

**MONTGOMERY COUNTY FINANCIAL CONDITION**  
**SINGLE AUDIT**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

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**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, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant - Title XX	93.667	MH-34	\$ 508,922
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX		MR-57	340,306
Total Social Services Block Grant - Title XX			<u>849,228</u>
Medical Assistance Program (Medicaid)	93.778	( A )	4,493,193
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (Medicaid)		( A )	9,376,495
Total Medical Assistance Program (Medicaid)			<u>13,869,688</u>
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01	40,313
Block Grants For Community Mental Health Services	93.958		
Community Support Block Grant		35-BG-AD-99-01	100,000
CMHS Block Grant - Community Plan		35-BG-AD-99-02	329,624
CMHS Block Grant - Kids		( A )	109,476
Twin Valley - Dayton Collab Plan		( A )	33,856
Linkages from Local Jails		( A )	6,974
Total Block Grants For Community Mental Health Services			<u>579,930</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 )	2,737,577
SAPT Block Grant - UMADAOP		( A )	178,829
SAPT Block Grant - HIV/AIDS		57-57735-01-IVDO-T-99/00-9160	234,723
SAPT Block Grant - HIV/AIDS		( A )	1,376
SAPT Block Grant - NOVA		57-57424-01-WOO-T-99/00-9043	159,522
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	90,032
SAPT Block Grant - AIDS Outreach		( A )	377,057
SAPT Block Grant - MVH		57-57731-01-WFS-T-99/00-9607	66,912
SAPT Block Grant - Diversion Alternatives for Youth		57-57324-02-YMENT-P-00-0018	29,692
SAPT Block Grant - Ohio Violence Protection		( A )	5,000
SAPT Block Grant - Youth Possibilities in Dayton		57-57936-02-YMENT-P-00-9832	44,596
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>3,925,316</u>
Total United States Department of Health and Human Services			<u>19,264,475</u>
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b>(Direct Programs)</b>			
Community Development Block Grant/Entitlement Grants	14.218		
		B-95-UC-39-0004	24,605
		B-96-UC-39-0004	150,075
		B-97-UC-39-0004	253,453
		B-98-UC-39-0004	764,437
		B-99-UC-39-0004	1,563,967
		B-00-UC-39-0004	128,775
Total Community Development Block Grant/Entitlement Grants			<u>2,885,312</u>
Emergency Shelter Grant	14.231		
		S-98-UC-39-0001	7,479
		S-99-UC-39-0001	100,662
		S-00-UC-39-0001	4,158
Total Emergency Shelter Grant			<u>112,299</u>
HOME Investment Partnership Program	14.239		
		M-95-UC-39-0004	103,000
		M-96-UC-39-0004	41,890
		M-97-UC-39-0004	95,844
		M-98-UC-39-0004	155,667
		M-99-UC-39-0004	739,280
		M-00-UC-39-0004	19,211
Total HOME Investment Partnership Program			<u>1,154,892</u>
Lead Based Paint Hazard Control in Privately-Owned Housing	14.900	OHLAG0056-95	984,295
Total United States Department of Housing and Urban Development			<u>5,136,798</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>(Direct Programs)</i>			
Equitable Sharing Program	16.XXX	( A )	211,373
Criminal Justice Discretionary Grant Program	16.574	98-DG-E01-0011	17,352
		98-JB-013-A056	463,085
		99-JB-013-A056	344,999
Total Criminal Justice Discretionary Grant Program			825,436
<i>Passed Through Ohio Department of Justice</i>			
Victims of Crime Act	16.575	98-VA-GENE-246	65,721
		99-VA-CHAE-372	18,585
Total Victims of Crime Act			84,306
<i>(Direct Programs)</i>			
Victims of Crime Act		01-VA-CHAE-499	4,658
Total Victims of Crime Act			88,964
Byrne Formula Grant Program (Direct)	16.579	99-DG-D02-7549	9,323
<i>Passed Through Ohio Department of Justice</i>			
Omnibus Crime Control & Safe Streets Act	16.579	96-RS-SAT-1010	1,661
Omnibus Crime Control & Safe Streets Act		97-RS-SAT-1010	139,860
Anti-Narcotics Control - Lighthouse Sex Offenders		96-DG-F02-7354	30,722
Anti-Narcotics Control - Lighthouse Sex Offenders		97-DG-F02-7354	25,000
Anti-Narcotics Control - Sheriff C.A.N.E.		98-DG-A01-7526	3,285
Anti-Narcotics Control - Sheriff C.A.N.E.		99-DG-A01-7526	162,153
Anti-Narcotics Control - Sheriff C.A.N.E.		00-DG-A01-7526	3,378
Anti-Narcotics Control - Drexel Assistance Project		98-DG-B01-7560	13,775
Anti-Narcotics Control - Drexel Assistance Project		99-DG-B01-7560	79,520
Anti-Narcotics Control - Domestic Violence - Crisis Response PT1		99-DG-D02-7547	10,648
Anti-Narcotics Control - Domestic Violence - Crisis Response PT2		99-DG-D02-7548	14,230
Anti-Narcotics Control - Builders Academy		98-DG-F02-7550	25,577
Anti-Narcotics Control - Day Treatment		98-DG-F02-7552	46,568
Anti-Narcotics Control - Violence Free Youth		99-BG-B01-7563	30,326
Anti-Narcotics Control - Domestic Violence Court Outreach		97-DG-D02-7542	18,224
Anti-Narcotics Control - Girls to Women 2000		99-DG-F02-7566	13,631
Anti-Narcotics Control - Girls to Women 2000		98-DG-F02-7566	35,208
Anti-Narcotics Control - Lighthouse Sex Offenders		99-DG-F02-7552	165,792
Total Passed Through Ohio Department of Justice			819,558
Total Byrne formula Grant Program			828,881
<i>(Direct Programs)</i>			
Title V of Violent Crime Drug Court Planning	16.585	96-DC-MX-0019	641
Drug Court Implementation		97-DC-VX-0103	(5,748)
Title V of Violent Crime Drug Court Planning		( A )	85,701
Drug Court Implementation		99-DC-VX-0167	45,605
Total Drug Court Discretionary Grant Program			126,199
Local Law Enforcement Block Grant	16.592	97-LB-VX-3170	1,612
		98-LB-VX-3170	6,630
		99-LB-VX-4079	148,874
		00-LB-BX-1644	1,769
Total Local Law Enforcement Block Grant			158,885
Public Safety Partnership and Community Policing Grant - COPPS Ahead	16.710	97-CC-WX-0407	(438)
		97-JJ-CPI-0241	30,881
		99-JJ-CP1-0241	99,869
Total Public Safety Partnership and Community Policing Grant - COPPS Ahead			130,312
<i>Passed Through Ohio Department of Justice</i>			
Juvenile Justice and Delinquency Prevention	16.540		
Juvenile Justice - Start Right Enhancement		96-JV-T50-5004	3,486
		98-JV-T50-5028	812
		97-JJ-DP2-0235	1,511
		98-JV-T50-5022	59,796
Juvenile Justice - Project RHAP		98-JJ-DP2-0235	8,814
Total Juvenile Justice and Delinquency Prevention			74,419

**MONTGOMERY COUNTY FINANCIAL CONDITION**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity's Number</b>	<b>Disbursements</b>
Violence Against Women Formula Grants	16.588	98-WF-VA2-8908 99-WF-VA2-8908 99-WF-VA5-8911 99-WF-VA2-8908	61,982 32,096 23,893 20,847
Total Violence Against Women Act			<u>138,818</u>
Total United States Department of Justice			<u>2,583,287</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<i>Passed Through Ohio Department of Job and Family Services</i>			
<i>Job Training and Partnership Cluster:</i>			
Job Training and Partnership Act	17.250	9-P3-04-00-00	<u>1,484,851</u>
Employment and Training Assistance-Dislocated Workers	17.246	A-P3-04-00-00	<u>665,908</u>
Total United States Department of Labor - Job Training and Partnership Cluster			<u>2,150,759</u>
Workforce Investment Act	17.255	( A )	<u>228,056</u>
Total United States Department of Labor			<u>2,378,815</u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Ohio Department of Transportation</i>			
Federal Aid Highway Program	20.205	MOT-CR99-17 49 NO18 99 MOT-CR99-16 78	2,100,256 2,787 16,192
Total United States Department of Transportation - Federal Aid Highway Program			<u>2,119,235</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<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-00-9075 57-57936-01-DFS-P-01-9075	65,051 53,816
Drug Free Schools and Communities - PRESCHOOL/FAMILY PREV		57-57936-01-DFS-P-00-9075 57-57936-01-DFS-P-01-9075	23,818 4,291
Drug Free Schools and Communities - WSU CDD		57-57737-01-DFS-P-00-9718 57-57737-01-DFS-P-01-9718	50,510 15,451
Total Drug Free Schools and Communities			<u>212,937</u>
<i>Passed Through Ohio Department of Education</i>			
<i>Special Education Cluster:</i>			
Special Education - Grants to States	84.027	066159-6B-SF-00P	<u>117,854</u>
Special Education - Pre-School Grants	84.173	066159-PG-SI-00P	<u>80,474</u>
Total Special Education Cluster			<u>198,328</u>
Innovative Education Program Strategies - Title IV	84.298	066159-C2-SI-99 066159-C2-SI-00	531 2,961
Total Innovative Education Program Strategies - Title IV			<u>3,492</u>
Total United States Department of Education			<u>414,757</u>
<b>UNITED STATES SOCIAL SECURITY ADMINISTRATION</b>			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Security Research and Demonstration - Job Incentive Focus	96.007	( A )	<u>109,611</u>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through Ohio Department of Education Division of School Food Service</i>			
National School Lunch	10.555	070474	<u>149,331</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 32,156,309</u></b>

(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, 2000**

#### **NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

#### **NOTE B - SUBRECIPIENTS**

The County passes through certain federal assistance received from the United States Department of Housing and Urban Development, the Ohio Department of Mental Health, and the Ohio 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, \$32,744 of CDBG program income was received during 2000. These funds were used to offset 2000 program expenditures.

#### **NOTE F - FEDERAL DRUG SEIZURES**

During 2000, the County received federal assistance totaling \$454,893 as proceeds from the sale of assets obtained through federal drug seizures. The corresponding disbursements are shown on Schedule of Federal Awards Expenditures as CFDA # 16.XXX.

#### **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 were audited by other auditors in accordance with Power Ohio. Effective July 1, 2000, Job Training and Partnership Act and the Employment and Training Assistance-Dislocated Workers Program was changed to the Workforce Investment Act of 1998 WIA.





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

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, (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 27, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report 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.

**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 2000-60357-001 through 2000-60357-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 27, 2001.

**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 2000-60357-004 through 2000-60357-006.

**Internal Control Over Financial Reporting  
(Continued)**

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 June 27, 2001.

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

**Jim Petro**  
Auditor of State

June 27, 2001



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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**

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, (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, 2000. 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 auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about 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, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that IS required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings as item 2000-60357-008.

### **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.

We noted matters involving the internal control over compliance and its operation that we consider to be reportable conditions. A reportable condition is a matter coming to our attention relating to a significant deficiency in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying schedule of findings as items 2000-60357-007 and 2000-60357-008.

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. Our consideration of the internal control over compliance 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 the reportable conditions described above are not material weaknesses. We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 27, 2001.

### **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, 2000, and have issued our report thereon dated June 27, 2001, wherein we noted we did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report 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 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, 2000, since Ohio JTPA required a separate audit of the JTPA programs. An audit for the period July 1, 1999 through September 30, 2000 was performed by other auditors. These programs represent 7% of federal disbursements as shown on the Schedule of Federal Awards Expenditures.

Montgomery County  
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  
Page 3

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

**Jim Petro**  
Auditor of State

June 27, 2001

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**MONTGOMERY COUNTY FINANCIAL CONDITION**

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

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Home Investment Partnership, CFDA # 14.239 Lead Based Paint Hazard Control of Privately owned Housing, CFDA # 14.900 Federal Aid Highway Program, CFDA # 20.205 Medical Assistance Program (Medicaid), CFDA # 93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$900,167 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**FINDING NUMBER 2000-60357-001**

**Finding For Recovery**

Ohio Rev. Code Section 5901.04 states "On the presentation of an itemized statement, the Board of County Commissioners shall allow the persons composing the Veterans Service Commission their reasonable expenses incurred in the performance of their duties, and shall fix a fair compensation for their services. The County Auditor shall issue a warrant upon the County Treasurer for the amount so allowed". We discovered that Mr. Claud Bell, Montgomery County Veterans Services Commissioner, received a \$2,000 commendation, in a check dated December 20, 2000, for "many devoted hours and much uncompensated expense to ensure the organization achieves it's goals". This commendation, however, was not approved by the Board of County Commissioners. This condition resulted in Mr. Bell being overcompensated in the amount of \$2,000.

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. Claud Bell, Mr. Dudley Holbrook, Mr. Terry Blair, Mr. Mark Kucharski, and Mr. Robert Chaplin, Montgomery County Veterans Services Commissioners, jointly and severally, in the amount of \$2,000 and in favor of Montgomery County's General Fund.

**FINDING NUMBER 2000-60357-002**

**General Tax List and Treasurer's Duplicate**

Ohio Rev. Code Section 319.28 states on or before the first Monday of August, annually, the County Auditor shall compile and make up a general tax list of real and public utility property in the County. Further, on or before the first Monday of September in each year, the County Auditor shall correct such lists in accordance with the additions and deductions ordered by the Tax Commissioner and by the County Board of Revision, and shall certify such list, and on the first day of October deliver one copy thereof to the County Treasurer. The copies prepared by the County Auditor shall constitute the Auditor's general tax list and the Treasurer's general duplicate of real and public utility property for the current year. For tax year 1999, the County Auditor's office did not prepare a general tax list nor a general duplicate of real and public utility properties. Consequently the County Auditor's office did not deliver to the County Treasurer's office the total real and public utility properties that the County Treasurer's office was charged with collecting in 2000. Failure to prepare and deliver a tax duplicate to the County Treasurer's office could result in significant discrepancies at tax settlement between the County Auditor's office and the County Treasurer's office as to the total real property taxes, assessments, and public utility property taxes that the County Treasurer was charged with billing and collecting. Consequently, failure to prepare and deliver a tax duplicate to the County Treasurer's office could also impact the accuracy of the amount reported as unpaid taxes and delinquencies.

The County Auditor's office failure to prepare and deliver a tax duplicate to the County Treasurer's office resulted from the Real Estate Integrated Assessment Tax System software, purchased in 1998, not being able to generate a tax duplicate for tax year 1999. Subsequently, the County Auditor's office was able to deliver a tax duplicate to the County Treasurer's office for tax year 2000.

To ensure compliance with ORC Section 319.28, it is recommended that any modifications or replacements in the property tax software be adequately tested to determine whether the system will be able to generate the required statutory reports and information.



**FINDING NUMBER 2000-60357-003**

**Real Estate Assessment Fees**

Ohio Rev. Code Section 319.54(B) states on all moneys collected by the County Treasurer on any tax duplicate of the County, other than estate tax duplicates, and on all moneys received as advance payments of personal property and classified property taxes, the County Auditor, shall be allowed as compensation for the County Auditor's services an amount to be determined by the County Auditor, which shall not exceed the following percentages:

- (1) On the first one hundred thousand dollars, three and one-half percent;
- (2) On the next three million dollars, one and three-eighths percent;
- (3) On the next three million dollars, one percent;
- (4) On all further sums not exceeding one hundred fifty million dollars, three-quarters of one percent;
- (5) On amounts exceeding one hundred fifty million dollars, six-tenths of one percent.

