541
<i>Total current assets</i>	<u>182,648</u>	<u>209,775</u>	<u>461,841</u>	<u>210,666</u>
<i>Fixed assets in service:</i>				
Land.....				75,000
Buildings, structures and improvements.....				24,490
Furniture, fixtures and equipment.....	489,166	72,682	51,849	23,354
Less:Accumulated depreciation.....	(347,568)	(57,838)	(41,393)	(17,518)
<i>Total net fixed assets</i>	<u>141,598</u>	<u>14,844</u>	<u>10,456</u>	<u>105,326</u>
<i>Total Assets</i>	<u>\$ 324,246</u>	<u>\$ 224,619</u>	<u>\$ 472,297</u>	<u>\$ 315,992</u>
<i>Liabilities</i>				
<i>Current Liabilities:</i>				
Accounts payable.....	\$ 17,178	\$ 28,906	\$ 202,178	\$ 72,780
Current portion of insurance claims payable.....				
Due to other funds.....	2,643	1,812	1,348	10,150
Due to other governments.....				
Accrued wages and benefits.....	23,059	16,279	3,712	10,499
Current portion of capitalized leases.....	38,968	5,085		
<i>Total Current Liabilities</i>	<u>81,848</u>	<u>52,082</u>	<u>207,238</u>	<u>93,429</u>
<i>Long Term Liabilities:</i>				
Insurance claims payable (net of current portion).....				
Capitalized leases (net of current portion).....	53,868	9,832		
<i>Total Long Term Liabilities</i>	<u>53,868</u>	<u>9,832</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>135,716</u>	<u>61,914</u>	<u>207,238</u>	<u>93,429</u>
<i>Contributed capital and retained earnings</i>				
Contributed Capital.....		3,750	805	32,613
Retained Earnings:				
Unreserved.....	188,530	158,955	264,254	189,950
<i>Total Equity</i>	<u>188,530</u>	<u>162,705</u>	<u>265,059</u>	<u>222,563</u>
<i>Total Liabilities And Equity</i>	<u>\$ 324,246</u>	<u>\$ 224,619</u>	<u>\$ 472,297</u>	<u>\$ 315,992</u>

<i>Telecom- munications</i>	<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 801,873	\$ 16,838	\$ 163,945	\$ 7,889,200	\$ 18,945,133	\$ 28,240,406
141,777				249,982	415,592
430,513		414	1,000	2,658,084	3,545,412
7,083					169,362
<u>1,381,246</u>	<u>16,838</u>	<u>164,359</u>	<u>7,890,200</u>	<u>21,853,199</u>	<u>32,370,772</u>
					75,000
					24,490
572,497		5,435	15,152	25,882	1,256,017
(494,609)		(1,631)	(3,884)	(5,159)	(969,600)
<u>77,888</u>	<u>0</u>	<u>3,804</u>	<u>11,268</u>	<u>20,723</u>	<u>385,907</u>
<u>\$ 1,459,134</u>	<u>\$ 16,838</u>	<u>\$ 168,163</u>	<u>\$ 7,901,468</u>	<u>\$ 21,873,922</u>	<u>\$ 32,756,679</u>
\$ 243,889	\$	\$ 11,148	\$ 16,728	\$ 11,122	\$ 603,929
			212,997	309,347	522,344
16,908		1,402	8,857	1,745,309	1,788,429
				237,216	237,216
12,502		38,461	11,195	8,902	124,609
					44,053
<u>273,299</u>	<u>0</u>	<u>51,011</u>	<u>249,777</u>	<u>2,311,896</u>	<u>3,320,580</u>
			182,475	3,301,857	3,484,332
					63,700
<u>0</u>	<u>0</u>	<u>0</u>	<u>182,475</u>	<u>3,301,857</u>	<u>3,548,032</u>
<u>273,299</u>	<u>0</u>	<u>51,011</u>	<u>432,252</u>	<u>5,613,753</u>	<u>6,868,612</u>
342,598	0	1,034,915	2,181,124		3,595,805
843,237	16,838	(917,763)	5,288,092	16,260,169	22,292,262
<u>1,185,835</u>	<u>16,838</u>	<u>117,152</u>	<u>7,469,216</u>	<u>16,260,169</u>	<u>25,888,067</u>
<u>\$ 1,459,134</u>	<u>\$ 16,838</u>	<u>\$ 168,163</u>	<u>\$ 7,901,468</u>	<u>\$ 21,873,922</u>	<u>\$ 32,756,679</u>

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

For the Year Ended December 31, 1999

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>
<i>Operating Revenues:</i>				
Charges for services.....	\$ 638,493	\$ 1,274,673	\$ 1,774,657	\$ 577,939
Other revenue.....	2,076	1,079		38,055
<i>Total Operating Revenues</i>	<u>640,569</u>	<u>1,275,752</u>	<u>1,774,657</u>	<u>615,994</u>
<i>Operating Expenses:</i>				
Personal services.....	307,467	176,535	104,909	169,404
Materials and supplies.....	138,696	649,981	990,022	341,152
Contractual services.....	140,733	388,506	646,992	142,162
Utilities.....				1,758
Depreciation.....	40,225	4,687	4,800	1,753
Insurance claims.....				
Other expenses.....	1,617	20	56,496	21,289
<i>Total Operating Expenses</i>	<u>628,738</u>	<u>1,219,729</u>	<u>1,803,219</u>	<u>677,518</u>
<i>Operating Income (Loss)</i>	11,831	56,023	(28,562)	(61,524)
<i>Nonoperating Revenues (Expenses)</i>				
Interest expense and fiscal charges.....	(3,389)	(1,268)		
Loss from disposal of fixed assets.....		(15,066)		
Other nonoperating revenue (expense).....	8,946			1,793
<i>Total Nonoperating Revenues (Expenses)</i>	<u>5,557</u>	<u>(16,334)</u>	<u>0</u>	<u>1,793</u>
<i>Income (Loss) Before Operating Transfers</i>	17,388	39,689	(28,562)	(59,731)
Operating transfers in.....	5,000	6,958	6,833	
Operating transfers out.....	(13,791)			
<i>Net Income (Loss)</i>	<u>8,597</u>	<u>46,647</u>	<u>(21,729)</u>	<u>(59,731)</u>
<i>Retained Earnings (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>179,933</u>	<u>112,308</u>	<u>285,983</u>	<u>249,681</u>
<i>Retained Earnings (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 188,530</u>	<u>\$ 158,955</u>	<u>\$ 264,254</u>	<u>\$ 189,950</u>

<i>Telecom- munications</i>	<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 1,964,003	\$ 13,948	\$ 337,946	\$ 1,287,938	\$ 2,873,340	\$ 10,742,937
269		414	59,313	424	101,630
<u>1,964,272</u>	<u>13,948</u>	<u>338,360</u>	<u>1,347,251</u>	<u>2,873,764</u>	<u>10,844,567</u>
148,737		191,400	85,680	83,074	1,267,206
1,657		0	5,856	2,889	2,130,253
155,513	5,084	123,119	497,507	475,714	2,575,330
1,421,079					1,422,837
27,388		544	2,330	3,605	85,332
			500,000	850,000	1,350,000
16,049		8,263	1,085	3,927	108,746
<u>1,770,423</u>	<u>5,084</u>	<u>323,326</u>	<u>1,092,458</u>	<u>1,419,209</u>	<u>8,939,704</u>
193,849	8,864	15,034	254,793	1,454,555	1,904,863
					(4,657)
					(15,066)
2,100			(955)	(119,273)	(107,389)
<u>2,100</u>	<u>0</u>	<u>0</u>	<u>(955)</u>	<u>(119,273)</u>	<u>(127,112)</u>
195,949	8,864	15,034	253,838	1,335,282	1,777,751
					18,791
(23,287)					(37,078)
<u>172,662</u>	<u>8,864</u>	<u>15,034</u>	<u>253,838</u>	<u>1,335,282</u>	<u>1,759,464</u>
670,575	7,974	(932,797)	5,034,254	14,924,887	20,532,798
<u>\$ 843,237</u>	<u>\$ 16,838</u>	<u>\$ (917,763)</u>	<u>\$ 5,288,092</u>	<u>\$ 16,260,169</u>	<u>\$ 22,292,262</u>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 1999

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 47,135	\$ 37,880	\$ 21,162
Cash receipts from quasi-external operating transactions.....	608,240	1,195,520	1,634,948
Cash payments to employees for services.....	(253,030)	(144,445)	(83,484)
Cash payments to suppliers for goods and services.....	(264,120)	(1,054,599)	(1,518,219)
Cash payments for insurance claims.....			
Cash payments for quasi-external operating transactions.....	(80,838)	(43,157)	(48,848)
Other operating cash receipts.....	1,390	1,079	
Cash from other sources.....	7,318		
<i>Net cash provided by (used for) operating activities.....</i>	<u>66,095</u>	<u>(7,722)</u>	<u>5,559</u>
<i>Cash flows from noncapital financing activities:</i>			
Operating transfers in from other funds.....	5,000	6,958	6,833
Operating transfers out to other funds.....	(13,791)		
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(8,791)</u>	<u>6,958</u>	<u>6,833</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....	(28,530)	(4,731)	
Interest paid on capital leases.....	(3,389)	(1,268)	
Acquisition and construction of capital assets.....			
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(31,919)</u>	<u>(5,999)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	25,385	(6,763)	12,392
Cash and cash equivalents at beginning of year.....	121,020	79,453	118,915
Cash and cash equivalents at end of year.....	<u>\$ 146,405</u>	<u>\$ 72,690</u>	<u>\$ 131,307</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 11,831	\$ 56,023	\$ (28,562)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	40,225	4,687	4,800
Miscellaneous nonoperating income (expense).....	7,318		
(Increase) decrease in accounts receivable.....	12,798	3,759	(1,953)
(Increase) decrease in due from other funds.....	3,398	(45,032)	(116,594)
(Increase) decrease in inventory of supplies.....	178		(7,883)
Increase (decrease) in accounts payable.....	(11,893)	(29,182)	162,015
Increase (decrease) in due to other funds.....	(202)	(5)	(2,816)
Increase (decrease) in due to other governments.....			
Increase (decrease) in accrued wages and benefits.....	2,442	2,028	(3,448)
Increase (decrease) in insurance claims payable.....			
<i>Total adjustments.....</i>	<u>54,264</u>	<u>(63,745)</u>	<u>34,121</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 66,095</u>	<u>\$ (7,722)</u>	<u>\$ 5,559</u>

Noncash investing, capital and financing activities:

During 1999, the Printing Services fund entered into new borrowings under capital lease agreements in the amount of \$84,048.