The County Auditor's office was not aware that in 1992, the real estate assessment fee (REA) schedule had changed from a four-tier fee schedule to a five-tier fee schedule. Consequently, the County Auditor's office continued through year 2000 to assess fees based on the real estate assessment fee schedule that was effective prior to 1992. In 2000, this resulted in taxing districts being charged amounts in excess of the statutory maximum.

During our audit the County Auditor's office prepared a nine year (1992-2000) analysis of the maximum REA fees that could have been charged per Ohio Revised Code to the REA fees that were actually charged by the County Auditor, to the taxing districts. The analysis indicated that the County Auditor's office did not charge the full REA fees permitted by Ohio Revised Code. This resulted in the total REA fees charged to the taxing districts being less than the amount that the County Auditor was permitted to charge based on Ohio Revised Code.

We recommended that a qualified individual, in the Auditor's office, be selected to disseminate new and updated Ohio Revised Code revisions to the managers in the Real Estate Tax Department.

**FINDING NUMBER 2000-60357-004**

**Sheriff General Depository Account**

The County Sheriff was unable to reconcile the Sheriff Depository bank account at year end. Failure to accurately reconcile bank accounts at year end could result in errors and discrepancies being undetected.

The County Sheriff should develop and implement procedures to ensure accurate and monthly reconciliation of all bank accounts, and ensure proper reviews are performed and documented. Implementation of these procedures will help provide the County Sheriff with accurate and timely financial information needed for decision-making purposes.

**FINDING NUMBER 2000-60357-005**

**Reconciliation of the Undivided Real Estate Tax Agency Fund**

In comparing and reviewing selected (a) real estate tax collections and adjustments reflected in the County Treasurer's and County Auditor's daily reconciliations for the February and August tax settlements to the undivided real estate tax Agency fund and (b) distributions to taxing districts per the tax apportionment sheets to postings reflected in the undivided real estate tax agency fund, the following exceptions were noted:

- a. There was an immaterial difference noted between the total real estate tax collections adjusted for adders and remitters per the County Treasurer's and County Auditor's daily reconciliations for the February and August tax settlements and the real estate tax collections reflected in the undivided real estate tax agency fund. The discrepancy resulted from adjustments for refunds, prepayments, and/or transfers to the real estate tax trust fund not being properly identified and accounted for in the undivided real estate tax agency fund.
- b. In the February 2000 tax settlement, eight out of ten taxing districts, selected for testing, had real estate tax distributions, per their apportionment sheets, that did not agree with the distributions posted to the undivided real estate tax agency fund. In the August 2000 tax settlement, five out of ten taxing districts, selected for testing, had real estate tax distributions, per their apportionment sheets, that did not agree with the distributions posted to the undivided real estate tax agency fund. Also, on three occasions during the August tax settlement, it was noted that trailer tax, cigarette tax, fines, and foreign counties monies were incorrectly coded and recorded as real estate taxes.

To ensure that the account balance in the undivided real estate tax agency fund reflects all real estate tax collections, adjustments, and distributions activity at the end of each settlement period, it is recommended that a copy of the tax settlements be submitted to the County Accounting Department. In addition, we recommend that distributions for trailer tax, cigarette tax, fines, and foreign counties, should be recorded in a separate undivided fund established for these taxes. We also recommend that written tax settlement reconciliation procedures be established between the County Treasurer's office, County Tax Settlement Department, and County Accounting Department.

#### **FINDING NUMBER 2000-60357-006**

##### **Child Support Enforcement Agency**

During 2000, the County Child Support Enforcement Agency (CSEA) utilized 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 in 1999, 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. These errors include but are not limited to:

- Daily reconciliations of amounts entered, deposited into the bank, and amounts disbursed do not reconcile to SETS reports;
- Unreconciled amount reported on the SETS cutover schedule was \$62,708;
- Four months of poundage fees \$533,148 for calendar year 2000 was not paid into the County Treasurer until 2001.

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.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

<b>Finding Number</b>	2000-60357-007
<b>CFDA Title and Number</b>	CFDA #'s 17.250 and 17.246 Job Training and Partnership Act
<b>Federal Award Number / Year</b>	All awards expended during CY 2000
<b>Federal Agency</b>	United States Department of Labor
<b>Pass-Through Agency</b>	Ohio Department of Job and Family Services

OMB Circular A-133, Subpart C, §.300 requires local governments receiving federal financial assistance to identify in their accounts all federal funds received and expended and the programs under which they were received.

The County could not reconcile Job Training and Partnership Act grant receipts and disbursements to the accounting system. This caused delays in the preparation of the Schedule of Federal Awards Expenditures, and inhibits timely identification of major federal financial assistance programs subject to the Single Audit Act.

To identify these transactions in a more timely and accurate fashion, the County should require all federal financial assistance programs to use the accounting system with detailed codes within its fund structure that will specifically identify federal receipts and expenditures, and that can be reconciled to the programs under which they were received. The County should coordinate this effort with the individual departments responsible for accounting for federal grant monies.

<b>Finding Number</b>	2000-60357-008
<b>CFDA Title and Number</b>	CFDA # 93.778 Medical Assistance Program (Medicaid)
<b>Federal Award Number / Year</b>	All awards expended during CY 2000
<b>Federal Agency</b>	United States Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Mental Health

Ohio Department of Alcohol and Drug Addiction Services, Title XIX Subprovider Agreement, requires the Montgomery County Alcohol, Drug Addiction, and Mental Health Services Board (ADAMHS) to match Medical Assistance Program Title XIX (Medicaid) monies with local funds, remit payments to providers within 30 days of the Electronic Remittance Advice, and obtain all A-133 audit reports or agreed upon procedure reports and follow up on all findings as identified in the audit reports.

To ensure compliance with State Medicaid program guidelines the ADAMHS Board should address the following conditions:

- The ADAMHS Board and Miami Valley Hospital did not sign a contract that would allow the ADAMHS Board to match Medicaid monies with local funds. This failure could result in the Ohio Department of Alcohol and Drug Addiction Services discontinuing funding to Miami Valley Hospital for Medicaid monies passed through the ADAMHS Board. The ADAMHS Board and Miami Valley Hospital should sign a contract that would provide for Medicaid matching with local funds.
- Testing of the disbursement records identified that the ADAMHS Board was not remitting payments to providers within 30 days of the Electronic Remittance Advice. One payment identified was not paid for five months. The ADAMHS Board should develop policies and procedures to ensure that all reimbursements for Medicaid and the matching amounts are remitted within 30 days.
- Testing of ADAMHS subrecipient monitoring noted that the ADAMHS Board failed to obtain several A-133 audit reports and agreed upon procedure reports as required by the State subprovider agreement. The ADAMHS Board also failed to follow up on findings identified in the audit reports. The ADAMHS Board should monitor subrecipient compliance with Federal program requirements as follows:
  - Issue timely management decisions based on audit reports and monitor findings to inform the subrecipient whether the corrective action planned is acceptable.
  - Maintain a system to track and follow-up on reported deficiencies related to programs funded by the recipient and ensure that timely corrective action is taken.
  - Maintain regular contact with subrecipients and complete appropriate inquiries concerning the Medicaid program.
  - Review subrecipients reports and follow-up on areas of concern.
  - Monitor subrecipients budgets.
  - Perform site visits to subrecipients to review financial and programmatic records and observe operations.
  - Offer subrecipients technical assistance where needed.
  - Contract for agreed upon procedure engagements as required by the State subprovider agreement.

Addressing these conditions will allow management to have greater accountability over compliance of the Medicaid Program.

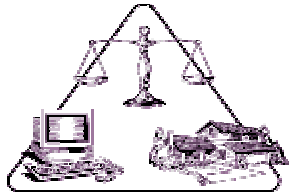
**MONTGOMERY COUNTY FINANCIAL CONDITION**

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

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1999-60357-001	Finding For Recovery Repaid Under Audit - Over compensation of vacation leave pay-out.	Yes	Corrected - Repaid during audit.
1999-60357-002	Finding For Recovery - Over compensation of vacation leave pay-out	Yes	Corrected - No exceptions noted for CY 2000
1999-60357-003	Finding For Recovery - Over compensation of vacation leave pay-out	Yes	Corrected - No exceptions noted for CY 2000
1999-60357-004	Child Support Enforcement Agency (CSEA), Support Enforcement Tracking System (SETS)	No	Partially Corrected - CSEA Cutover to SETS in July 2001
1999-60357-005	Deficiencies in Compensated Absences Policy	Yes	Corrected - County Auditor issued memo to all departments to follow departmental policy for compensated absences.
1999-60357-006	Clerk of Courts remittance of Title Fees	No	Partially Corrected - Clerk of Courts remitted all Title Fees except 2 months.



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



**KARL L. KEITH**  
*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, 2000*

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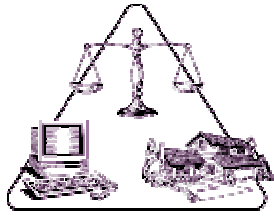
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*Transmittal Letter*  
*From County Auditor*

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

June 27, 2001

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, 2000. 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 seventeenth 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 cursive script that reads "Karl L. Keith".

Karl L. Keith  
Montgomery County Auditor

*Transmittal Letter*

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

June 27, 2001  
Honorable Karl L. Keith  
Montgomery County Auditor

Honorable Vicki D. Pegg  
Honorable Charles J. Curran  
Honorable Don Lucas  
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, 2000. 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 2000 fiscal year. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. This report is prepared in conformance with generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's continual commitment to provide financial information to the citizens of Montgomery County.

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

**FORM OF GOVERNMENT AND REPORTING ENTITY**

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 559,000 people reside within the County's 462 square mile area, making Montgomery County the fourth most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide 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

## *Transmittal Letter (Cont'd.)*

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

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

### **ECONOMIC CONDITIONS AND EMPLOYMENT**

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

The unemployment rate, at the end of 2000, for the Dayton Metropolitan Statistical Area (MSA) was 3.5%, which was below the state and national averages of 3.9% and 4.0%, respectively. The Ohio Bureau of Employment Services reports that nonagricultural wage and salary employment, for the Dayton MSA, advanced 900 jobs between December 1999 and December 2000. Expansion in service-producing industries created 2,200 jobs. The leading growth sectors were health and business services. Noteworthy gains also occurred in transportation, public utilities and government.

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 recently celebrated its first year as an independent company since being split off from General Motors. Delphi employs approximately 13,000 at seven manufacturing operations and two technical centers in the greater Dayton 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 that constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If the impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

## *Transmittal Letter (Cont'd.)*

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### **MAJOR INITIATIVES**

#### *Significant Events For 2000*

During 2000, the Board of County Commissioners appointed a E-Government Task Force to identify issues and services that Montgomery County provides and charged this committee to identify those which can be provided “on-line” to residents of the community. The task force is looking at current systems and processes that would be candidates for the County web page and the enhancement of the County services via the Internet. In 2000, the Montgomery County Data Center continued to maintain and upgrade several new applications for the County, in addition to successfully developing web sites for the Treasurer, Board of Elections and Recorder’s Offices and implementing countywide virus protection. The Job and Family Services Department (formerly the Department of Human Services) was recognized by local and state news media as the Metro County Department of Job & Family Services with the lowest number of Ohio Works First terminations due to time limits. The department met or exceeded all performance measures of the partnership agreement between the Ohio Department of Job & Family Services and the Montgomery County Department of Job & Family Services. The Economic Resource Division administered a summer youth program and implemented the Workforce Investment Act Program, which replaced the Job Training Partnership Act Program during 2000. The Stillwater Center and Country-view Manor successfully passed both Ohio Department of Health and Ohio Department of Mental Retardation and Developmental Disabilities certification and licensure surveys. The Stillwater Center reorganized the nursing, programming and habilitation services functions to enhance integration and delivery of services. Extensive recruitment and selection of a professional services director during 2000 assisted in this reorganization. Stillwater also continued construction, during the year, of new replacement facilities.

The Miami Valley Regional Crime Lab was successful in 2000 in implementing the following initiatives: the implementation of Polymerize Chain Reaction testing, which allows higher power discrimination than conventional serological techniques; the refinement of the Automated Fingerprint Identification System technology to include a palm print system for both latent and palm print submissions; the implementation of the Glass Refractive Index Measurement System to determine refractive glass more accurately; and the implementation of the Shoeprint Image Capture and Retrieval System which allows for latent shoeprints to be entered into a database for comparison to determine brand of shoe or commonality of tread patterns. The Common Pleas Court General Division Adult Probation Department, in conjunction with the City of Dayton Police Department, implemented a Community Policing/Probation Program which pairs a police officer with a probation officer during the evening hours five nights a week. The effort improves police and probation communication, enhances the monitoring of offenders, and lets offenders know that probation officers work evening hours. This program is funded from the Federal Local Law Enforcement Block Grant. The Court of Appeals continued to operate efficiently and well within its allocated resources. The Court continued to manage its caseload in an expeditious manner so as to insure that the litigants who came before the court received a prompt resolution to their disputes. In 2000, guidelines were exceeded that were established by the American Bar Association concerning the timely processing of appeals. Moreover, the Court was able to reduce the average amount of time it took for an appeal to be concluded. The number of pending cases terminated exceeded the number of new cases filed with the Court in 2000, thereby permitting the Court of Appeals to achieve an overall reduction in its pending caseload total. The Domestic Relations Court added a Public Legal Specialist position to accommodate the increase in domestic violence filings. Also, a Court Services Officer was created to accomplish the critical task of follow-up to certain court orders that are issued, particularly seeking employment through the Job Center and attendance or completion of domestic violence programs and other counseling. In 2000, the Public Defender’s Office reviewed the results of the American University study of its office. The review made various recommendations for improvements including providing counsel at the earliest possible stage, reducing caseloads, improving access to legal advise, improving attorney and staff training, and improving attorney salaries.

## *Transmittal Letter (Cont'd.)*

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### *Plans For 2001 and Beyond*

Over the next few years, the E-Government Task Force will be looking at current systems and processes that would be candidates for the County web page and the enhancement of County services via the Internet. The Data Processing Department will be implementing and maintaining new Internet web sites that will service all County departments. Other initiatives include the implementation of a countywide imaging solution and design hardware configuration. The Records Center and Archives is continuing a renovation process of the Records and Microfilm Center in the Reibold Building. During 2001, the Records and Microfilm divisions will be co-located on the same floor. Also, planned renovations include increasing the size of the microfilm storage vault. In the 2001 budgetary process, funding was granted for the office to purchase imaging and scanning equipment. Records Center and Archives will have the ability to scan documents into images and will provide this as a service to the County elected officials, departments and agencies. The Board of Elections will implement an additional level of training for presiding judges in order to ensure a more efficient election process and redraw all precincts on current census blocks.

The Court of Appeals intends to explore whether a mediation program would be of benefit in serving litigants of the court. In addition, the court will explore advancements in technology that may be available to enhance the efficiency of the operations and to make information concerning the Court of Appeals more readily available to the general public. The Domestic Relations Court will face a major challenge to revamp its processes and procedures while continuing the ongoing business of the agency. The court will seek to eliminate the backlog of cases and design new processes to ensure cases are handled in an expeditious manner. The Domestic Relations Court will use the services of the Supreme Court of Ohio in order to: develop an effective case management system; review the current computer system; analyze case flow; and assist in administrative changes. Some of the changes Domestic Relations Court will be addressing include: the restructuring of personnel; review of job functions; administrative infrastructure; form revision; and procedural review. The Sheriff's Office will become a fully automated operation in 2001. This includes computer-aided dispatching, records management and mobile data terminals.