<i>Service Depot</i>	<i>Telecom- munications</i>	<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 133,172	\$ 51,660	\$	\$ 14,472	\$	\$	\$ 305,481
468,520	1,731,790	13,948	323,474	1,288,188	3,133,608	10,398,236
(131,550)	(121,166)		(149,468)	(70,969)	(67,864)	(1,021,976)
(444,742)	(1,514,370)	(5,084)	(123,736)	(483,569)	(1,436,012)	(6,844,451)
				(363,432)	(1,689,132)	(2,052,564)
(57,184)	(74,657)		(43,261)	(57,475)	(37,873)	(443,293)
37,708	269			58,313		98,759
1,793	2,100				1,873,473	1,884,684
<u>7,717</u>	<u>75,626</u>	<u>8,864</u>	<u>21,481</u>	<u>371,056</u>	<u>1,776,200</u>	<u>2,324,876</u>
						18,791
	(23,287)					(37,078)
<u>0</u>	<u>(23,287)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,287)</u>
				(4,879)	(4,879)	(43,019)
						(4,657)
(17,079)				(7,384)	(18,114)	(42,577)
<u>(17,079)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(12,263)</u>	<u>(22,993)</u>	<u>(90,253)</u>
(9,362)	52,339	8,864	21,481	358,793	1,753,207	2,216,336
82,377	749,534	7,974	142,464	7,530,407	17,191,926	26,024,070
<u>\$ 73,015</u>	<u>\$ 801,873</u>	<u>\$ 16,838</u>	<u>\$ 163,945</u>	<u>\$ 7,889,200</u>	<u>\$ 18,945,133</u>	<u>\$ 28,240,406</u>
\$ (61,524)	\$ 193,849	\$ 8,864	\$ 15,034	\$ 254,793	\$ 1,454,555	\$ 1,904,863
1,753	27,388		544	2,330	3,605	85,332
1,793	2,100				1,873,473	1,884,684
77,017	(24,901)				1,338	68,058
(53,901)	(155,652)		(414)	(750)	258,506	(110,439)
(11,173)	(2,454)					(21,332)
46,292	29,557		(2,089)	(19,195)	(12,779)	162,726
6,861	9,901		(455)	(955)	1,999	14,328
					(964,551)	(964,551)
599	(4,162)		8,861	(1,735)	(814)	3,771
				136,568	(839,132)	(702,564)
<u>69,241</u>	<u>(118,223)</u>	<u>0</u>	<u>6,447</u>	<u>116,263</u>	<u>321,645</u>	<u>420,013</u>
<u>\$ 7,717</u>	<u>\$ 75,626</u>	<u>\$ 8,864</u>	<u>\$ 21,481</u>	<u>\$ 371,056</u>	<u>\$ 1,776,200</u>	<u>\$ 2,324,876</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Printing Services-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 655,375	\$ 655,375	\$ 0
Other.....	<u>2,031</u>	<u>2,031</u>	<u>0</u>
<i>Total Revenues</i>	<u>657,406</u>	<u>657,406</u>	<u>0</u>
<i>Expenses:</i>			
Personal services.....	305,184	305,184	0
Professional services.....	153,032	149,866	3,166
Operating expenses.....	151,987	145,077	6,910
Debt service.....	34,600	29,359	5,241
Capital outlays.....	<u>6,000</u>	<u>722</u>	<u>5,278</u>
<i>Total Expenses</i>	<u>650,803</u>	<u>630,208</u>	<u>20,595</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	6,603	27,198	20,595
Operating transfers in.....	5,000	5,000	0
Operating transfers out.....	(13,791)	(13,791)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>			
<i>And Operating Transfers</i>	(2,188)	18,407	20,595
<i>Fund Equity At Beginning Of Year</i>	<u>121,020</u>	<u>121,020</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 118,832</u>	<u>\$ 139,427</u>	<u>\$ 20,595</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 1,233,400	\$ 1,233,400	\$ 0
Other.....	<u>1,079</u>	<u>1,079</u>	<u>0</u>
<i>Total Revenues</i>	<u>1,234,479</u>	<u>1,234,479</u>	<u>0</u>
<i>Expenses:</i>			
Personal services.....	177,089	174,753	2,336
Professional services.....	510,705	426,807	83,898
Operating expenses.....	1,001,279	650,116	351,163
Debt service.....	<u>3,375</u>	<u>3,375</u>	<u>3,375</u>
<i>Total Expenses</i>	<u>1,692,448</u>	<u>1,251,676</u>	<u>440,772</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	<u>(457,969)</u>	<u>(17,197)</u>	<u>440,772</u>
Operating transfers in.....	6,958	6,958	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i>	<u>(451,011)</u>	<u>(10,239)</u>	<u>440,772</u>
<i>Fund Equity At Beginning Of Year</i>	<u>79,453</u>	<u>79,453</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ (371,558)</u>	<u>\$ 69,214</u>	<u>\$ 440,772</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 1,643,961	\$ 1,656,110	\$ 12,149
<i>Total Revenues</i>	<u>1,643,961</u>	<u>1,656,110</u>	<u>12,149</u>
<i>Expenses:</i>			
Personal services.....	108,458	108,451	7
Professional services.....	637,376	603,509	33,867
Operating expenses.....	1,035,965	1,007,633	28,332
Capital outlays.....	4,793	4,677	116
<i>Total Expenses</i>	<u>1,786,592</u>	<u>1,724,270</u>	<u>62,322</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	<u>(142,631)</u>	<u>(68,160)</u>	<u>74,471</u>
Operating transfers in.....	6,833	6,833	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i>	<u>(135,798)</u>	<u>(61,327)</u>	<u>74,471</u>
<i>Fund Equity At Beginning Of Year</i>	<u>118,915</u>	<u>118,915</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ (16,883)</u>	<u>\$ 57,588</u>	<u>\$ 74,471</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 601,692	\$ 601,692	\$ 0
Other.....	<u>39,501</u>	<u>39,501</u>	<u>0</u>
<i>Total Revenues.....</i>	<u>641,193</u>	<u>641,193</u>	<u>0</u>
<i>Expenses:</i>			
Personal services.....	169,007	169,007	0
Professional services.....	125,047	124,423	624
Operating expenses.....	351,880	314,470	37,410
Capital outlays.....	<u>43,290</u>	<u>42,665</u>	<u>625</u>
<i>Total Expenses.....</i>	<u>689,224</u>	<u>650,565</u>	<u>38,659</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses.....</i>	(48,031)	(9,372)	38,659
<i>Fund Equity At Beginning Of Year.....</i>	<u>82,377</u>	<u>82,377</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 34,346</u>	<u>\$ 73,005</u>	<u>\$ 38,659</u>

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

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 1,777,649	\$ 1,783,450	\$ 5,801
Other.....	<u>2,369</u>	<u>2,369</u>	<u>0</u>
<i>Total Revenues</i>	<u>1,780,018</u>	<u>1,785,819</u>	<u>5,801</u>
<i>Expenses:</i>			
Personal services.....	153,032 #	153,032	0
Professional services.....	173,498	150,997	22,501
Operating expenses.....	1,513,239	1,499,371	13,868
Capital outlays.....	<u>31,742</u>	<u>25,315</u>	<u>6,427</u>
<i>Total Expenses</i>	<u>1,871,511</u>	<u>1,828,715</u>	<u>42,796</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	(91,493)	(42,896)	48,597
Operating transfers out.....	(23,287)	(23,287)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> <i>And Operating Transfers</i>	(114,780)	(66,183)	48,597
<i>Fund Equity At Beginning Of Year</i>	<u>749,534</u>	<u>749,534</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 634,754</u>	<u>\$ 683,351</u>	<u>\$ 48,597</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Other Data Services-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 12,898	\$ 13,948	\$ 1,050
<i>Total Revenues</i>	<u>12,898</u>	<u>13,948</u>	<u>1,050</u>
<i>Expenses:</i>			
Professional services.....	<u>5,543</u>	<u>5,084</u>	<u>459</u>
<i>Total Expenses</i>	<u>5,543</u>	<u>5,084</u>	<u>459</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	7,355	8,864	1,509
 <i>Fund Equity At Beginning Of Year</i>	 <u>7,974</u>	 <u>7,974</u>	 <u>0</u>
 <i>Fund Equity At End Of Year</i>	 <u>\$ 15,329</u>	 <u>\$ 16,838</u>	 <u>\$ 1,509</u>