Energy needs are at the forefront with the changing climate in electric and gas utility deregulation. The Sanitary Engineering and Public Works Departments will be studying the best way to handle the deregulation issues and who best to supply the utility needs of County operations and buildings. The solid waste function is in the process of reviewing capital improvement projects for the long-term viability of solid waste disposal in the County. Trash disposal continues to increase and final disposal options continue to change. The solid waste operation must be ready to handle the changing solid waste function to serve customers. This includes the ability to handle a long haul transfer operation on short notice and study the effects of the growth in the northwest section of the County and an interchange upgrade at the north transfer station. The Sanitary Engineering Department will continue its Competitive Assessment Study in order to analyze the functions and efficiency throughout all areas of the department. Design teams will be created to review work processes and practices and make recommendations on efficiency, communication, teamwork, training, operating procedures and uses of technology. The goal of this process, estimated to take 3-5 years for completion, is to significantly improve the efficiency and effectiveness of how the County provides quality drinking water and wastewater service to its citizens in a safe and environmentally responsible manner.

As part of the planning process, elected officials and County staff monitor developments that may impact County finances and operations, including such things as mandated federal and state regulations, which require the County to provide new services, and technological advancements to enhance the County's existing operations. 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 projected growth in the General Fund sales tax through the year 2005 is estimated within the 3% range. The County will be watching this revenue source very carefully during the next few years with the slowing of the national, state and local economy. As the financial management staff to the Board of County Commissioners, the Office of Management and Budget will face a challenge to develop plans and spending alternatives to continue the County's financial stability. This is critical not only for the County's General Fund, but for all County programs.

## *Transmittal Letter (Cont'd.)*

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### *Department Focus*

Each year, a County department or agency is selected for highlighting its service efforts and accomplishments. For 2000, the Montgomery County Board of Elections 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 Board of Elections is a department created under the Constitution of the State of Ohio for the primary purpose of conducting elections for all political subdivisions in Montgomery County. The department currently has 328 office holders. The Board is composed of four members (two from each major political party) who are appointed by the Ohio Secretary of State to staggered four-year terms. The Board, in turn, appoints the Director, Deputy Director, and staff members to two-year terms.

The Department is responsible for conducting and certifying elections for all political subdivisions in the County and for registering voters and maintaining an updated electronic and hard copy file of registered voters, as well as maintaining and providing accurate election records. The number of registered voters at the end of the year was 371,790, which represents an increase of 20,259 registered voters from the previous year. There were 237,580 voters in the 2000 General Election, representing 63.9% of registered voters voting. The Board of Elections also processes and prepares between 5,000 and 20,000 absentee ballots for each election.

Other responsibilities of the Department include: providing locations for both registrations and elections; issuing certifications of elections; issuing, examining, and certifying the validity of petitions and campaign finance reports; identifying voters who must be deleted from the database; properly notifying other counties in Ohio and other states in the U.S. of individuals now registered in Montgomery County; establishing and maintaining election precincts (currently 643) and maps of wards and precincts; appointing, recruiting and training over 2,500 election officials for each election; providing voter lists, mailing labels and voter statistics; preparing budgets and reports, including charge-backs to subdivisions for election expenses; and investigating violations of Article XXXV of the Ohio Revised Code.

The Department must also provide the Ohio Secretary of State with annual budget reports, voter files and candidate files and must comply with the National Voter Registration Act, which involves mailing 30,000 to 100,000 or more address confirmation cards and processing 15,000 to 35,000 returned cards every two years.

## **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.

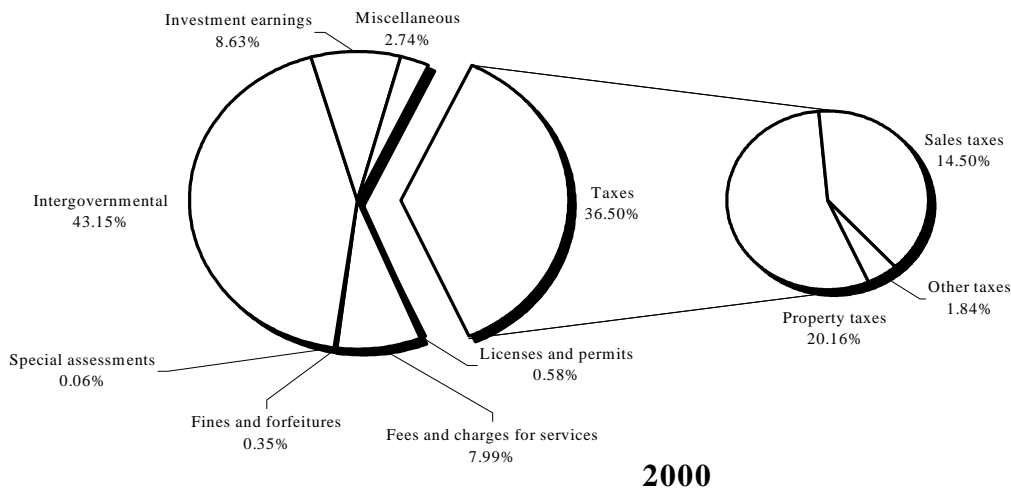


## Transmittal Letter (Cont'd.)

### 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, 2000, along with the amount and percentage of increase (decrease) in relation to the prior year.

	2000 Actual	2000 % of Total	\$ Increase (Decrease) from 1999	% Increase (Decrease) from 1999
<b>Revenues:</b>				
Property taxes	\$ 89,119,451	20.16 %	\$ 1,440,834	1.64 %
Sales taxes	64,101,822	14.50	1,241,293	1.97
Other taxes	8,142,536	1.84	130,015	1.62
Licenses and permits	2,559,856	0.58	160,128	6.67
Fees and charges for services	35,327,161	7.99	(144,405)	(0.41)
Fines and forfeitures	1,552,331	0.35	(164,165)	(9.56)
Special assessments	255,602	0.06	(150,096)	(37.00)
Intergovernmental	190,814,014	43.15	(5,987,875)	(3.04)
Investment earnings	38,161,939	8.63	26,274,540	221.03
Miscellaneous	12,113,009	2.74	3,375,936	38.64
<b>Total Revenues</b>	<b>\$ 442,147,721</b>	<b>100.00 %</b>	<b>\$ 26,176,205</b>	<b>6.29</b>

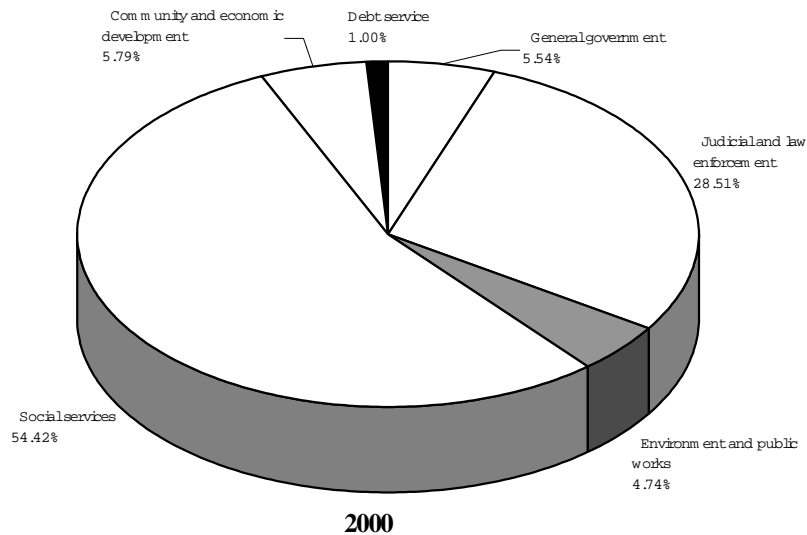


The increase in licenses and permits revenues is attributable to the Special Revenue funds, where the primary increase in this revenue source occurred in the Dog and Kennel Fund, as a result of increased licensing activity in 2000 compared to the previous year. The decrease in fines and forfeitures revenues is mostly due to decreased collections of fines and forfeitures during the year in the General Fund. The decline in special assessment revenues is attributable to the Road Assessment and Water and Sewer Assessment Debt Service Funds, both of which showed reductions in collections during the year due to the fact that fewer assessments were billed in 2000. While actual investment earnings cash receipts showed a modest growth from the prior year, the revenue on a GAAP basis showed a dramatic increase due mostly to the effect of GASB Statement No. 31, and the recovery from last year's market value declines and this

### Transmittal Letter (Cont'd.)

year's recognition of unrealized gains, based on market value increases. Miscellaneous revenues tend to fluctuate because they contain revenue sources that are not stable, like donations, one-time reimbursements and refunds. The increase in 2000 was primarily attributable to higher receipts in this revenue source in the General Fund, along with a number of Special Revenue Funds.

	2000 Actual	2000 % of Total	\$ Increase (Decrease) from 1999	% Increase (Decrease) from 1999
<b>Expenditures:</b>				
<b>Current:</b>				
General government	\$ 22,399,440	5.53 %	\$ 386,507	1.76 %
Judicial and law enforcement	115,450,990	28.51	5,503,981	5.01
Environment and public works	18,996,364	4.69	2,738,966	16.85
Social services	209,114,973	51.64	16,668,628	8.66
Community and economic development	16,257,192	4.02	(2,780,034)	(14.60)
<b>Intergovernmental:</b>				
General government	53,300	0.01	53,300	100.00
Social services	11,247,398	2.78	(5,158,344)	(31.44)
Community and economic development	7,166,566	1.77	3,864,178	117.01
Environment and public works	218,324	0.05	7,383	3.50
<b>Debt service</b>				
Principal retirement	1,857,230	0.46	(78,974)	(4.08)
Interest and fiscal charges	2,189,418	0.54	559,774	34.35
<b>Total Expenditures</b>	<u>\$ 404,951,195</u>	<u>100.00 %</u>	<u>\$ 21,765,365</u>	<u>5.68</u>



The increase in environment and public works expenditures is primarily attributable to the Special Revenue funds, where current year growth in this expenditure type exceeded \$2.6 million, due mainly to increased public works activity in the Road, Auto and Gas Fund, where expenditures grew by more than 15% compared to the previous year. The intergovernmental character of expenditures represents the transfer of resources from the County to other governmental units. The decrease in social services expenditures in the intergovernmental character is attributable to the

## *Transmittal Letter (Cont'd.)*

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Human Services Levy Special Revenue fund, reflecting a decrease in actual levy transfers, made during the year, to the Public Health District. The increase in community and economic development expenditures in the intergovernmental character is due to an additional \$1 million dollars of arts & cultural funding provided by the General Fund during 2000, along with an increase of more than \$2.8 million in the Economic Development Special Revenue fund, where more ED/GE program transfers were made in 2000, compared to the previous year. Finally, the increase in interest and fiscal charges is attributable to the Debt Service funds, where the Children Services Building Debt Service Fund incurred its first year of interest expenditures during 2000, while the first principal payments are not due until 2001.

The General Fund balance at the end of the year exceeded \$50.0 million, reflecting an increase of almost \$10.9 million compared to the previous year. A significant portion of the increase, however, is attributable to an upward adjustment to investment earnings, pursuant to GASB 31, to reflect the increase in the fair value of investments at the end of 2000, compared to the decline in fair value that existed at the end of the previous year. The total fund balance for all Special Revenue Funds decreased by nearly \$2.2 million during the year to a year-end balance of nearly \$137.8 million. The decrease is primarily due to the 2000 deficiency of revenues and other financing sources over expenditures and other uses in a number of Special Revenue Funds including: the Human Services Fund; the Alcohol, Drug Addiction and Mental Health Services Board Fund; the Child Support Enforcement 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 \$50.6 million, reflecting capital outlay during 2000 of nearly \$41.7 million and a net deficiency of revenues and other financing sources over expenditures and other uses, of almost \$1 million.

### *Proprietary Review*

The County's Enterprise operations in 2000 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 2000 operating revenues for these funds exceeded \$109.9 million, while operating expenses exceeded \$97.5 million. Compared to the previous year, this represents a decline in operating revenues and an increase in operating expenses. The reduction in operating revenues is attributable to the Enterprise Funds. Total 2000 operating revenues for the Enterprise Funds approximated \$98 million, while operating expenses just exceeded \$85.5 million, resulting in operating income exceeding \$12.5 million. Most of this operating income was attributed to the Water Fund, followed by the Solid Waste Management and Wastewater Funds. After nonoperating items and operating transfers, the Proprietary Funds realized a net income of almost \$13.4 million. Nearly \$13.7 million of net income was realized in the Enterprise Funds. The largest net income, of almost \$5.4 million, was realized in the Water Fund and was accompanied by net incomes of approximately \$4.3 million and \$2.3 million in the Solid Waste Management and Wastewater Funds, respectively. The Internal Service Funds had total operating revenues of more than \$11.8 million in 2000, while operating expenses exceeded \$12 million, resulting in an operating loss of approximately \$.2 million. After nonoperating items and operating transfers, the Internal Service Funds realized a total net loss of almost \$.3 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, 2000, total Fiduciary Fund assets were nearly \$578.5 million, while liabilities approximated \$577.5 million.

## *Transmittal Letter (Cont'd.)*

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### *Debt Administration*

At December 31, 2000, outstanding bond issues consisted of: revenue bonds of \$113,240,033; self-supporting general obligation bonds payable from Enterprise Funds of \$50,584,057; special assessment bonds of \$1,390,743 and other general obligation bonds of \$45,255,000, both of which are reported in the General Long-term Debt Account Group. In November, the County issued \$22,700,000 of Various Purpose General Obligation Bonds, which were comprised of \$8,000,000 of general obligation bonds, payable from the General Long-term Debt Account Group, and \$14,700,000 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 2000 was \$74,027,865. Its net general bonded debt per capita for 2000 was \$77.39. 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 more than \$551 million during the year. The highest average weighted yield on the County's portfolio occurred in September, with a yield of 6.07%, while the lowest average weighted yield was 5.83% in January.

As the national surplus has grown, United States Treasury auctions have become less frequent, and United States Agency instruments replace Treasury instruments as the most available, safe and, therefore, dominant holding in the County's portfolio. The County Treasurers Association has a working group exploring legislative options that would increase the type of investment instruments eligible for county portfolios.

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

### *Risk Management*

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

Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Mental Retardation & Developmental Disabilities obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains a self-funding program for certain workers' compensation claims, by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include

## *Transmittal Letter (Cont'd.)*

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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, 2000. 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, 1999. This was the sixteenth 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.

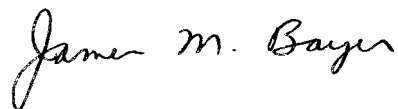
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### *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 2000 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; Data Processing: Michael Draves.

Sincerely,



James M. Bayer, CPA  
Director of Accounting

*Government Finance Officers  
Association Certificate*

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County,  
Ohio

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

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



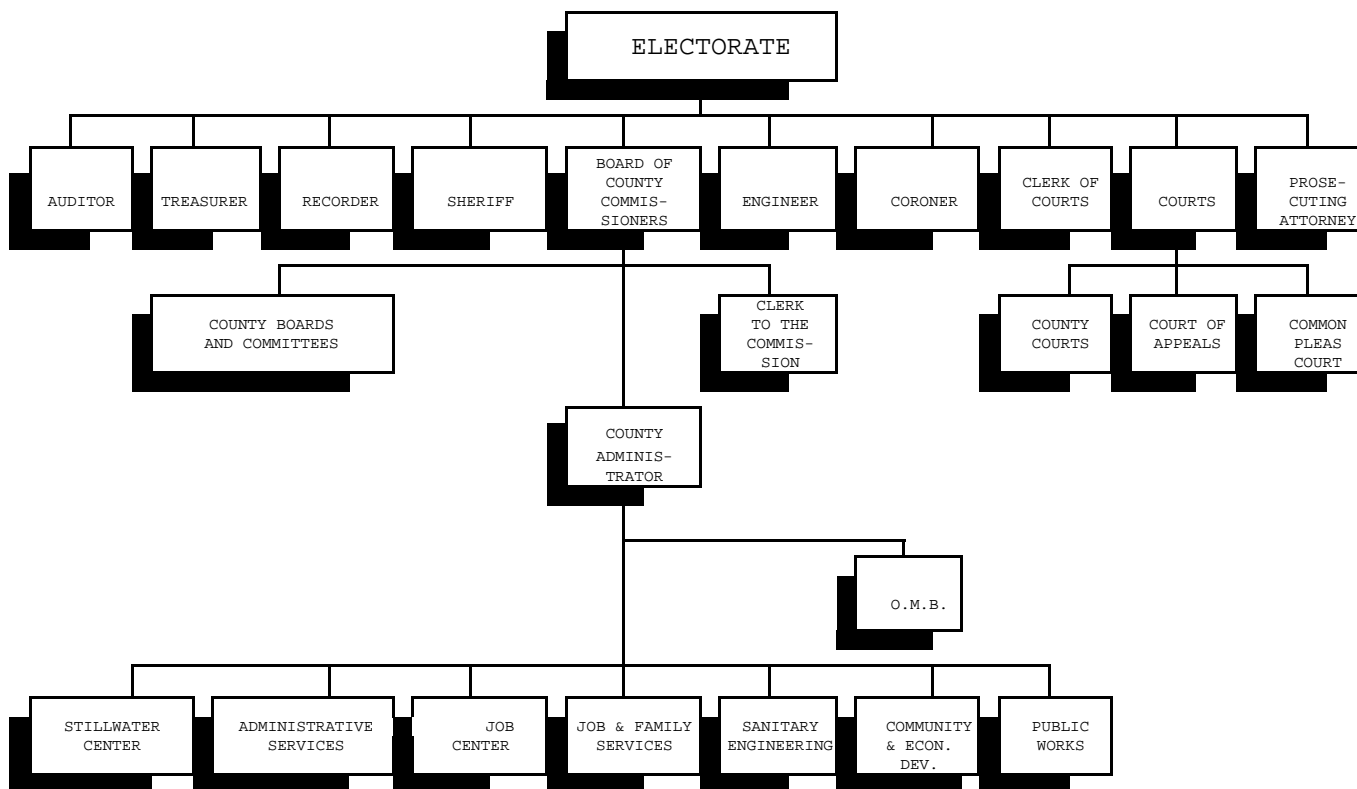
*Anne Spray Kinney*  
President

*Jeffrey L. Essler*  
Executive Director

*Elected Officials*

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

# Montgomery County Organizational Chart



## County Boards and Committees

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





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts presented as a discrete component unit, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors 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, 2000, 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 accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

**JIM PETRO**  
Auditor of State

June 27, 2001

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

December 31, 2000

	<u>Governmental Fund Types</u>			
	<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.....	\$ 38,328,397	\$ 150,873,530	\$ 3,984,224	\$ 56,869,795
Cash and cash equivalents--segregated accounts.....			30,300	
Investments--segregated accounts.....				
Net receivables:				
Taxes.....	16,293,053	88,793,973		
Taxes levied for other governments.....				297,445
Accounts.....	504,556	1,812,057		
Special assessments.....			1,735,561	
Accrued interest.....	5,836,244	162,934		101,052
<i>Total receivables</i> .....	<u>22,633,853</u>	<u>90,768,964</u>	<u>1,735,561</u>	<u>398,497</u>
Due from other funds.....	2,629,899	4,694,302		
Due from other governments.....	11,491,300	6,056,540		
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>\$ 75,083,449</u>	<u>\$ 252,393,336</u>	<u>\$ 5,750,085</u>	<u>\$ 57,268,292</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</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>
\$ 61,311,511 500	\$ 28,822,722	\$ 86,052,426 15,464,597	\$	\$	\$ 426,242,605 15,495,397	\$ 358,789 233,000	\$ 426,242,605 15,854,186 233,000
		476,981,860			105,087,026 476,981,860		105,087,026 476,981,860
18,352,408	442,301				21,408,767	166,034	21,574,801
990,799					1,735,561 7,091,029		1,735,561 7,091,029
19,343,207	442,301	476,981,860	0	0	612,304,243	166,034	612,470,277
62,763	2,763,792				10,150,756		10,150,756
1,098,589					18,646,429		18,646,429
916,569	314,160				1,230,729		1,230,729
91,638,851					91,638,851		91,638,851
20,521,674					20,521,674		20,521,674
8,631,156					8,631,156	49,116	8,631,156 49,116
8,126,543	75,000		7,009,640		15,211,183		15,211,183
704,526			1,412,810		2,117,336		2,117,336
296,963,401					296,963,401		296,963,401
144,409,455	24,490		90,707,741		235,141,686		235,141,686
12,353,526	1,311,608		34,243,472		47,908,606	592,271	48,500,877
(204,664,352)	(1,043,213)				(205,707,565)	(288,068)	(205,995,633)
83,323,436			32,770,525		116,093,961		116,093,961
341,216,535	367,885	0	166,144,188	0	507,728,608	304,203	508,032,811
				3,982,176	3,982,176		3,982,176
				58,674,208	58,674,208		58,674,208
<u>\$ 544,741,355</u>	<u>\$ 32,710,860</u>	<u>\$ 578,498,883</u>	<u>\$ 166,144,188</u>	<u>\$ 62,656,384</u>	<u>\$ 1,775,246,832</u>	<u>\$ 1,111,142</u>	<u>\$ 1,776,357,974</u>

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

December 31, 2000

	<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.....	\$ 2,621,095	\$ 17,699,117	\$ 2,048	\$ 5,103,654
Current portion of insurance claims payable.....				
Deferred revenue.....	19,999,639	88,904,073	1,735,561	63,170
Due to other funds.....	848,096	3,752,621		1,519,118
Due to other governments.....	59,847	1,924,804		453
Accrued wages and benefits.....	1,544,455	2,334,019		1,310
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.....			30,000	
Matured general obligation bond interest.....			300	
Other liabilities.....				
Payable from restricted assets:				
Matured revenue bonds.....				
Matured revenue bond interest.....				
Accrued revenue bond interest.....				
Current portion of revenue bonds.....				
Matured general obligation bonds.....				
Matured general obligation bond interest.....				
Construction contracts.....				
Other.....				
Debt:				
Long-term notes payable (net of current portion).....				
Insurance claims payable (net of current portion).....				
Revenue bonds (net of current portion).....				
Less: Unamortized revenue bond charges.....				
General obligation bonds (net of current portion).....				
Less: Unamortized general obligation bond charges.....				
Capitalized leases (net of current portion).....				
Estimated liability for landfill post-closure costs.....				
Special assessment debt with governmental commitment:				
Special assessment bonds payable.....				
<b>Total Liabilities.....</b>	<b>25,073,132</b>	<b>114,614,634</b>	<b>1,767,909</b>	<b>6,687,705</b>
<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.....	644,284	64,757,364		24,465,852
Reserved for debt service.....			3,982,176	
Unreserved:				
Undesignated.....	49,366,033	73,021,338		26,114,735
<b>Total Equity And Other Credits.....</b>	<b>50,010,317</b>	<b>137,778,702</b>	<b>3,982,176</b>	<b>50,580,587</b>
<b>Total Liabilities, Equity And Other Credits.....</b>	<b>\$ 75,083,449</b>	<b>\$ 252,393,336</b>	<b>\$ 5,750,085</b>	<b>\$ 57,268,292</b>

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

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	<u>Component Unit</u>	<u>Totals (Memorandum Only)</u>
<u>Enterprise</u>	<u>Internal Service</u>	<u>Expendable Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>Primary Government</u>	<u>Monco Enterprises, Inc.</u>	<u>Reporting Entity</u>
\$ 1,894,584	\$ 691,430	\$	\$	\$	\$ 28,011,928	\$ 11,583	\$ 28,023,511
	1,428,957				1,428,957		1,428,957
					110,702,443		110,702,443
978,950	46,300	3,005,671			10,150,756		10,150,756
13,671,055	882,886	528,632,813			545,171,858		545,171,858
2,784,794	132,490			15,351,802	22,148,870	24,315	22,173,185
2,133,923					2,133,923		2,133,923
1,862,315					1,862,315		1,862,315
467,178					467,178		467,178
4,704	56,754				61,458		61,458
					30,000		30,000
					300		300
		45,811,878			45,811,878	7,796	45,819,674
70,000					70,000		70,000
37,206					37,206		37,206
998,949					998,949		998,949
7,180,000					7,180,000		7,180,000
55,000					55,000		55,000
450					450		450
2,326,288					2,326,288		2,326,288
243,913					243,913		243,913
41,237,940					41,237,940		41,237,940
	3,803,538				3,803,538		3,803,538
106,060,033					106,060,033		106,060,033
(7,682,449)					(7,682,449)		(7,682,449)
48,721,742				45,255,000	93,976,742		93,976,742
(963,952)					(963,952)		(963,952)
5,184	49,089			658,839	713,112		713,112
689,924					689,924		689,924
				1,390,743	1,390,743		1,390,743
222,777,731	7,091,444	577,450,362	0	62,656,384	1,018,118,551	43,694	1,018,162,245
			166,144,188		166,144,188		166,144,188
259,955,877	3,595,805				263,551,682		263,551,682
109,879,875					109,879,875		109,879,875
(47,872,128)	22,023,611				(25,848,517)	1,067,448	(24,781,069)
					89,867,500		89,867,500
					3,982,176		3,982,176
		1,048,521			149,550,627		149,550,627
321,963,624	25,619,416	1,048,521	166,144,188	0	757,127,531	1,067,448	758,194,979
\$ 544,741,355	\$ 32,710,860	\$ 578,498,883	\$ 166,144,188	\$ 62,656,384	\$ 1,775,246,832	\$ 1,111,142	\$ 1,776,357,974

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, 2000*

	<u>General</u>
<i>Revenues:</i>	
Property taxes.....	\$ 13,609,758
Sales tax.....	64,101,822
Other taxes.....	1,604,253
Licenses and permits.....	55,939
Fees and charges for services.....	15,270,360
Fines and forfeitures.....	1,308,348
Special assessments.....	
Intergovernmental.....	23,281,008
Investment earnings.....	37,501,423
Miscellaneous.....	2,576,899
<i>Total Revenues</i> .....	<u>159,309,810</u>
<i>Expenditures:</i>	
Current:	
General government.....	17,918,930
Judicial and law enforcement.....	76,433,348
Environment and public works.....	421,937
Social services.....	2,374,590
Community and economic development.....	2,768,377
Capital outlay.....	
Intergovernmental:	
General government.....	53,300
Social services.....	164,000
Community and economic development.....	3,100,000
Environment and public works.....	218,324
Debt service:	
Principal retirement.....	106,922
Interest and fiscal charges.....	18,196
<i>Total Expenditures</i> .....	<u>103,577,924</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i> .....	<u>55,731,886</u>
<i>Other Financing Sources And Uses</i>	
Proceeds from sale of fixed assets/sundries.....	44,727
	117,545
Proceeds from bonds.....	
Operating transfers in.....	5,499,303
Operating transfers out.....	(50,527,468)
<i>Total Other Financing Sources And Uses</i> .....	<u>(44,865,893)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....	10,865,993
<i>Fund Balance (Deficit) at Beginning Of Year, Restated (Note D)</i> .....	<u>39,144,324</u>
<i>Fund Balance (Deficit) at End Of Year</i> .....	<u>\$ 50,010,317</u>

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

<i>Governmental Fund Types</i>			<i>Fiduciary Fund Type</i>	<i>Totals</i>
<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Expendable Trust</i>	<i>(Memorandum Only)</i>
\$ 75,509,693	\$	\$	\$	\$ 89,119,451
6,538,283				64,101,822
2,503,917				8,142,536
20,056,801		43,116		2,559,856
243,983				35,370,277
	255,602			1,552,331
167,533,006		7,407,521		255,602
660,516		440,989		198,221,535
9,489,789	46,321	2,178,044	467,700	38,602,928
<u>282,535,988</u>	<u>301,923</u>	<u>10,069,670</u>	<u>467,700</u>	<u>14,758,753</u>
				452,685,091
4,480,510				22,399,440
39,017,642				115,450,990
18,574,427				18,996,364
206,740,383				209,114,973
13,488,815		41,662,113		16,257,192
				41,662,113
				53,300
11,083,398				11,247,398
4,066,566				7,166,566
				218,324
171,013	1,579,295			1,857,230
33,213	2,138,009			2,189,418
<u>297,655,967</u>	<u>3,717,304</u>	<u>41,662,113</u>	<u>0</u>	<u>446,613,308</u>
(15,119,979)	(3,415,381)	(31,592,443)	467,700	6,071,783
11,265				55,992
199,813				317,358
		8,000,000		8,000,000
83,349,268	3,401,608	23,323,284		115,573,463
(70,624,604)		(724,619)	(226,910)	(122,103,601)
<u>12,935,742</u>	<u>3,401,608</u>	<u>30,598,665</u>	<u>(226,910)</u>	<u>1,843,212</u>
(2,184,237)	(13,773)	(993,778)	240,790	7,914,995
<u>139,962,939</u>	<u>3,995,949</u>	<u>51,574,365</u>	<u>807,731</u>	<u>235,485,308</u>
\$ <u><u>137,778,702</u></u>	\$ <u><u>3,982,176</u></u>	\$ <u><u>50,580,587</u></u>	\$ <u><u>1,048,521</u></u>	\$ <u><u>243,400,303</u></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, 2000

	<i>General Fund</i>		
	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 13,457,415	\$ 13,627,087	\$ 169,672
Sales tax.....	64,603,704	64,314,541	(289,163)
Other taxes.....	1,620,100	1,595,259	(24,841)
Licenses and permits.....	68,500	56,064	(12,436)
Fees and charges for services.....	14,456,791	15,437,243	980,452
Fines and forfeitures.....	1,207,785	1,344,041	136,256
Special assessments.....			
Intergovernmental.....	22,695,750	23,612,727	916,977
Investment earnings.....	26,020,387	27,946,697	1,926,310
Miscellaneous.....	2,890,345	3,064,408	174,063
<b>Total Revenues.....</b>	<b>147,020,777</b>	<b>150,998,067</b>	<b>3,977,290</b>
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....	20,636,718	18,513,511	2,123,207
Judicial and law enforcement.....	79,367,768	77,209,744	2,158,024
Environment and public works.....	531,520	471,424	60,096
Social services.....	2,559,605	2,424,488	135,117
Community and economic development.....	3,278,324	2,827,478	450,846
<i>Intergovernmental:</i>			
General government.....	53,300	53,300	0
Environment and public works.....	218,324	218,324	0
Social services.....	164,000	164,000	0
Community and economic development.....	3,100,000	3,100,000	0
<i>Debt Service:</i>			
Principal retirement.....			
Interest and fiscal charges.....			
<b>Total Expenditures.....</b>	<b>109,909,559</b>	<b>104,982,269</b>	<b>4,927,290</b>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>37,111,218</i>	<i>46,015,798</i>	<i>8,904,580</i>
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	5,090,624	5,499,303	408,679
Operating transfers out.....	(50,563,259)	(50,527,468)	35,791
<b>Total Other Financing Sources And Uses.....</b>	<b>(45,472,635)</b>	<b>(45,028,165)</b>	<b>444,470</b>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>	<i>(8,361,417)</i>	<i>987,633</i>	<i>9,349,050</i>
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>			
	36,621,425	36,621,425	0
<i>Fund Balance (Deficit) At End Of Year.....</i>			
	<u>\$ 28,260,008</u>	<u>\$ 37,609,058</u>	<u>\$ 9,349,050</u>