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Health Insurance Admin./E.A.P.-Internal Service Fund
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 337,946	\$ 337,946	\$ 0
<i>Total Revenues</i>	<u>337,946</u>	<u>337,946</u>	<u>0</u>
<i>Expenses:</i>			
Personal services.....	182,880	182,048	832
Professional services.....	159,045	141,237	17,808
Operating expenses.....	11,569	7,925	3,644
Debt service.....	2,025		2,025
Capital outlays.....	1,127	1,127	0
<i>Total Expenses</i>	<u>356,646</u>	<u>332,337</u>	<u>24,309</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i>	(18,700)	5,609	24,309
Operating transfers in.....		7,848	7,848
Operating transfers out.....	(7,848)	(7,848)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i>	(26,548)	5,609	32,157
<i>Fund Equity At Beginning Of Year</i>	<u>142,464</u>	<u>142,464</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 115,916</u>	<u>\$ 148,073</u>	<u>\$ 32,157</u>

Fiduciary Funds

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

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

<i>Expendable Trust Fund</i>	The County uses this fund to account for assets, consisting of unclaimed funds, which it is holding in a trustee capacity until such time that they are rightfully claimed or, if unclaimed, revert to the County.
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Agency Funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

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

December 31, 1999

	<i>Expendable Trust Fund</i>	<i>Total Agency Funds</i>	<i>Totals</i>
<i>Assets</i>			
Equity in pooled cash and cash equivalents.....	\$ 817,731	\$ 83,017,406	\$ 83,835,137
Cash and cash equivalents-- segregated accounts.....		15,418,478	15,418,478
Taxes levied for other governments.....		443,978,077	443,978,077
<i>Total Assets</i>	<u>\$ 817,731</u>	<u>\$ 542,413,961</u>	<u>\$ 543,231,692</u>
<i>Liabilities</i>			
Due to other funds.....	\$	\$ 3,025,750	\$ 3,025,750
Due to other governments.....		491,734,030	491,734,030
Other liabilities.....	10,000	47,654,181	47,664,181
<i>Total Liabilities</i>	<u>10,000</u>	<u>542,413,961</u>	<u>542,423,961</u>
<i>Fund Balances</i>			
Unreserved/undesignated.....	<u>807,731</u>		<u>807,731</u>
<i>Total Equity</i>	<u>807,731</u>	<u>0</u>	<u>807,731</u>
<i>Total Liabilities And Equity</i>	<u>\$ 817,731</u>	<u>\$ 542,413,961</u>	<u>\$ 543,231,692</u>

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

For the Year Ended December 31, 1999

<i>Payroll Agency Funds</i>		<i>Balance at Beginning of Year</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance at End of Year</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	3,268,367	\$ 182,222,114	\$ 178,296,958	\$ 7,193,523
<i>Total Assets</i>	\$	<u>3,268,367</u>	<u>\$ 182,222,114</u>	<u>\$ 178,296,958</u>	<u>\$ 7,193,523</u>
<i>Liabilities</i>					
Due to other governments.....	\$	3,268,367	\$ 80,932,170	\$ 77,475,038	\$ 6,725,499
Other liabilities.....		0	101,289,944	100,821,920	468,024
<i>Total Liabilities</i>	\$	<u>3,268,367</u>	<u>\$ 182,222,114</u>	<u>\$ 178,296,958</u>	<u>\$ 7,193,523</u>
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	29,422,272	\$ 648,904,933	\$ 642,767,524	\$ 35,559,681
Taxes levied for other governments.....		426,236,326	420,516,901	402,775,150	443,978,077
<i>Total Assets</i>	\$	<u>455,658,598</u>	<u>\$ 1,069,421,834</u>	<u>\$ 1,045,542,674</u>	<u>\$ 479,537,758</u>
<i>Liabilities</i>					
Due to other funds.....	\$	3,332,237	\$ 2,468,685	\$ 2,775,172	\$ 3,025,750
Due to other governments.....		452,326,361	1,066,953,149	1,042,767,502	476,512,008
<i>Total Liabilities</i>	\$	<u>455,658,598</u>	<u>\$ 1,069,421,834</u>	<u>\$ 1,045,542,674</u>	<u>\$ 479,537,758</u>
<i>Other Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	40,208,999	\$ 78,176,867	\$ 78,121,664	\$ 40,264,202
Cash and cash equivalents-segregated accounts.....		14,559,235	380,534,408	379,675,165	15,418,478
<i>Total Assets</i>	\$	<u>54,768,234</u>	<u>\$ 458,711,275</u>	<u>\$ 457,796,829</u>	<u>\$ 55,682,680</u>
<i>Liabilities</i>					
Due to other funds.....	\$	0	\$ 25,977,588	\$ 25,977,588	\$ 0
Due to other governments.....		12,616,921	1,660,362	5,780,760	8,496,523
Other liabilities.....		42,151,313	431,073,325	426,038,481	47,186,157
<i>Total Liabilities</i>	\$	<u>54,768,234</u>	<u>\$ 458,711,275</u>	<u>\$ 457,796,829</u>	<u>\$ 55,682,680</u>
<i>Total Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	72,899,638	\$ 909,303,914	\$ 899,186,146	\$ 83,017,406
Cash and cash equivalents-segregated accounts.....		14,559,235	380,534,408	379,675,165	15,418,478
Taxes levied for other governments.....		426,236,326	420,516,901	402,775,150	443,978,077
<i>Total Assets</i>	\$	<u>513,695,199</u>	<u>\$ 1,710,355,223</u>	<u>\$ 1,681,636,461</u>	<u>\$ 542,413,961</u>
<i>Liabilities</i>					
Due to other funds.....	\$	3,332,237	\$ 28,446,273	\$ 28,752,760	\$ 3,025,750
Due to other governments.....		468,211,649	1,149,545,681	1,126,023,300	491,734,030
Other liabilities.....		42,151,313	532,363,269	526,860,401	47,654,181
<i>Total Liabilities</i>	\$	<u>513,695,199</u>	<u>\$ 1,710,355,223</u>	<u>\$ 1,681,636,461</u>	<u>\$ 542,413,961</u>

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General Fixed Assets Account Group

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

*Schedule of General Fixed Assets
By Source*

December 31, 1999

<i>General Fixed Assets:</i>	
Land.....	\$ 4,686,140
Land improvements.....	1,412,810
Buildings, structures, and improvements.....	88,703,697
Furniture, fixtures, and equipment.....	32,370,604
Construction-in-progress.....	16,838,187
<i>Total General Fixed Assets.....</i>	<i>\$ 144,011,438</i>
 <i>Investment in General Fixed Assets from:</i>	
General fund revenues.....	\$ 28,132,897
Special revenue fund revenues.....	32,483,799
Capital projects.....	82,565,800
Donations.....	828,942
<i>Total Investment in General Fixed Assets.....</i>	<i>\$ 144,011,438</i>

*Schedule of General Fixed Assets
By Function and Activity*

December 31, 1999

<i>Function and Activity</i>	<i>Land</i>	<i>Land Improvements</i>	<i>Buildings, Structures and Improvements</i>	<i>Furniture, Fixtures and Equipment</i>	<i>Total</i>
<i>General Government:</i>					
Legislative and Executive.....	\$	\$	\$	\$ 131,097	\$ 131,097
Data Processing.....				3,925,591	3,925,591
Auditor.....				254,462	254,462
Treasurer.....				136,710	136,710
Recorder.....				75,166	75,166
Board of Elections.....				196,022	196,022
Public Works.....	965,977		17,311,455	242,679	18,520,111
<i>Total General Government.....</i>	<u>965,977</u>	<u>0</u>	<u>17,311,455</u>	<u>4,961,727</u>	<u>23,239,159</u>
<i>Judicial and Law Enforcement:</i>					
Sheriff.....			20,937,933	6,580,817	27,518,750
County Courts.....	242,464		26,200,931	4,094,678	30,538,073
Prosecutor.....				456,884	456,884
Coroner.....	400,000		2,389,450	1,168,559	3,958,009
Forensic Crime Lab.....				1,010,378	1,010,378
Animal Shelter.....	6,169		958,942	335,220	1,300,331
Support Enforcement.....				306,777	306,777
<i>Total Judicial and Law Enforcement.....</i>	<u>648,633</u>	<u>0</u>	<u>50,487,256</u>	<u>13,953,313</u>	<u>65,089,202</u>
<i>Environment & Public Works:</i>					
Memorial Hall.....	42,345		1,707,815	55,113	1,805,273
Public works.....				12,855	12,855
County Engineer.....	48,211		5,187,918	5,156,185	10,392,314
<i>Total Environment & Public Works.....</i>	<u>90,556</u>	<u>0</u>	<u>6,895,733</u>	<u>5,224,153</u>	<u>12,210,442</u>
<i>Social Services:</i>					
Children Services Board.....	145,666		2,459,631	1,025,313	3,630,610
Human Services Department.....	23,945		365,432	1,061,391	1,450,768
Board of Mental Retardation.....	713,618	11,774	6,599,827	4,577,786	11,903,005
ADAMHS Board.....	172,664			80,001	252,665
Country View Manor.....	36,570		2,012,103	144,540	2,193,213
Employment & Training.....				180,416	180,416
<i>Total Social Services.....</i>	<u>1,092,463</u>	<u>11,774</u>	<u>11,436,993</u>	<u>7,069,447</u>	<u>19,610,677</u>
<i>Community And Economic Development:</i>					
Community and Economic Development Department.....			459,596	277,286	736,882
County Parks.....	1,888,511	1,401,036	2,112,664	884,678	6,286,889
<i>Total Community And Economic Development.....</i>	<u>1,888,511</u>	<u>1,401,036</u>	<u>2,572,260</u>	<u>1,161,964</u>	<u>7,023,771</u>
Construction-in-progress.....			16,838,187		16,838,187
<i>Total General Fixed Assets.....</i>	<u>\$ 4,686,140</u>	<u>\$ 1,412,810</u>	<u>\$ 105,541,884</u>	<u>\$ 32,370,604</u>	<u>\$ 144,011,438</u>