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>
\$ 73,442,050	\$ 75,721,616	\$ 2,279,566	\$	\$	\$	\$ 86,899,465	\$ 89,348,703	\$ 2,449,238
6,893,561	6,508,776	(384,785)				64,603,704	64,314,541	(289,163)
2,457,803	2,500,824	43,021				8,513,661	8,104,035	(409,626)
19,858,295	19,359,205	(499,090)				2,526,303	2,556,888	30,585
211,000	228,689	17,689				34,315,086	34,796,448	481,362
						1,418,785	1,572,730	153,945
			313,255	255,602	(57,653)	313,255	255,602	(57,653)
64,215,307	63,438,918	(776,389)				86,911,057	87,051,645	140,588
520,000	672,103	152,103				26,540,387	28,618,800	2,078,413
2,827,367	4,332,243	1,504,876		46,321	46,321	5,717,712	7,442,972	1,725,260
<u>170,425,383</u>	<u>172,762,374</u>	<u>2,336,991</u>	<u>313,255</u>	<u>301,923</u>	<u>(11,332)</u>	<u>317,759,415</u>	<u>324,062,364</u>	<u>6,302,949</u>
5,460,435	4,957,588	502,847				26,097,153	23,471,099	2,626,054
15,796,815	13,613,646	2,183,169				95,164,583	90,823,390	4,341,193
22,960,344	21,526,306	1,434,038				23,491,864	21,997,730	1,494,134
115,102,624	106,258,268	8,844,356				117,662,229	108,682,756	8,979,473
6,270,695	5,873,525	397,170				9,549,019	8,701,003	848,016
						53,300	53,300	0
						218,324	218,324	0
						164,000	164,000	0
						3,100,000	3,100,000	0
			1,579,295	1,579,295	0	1,579,295	1,579,295	0
			<u>2,138,625</u>	<u>2,137,917</u>	<u>708</u>	<u>2,138,625</u>	<u>2,137,917</u>	<u>708</u>
<u>165,590,913</u>	<u>152,229,333</u>	<u>13,361,580</u>	<u>3,717,920</u>	<u>3,717,212</u>	<u>708</u>	<u>279,218,392</u>	<u>260,928,814</u>	<u>18,289,578</u>
4,834,470	20,533,041	15,698,571	(3,404,665)	(3,415,289)	(10,624)	38,541,023	63,133,550	24,592,527
46,505,721	44,082,341	(2,423,380)	3,404,665	3,401,608	(3,057)	55,001,010	52,983,252	(2,017,758)
(73,163,497)	(65,886,655)	7,276,842				(123,726,756)	(116,414,123)	7,312,633
(26,657,776)	(21,804,314)	4,853,462	3,404,665	3,401,608	(3,057)	(68,725,746)	(63,430,871)	5,294,875
(21,823,306)	(1,271,273)	20,552,033	0	(13,681)	(13,681)	(30,184,723)	(297,321)	29,887,402
<u>83,426,235</u>	<u>83,426,235</u>	<u>0</u>	<u>3,997,905</u>	<u>3,997,905</u>	<u>0</u>	<u>124,045,565</u>	<u>124,045,565</u>	<u>0</u>
\$ <u>61,602,929</u>	\$ <u>82,154,962</u>	\$ <u>20,552,033</u>	\$ <u>3,997,905</u>	\$ <u>3,984,224</u>	\$ <u>(13,681)</u>	\$ <u>93,860,842</u>	\$ <u>123,748,244</u>	\$ <u>29,887,402</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, 2000

	<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>
<b>Operating Revenues:</b>					
Charges for services.....	\$ 97,054,272	\$ 11,524,578	\$ 108,578,850	\$ 1,079,083	\$ 109,657,933
Other revenue.....	1,020,419	308,908	1,329,327	85,868	1,415,195
<b>Total Operating Revenues.....</b>	<b>98,074,691</b>	<b>11,833,486</b>	<b>109,908,177</b>	<b>1,164,951</b>	<b>111,073,128</b>
<b>Operating Expenses:</b>					
Personal services.....	21,840,411	1,339,852	23,180,263	779,517	23,959,780
Materials and supplies.....	3,346,205	2,689,808	6,036,013	15,642	6,051,655
Contractual services.....	4,614,284	4,108,149	8,722,433	56,256	8,778,689
Utilities.....	34,880,521	1,519,570	36,400,091	5,158	36,405,249
Depreciation.....	11,138,685	73,613	11,212,298	31,560	11,243,858
Insurance claims.....	9,717,034	1,946,040	1,946,040	125,266	1,946,040
Other expenses.....	324,141	10,041,175	10,041,175	10,166,441	10,166,441
<b>Total Operating Expenses.....</b>	<b>85,537,140</b>	<b>12,001,173</b>	<b>97,538,313</b>	<b>1,013,399</b>	<b>98,551,712</b>
<b>Operating Income (Loss).....</b>	<b>12,537,551</b>	<b>(167,687)</b>	<b>12,369,864</b>	<b>151,552</b>	<b>12,521,416</b>
<b>Nonoperating Revenues (Expenses)</b>					
Investment income.....	2,026,666		2,026,666	19,349	2,046,015
Interest expense and fiscal charges.....	(7,522,042)	(6,084)	(7,528,126)		(7,528,126)
Gain (loss) from disposal of fixed assets.....	47,547		47,547	(122)	47,425
Other nonoperating revenue (expense).....	(9,517)	(48,873)	(58,390)	18,000	(40,390)
<b>Total Nonoperating Revenues (Expenses).....</b>	<b>(5,457,346)</b>	<b>(54,957)</b>	<b>(5,512,303)</b>	<b>37,227</b>	<b>(5,475,076)</b>
<b>Income (Loss) Before Operating Transfers.....</b>					
Operating transfers in.....	7,080,205	(222,644)	6,857,561	188,779	7,046,340
Operating transfers out.....	6,718,567	13,793	6,732,360		6,732,360
Operating transfers out.....	(142,422)	(59,800)	(202,222)		(202,222)
<b>Net Income (Loss).....</b>	<b>13,656,350</b>	<b>(268,651)</b>	<b>13,387,699</b>	<b>188,779</b>	<b>13,576,478</b>
<b>Retained Earnings (Deficit) At Beginning Of Year, Restated (Note D).....</b>					
	<b>48,351,397</b>	<b>22,292,262</b>	<b>70,643,659</b>	<b>878,669</b>	<b>71,522,328</b>
<b>Retained Earnings (Deficit) At End Of Year.....</b>					
	<b>\$ 62,007,747</b>	<b>\$ 22,023,611</b>	<b>\$ 84,031,358</b>	<b>\$ 1,067,448</b>	<b>\$ 85,098,806</b>

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, 2000

(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.....	\$ 96,563,564	\$ 430,009	\$ 96,993,573
Cash receipts from quasi-external operating transactions.....	998,091	11,850,005	12,848,096
Cash payments to employees for services.....	(17,306,534)	(1,086,098)	(18,392,632)
Cash payments to suppliers for goods and services.....	(46,361,520)	(7,622,060)	(53,983,580)
Cash payments for insurance claims.....		(720,221)	(720,221)
Cash payments for quasi-external operating transactions.....	(8,174,412)	(2,422,315)	(10,596,727)
Other operating cash receipts.....	1,464,236	308,093	1,772,329
Cash from other sources.....	199,253	5,789	205,042
Other cash payments.....	(36,381)	(51,294)	(87,675)
<i>Net cash provided by (used for) operating activities.....</i>	<u>27,346,297</u>	<u>691,908</u>	<u>28,038,205</u>
<i>Cash flows from noncapital financing activities:</i>			
Operating transfers in from other funds.....	6,718,567	13,793	6,732,360
Operating transfers out to other funds.....	(142,422)	(59,800)	(202,222)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>6,576,145</u>	<u>(46,007)</u>	<u>6,530,138</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....	(16,237)	(47,501)	(63,738)
Interest paid on capital leases.....	(51)	(6,084)	(6,135)
Principal paid on long-term notes.....	(1,390,037)		(1,390,037)
Interest paid on long-term notes.....	(1,255,645)		(1,255,645)
Principal paid on revenue bonds.....	(6,785,000)		(6,785,000)
Interest paid on revenue bonds.....	(6,416,348)		(6,416,348)
Proceeds from general obligation bonds.....	14,700,000		14,700,000
Principal paid on general obligation bonds.....	(1,770,305)		(1,770,305)
Interest paid on general obligation bonds.....	(2,031,897)		(2,031,897)
Landfill post-closure costs paid.....	(24,640)		(24,640)
Other fiscal charges paid.....	(231,113)		(231,113)
Proceeds from capital contribution.....	29,200		29,200
Acquisition and construction of capital assets.....	(15,013,864)	(10,000)	(15,023,864)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(20,205,937)</u>	<u>(63,585)</u>	<u>(20,269,522)</u>
<i>Cash flows from investing activities:</i>			
Sale of investment securities.....	2,380,684		2,380,684
Interest received on investments.....	4,080,190		4,080,190
<i>Net cash provided by (used for) investing activities.....</i>	<u>6,460,874</u>	<u>0</u>	<u>6,460,874</u>
Net increase (decrease) in cash and cash equivalents.....	20,177,379	582,316	20,759,695
Cash and cash equivalents at beginning of year.....	153,295,157	28,240,406	181,535,563
Cash and cash equivalents at end of year.....	<u>\$ 173,472,536</u>	<u>\$ 28,822,722</u>	<u>\$ 202,295,258</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2000

	<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).....	\$ 12,537,551	\$ (167,687)	\$ 12,369,864
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	11,138,685	73,613	11,212,298
Miscellaneous nonoperating income (expense).....	162,872	(45,505)	117,367
(Increase) decrease in accounts receivable.....	380,350	(26,709)	353,641
(Increase) decrease in due from other funds.....	481,310	781,620	1,262,930
(Increase) decrease in due from other governments.....	89,540		89,540
(Increase) decrease in inventory of supplies.....	96,766	(144,798)	(48,032)
Increase (decrease) in accounts payable.....	(1,661,146)	84,133	(1,577,013)
Increase (decrease) in due to other funds.....	(34,019)	(1,742,129)	(1,776,148)
Increase (decrease) in due to other governments.....	1,265,073	645,670	1,910,743
Increase (decrease) in accrued wages and benefits.....	416,265	7,881	424,146
Increase in noncapital notes.....	2,473,050		2,473,050
Increase (decrease) in insurance claims payable.....		1,225,819	1,225,819
<i>Total adjustments</i> .....	<u>14,808,746</u>	<u>859,595</u>	<u>15,668,341</u>
<i>Net cash provided by (used for) operating activities</i> .....	<u>\$ 27,346,297</u>	<u>\$ 691,908</u>	<u>\$ 28,038,205</u>

*Noncash investing, capital and financing activities:*

During 2000, the Enterprise funds reflected note payable obligations from noncash state public works loans in the amount of \$10,823,173. The Enterprise funds recognized noncash contributions of capital in the amount of \$2,034,493 and a noncash increase in the fair value of investments of \$9,567. The Enterprise and Internal Service funds entered into new borrowings under capital lease agreements in the amount of \$24,000 and \$45,591, respectively.

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

*Statement of Cash Flows*  
*Component Unit*

*For the Year Ended December 31, 2000*

	<i>Monco Enterprises, Inc.</i>
<i>Cash flows from operating activities:</i>	
Excess of revenue over expenses.....	\$ 171,039
Adjustments to reconcile excess revenue over expenses to net cash provided by operating activities:	
Depreciation.....	31,560
Loss on disposal of equipment.....	122
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable.....	(8,030)
(Increase) decrease in other assets.....	73,737
Increase (decrease) in accounts payable.....	(3,960)
Increase (decrease) in accrued wages and benefits.....	(2,374)
Increase (decrease) in other liabilities.....	(100,368)
	<u>(9,313)</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>161,726</u>
<i>Cash flows from capital and related financing activities:</i>	
Purchase of equipment.....	<u>(3,005)</u>
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(3,005)</u>
<i>Cash flows from investing activities:</i>	
Proceeds from sale of investments.....	<u>47,000</u>
<i>Net cash provided by (used for) investing activities.....</i>	<u>47,000</u>
<i>Cash flows from noncapital financing activities:</i>	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	205,721
Cash and cash equivalents at beginning of year.....	<u>153,068</u>
Cash and cash equivalents at end of year.....	<u>\$ 358,789</u>

The Component Unit had no non-cash investing or financing activity during 2000.

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

*Notes to the Combined  
Financial Statements  
December 31, 2000*

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**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 559,000 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.

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*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*

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### **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:* Five of nine Board members are appointed by the County commission.

*Dayton Montgomery County Public Library District:* Four of the seven Library Trustees are appointed by the County Commission and the remaining three are appointed by Common Pleas Court Judges.

*Sinclair Community College:* Six of the nine Trustees are appointed by the County Commission and the remaining three are appointed by the Governor.

*Metropolitan Housing Authority:* Three of the five board members are appointed by County officials. The Probate Court, Common Pleas Court, and Board of County Commissioners appoint one board member each.

**Jointly Governed Organizations:** The Montgomery Greene County Local Response Committee (MGCLERC) is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene County. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the Montgomery Greene County Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not pay any monies to the LEPC during calendar year 2000. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

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

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

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

## *Notes to the Combined Financial Statements*

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

The County uses the following fund types and account groups:

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

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*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.

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*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:*

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*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.

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*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:*

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*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.

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*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:*

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*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.

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



*Notes to the Combined  
Financial Statements*

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

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*Summary of Significant Accounting Policies*

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

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*Bases of Accounting*

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

The Primary Government follows GASB Statement No. 20 in applying GASB guidance to its proprietary activities and Financial Accounting Standards Board statements and interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

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

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*Budgetary Accounting and Control*

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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

## *Notes to the Combined Financial Statements*

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

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

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

The budgetary process does not include annual budgeting for the following Special Revenue Funds, which operate on a different fiscal year: Alcohol, Drug Addiction and Mental Health Services Board; 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 Traffic Enforcement Grant; Local Law Enforcement Block Grant; General Fund Strategic Investment; Juvenile Court HS Levy Grants; Juv. Acct. Inc. Block Grant; CPC State Grants; CPC Federal Grants; Litter Control; Dora Tate Center Grant; MRDD Federal Grants; MRDD Residential; MRDD Dual Diagnosis; MRDD Indicators of Success: 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 Workers' Compensation Risk Management Fund. 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 Other Data Services Internal Service Fund, which was unappropriated during the year and had no expenses, 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 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.