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

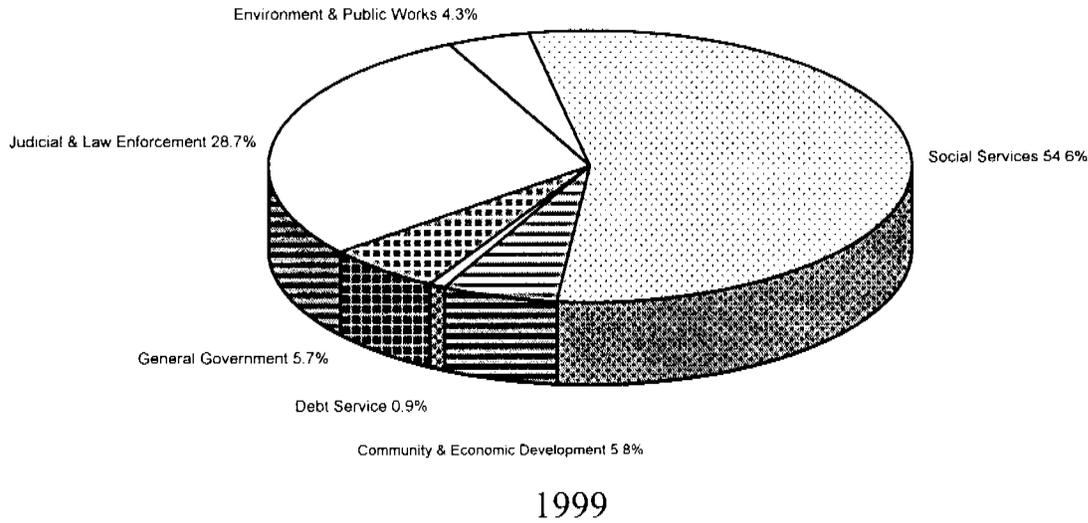
For the Year Ended December 31, 1999

<i>Function and Activity</i>	<i>Balance January 1, 1999</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 1999</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 131,097	\$	\$	\$ 131,097
Data Processing.....	4,524,620	265,294	(864,323)	3,925,591
Auditor.....	229,107	25,355		254,462
Treasurer.....	73,967	62,743		136,710
Recorder.....	75,166			75,166
Board of Elections.....	186,874	16,684	(7,536)	196,022
Public Works.....	18,520,111			18,520,111
<i>Total General Government.....</i>	<u>23,740,942</u>	<u>370,076</u>	<u>(871,859)</u>	<u>23,239,159</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	27,503,936	311,628	(296,814)	27,518,750
County Courts.....	30,081,122	491,209	(34,258)	30,538,073
Prosecutor.....	375,358	103,381	(21,855)	456,884
Coroner.....	3,868,693	89,316		3,958,009
Forensic Crime Lab.....	1,008,767	60,186	(58,575)	1,010,378
Animal Shelter.....	1,322,927	7,285	(29,881)	1,300,331
Support Enforcement.....	306,777			306,777
<i>Total Judicial and Law Enforcement.....</i>	<u>64,467,580</u>	<u>1,063,005</u>	<u>(441,383)</u>	<u>65,089,202</u>
<i>Environment & Public Works:</i>				
Memorial Hall.....	1,805,273			1,805,273
Public Works.....	0	12,855		12,855
County Engineer.....	10,121,495	505,844	(235,025)	10,392,314
<i>Total Environment & Public Works.....</i>	<u>11,926,768</u>	<u>518,699</u>	<u>(235,025)</u>	<u>12,210,442</u>
<i>Social Services:</i>				
Children Services Board.....	3,283,396	366,887	(19,673)	3,630,610
Human Services Department.....	1,388,868	61,900		1,450,768
Board of Mental Retardation.....	11,216,545	998,231	(311,771)	11,903,005
ADAMHS Board.....	244,947	7,718		252,665
Country View Manor.....	2,185,481	24,418	(16,686)	2,193,213
Employment & Training.....	180,416			180,416
<i>Total Social Services.....</i>	<u>18,499,653</u>	<u>1,459,154</u>	<u>(348,130)</u>	<u>19,610,677</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	736,882			736,882
County Parks.....	6,235,488	97,678	(46,277)	6,286,889
<i>Total Community And Economic Development.....</i>	<u>6,972,370</u>	<u>97,678</u>	<u>(46,277)</u>	<u>7,023,771</u>
Construction-in-progress.....	1,809,343	15,028,844		16,838,187
<i>Total General Fixed Assets.....</i>	<u>\$ 127,416,656</u>	<u>\$ 18,537,456</u>	<u>\$ (1,942,674)</u>	<u>\$ 144,011,438</u>

General Governmental Expenditures by Function

Last Ten Fiscal Years

	<i>General Government</i>	<i>Judicial & Law Enforcement</i>	<i>Environment & Public Works</i>	<i>Social Services</i>	<i>Community & Economic Development</i>	<i>Parks, Recreation & Conservation</i>	<i>Debt Service</i>	<i>Total</i>
1990	\$24,607,617	\$65,386,389	\$15,926,881	\$119,606,237	\$6,299,927	\$2,521,705	\$1,694,120	\$236,042,876
1991	18,804,613	70,512,718	16,333,491	132,964,954	9,120,514	2,655,574	2,558,520	252,950,384
1992	19,504,305	74,888,141	15,208,284	130,199,418	11,543,636	3,366,717	4,071,197	258,781,698
1993	19,517,644	77,971,230	15,482,364	130,199,751	11,773,281	3,276,117	4,411,164	262,631,551
1994	20,069,071	79,642,687	13,867,264	137,074,703	14,578,723	3,487,681	3,625,875	272,346,004
1995	20,490,853	87,544,292	15,161,575	145,346,413	12,500,296	3,480,501	3,538,136	288,062,066
1996	18,390,638	91,228,628	16,798,395	162,772,356	16,168,379	3,764,823	3,241,202	312,364,421
1997	18,030,629	96,001,945	15,394,463	175,132,985	15,781,331	3,809,336	3,304,103	327,454,792
1998	19,712,683	104,138,662	14,816,392	184,370,476	18,259,902	3,705,580	3,115,103	348,118,798
1999	22,012,933	109,947,009	16,468,339	208,852,087	22,339,614	-	3,565,848	383,185,830



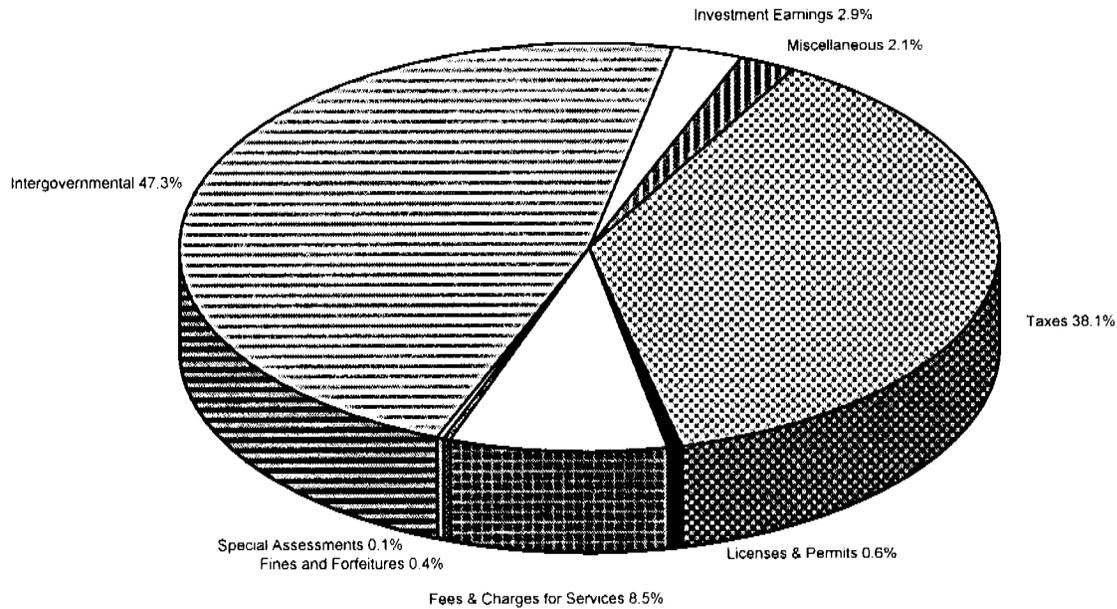
Source: Montgomery County Auditor's Office