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#### *Encumbrances*

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

*Notes to the Combined  
Financial Statements*

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

*Cash and Cash Equivalents and Investments*

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

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

*Inventory of Supplies*

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

*Restricted Assets*

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

*Fixed Assets*

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

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

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

*Bond anticipation notes*

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

*Long-term Liabilities*

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

*Notes to the Combined  
Financial Statements*

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

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*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.

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*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, 2000, net interest cost of \$1,021,103 was capitalized to construction-in-progress, in connection with Proprietary Fund construction projects.

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*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.

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*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.

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*Intergovernmental Revenues*

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

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*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

## *Notes to the Combined Financial Statements*

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

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, 2000 on the GAAP basis to the budget basis follows:

<i>Description</i>	<i>Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Uses</i>		
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>
GAAP Basis.....	\$ 10,865,993	\$ (2,184,237)	\$ (13,773)
Non-annually Budgeted funds		13,985,073	
GAAP Basis for annually budgeted funds.....	10,865,993	11,800,836	(13,773)
Increase (decrease)			
Due to revenues:			
Property taxes.....	17,329	211,923	
Sales tax.....	212,719		
Other taxes.....	(8,994)	(29,507)	
Licenses and permits.....	125	(1,376,757)	
Fees and charges for services.....	166,883	2,173,888	
Fines and forfeitures.....	35,693	1,997	
Intergovernmental.....	331,719	4,986,754	
Investment earnings.....	(9,554,726)	11,587	
Miscellaneous.....	487,509	759,287	
Due to expenditures:			
Current:			
General government.....	(594,581)	(477,078)	
Judicial and law enforcement.....	(776,396)	(8,485,860)	
Environment and public works.....	(49,487)	(3,225,143)	
Social services.....	(49,898)	(4,435,481)	
Community and economic development.....	(59,101)	(7,034,353)	
Debt Service:			
Principal retirement.....	106,922	171,148	
Interest and fiscal charges.....	18,196	33,078	92
Due to other financing sources and (uses):			
Proceeds from sale of fixed assets/sundries..	(44,727)	(11,265)	
Proceeds from capital leases.....	(117,545)	(200,351)	
Operating transfers in.....		6,593,320	
Operating transfers out.....		(2,739,296)	
Budgetary basis.....	\$ <u>987,633</u>	\$ <u>(1,271,273)</u>	\$ <u>(13,681)</u>

*Notes to the Combined  
Financial Statements*

**NOTE D - Prior Period Adjustments and Reclassifications**

An adjustment was made to correct a misclassification of \$2,929,447 in cash previously included in the Public Works Capital Projects fund which is now included in the restricted cash, and as contributed capital, in the Parking Facilities and Stillwater Center Enterprise funds, in the amounts of \$2,000,000 and \$929,447, respectively. In the Stillwater Center Enterprise fund, an adjustment was also made to record \$589,760 to the construction-in-progress account, and to contributed capital, in order to reflect previously funded construction progress. In addition, a correction was made in connection with certain assessment-related capital project activity, which was erroneously included with other construction-related projects in the Water and Wastewater Enterprise funds. This correction resulted in the restatement of cash in order to reduce the cash balance of the Water and Sewer Assessment Projects Capital Projects fund by \$1,054,768. In the Enterprise Funds, the adjustment resulted in a reduction of cash in the Water Enterprise fund by \$45,437 and in an increase of cash in the Wastewater Enterprise fund by \$1,100,205. In addition, the construction-in progress account in the Water and Wastewater Enterprise funds was reduced by \$554,464, and \$1,142,369, respectively.

These adjustments resulted in the restatement of the beginning fund balance in the Capital Projects fund, from the previously reported balance of \$55,558,580, to a restated balance of \$51,574,365. The previously reported retained earnings balance in the Enterprise fund of \$48,993,462 was restated to \$48,351,397. Finally, the beginning contributed capital balance of the Enterprise funds was increased by \$3,519,207 to reflect the capital contributions to the Parking Facilities and Stillwater Center funds, of \$2,000,000 and \$1,519,207, respectively. All of these changes had no effect on the previously reported operating results of the prior year.

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

	Capital Projects Fund Balance	Enterprise Retained Earnings
Amounts at December 31, 1999, as previously reported:	\$ 55,558,580	\$ 48,993,462
Restatement for reclassification of construction cash:	(3,984,215)	1,054,768
Restatement for adjustments to construction-in progress:		(1,696,833.00)
Amounts at January 1, 2000, as restated:	\$ 51,574,365	\$ 48,351,397

*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, 2000.

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

*Amounts available for deposit or investment are as follows:*

Primary Government:

Cash and cash equivalents (carrying amounts)	
Pooled (including the County Treasurer's investment pool).....	\$517,881,456
Segregated.....	36,017,071
Segregated investment accounts (carrying amounts).....	8,631,156
Reconciling items (net) to arrive at bank balance of deposits.....	21,007,099
Total available for deposit and investment:	
(Bank balance of deposits/fair value of investments).....	\$583,536,782

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Balance Sheet. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the Balance Sheet. At December 31, 2000, the fair value of investments was \$1,097,772 above the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.



*Notes to the Combined  
Financial Statements*

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

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

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

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

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

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

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

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

Based on the above criteria, the County's deposit and investments at December 31, 2000 are classified as follows:

	Category		Bank Balance	Carrying Value	Fair Value
	1	3			
<b>Deposits:</b>					
FDIC Insured Deposits	\$ 3,864,249	\$	\$ 3,864,249		
Demand Deposits		74,907,845	74,907,845		
<i>Total Deposits</i>	<u>\$ 3,864,249</u>	<u>\$ 74,907,845</u>	<u>\$ 78,772,094</u>		
<b>Investments:</b>					
U.S. Treasury Notes	\$ 28,703,211	\$	\$ 28,703,211	\$ 28,703,211	\$ 28,703,211
Other U.S. Government Securities	427,110,588			427,110,588	427,110,588
Municipal Bonds	754,100			754,100	754,100
Investments in State Treasury Pool (1)				18,085,541	18,085,541
Investments in U.S. Gov't.					
Mutual Funds (1)				30,111,248	30,111,248
<i>Total Investments</i>	<u>\$ 456,567,899</u>	<u>\$ 0</u>	<u>\$ 504,764,688</u>	<u>\$ 504,764,688</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 \$358,789 available for deposit, of which \$318,664 was eligible for FDIC insurance coverage, with the remaining \$40,125 uninsured and uncollateralized. The \$233,000 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, 2000, are as follows:

	<i>Due From Receivables</i>	<i>Due To Payables</i>
General Fund.....	\$ 2,629,899	\$ 848,096
Special Revenue Funds:		
Board of Mental Retardation.....	144,952	332,317
Alcohol, Drug Addiction and Mental Health Services Board.....	1,038	11,830
Children Services Board.....	1,882,779	150,384
Human Services.....		2,070,930
Human Services Levy.....	2,402,188	7,086
Country View Manor.....		20,736
Road, Auto and Gas.....	14,558	134,310
Real Estate Assessment.....		10,536
Community Development Block Grant.....	15,709	570,605
Child Support Enforcement.....		136,451
Youth Services Subsidy.....		9,307
Community Corrections.....		20,915
Hotel/Motel Tax Administration.....		698
Other.....	233,078	276,516
<i>Total Special Revenue Funds.....</i>	<u>4,694,302</u>	<u>3,752,621</u>
Capital Project Funds		
Public Works Capital.....		1,006
Water and Sewer Assessment Projects.....		1,518,112
<i>Total Capital Project Funds.....</i>	<u>0</u>	<u>1,519,118</u>
Enterprise Funds:		
Water.....	14,533	319,555
Wastewater.....	17,725	253,492
Solid Waste Management.....	23,258	279,231
Parking Facilities.....	7,247	1,037
Stillwater Center.....		125,635
<i>Total Enterprise Funds.....</i>	<u>62,763</u>	<u>978,950</u>
Internal Service Funds:		
Printing Services.....	14,764	2,317
Mailroom.....	58,666	1,503
Stockroom.....	165,575	778
Service Depot.....	67,149	16,026
Telecommunications.....	158,199	5,059
Health Insurance Admin./E.A.P.....		1,537
Property/Casualty Risk Management.....	3,000	16,787
Workers' Compensation Risk Management.....	2,296,439	2,293
<i>Total Internal Service Funds.....</i>	<u>2,763,792</u>	<u>46,300</u>
Agency Funds:		
Undivided Tax Agency Funds.....		3,005,671
<i>Total Agency Funds.....</i>	<u>0</u>	<u>3,005,671</u>
<i>Total.....</i>	<u>\$ 10,150,756</u>	<u>\$ 10,150,756</u>

*Notes to the Combined  
Financial Statements*

**NOTE G - General Fixed Assets**

A summary of changes in general fixed assets follows:

	<i>Balance January 1, 2000</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2000</i>
Land.....	\$ 4,686,140	\$ 2,323,500	\$	\$ 7,009,640
Land Improvements.....	1,412,810			1,412,810
Buildings, structures and improvements.	88,703,697	2,004,044		90,707,741
Furniture, fixtures and equipment.....	32,370,604	4,985,747	(3,112,879)	34,243,472
Construction-in-progress.....	16,838,187	16,322,136	(389,798)	32,770,525
	<u>\$ 144,011,438</u>	<u>\$ 25,635,427</u>	<u>\$ (3,502,677)</u>	<u>\$ 166,144,188</u>

At December 31, 2000 general fixed assets include approximately \$1,125,000 of equipment under capitalized leases.

Construction-in-progress is composed of the following:

	<i>Project Authorization</i>	<i>Expended to Dec. 31, 2000</i>	<i>Committed</i>	<i>Required Future Financing</i>
Coroner/Crime Lab Renovation	\$ 411,500	\$ 402,840	\$ 8,660	None
VOA Building Construction	3,699,106	3,574,266	124,840	None
Reibold Building Projects	16,015,834	10,717,397	5,298,437	None
Animal Shelter Expansion	1,201,692	102,062	1,099,630	None
CSB Building Construction	10,964,154	10,232,975	731,179	None
Center For Adolescent Services	5,700,000	5,397,016	302,984	None
Kuntz Facility Renovation	564,425	553,406	11,019	None
MonDay Facility Expansion	4,995,000	1,790,563	3,204,437	None
	<u>\$ 43,551,711</u>	<u>\$ 32,770,525</u>	<u>\$ 10,781,186</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, 2000:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2000</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2000</i>
<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	\$ 55,000	\$	\$ (55,000)	\$ -
1992	Yankee St/Sp Valley Wtr Main Ext	5.700%	2012	494,862		(27,805)	467,057
1992	Byers Rd Wtr Main Ext	5.700%	2012	124,500		(7,500)	117,000
1993	North High Water Main '93 Refunding	4.600%- 5.500%	2011	845,000		(10,000)	835,000
1999	St Rt 49/I-70 Corr Wtr Improvement	4.750%- 5.750%	2019	1,700,000		(55,000)	1,645,000
	total payable from water			\$ 3,219,362	\$ -	\$ (155,305)	\$ 3,064,057
<i>Payable from wastewater revenues:</i>							
1990	Sewer Improvement	7.000%	2000	\$ 520,000	\$	\$ (520,000)	\$ -
1992	Chatauqua Sewer Dist	5.700%	2012	280,000		(15,000)	265,000
1993	Sewer Improve Bonds- '93 Refunding	4.600%- 5.500%	2011	8,680,000		(75,000)	8,605,000
1994	Clyo/Spring Valley Swr Project	6.000%- 6.200%	2014	1,255,000		(55,000)	1,200,000
1996	Big Three Trunk Swr Project	5.300%- 5.600%	2016	5,605,000		(200,000)	5,405,000
1996	Water Pollution Control Master Plan	5.300%- 5.600%	2016	11,410,000		(405,000)	11,005,000
1999	St Rt 49/I-70 Corr Swr Improvement	4.750%- 5.750%	2019	2,400,000		(75,000)	2,325,000
	total payable from wastewater			\$ 30,150,000	\$ -	\$ (1,345,000)	\$ 28,805,000
<i>Payable from parking facilities revenues:</i>							
1991	Parking Facilities Constr.	6.400%	2001	\$ 485,000	\$	\$ (235,000)	\$ 250,000
1993	Parking Facilities- '93 Refunding	4.600%- 5.500%	2011	3,800,000		(35,000)	3,765,000
2000	Parking Garage Facility	5.000%- 5.500%	2020		4,000,000		4,000,000
	total payable from parking facilities			\$ 4,285,000	\$ 4,000,000	\$ (270,000)	\$ 8,015,000
<i>Payable from stillwater center revenues:</i>							
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025		10,700,000		10,700,000
	total payable from stillwater center			\$ -	\$ 10,700,000	\$ -	\$ 10,700,000
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 37,654,362	\$ 14,700,000	\$ (1,770,305)	\$ 50,584,057

*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, 2000</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2000</i>
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>							
<i>Payable from water revenues:</i>							
1992	Water Rev Bonds- Grtr Moraine/Beavercreek	5.300%- 6.250%	2017	\$ 36,025,000		\$ (330,000)	\$ 35,695,000
1993	Water Rev Refunding Bonds	4.600%- 5.300%	2008	14,795,000		(1,345,000)	13,450,000
	total payable from water			\$ 50,820,000	\$ -	\$ (1,675,000)	\$ 49,145,000
<i>Payable from wastewater revenues:</i>							
1993	Sewer System Revenue Refunding	4.800%- 5.800%	2011	\$ 15,960,033	\$ -	\$ (1,340,000)	\$14,620,033
	total payable from wastewater			\$ 15,960,033	\$ -	\$ (1,340,000)	\$14,620,033
<i>Payable from solid waste management revenues:</i>							
1967	Incinerator	4.500% & 5.250%	2002	\$ 1,380,000		\$ (440,000)	\$ 940,000
1995	Solid Waste Rev Refunding	4.300%- 6.000%	2010	22,175,000		(1,285,000)	20,890,000
1996	Solid Waste Rev Bonds	5.000%- 5.500%	2010	29,740,000		(2,095,000)	27,645,000
	total payable from solid waste management			\$ 53,295,000	\$ -	\$ (3,820,000)	\$ 49,475,000
<i>Total Revenue Bonds Payable From Enterprise Revenues:</i>				\$ 120,075,033	\$ -	\$ (6,835,000)	\$ 113,240,033
<i>Long-term Notes Payable From Enterprise Funds:</i>							
<i>Payable from water funds:</i>							
1994	Ohio Public Works Commission Loans	0%	2015	\$ 438,000		\$ (27,375)	\$ 410,625
	total payable from water			\$ 438,000	\$ -	\$ (27,375)	\$ 410,625
<i>Payable from wastewater funds:</i>							
1978	Ohio Water Dev. Authority	5.250%	2017	\$ 2,922,177		\$ (105,849)	\$ 2,816,328
1994	Ohio Public Works Commission Loans	0%	2019	2,738,950	\$ 1,303,828	(173,495)	3,869,283
1995	Ohio Water Dev. Authority	4.180%	2014	1,368,573		(70,333)	1,298,240
1996	Ohio Water Dev. Authority	4.160%	2016	4,369,204		(193,388)	4,175,816
1996	Ohio Water Dev. Authority	4.350%	2016	1,013,987	13,664	(44,316)	983,335
1997	Ohio Water Dev. Authority	4.040%	2017	1,049,557		(53,222)	996,335
1997	Ohio Water Dev. Authority	4.120%	2017	6,065,027		(248,890)	5,816,137
1998	Ohio Water Dev. Authority	3.910%	2018	5,937,111	17,296	(228,145)	5,726,262
1999	Ohio Public Works Commission Loans	3.000%	2020	225,946	412,164		638,110
1999	Ohio Water Dev. Authority	3.790%	2020	7,810,196	4,722,740	(245,025)	12,287,911
2000	Ohio Water Dev. Authority	4.640%	2021		3,217,168		3,217,168
	total payable from wastewater			\$ 33,500,727	\$ 9,686,860	\$ (1,362,662)	\$ 41,824,925