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

General Revenues by Source

Last Ten Fiscal Years

	<i>Taxes</i>	<i>Licenses & Permits</i>	<i>Fees & Charges for Services</i>	<i>Fines and Forfeitures</i>	<i>Special Assessments</i>	<i>Inter-Governmental</i>	<i>Investment Earnings</i>	<i>Miscellaneous</i>	<i>Total</i>
1990	\$100,325,578	\$1,333,519	\$21,071,859	\$1,395,578	\$961,035	\$102,181,770	\$14,938,475	\$4,489,142	\$246,696,956
1991	101,324,616	1,247,390	25,135,719	1,217,051	766,873	116,846,512	13,886,796	5,989,038	266,413,995
1992	104,701,496	1,271,724	26,824,659	1,274,760	1,016,601	108,215,497	12,370,425	7,259,180	262,934,342
1993	111,234,452	1,279,278	29,551,095	1,422,849	965,537	115,537,758	10,052,932	6,416,503	276,460,404
1994	134,155,669	1,784,520	30,704,396	1,486,845	863,237	116,634,125	11,701,321	5,109,584	302,439,697
1995	137,882,476	1,777,723	29,178,478	1,535,510	796,610	123,288,605	14,898,406	6,538,641	315,896,449
1996	145,056,425	1,827,525	30,049,838	1,471,196	667,307	142,981,459	17,308,102	3,883,123	343,244,975
1997	150,270,880	1,820,932	33,917,340	1,442,352	491,051	165,652,975	19,541,415	3,984,181	377,121,126
1998	153,318,874	1,820,706	33,906,623	1,295,105	445,600	163,991,838	26,390,123	6,276,959	387,445,828
1999	158,551,667	2,399,728	35,471,566	1,716,496	405,698	196,801,889	11,887,399	8,737,073	415,971,516



1999

Source: Montgomery County Auditor's Office

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

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

Last Ten Fiscal Years

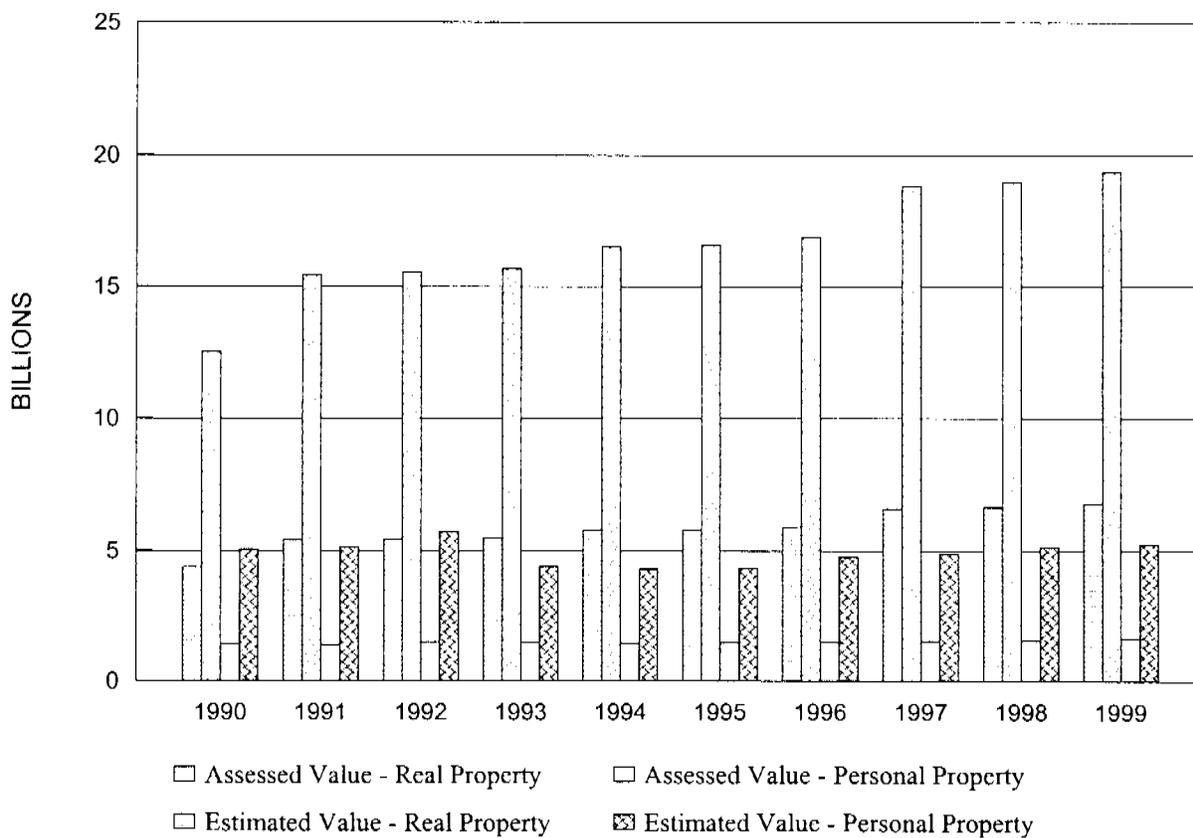
<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1989	1990	\$55,669,033	\$51,463,725	92.4%	\$2,180,940	\$53,644,665
1990	1991	58,109,334	55,502,037	95.5%	2,044,474	57,546,511
1991	1992	59,198,979	56,816,327	95.9%	2,657,273	59,473,600
1992	1993	59,489,726	57,889,429	97.3%	2,330,314	60,219,743
1993	1994	82,376,126	80,211,424	97.4%	2,870,566	83,081,990
1994	1995	82,224,796	81,776,243	99.5%	2,787,288	84,563,531
1995	1996	90,984,487	89,251,660	98.1%	2,916,091	92,167,751
1996	1997	93,541,788	89,679,128	95.9%	3,256,593	92,935,721
1997	1998	94,415,815	92,268,244	97.7%	3,600,117	95,868,361
1998	1999	96,442,969	93,655,374	97.1%	3,672,969	97,328,343

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

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Real Property(1)		Personal Property(1)		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1990	\$ 4,372,712,670	\$ 12,493,464,771	\$ 1,411,776,689	\$ 5,042,059,604	\$ 5,784,489,359	\$ 17,535,524,375
1991	5,396,551,890	15,418,719,686	1,389,874,044	5,147,681,644	6,786,425,934	20,566,401,330
1992	5,440,856,110	15,545,303,171	1,489,876,518	5,730,294,300	6,930,732,628	21,275,597,471
1993	5,479,982,870	15,657,093,914	1,473,069,212	4,403,673,014	6,953,052,082	20,060,766,928
1994	5,780,438,590	16,515,538,829	1,447,295,926	4,295,367,222	7,227,734,516	20,810,906,051
1995	5,799,374,750	16,569,642,143	1,475,941,067	4,333,881,186	7,275,315,817	20,903,523,329
1996	5,907,015,710	16,877,187,743	1,481,717,344	4,758,348,840	7,388,733,054	21,635,536,583
1997	6,585,728,000	18,816,365,714	1,536,976,114	4,873,166,250	8,122,704,114	23,689,531,964
1998	6,635,726,270	18,959,217,914	1,563,579,180	5,148,179,762	8,199,305,450	24,107,397,676
1999	6,771,709,230	19,347,740,657	1,631,390,913	5,236,974,782	8,403,100,143	24,584,715,439



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

(1) Includes public utility property values.

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

Last Ten Fiscal Years

(Cont'd.)

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<i>County Units</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Mental Retardation & DD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy I	1.40	1.40	1.40	1.40	-	-	-	-	-	-
Human Services Levy II	1.32	1.32	1.32	1.32	-	-	-	-	-	-
Human Services Levy III	2.36	2.36	2.36	2.36	2.36	2.36	-	-	-	-
Human Services Levy IV	2.67	2.67	2.67	2.67	2.67	2.67	-	-	-	-
Human Services Levy A	-	-	-	-	5.21	5.21	5.21	5.21	5.21	5.21
Human Services Levy B	-	-	-	-	-	-	5.03	5.03	5.03	5.03
<i>Total Rates</i>	10.45	10.45	10.45	10.45	12.94	12.94	12.94	12.94	12.94	12.94
<i>School Districts</i>										
Brookville	41.43	49.63	49.28	49.28	49.28	49.08	57.58	57.24	57.22	57.15
Centerville	49.48	49.48	49.48	49.81	50.58	56.48	56.48	56.48	56.48	56.05
Dayton	52.25	52.25	52.25	62.65	62.65	62.65	62.65	62.65	62.65	62.65
Huber Heights	41.41	41.05	50.55	48.81	48.68	48.47	48.37	47.98	47.92	47.71
Jefferson	41.40	50.90	50.90	56.40	56.40	56.40	56.40	56.40	56.40	61.90
Kettering-Moraine	42.20	48.90	48.90	48.90	49.81	49.80	53.10	53.10	53.10	53.10
Mad River	34.23	43.00	43.00	43.00	50.60	50.60	50.60	50.60	50.60	50.60
Miamisburg	38.95	38.95	38.95	38.74	38.95	38.95	44.70	43.95	44.95	44.63
New Lebanon	48.95	48.95	48.55	48.55	48.55	48.55	48.55	48.30	48.30	48.30
Northmont	46.35	55.35	54.68	54.68	54.18	59.18	59.18	59.08	59.03	58.93
Northridge	36.85	36.85	44.35	44.35	44.35	52.10	52.10	52.10	52.10	52.10
Oakwood	68.07	82.32	82.32	82.32	82.32	88.82	88.82	88.82	88.82	88.82
Trotwood-Madison	45.74	45.22	45.56	45.86	45.86	45.86	55.76	53.74	53.74	53.74
Valley View	42.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66
Vandalia-Butler	44.53	44.53	42.91	42.91	42.91	47.86	47.86	45.86	45.86	45.86
West Carrollton	43.85	43.44	43.44	50.84	50.84	50.76	50.76	53.26	53.26	53.26
<i>Out-Of-County School Districts</i>										
Beavercreek	36.80	35.70	40.90	40.70	40.10	39.00	42.50	43.00	42.90	42.00
Carlisle	42.70	42.70	42.70	42.70	42.70	42.70	42.70	42.70	43.70	50.51
Fairborn	42.30	42.10	41.90	42.20	41.80	41.80	41.80	41.80	41.80	41.80
Preble Shawnee	29.50	29.50	29.50	27.50	27.50	25.50	25.00	24.50	22.50	25.49
Tri County North	38.15	36.55	36.55	36.35	33.95	42.95	42.70	41.95	41.17	40.85

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

Last Ten Fiscal Years

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	3.04	2.72	2.72	2.64	2.64	2.64	2.64	2.64	2.51	2.35
Clayton	5.96	5.96	5.96	5.96	9.46	9.46	9.46	9.46	9.46	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	7.67	7.67	7.67	7.67	7.67	7.67	7.67	7.67	7.67	10.17
Farmersville	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64
Germantown	5.38	5.16	5.16	5.16	5.16	5.16	5.16	4.66	4.66	4.66
Huber Heights	14.57	14.57	14.34	14.34	11.96	11.79	11.79	11.76	11.76	11.74
Kettering	7.41	7.41	7.25	7.17	7.17	7.17	7.17	7.00	7.00	6.98
Miamisburg	4.85	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	6.35
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	7.67	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70
Oakwood	11.08	11.08	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Phillipsburg	9.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	1.26	1.26	1.26	1.26	1.26	6.39	6.39	6.39	6.39	6.39
Trotwood	4.48	5.22	5.22	5.22	3.44	3.44	6.94	15.14	15.14	15.14
Union	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	16.03
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	8.30	8.30	8.30	8.30	8.30	8.30	8.30	8.30	13.30	13.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
<i>Townships</i>										
Butler	12.60	13.60	13.60	15.60	15.10	15.10	15.10	16.60	17.60	17.60
Clay	9.90	9.90	9.90	9.90	9.90	11.40	11.40	11.40	11.40	11.40
German	12.36	12.36	14.36	14.36	16.36	15.86	15.86	14.70	15.70	15.70
Harrison	10.58	11.08	11.98	11.98	13.28	13.28	13.68	13.68	13.68	13.68
Jackson	14.15	14.15	14.15	14.15	15.15	15.15	15.15	16.90	18.70	18.70
Jefferson	14.99	12.99	14.99	16.69	18.59	18.59	18.59	18.59	18.59	18.59
Madison	17.14	19.64	19.64	19.64	19.64	19.64	19.64	-	-	-
Mad River	11.53	11.53	11.53	13.53	13.53	-	-	-	-	-
Miami	14.79	14.79	16.29	18.54	18.54	17.00	17.00	17.00	17.25	17.25
Perry	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Randolph	10.34	10.34	10.34	10.34	10.34	10.34	10.34	10.34	10.34	10.34
Washington	15.05	16.05	16.05	16.55	15.75	15.75	15.75	15.75	15.50	15.50
<i>Other Units</i>										
Dayton/Montgomery Library	-	-	-	-	-	0.72	0.72	0.72	0.26	0.26
Washington/Centerville Library	-	-	-	1.63	1.63	1.63	1.63	1.63	1.63	1.63
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Park District	0.70	0.70	0.70	0.70	0.70	1.20	1.20	1.20	1.20	1.20
Conservancy Tax	0.04	-	-	-	-	-	-	-	-	-

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

*Special Assessment Collections**Last Ten Fiscal Years*

<i>Fiscal Year</i>	<i>Current Assessments Due</i>	<i>Current Assessments Collected</i>	<i>Ratio of Collections To Amount Due</i>	<i>Total Delinquent Outstanding Assessments</i>
1990	\$ 1,627,069	\$ 1,444,360	89%	\$ 943,838
1991	1,491,057	1,328,670	89%	1,204,133
1992	1,582,509	1,527,187	97%	1,089,481
1993	1,499,108	1,281,454	85%	1,046,696
1994	1,283,636	1,164,887	91%	1,121,165
1995	1,749,884	1,449,211	83%	1,227,363
1996	692,667	647,329	93%	765,300
1997	431,522	402,524	93%	439,380
1998	356,443	344,528	96%	224,740
1999	425,342	386,095	91%	271,888

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

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

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Population</i>	<i>Assessed Values (in 000's)</i>	<i>Gross Bonded Debt</i>	<i>Less Self-Supporting Debt(1)</i>	<i>Less Applicable Debt Service Fund Balance(2)</i>	<i>Net Bonded Debt</i>	<i>Ratio of Net Bonded Debt to Assessed Value</i>	<i>Net Bonded Debt Per Capita</i>
1990	573,809	\$ 5,784,489	\$ 124,279,000	\$ 123,049,000	\$ -0-	\$ 1,230,000	0.021%	\$ 2.14
1991	574,685	6,786,426	150,897,000	124,957,000	490,000	25,450,000	0.375%	44.29
1992	579,016	6,930,733	187,076,000	161,648,500	490,000	24,937,500	0.360%	43.07
1993	582,287	6,953,052	170,979,033	143,779,033	490,003	26,709,997	0.384%	45.87
1994	572,140	7,227,735	166,463,033	139,983,033	633,046	25,846,954	0.358%	45.18
1995	570,490	7,275,316	161,539,033	135,806,533	633,046	25,099,454	0.345%	44.00
1996	566,312	7,388,733	209,046,033	184,103,533	711,179	24,231,321	0.328%	42.79
1997	561,303	8,122,704	199,923,033	175,808,033	711,179	23,403,821	0.288%	41.70
1998	558,427	8,199,305	190,407,533	167,170,033	711,179	22,526,321	0.275%	40.34
1999	565,866	8,403,100	197,954,433	159,496,933	1,940,125	36,517,375	0.435%	64.53

Source: Montgomery County Auditor's Office

(1) Self-Supporting Debt consists of Revenue Bonds, Special Assessment Bonds, and General Obligation Bonds paid from Enterprise Fund Revenue, and one-half of the County Engineer's Maintenance Facility Bonds which are payable from road, auto and gas revenue.

(2) Applicable debt service fund balance includes fund balances, reserved for debt service, for the Engineer's Maintenance Facility Bonds and the Various Purpose Facility Improvement Bonds.

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

<i>Year*</i>	<i>Debt Service Requirements(1)</i>		<i>Total Debt Service</i>	<i>Total General Governmental Expenditures (2)</i>	<i>Ratio of Debt Service to General Governmental Expenditures</i>
	<i>Principal</i>	<i>Interest & Fiscal Charges</i>			
1991	\$ 180,000	\$ 696,561	\$ 876,561	\$252,950,384	0.35%
1992	610,000	1,784,688	2,394,688	258,781,698	0.93%
1993	875,000	1,484,508	2,359,508	262,631,551	0.90%
1994	830,000	1,547,553	2,377,553	272,346,004	0.87%
1995	865,000	1,498,813	2,363,813	288,062,066	0.82%
1996	915,000	1,446,543	2,361,543	312,364,421	0.76%
1997	960,000	1,390,513	2,350,513	327,454,792	0.72%
1998	1,020,000	1,331,163	2,351,163	348,118,708	0.68%
1999	1,285,000	1,460,334	2,745,334	383,185,830	0.72%

* Prior to 1991, Montgomery County had no General Bonded Debt Service Requirements.

Source: Montgomery County Auditor's Office

(1) Debt service requirements include only those amounts for the County Engineer's Maintenance Facility Bonds and the Various Purpose Facility Improvement Bonds.

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

Computation of Legal Debt Margin

December 31, 1999

<i>Total of all County Debt Outstanding (1)</i>	\$ 197,954,433
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 1,605,038
Revenue bonds.....	120,075,033
Self-supporting general obligation bonds paid from:	
Water revenue.....	3,219,362
Wastewater revenue.....	30,150,000
Parking facilities revenue.....	4,285,000
Portion of general obligation bonds payable from road, auto & gas revenue.....	162,500
Portion of general obligation bonds for County jail / family courts expansion.....	15,046,591
Portion of general obligation bonds for Children Service's Board admin bldg.....	12,800,000
<i>Total exempt debt</i>	(187,343,524)
Net debt.....	\$ 10,610,909
<i>Assessed Valuation of County (2)</i>	\$ 9,042,888,279
Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000).....	
	\$ 224,572,207
Net debt (all unvoted).....	(10,610,909)
Direct Legal Debt Margin (Voted and Unvoted).....	\$ 213,961,298
<i>Unvoted debt limitation (1% of County assessed valuation)</i>	\$ 90,428,883
Net unvoted debt.....	(10,610,909)
<i>Unvoted Legal Debt Margin</i>	\$ 79,817,974

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness and bond anticipation notes.

(2) For the purpose of this computation the current assessed valuation, on which the 2000 levy will be based, is used.