*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, 2000</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2000</i>
<i>Payable from solid waste management funds:</i>							
2000	Ohio Public Works Commission Loans	0%	2009		1,136,313		1,136,313
	total payable from solid waste management			\$ -	\$ 1,136,313	\$ -	\$ 1,136,313
<b>Total Long-term Notes Payable From Enterprise Funds:</b>				\$ 33,938,727	\$ 10,823,173	\$ (1,390,037)	\$ 43,371,863

The current portions of Proprietary Fund bond and long-term note obligations are included in the December 31, 2000 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	\$ 117,315	\$ 2,946,742
Wastewater	1,070,000	27,735,000
Parking Facilities	480,000	7,535,000
Stillwater Center	195,000	10,505,000
<i>total payable from Enterprise Funds:</i>	<u>\$ 1,862,315</u>	<u>\$ 48,721,742</u>
<i>Revenue bonds payable from Enterprise Funds:</i>		
Water	\$ 1,755,000	\$ 47,390,000
Wastewater	1,405,000	13,215,033
Solid Waste Management	4,020,000	45,455,000
<i>total payable from Enterprise Funds:</i>	<u>\$ 7,180,000</u>	<u>\$ 106,060,033</u>
<i>Long-term notes payable from Enterprise Funds:</i>		
Water	\$ 27,375	\$ 383,250
Wastewater	2,035,048	39,789,877
Solid Waste Management	71,500	1,064,813
<i>total payable from Enterprise Funds:</i>	<u>\$ 2,133,923</u>	<u>\$ 41,237,940</u>

## *Notes to the Combined Financial Statements*

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

#### *Unamortized Bond Charges*

The County follows GASB Statement No. 23 in connection with its accounting and financial reporting for refunding of debt reported by proprietary activities. As such, unamortized bond charges for revenue bonds and self-supporting general obligation bonds are shown on the balance sheet as contra-liability accounts and include deferred losses in connection with advance refunding. Deferred losses represent the difference between the reacquisition price and the net carrying value of the old debt and are amortized over the shorter of the life of the refunding debt or the refunded debt. Issuance costs and discounts or premiums related to refunding bonds are, however, amortized over the life of the new debt. All unamortized bond charges are amortized as a component of interest expense, using the straight-line method. Following is a detailed summary of unamortized bond charges by Enterprise and Internal Service Funds, and the net carrying value of bonds, at December 31, 2000:

	Total Bonds Out- standing (Long-term & Current Portions)	Less: Unamortized Bond Charges:			Total	Net Carrying Value of Bonds
		Issuance Costs	(Discount) Premium	Deferred Loss		
<b>Enterprise Funds-</b>						
<b>Revenue Bonds:</b>						
<i>Water Fund:</i>						
1993 Water Rev Refunding Bonds	\$ 13,450,000	\$ (212,784)	\$ (71,039)	\$ (1,228,235)	\$ (1,512,058)	\$ 11,937,942
1992 Water Revenue Bonds	35,695,000	(617,383)	(552,333)		(1,169,716)	34,525,284
total	\$ 49,145,000	\$ (830,167)	\$ (623,372)	\$ (1,228,235)	\$ (2,681,774)	\$ 46,463,226
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 14,620,033	\$ (299,983)	\$ (86,358)	\$ (1,771,719)	\$ (2,158,060)	\$ 12,461,973
total	\$ 14,620,033	\$ (299,983)	\$ (86,358)	\$ (1,771,719)	\$ (2,158,060)	\$ 12,461,973
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 27,645,000	\$ (496,206)	\$ (75,326)	\$	\$ (571,532)	\$ 27,073,468
1995 Solid Waste Rev. Refndng Bonds	20,890,000	(377,869)	134,034	(2,027,248)	(2,271,083)	18,618,917
1967 Incinerator Revenue Bonds	940,000					940,000
total	\$ 49,475,000	\$ (874,075)	\$ 58,708	\$ (2,027,248)	\$ (2,842,615)	\$ 46,632,385
Total Enterprise Funds:	\$ 113,240,033	\$ (2,004,225)	\$ (651,022)	\$ (5,027,202)	\$ (7,682,449)	\$ 105,557,584
<b>Self-Supporting General Obligation Bonds:</b>						
<i>Water fund:</i>						
1993 N. High Wtr. Refunding Bonds	\$ 835,000	\$ (6,106)	\$ (4,740)	\$ (47,050)	\$ (57,896)	\$ 777,104
Other Water Bonds	2,229,057					2,229,057
total	\$ 3,064,057	\$ (6,106)	\$ (4,740)	\$ (47,050)	\$ (57,896)	\$ 3,006,161
<i>Wastewater fund:</i>						
1993 Sew Impr. Refunding Bonds	\$ 8,605,000	\$ (62,659)	\$ (48,651)	\$ (516,850)	\$ (628,160)	\$ 7,976,840
Other Wastewater Bonds	20,200,000					20,200,000
total	\$ 28,805,000	\$ (62,659)	\$ (48,651)	\$ (516,850)	\$ (628,160)	\$ 28,176,840
<i>Parking Facilities fund:</i>						
1993 Parking Fac. Refunding Bonds	\$ 3,765,000	\$ (27,458)	\$ (21,318)	\$ (229,120)	\$ (277,896)	\$ 3,487,104
Other Parking Facilities bonds	4,250,000				-	4,250,000
total	\$ 8,015,000	\$ (27,458)	\$ (21,318)	\$ (229,120)	\$ (277,896)	\$ 7,737,104
<i>Stillwater Center fund:</i>						
2000 Replacement Fac. Bonds	10,700,000					10,700,000
total	\$ 10,700,000	\$ -	\$ -	\$ -	\$ -	\$ 10,700,000
Total Enterprise Funds:	\$ 50,584,057	\$ (96,223)	\$ (74,709)	\$ (793,020)	\$ (963,952)	\$ 49,620,105

*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, 2000. 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>	<u>\$ 12,440,000</u>

*Defeased revenue bonds:*

Water fund.....	\$ 13,280,000
Wastewater fund.....	15,370,000
Solid Waste Management fund.....	20,500,000
<i>total:</i>	<u>\$ 49,150,000</u>

<b><i>Total Defeased Enterprise Fund Debt:</i></b>	<b>\$ 61,590,000</b>
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***General Long-term Debt Account Group:***

<i>Defeased general obligation bonds.....</i>	<i>\$ 22,030,000</i>
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<b><i>Total Defeased General Long-term Debt Account Group Debt:</i></b>	<b>\$ 22,030,000</b>
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## *Notes to the Combined Financial Statements*

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

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2000</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2000</i>
<i>Special Assessment Debt With Governmental Commitment:</i>							
<i>Special Assessment Bonds-</i>							
<i>Payable from road assessments:</i>							
1992	Tom's Run Ditch	5.700%	2000	\$ 3,000	\$	\$ (3,000)	\$ -
1992	McEwen Road Improvement	5.700%	2002	210,000		(65,000)	145,000
1996	Mohler Ditch	5.250%	2004	80,000		(15,000)	65,000
1998	Swamp Creek Ditch	5.500%	2006	71,800		(8,700)	63,100
1998	Marshall/Sweet Potato Ditch	5.500%	2006	7,600		(900)	6,700
1999	Pleasant Plain Ditch	4.750%-					
		5.000%	2007	40,000		(5,000)	35,000
	total payable from road assessments			<u>\$ 412,400</u>	<u>\$ -</u>	<u>\$ (97,600)</u>	<u>\$ 314,800</u>
<i>Payable from water/sewer assessments:</i>							
1980	Sewer District/Munger-Wingmead	7.750%	2000	\$ 25,000	\$	\$ (25,000)	\$ -
1981	Sewer Dist Assmt 1981 Series	12.250%	2001	45,000		(20,000)	25,000
1984	Wtr & Swr Assmt 1984 Series	9.500%	2004	75,000		(15,000)	60,000
1988	Hunt Drive Water Assmt	6.750%	2008	27,000		(3,000)	24,000
1989	Grobby's Water Line Ext	7.750%	2009	16,000		(1,000)	15,000
1989	Ontario Ave. Sewer Line	7.375%	2009	55,000		(5,000)	50,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.200%- 6.900%	2011	95,000		(5,000)	90,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.200%- 6.900%	2011	27,000		(2,000)	25,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	243,738		(13,695)	230,043
1992	Byers Road Water Main Ext	5.700%	2012	290,500		(17,500)	273,000
	Sheehan Rd Water Main Ext	5.700%	2012	8,400		(500)	7,900
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	63,000		(3,000)	60,000
1996	Wolf Creek Pike Water Main	5.600%	2016	37,000		(1,000)	36,000
1999	Post Town Road Water Main	4.750%- 5.750%	2019	185,000		(5,000)	180,000
	total payable from water/sewer assessments			<u>\$ 1,192,638</u>	<u>\$ -</u>	<u>\$ (116,695)</u>	<u>\$ 1,075,943</u>
	Total Special Assessment Bonds:			<u>\$ 1,605,038</u>	<u>\$ -</u>	<u>\$ (214,295)</u>	<u>\$ 1,390,743</u>

General obligation bonds reported in the General Long-term Debt Account Group carry a full faith and credit pledge of the County. The basic security for the bonds is the County's ability to levy an ad valorem tax on all real and personal property in the County subject to such taxation, within the ten mill limitation imposed by Ohio Law. The County

*Notes to the Combined  
Financial Statements*

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

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

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2000</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2000</i>
<i>General Obligation Bonds Reported in the General Long-term Debt Account Group:</i>							
1990	County Engineer's Maintenance Facility	7.000%	2000	\$ 325,000	\$	\$ (325,000)	\$
1990	Reibold Renovation	7.000%	2000	195,000		(195,000)	
1991	Facility Improvements	6.400%	2001	1,690,000		(635,000)	1,055,000
1993	Reibold Renovation '93 Refunding	4.600% - 5.500%	2011	3,150,000		(30,000)	3,120,000
1993	Facility Improvements- '93 Refunding	4.600% - 5.500%	2011	20,460,000		(180,000)	20,280,000
1999	Children Services Building	4.750% - 5.500%	2014	12,800,000			12,800,000
2000	Reibold Bldg Renovation	5.000% - 5.500%	2020		8,000,000		8,000,000
Total General Obligation Bonds:				\$ 38,620,000	\$ 8,000,000	\$ (1,365,000)	\$ 45,255,000

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2000 are as follows:

<i>Enterprise Funds</i>							
<i>Year Ended December 31</i>	<i>General Obligation Bonds Paid from Revenue</i>		<i>Revenue Bonds</i>		<i>Long-term Note Obligations</i>		
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	
2001	\$ 1,862,315	\$ 2,770,581	\$ 7,180,000	\$ 6,082,749	\$ 2,133,933	\$ 1,405,658	
2002	2,307,315	2,607,586	7,635,000	5,743,506	2,416,383	1,481,254	
2003	2,432,315	2,490,619	7,510,000	5,368,086	2,429,753	1,399,518	
2004	2,577,098	2,366,170	7,226,098	5,740,427	2,443,745	1,317,161	
2005	2,717,098	2,233,691	7,577,608	5,468,439	2,458,386	1,234,154	
2006-2025	38,687,916	16,213,715	76,111,327	26,062,744	31,489,663	8,329,754	
Total	\$ 50,584,057	\$ 28,682,362	\$ 113,240,033	\$ 54,465,951	\$ 43,371,863	\$ 15,167,499	

<i>General Long-term Debt Account Group</i>					
<i>Year Ended December 31</i>	<i>Special Assessment Bonds</i>		<i>General Obligation Bonds</i>		
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	
2001	\$ 203,885	\$ 84,335	\$ 2,700,000	\$ 2,403,358	
2002	188,385	70,480	2,815,000	2,222,282	
2003	104,985	59,199	2,935,000	2,085,170	
2004	121,702	52,645	3,090,000	1,940,257	
2005	93,402	45,100	3,255,000	1,784,722	
2006-2020	678,384	197,467	30,460,000	8,631,715	
Total	\$ 1,390,743	\$ 509,226	\$ 45,255,000	\$ 19,067,504	

*Notes to the Combined  
Financial Statements*

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

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

	January 1, 2000	Additions	(Reductions)	December 31, 2000
<i>Accrued wages and benefits:</i>				
Sick leave.....	\$ 4,847,179	\$ 4,274,947	\$ (3,191,958)	\$ 5,930,168
Vacation.....	8,586,209	8,962,215	(8,172,173)	9,376,251
Other.....	30,726	22,692	(8,035)	45,383
Total accrued wages and benefits.....	<u>\$ 13,464,114</u>	<u>\$ 13,259,854</u>	<u>\$ (11,372,166)</u>	<u>\$ 15,351,802</u>
Capital Lease Obligations.....	\$ 619,416	\$ 317,358	\$ (277,935)	\$ 658,839

*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 458,900 unused vacation hours. The other accrued wages and benefits liability is made up of approximately 2,890 other compensatory time hours.

*Capital Lease Obligations:* The County has entered into agreements to lease certain data processing and other equipment, as well as copiers and other items. These agreements, in substance, are capital purchases and the related obligations are classified as such in the financial statements. Within the General Long-term Debt Account Group, the future minimum lease payments under these capital leases, and the present values of net minimum lease payments at December 31, 2000 are as follows:

<u>Year</u>	<u>Lease Payments</u>
2001.....	\$ 287,146
2002.....	227,708
2003.....	150,842
2004.....	45,106
2005.....	12,883
Total minimum lease payments.....	723,685
Less amount representing interest.....	<u>(64,846)</u>
Present value of future minimum lease payment.....	<u>\$658,839</u>

*Notes to the Combined  
Financial Statements*

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

Capital lease obligations in Proprietary Funds reflect an increase of \$5,853 over the beginning year balance of \$109,878. The increase resulted from principal additions during 2000 of \$69,591 exceeding payments of \$63,738. The future minimum lease payments from Proprietary Fund capital leases and the present values of net minimum lease payments at December 31, 2000 are as follows:

<u>Year</u>	<u>Lease Payments</u>
2001.....	\$ 67,011
2002.....	34,061
2003.....	19,669
2004.....	3,330
Total minimum lease payments.....	124,071
Less amount representing interest.....	<u>(8,340)</u>
Present value of future minimum lease payment.....	<u>\$115,731</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, 2000, the County had several operating leases for office and storage space. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to nineteen years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2000 were \$2,511,390; for 2001 through through 2019, rental payments are as follows:

<u>Year</u>	<u>Lease Payments</u>
2001.....	\$ 3,189,095
2002.....	1,503,075
2003.....	416,396
2004.....	298,140
2005.....	298,140
2006-2019.....	<u>3,949,938</u>
Total minimum lease payments.....	<u>\$ 9,654,784</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, 2000, 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 \$43.3 million, \$664.6 million and \$36.1 million, respectively.