Computation of Direct and Overlapping Debt

December 31, 1999

	<i>Gross Debt</i>	<i>Self-Supporting Debt(1)</i>	<i>Debt Service Fund(2)</i>	<i>Net Debt</i>	<i>Percent Applicable(3)</i>	<i>County Share</i>
Montgomery County.....	\$ 197,954,433	\$ 159,496,933	\$ 1,940,125	\$ 36,517,375	100.00%	\$ 36,517,375
Montgomery County Cities, Villages, Townships.....	150,104,210	34,543,172	19,744,843	95,816,195	100.00%	95,816,195
Montgomery County School Districts.....	64,931,548		8,288,234	56,643,314	100.00%	56,643,314
Miami Valley Regional Transit Authority.....	2,581,514	2,581,514		2,581,514	100.00%	2,581,514
<i>Total Net Debt Overlapping.....</i>						<u>\$ 191,558,398</u>

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

(1) Self-Supporting Debt consists of revenue bonds, special assessment bonds, general obligation bonds paid from Enterprise Fund revenue, and one-half of the County Engineer's Maintenance Facility Bonds which are payable from road, auto and gas revenue.

(2) 1999 Tax Budgets filed with County Budget Commission by July 20, 1998. Certified unencumbered balances filed with the County Budget Commission January 1999. Debt service funds exclude amounts for Self-Supporting Debt.

(3) Percent applicable to Montgomery County calculated using assessed valuation of taxing district. Assessed valuation of taxing districts furnished by County Budget Commission.

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

Last Ten Fiscal Years

Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds					
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage	
				Principal	Interest	Total			Principal	Interest	Total		
<i>Water Fund Bond Coverage:</i>													
1990	\$ 26,898,141	\$ 22,163,726	\$ 4,734,415	\$ 400,000	\$ 2,791,321	\$ 3,191,321	1.48	\$ 1,543,094	\$ 76,070	\$ 25,529	\$ 101,599	15.19	
1991	33,046,365	21,573,488	11,472,877	400,000	2,469,314	2,869,314	4.00	8,603,563	108,309	124,706	233,015	36.92	
1992	29,998,521	22,413,463	7,585,058	500,000	2,139,884	2,639,884	2.87	4,945,174	110,070	100,162	210,232	23.52	
1993	35,923,006	23,998,326	11,924,680	895,000	4,052,102	4,947,102	2.41	6,977,578	138,129	135,293	273,422	25.52	
1994	37,953,789	23,421,937	14,531,852	1,325,000	3,333,685	4,658,685	3.12	9,873,167	121,479	122,132	243,611	40.53	
1995	36,706,974	22,597,612	14,109,362	1,360,000	3,293,773	4,653,773	3.03	9,455,589	127,912	115,018	242,930	38.92	
1996	37,163,334	22,024,597	15,138,737	1,415,000	3,244,308	4,659,308	3.25	10,479,429	131,149	107,432	238,581	43.92	
1997	36,197,147	23,237,689	12,959,458	1,470,000	3,187,073	4,657,073	2.78	8,302,385	81,192	99,647	180,839	45.91	
1998	33,552,060	23,483,129	10,068,931	1,530,000	3,124,843	4,654,843	2.16	5,414,088	85,522	94,515	180,037	30.07	
1999	44,022,667	27,321,515	16,701,152	1,605,000	3,056,988	4,661,988	3.58	12,039,164	93,872	89,205	183,077	65.76	
<i>Wastewater Fund Bond Coverage:</i>													
1990	\$ 18,982,298	\$ 17,149,088	\$ 1,833,210	\$ 455,000	\$ 1,673,797	\$ 2,128,797	0.86	\$ (295,587)	\$ 704,930	\$ 475,793	\$ 1,180,723	(0.25)	
1991	26,563,843	17,058,435	9,505,408	480,000	1,646,953	2,126,953	4.47	7,378,455	706,691	1,280,406	1,987,097	3.71	
1992	25,052,852	19,011,348	6,041,504	510,000	1,617,432	2,127,432	2.84	3,914,072	749,930	1,069,571	1,819,501	2.15	
1993	29,068,949	18,762,352	10,306,597	695,000	1,324,731	2,019,731	5.10	8,286,866	869,930	902,404	1,772,334	4.68	
1994	31,195,514	20,735,057	10,460,457	1,060,000	959,800	2,019,800	5.18	8,440,657	759,930	860,374	1,620,304	5.21	
1995	30,597,171	18,738,588	11,858,583	1,085,000	930,120	2,015,120	5.88	9,843,463	834,930	905,119	1,740,049	5.66	
1996	32,519,114	21,044,113	11,475,001	1,130,000	891,060	2,021,060	5.68	9,453,941	861,693	823,568	1,685,261	5.61	
1997	33,017,250	20,416,288	12,600,962	1,170,000	845,295	2,015,295	6.25	10,585,667	1,375,000	1,888,392	3,263,392	3.24	
1998	31,617,936	21,391,430	10,226,506	1,225,000	795,570	2,020,570	5.06	8,205,936	1,455,000	1,663,560	3,118,560	2.63	
1999	39,925,658	22,259,229	17,666,429	1,280,000	740,445	2,020,445	8.74	15,645,984	1,030,000	1,561,985	2,591,985	6.04	

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

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

(3) Coverage data for the self-supported general obligation bonds payable from the Parking Facilities fund are included for disclosure purposes only. 1991 was the first year of debt service for these bonds

Source: Montgomery County Auditor's Office

Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds					
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage	
				Principal	Interest	Total			Principal	Interest	Total		
<i>Solid Waste Management Fund Bond Coverage:</i>													
1990	\$ 18,678,737	\$ 14,594,782	\$ 4,083,955	\$ 400,000	\$ 1,953,950	\$ 2,353,950	1.73	\$ 1,730,005	\$ 165,000	\$ 20,663	\$ 185,663	9.32	
1991	19,557,716	15,152,409	4,405,307	400,000	1,929,550	2,329,550	1.89	2,075,757	120,000	11,944	131,944	15.73	
1992	24,358,955	17,361,234	6,997,721	500,000	1,904,750	2,404,750	2.91	4,592,971	125,000	6,094	131,094	35.04	
1993	26,898,856	19,018,817	7,880,039	805,000	2,071,213	2,876,213	2.74	n/a	n/a	n/a	n/a	n/a	
1994	30,792,319	18,707,567	12,084,752	925,000	2,023,200	2,948,200	4.10	n/a	n/a	n/a	n/a	n/a	
1995	38,545,773	19,824,539	18,721,234	1,040,000	1,967,138	3,007,138	6.23	n/a	n/a	n/a	n/a	n/a	
1996	33,051,689	14,233,900	18,817,789	1,290,000	1,889,107	3,179,107	5.92	n/a	n/a	n/a	n/a	n/a	
1997	33,945,511	12,938,298	21,007,213	3,220,000	3,230,256	6,450,256	3.26	n/a	n/a	n/a	n/a	n/a	
1998	36,986,941	13,622,738	23,364,203	3,415,000	3,079,121	6,494,121	3.60	n/a	n/a	n/a	n/a	n/a	
1999	39,591,723	11,821,309	27,770,414	3,615,000	2,917,406	6,532,406	4.25	n/a	n/a	n/a	n/a	n/a	
<i>Parking Facilities Fund Bond Coverage: (3)</i>													
1991	\$ 1,005,592	\$ 237,386	n/a	n/a	n/a	n/a	n/a	\$ 768,206	\$ 0	\$ 107,709	\$ 107,709	7.13	
1992	1,473,102	193,446	n/a	n/a	n/a	n/a	n/a	1,279,656	155,000	358,739	513,739	2.49	
1993	2,015,111	170,637	n/a	n/a	n/a	n/a	n/a	1,844,474	205,000	300,980	505,980	3.65	
1994	1,286,023	218,850	n/a	n/a	n/a	n/a	n/a	1,067,173	200,000	310,425	510,425	2.09	
1995	1,205,272	203,653	n/a	n/a	n/a	n/a	n/a	1,001,619	205,000	298,765	503,765	1.99	
1996	1,298,993	208,235	n/a	n/a	n/a	n/a	n/a	1,090,758	215,000	286,545	501,545	2.17	
1997	1,365,645	291,092	n/a	n/a	n/a	n/a	n/a	1,074,553	225,000	273,565	498,565	2.16	
1998	1,485,037	264,493	n/a	n/a	n/a	n/a	n/a	1,220,544	240,000	259,855	499,855	2.44	
1999	1,621,944	378,020	n/a	n/a	n/a	n/a	n/a	1,243,924	250,000	245,155	495,155	2.51	

Demographic Statistics

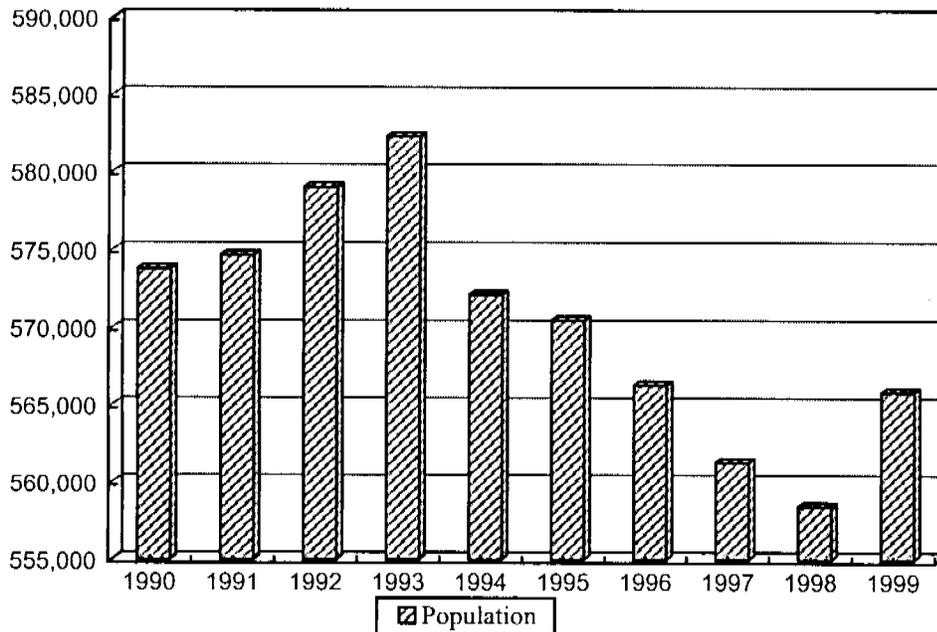
December 31, 1999

Population

	<i>County</i>	<i>SMSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270

Population for the Last Ten Years

1990	573,809
1991	574,685
1992	579,016
1993	582,287
1994	572,140
1995	570,490
1996	566,312
1997	561,303
1998	558,427
1999	565,866



Source: Miami Valley Regional Planning Commission

*Age Distribution
1990*

<i>Age</i>	<i>Number</i>	<i>Percentage</i>
Under 5 years	42,232	7.36%
5-17 years	100,408	17.50%
18-20 years	25,809	4.50%
21-24 years	34,752	6.06%
25-44 years	185,303	32.29%
45-54 years	60,090	10.47%
55-59 years	26,745	4.66%
60-64 years	26,462	4.61%
65-74 years	43,373	7.56%
75-84 years	22,032	3.84%
85 years & over	6,603	1.15%
<i>Total</i>	573,809	100.00%
<i>Median Age</i>	33.3	

Source: Miami Valley Regional Planning Commission

*Racial/Ethnic
Composition of
Population
1990*

	<i>Number</i>	<i>Percentage</i>
White	463,551	80.78%
Black	101,817	17.74%
Asian/Pacific Islander	5,886	1.03%
Other	2,555	0.45%
Hispanic Origin*	4,539	0.79%
<i>Total</i>	573,809	100.00%

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

Source: Miami Valley Regional Planning Commission

*Ten Largest
Employers*

	<i>Employees</i>
Wright-Patterson Air Force Base.....	21,000
Delphi Automotive Systems.....	13,000
Premier Health Partners.....	9,000
Airborne Express.....	7,875
Meijer Inc.....	6,600
International Truck and Engine Corp.....	5,000
GM Truck Group Moraine Assembly.....	4,350
Montgomery County.....	4,100
AK Steel.....	4,000
Dayton Public Schools.....	3,850

Source: Dayton Area Chamber of Commerce

*Property Value, Building Permits and Banking Activity**Last Ten Fiscal Years*

<i>Year</i>	<i>Total Permits Issued(1)</i>	<i>Building Permits Total Estimated Value of Buildings(1)</i>	<i>Real Property</i>		<i>Banking Activity Bank Deposits(3)</i>
			<i>Assessed Value(2)</i>	<i>Estimated Actual Value</i>	
1990	5,073	\$ 107,848,891	\$ 4,372,712,670	\$ 12,493,464,771	\$ 5,442,750,000
1991	5,203	101,454,393	5,396,551,890	15,418,719,686	6,052,080,155
1992	5,526	110,702,171	5,440,856,110	15,545,303,171	4,068,798,000
1993	5,081	122,933,423	5,479,982,870	15,657,093,914	3,834,335,000
1994	5,929	179,422,999	5,780,438,590	16,515,538,829	4,034,766,000
1995	6,245	160,012,514	5,799,374,750	16,569,642,143	3,995,114,000
1996	6,015	181,851,306	5,907,015,710	16,877,187,743	3,899,145,000
1997	5,957	163,934,037	6,585,728,000	18,816,365,714	3,530,314,000
1998	5,719	172,963,112	6,635,726,270	18,961,321,960	3,264,705,000
1999	5,263	353,279,710	6,771,709,230	19,347,740,657	2,994,378,000

(1) Source: Montgomery County Building Regulations Department, permits issued in predominantly unincorporated localities

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

(3) Source: Federal Reserve Bank of Cleveland

*Principal Taxpayers**December 31, 1999*

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

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

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

Synopsis of Insurance

December 31, 1999

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period</i>	<i>Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>						
Cincinnati Insurance Co.	CPP5003369AWR	9/1/99-9/1/02	Employee Dishonesty	\$100,000		\$2,179
			Equipment	\$222,000	\$0	
			Comprehensive	\$500,000	Per Incident	
			General	\$1,000,000	Aggregate	\$0
			Personal & Advertising	\$500,000		
Cincinnati Insurance Co.	CCC4402148	9/1/99-9/1/02	Umbrella Liability	\$5,000,000	\$0	\$1,750
Reliance Insurance Co.	DN2065838	2/1/99-2/1/00	Directors & Officers Liability	\$2,000,000	\$2,500	\$12,657
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Nationwide Insurance	EGL0005739	2/1/99-2/1/00	Acts or Omissions	\$2,000,000	Per Incident	\$0
				\$5,000,000	Aggregate	\$3,278
Nationwide Insurance	EGL0005739	2/1/99-2/1/00	Umbrella Liability	\$3,000,000	Per Incident	\$0
			Acts or Omissions	\$3,000,000	Per Incident	\$12,725
Nationwide Insurance	CA0005739	8/24/99-8/24/00	Automobile Liability	\$5,000,000	Per Accident	\$0
			Auto Medical	\$5,000	Per Person	\$0
			Uninsured Motorist	\$5,000,000		
			Motor Vehicle	\$1,000,000		
			Collision		\$250	
			Comprehensive		\$250	
Nationwide Insurance	IMC0005739	8/24/99-8/24/00	Inland Marine	\$20,787	Equipment	\$0
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/99-1/29/02	Forgery or Alteration	\$10,000		\$1,000
			Theft, Disappearance and Destruction	\$5,000	Inside	\$1,000
				\$5,000	Outside	\$1,000
			Employee Dishonesty	\$10,000	Per Incident	\$1,000
<i>Other County Agencies:</i>						
U.S. Fidelity and Guaranty Co.	DRE2099699	12/31/99-12/31/01	General Liability, Stop Gap, Employee Benefits Liability, Law Enforcement Liability, Hospital Liability, Professional Liability	\$5,000,000	\$250,000	\$127,050
U.S. Fidelity and Guaranty Co.	DRE2099799	12/31/99-12/31/01	Public Officials Liability	\$5,000,000	\$250,000	\$40,290
U.S. Fidelity and Guaranty Co.	DRE2099699	12/31/99-12/31/01	Automobile Liability	\$5,000,000	\$250,000	\$68,230
Lexington Insurance Co.	8893177	12/31/99-12/31/00	Excess Liability for all the above coverages	\$20,000,000	n/a	\$101,750
Royal Ins. Co.	PSU006692	4/1/97-12/31/00	Property, Boiler & Machinery, Catastrophic Auto Physical Damage	\$342,669,000	\$100,000	\$222,734
American International Group	8576185	12/31/98-12/31/01	Crime	\$1,000,000	\$0	\$26,580
Source: Montgomery County Risk Management Department, ADAMHS Board, Board of Mental Retardation and Developmental Disabilities.						

*Miscellaneous Statistics**December 31, 1999*

	Population Rank Among Ohio Counties.....	4th
	Elevation (ft. above sea level).....	755
	Universities & Colleges.....	11
	School Systems.....	38
	Libraries.....	21
<i>Recreation</i>	Bowling.....	15 centers
	Golf.....	25 public 21 private
	Softball/Baseball.....	100 diamonds
	Swimming.....	27 pools & swim clubs
	Tennis.....	85 public courts 36 indoor courts
	Indoor sports complexes seating 5,500 to 13,500.....	5
	Bicycle Trails.....	58 miles
	Sources: Various including the Dayton/Montgomery County Convention & Visitors Bureau, Inc. and the Miami Valley Regional Planning Commission	
<i>Health Care</i>	Hospitals.....	10
	Physicians per 100,000.....	296
	Hospital Beds per 100,000.....	583
<i>Enrollment in Colleges & Universities</i>	Sinclair Community College.....	20,698
	Wright State University.....	15,702
	University of Dayton.....	10,183
	Institutions with Fewer Than 1000 Enrolled (Eight).....	2,437
<i>(1999) Transportation</i>	International Airport.....	1
	Air Lines.....	11
	Flights per day.....	85
	Other Airfields.....	5
	Truck Companies with terminals.....	26
	Bus Lines-Arrivals per day.....	23
	Railroads.....	2
<i>November 1999 Elections</i>	Total Number of Registered Voters.....	351,531
	Voters in '99 General Election.....	81,849
	Percentage of Registered Voters Voting.....	23.28%
	Source: Montgomery County Board of Elections	
<i>Sanitary Engineering</i>	No. Miles of Sewer Lines.....	1,163
	No. Miles of Water Lines.....	1,155
	No. of Sewer Customers.....	76,990
	No. Water Customers.....	78,244
	Source: Montgomery County Sanitary Engineering	
<i>Solid Waste Management</i>	No. Tons of Solid Waste Transferred to Landfill.....	278,102
	Source: Montgomery County Solid Waste Management	



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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MONTGOMERY COUNTY FINANCIAL CONDITION

MONTGOMERY COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 10, 2000