## *Notes to the Combined Financial Statements*

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

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

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

The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions and 6% for law enforcement divisions. The 2000 employer contribution rate for local government employer units was 10.84% of covered payroll. The law enforcement employer rate was 15.70% of covered payroll. The County's contributions to PERS for the years ended December 31, 2000, 1999 and 1998 were \$16,352,329, \$19,666,677 and \$19,143,795, respectively, equal to the required contributions for each year.

*Postemployment Benefits:* The Public Employees Retirement System of Ohio provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. The employer contribution rate was rolled back for the year 2000. For local government employer units the rate was 10.84% of covered payroll; 4.3% was the portion that was used to fund health care. The law enforcement employer rate for 2000 was 15.70% and 4.3% was used to fund health care.

#### Summary of Assumptions:

*Actuarial Review.* The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 1999.

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

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

*Investment Return.* The investment assumption rate for 1999 was 7.75%.

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

## *Notes to the Combined Financial Statements*

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

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

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The rates stated in the first paragraph of the Postemployment Benefits section are the actuarially determined contribution requirements for PERS. The portion of the County's contributions for the year 2000 that were used to fund post employment benefits was \$6,244,918. The actuarial value of the Retirement System's net assets available for OPEB at December 31, 1999 was \$10,805.5 million. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.

The Retirement Board initiated significant policy changes during 2000. The Retirement Board enacted a temporary employer contribution rate rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for the local government divisions and 6% for the law enforcement divisions. The Board reallocated employer contributions from 4.2% to 4.3% at the beginning of the year to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

We have elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology.

*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.

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, 2000, 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, 2000, 1999 and 1998 were \$333,985 and \$315,104 and \$298,340, 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, 2000e board allocated employer contributions equal to 8% of covered payroll to the Health Care

*Notes to the Combined  
Financial Statements*

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

Reserve Fund. The balance in the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. The Health Care Reserve Fund allocation for the year ended June 30, 2001, and after, will be 4.5% of covered payroll.

For the year ended June 30, 2000, the net health care costs paid by STRS Ohio were \$283,137,000. There were 99,011 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, 2000 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators of the programs. These estimates are not actuarial but are based on past experience adjusted for current trends and other factors that would modify past experience. The liabilities are based on the estimated ultimate cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Combined  
Financial Statements*

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

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

Internal Service Funds-	2000	1999
<b>Property/Casualty Risk Management:</b>		
Claims liability at January 1	\$ 395,472	\$ 258,904
Change in provision for prior years' claims	97,102	
Current year claims and estimates	500,000	500,000
Claim payments	<u>(410,874)</u>	<u>(363,432)</u>
Claims liability at December 31	\$ 581,700	\$ 395,472
<b>Property/Casualty Risk Management</b>		
<b>Workers' Compensation Risk Management:</b>		
Claims liability at January 1	\$ 3,611,204	\$ 4,450,336
Change in provision for prior years' claims	348,938	
Current year claims and estimates	1,000,000	850,000
Claim payments	<u>(309,347)</u>	<u>(1,689,132)</u>
Claims liability at December 31	\$ 4,650,795	\$ 3,611,204
<b>Workers' Compensation Risk Management</b>		
Total claims liability at December 31	<u>\$ 5,232,495</u>	<u>\$ 4,006,676</u>
<b>Internal Service Funds</b>		

On the balance sheet at December 31, 2000, the \$5,232,495 total claims liability is comprised of \$1,428,957 in estimated current insurance claims and \$3,803,538 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, 2000, significant outstanding Proprietary construction commitments, for which there were no future funding requirements, approximated the following:

<u>Committed From Enterprise Funds</u>	<u>Committed</u>
Water Projects:	
Lamme Road Water Facility Renovation Project.....	\$ 3,754,590
Austin/Spring Valley Water Project.....	529,095
Southern Water Treatment Plant Project.....	500,960
Other Water Projects.....	2,267,394
Wastewater Projects:	
Water Pollution Control Master Plan Project .....	35,148,594
Lamme Road Wastewater Facility Renovation Project.....	3,754,410
Other Wastewater Projects.....	106,168
Stillwater Center Projects:	
Stillwater Center Replacement Facility Project.....	<u>13,730,527</u>
<i>Total Committed From Enterprise Funds:</i>	<u>\$ 59,791,738</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 2000 were levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Public utility property taxes collected in 2000 attached as a lien on December 31, 1998 and were levied after October 31, 1999. Taxpayers were required to pay one half of these taxes by March 8, 2000 with the remaining half due July 19, 2000. Tangible personal property taxes collected in 2000 were levied after October 1, 1999 on the value listed as of December 31, 1999. 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 2000 tax levy was based, follows:

Real property .....	\$7,381,384,510
Public utility real property.....	2,485,990
Tangible personal property.....	1,150,119,180
Public utility tangible personal property .....	<u>508,898,600</u>
Total.....	\$9,042,888,280

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 2000, in addition to the 1.70 mills, 11.24 mills were levied based upon mills voted for the Human Services and Mental Retardation Levies.

*Notes to the Combined  
Financial Statements*

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

A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	1993	5.21	4.33	4.94	2007
Human Services B	1995	5.03	4.44	4.81	2003
Mental Retardation	1977	<u>1.00</u>	<u>0.37</u>	<u>0.51</u>	cont.
<i>Total</i>		11.24	9.14	10.26	

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

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2000. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2001 were recorded as 2000 revenue. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2000 operations nor are they available for appropriation until 2000; therefore, the receivable is offset by a credit to deferred revenue.

*Notes to the Combined  
Financial Statements*

**NOTE N - Intergovernmental Revenues**

The following is a summary of major intergovernmental revenues:

General Fund:	
Ohio Local Government Fund Distribution.....	\$ 14,398,163
State Property Tax Reimbursements.....	1,750,594
State Public Defender Reimbursements.....	2,591,122
Local Government Reimbursements.....	1,675,519
Other.....	2,865,610
<i>Total General Fund.....</i>	<i>\$ 23,281,008</i>
<hr/>	
Special Revenue Funds:	
Federal and State Health and Human Services Grants and Reimbursements.....	\$ 95,473,751
State Transportation Taxes.....	10,465,618
Community and Economic Development Grants.....	5,088,689
Children Services Board Grants and Reimbursements.....	28,673,823
Child Support Enforcement Incentives.....	7,106,159
Community Corrections Grants and Reimbursements.....	4,184,160
Youth Services Subsidy Grants.....	3,111,864
Other.....	13,428,942
<i>Total Special Revenue Funds.....</i>	<i>\$ 167,533,006</i>
<hr/>	
Capital Projects Funds:	
Capital Grants and Reimbursements.....	\$ 7,407,521
<i>Total Capital Projects Funds.....</i>	<i>\$ 7,407,521</i>

**NOTE O - Interfund Transfers**

A summary of operating transfers by fund type follows:

<i>Transfers From</i>	<i>Transfers To</i>						<i>Total</i>
	<i>General</i>	<i>Special Revenue</i>	<i>Capital Project</i>	<i>Enterprise</i>	<i>Internal Service</i>	<i>Expendable Trust</i>	
General.....	\$	\$ 5,272,393	\$	\$	\$	\$ 226,910	\$ 5,499,303
Special Revenue.....	27,997,974	55,251,294		100,000			83,349,268
Debt Service.....	2,166,938	577,245	657,425				3,401,608
Capital Project.....	15,426,316	7,783,767	67,194		46,007		23,323,284
Enterprise.....	4,936,240	1,739,905		42,422			6,718,567
Internal Service.....					13,793		13,793
<b>Total.....</b>	<b>\$ 50,527,468</b>	<b>\$ 70,624,604</b>	<b>\$ 724,619</b>	<b>\$ 142,422</b>	<b>\$ 59,800</b>	<b>\$ 226,910</b>	<b>\$ 122,305,823</b>

*Notes to the Combined  
Financial Statements*

**NOTE P - Segment Information for Enterprise Funds**

The County maintains five Enterprise Funds which provide water, wastewater, solid waste management and parking services as well as an intermediate care facility, known as Stillwater Center, for the mentally retarded and developmentally disabled. Segment information for the year ended December 31, 2000 follows:

	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Total Enterprise Funds</i>
Operating revenues.....	\$31,882,917	\$35,417,918	\$21,416,108	\$959,080	\$8,398,668	\$98,074,691
Operating expenses						
before depreciation.....	24,470,935	24,837,022	15,488,705	412,518	9,189,275	74,398,455
Depreciation.....	2,586,245	6,958,645	1,267,007	185,380	141,408	11,138,685
Operating income (loss).....	4,825,737	3,622,251	4,660,396	361,182	(932,015)	12,537,551
Operating transfers:						
in.....	1,337,139	1,291,681	1,557,882	1,000,000	1,531,865	6,718,567
(out).....	(50,000)	(50,000)	(42,422)			(142,422)
Net income (loss).....	5,379,445	2,273,133	4,292,208	1,111,714	599,850	13,656,350
Increase in current						
capital contribution.....	1,165,788	865,906	31,999			2,063,693
Property, plant and						
equipment additions.....	12,992,433	14,188,730	25,456,066		29,535	52,666,764
(disposals).....	(98,516)	(315,045)	(349,639)			(763,200)
Net working capital.....	17,115,890	13,906,307	26,112,796	339,661	1,460,982	58,935,636
<i>Total assets</i> .....	<i>174,423,854</i>	<i>251,728,749</i>	<i>80,859,193</i>	<i>14,641,820</i>	<i>23,087,739</i>	<i>544,741,355</i>
Bonds and other long-term						
obligations payable from						
operating revenues (net of						
current portions).....	50,719,992	80,739,910	47,209,737	7,535,000	10,510,184	196,714,823
<i>Total equity</i> .....	<i>114,351,975</i>	<i>160,400,873</i>	<i>30,097,610</i>	<i>6,756,278</i>	<i>10,356,888</i>	<i>321,963,624</i>

**NOTE Q - Deficit Fund Balances**

*Human Services*

This Special Revenue Fund deficit of \$2,413,540 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

*Water and Sewer Assessment Projects*

The deficit balance of \$1,563,456 in this Capital Projects Fund is attributable to projects which have not yet received their permanent funding. This deficit will be funded through the future issuance of bonds.

*Notes to the Combined  
Financial Statements*

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

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*Engineer Federal Aid Projects*

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This Capital Projects Fund deficit of \$67,716 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.

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*Wastewater*

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The retained earnings deficit of \$7,962,887 is a result of the County's policy of closing depreciation on contributed capital to retained earnings. Net income in this fund, during 2000, reduced the deficit by \$2,273,133.

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*Health Insurance Admin./E.A.P.*

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The retained earnings deficit of \$893,864 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.

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*Contingencies Under Grant Programs*

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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.

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*Insurance Claims*

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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 &amp; Federal Funding</i>	<i>Governmental Funds</i>	<i>Proprietary Funds</i>				
<i>Enterprise Funds:</i>							
Water.....	\$ 345,238	\$ 20,672	\$	\$ 799,878	\$ 1,165,788	\$ 83,508,260	\$ 84,674,048
Wastewater.....				865,906	865,906	167,497,854	168,363,760
Solid Waste Management.....		15,000	16,999		31,999	3,366,863	3,398,862
Parking Facilities.....					0	2,000,000	2,000,000
Stillwater Center.....					0	1,519,207	1,519,207
<b>Total Enterprise.....</b>	<b>\$ 345,238</b>	<b>\$ 35,672</b>	<b>\$ 16,999</b>	<b>\$ 1,665,784</b>	<b>\$ 2,063,693</b>	<b>\$ 257,892,184</b>	<b>\$ 259,955,877</b>
<i>Internal Service Funds:</i>							
Mailroom.....	\$	\$	\$	\$	0	\$ 3,750	\$ 3,750
Stockroom.....					0	805	805
Service Depot.....					0	32,613	32,613
Telecommunications.....					0	342,598	342,598
Health Ins Admin/E.A.P.....					0	1,034,915	1,034,915
Prop/Casualty Risk Mgt.....					0	2,181,124	2,181,124
<b>Total Internal Service.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,595,805</b>	<b>\$ 3,595,805</b>

### 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 \$85,868, was recorded as operating revenues and expenses by Monco in its 2000 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 2000 amounted to \$24,640. The \$689,924 reported as the estimated liability for landfill postclosure costs at December 31, 2000 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 2000. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

*Notes to the Combined  
Financial Statements*

**NOTE U - Postclosure Care Cost (Cont'd.)**

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

**NOTE V - Miscellaneous Revenues**

For the year ended December 31, 2000, miscellaneous revenues consist of the following:

	<i>General Fund</i>	<i>Special Revenue Funds</i>	<i>Debt Service Funds</i>	<i>Capital Project Funds</i>	<i>Expendable Trust Fund</i>
Reimbursements and refunds.....	\$ 2,172,776	\$9,347,787	\$	\$ 739,417	\$
Accrued interest and premium on bond proceeds.....			46,321		
Proceeds of unclaimed funds.....					467,700
Donations and contributions.....	404,123	142,002		1,438,627	
	<u>\$2,576,899</u>	<u>\$9,489,789</u>	<u>\$46,321</u>	<u>\$2,178,044</u>	<u>\$467,700</u>

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

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## *General Fund*

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*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, 2000

(Cont'd.)

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 13,457,415	\$ 13,627,087	\$ 169,672
Sales tax.....	64,603,704	64,314,541	(289,163)
Other taxes.....	1,620,100	1,595,259	(24,841)
Licenses and permits.....	68,500	56,064	(12,436)
Fees and charges for services.....	14,456,791	15,437,243	980,452
Fines and forfeitures.....	1,207,785	1,344,041	136,256
Intergovernmental.....	22,695,750	23,612,727	916,977
Investment earnings.....	26,020,387	27,946,697	1,926,310
Miscellaneous.....	2,890,345	3,064,408	174,063
<i>Total Revenues.....</i>	<i>\$ 147,020,777</i>	<i>\$ 150,998,067</i>	<i>\$ 3,977,290</i>
<i>General Government Expenditures:</i>			
<i>Board of County Commissioners</i>			
Personal services.....	\$ 621,041	\$ 575,443	\$ 45,598
Professional services.....	30,060	18,561	11,499
Operating expenditures.....	61,576	41,084	20,492
Capital outlays.....	2,500	2,487	13
<i>Total Board of County Commissioners.....</i>	<i>715,177</i>	<i>637,575</i>	<i>77,602</i>
<i>County Administrator</i>			
Personal services.....	198,750	192,192	6,558
Professional services.....	25,249	24,856	393
Operating expenditures.....	18,682	9,911	8,771
Capital outlays.....	500	489	11
<i>Total County Administrator.....</i>	<i>243,181</i>	<i>227,448</i>	<i>15,733</i>
<i>Clerk of the Commission</i>			
Personal services.....	64,686	62,182	2,504
Professional services.....	29,495	18,121	11,374
Operating expenditures.....	14,237	2,794	11,443
Capital outlays.....	1,663	1,663	0
<i>Total Clerk of the Commission.....</i>	<i>110,081</i>	<i>84,760</i>	<i>25,321</i>
<i>Office of Management and Budget</i>			
Personal services.....	734,347	628,542	105,805
Professional services.....	78,507	68,807	9,700
Operating expenditures.....	56,912	24,035	32,877
Capital outlays.....	10,050	9,268	782
<i>Total Office of Management and Budget.....</i>	<i>879,816</i>	<i>730,652</i>	<i>149,164</i>
<i>Administrative Services</i>			
Personal services.....	1,441,216	1,220,169	221,047
Professional services.....	157,965	100,581	57,384
Operating expenditures.....	224,973	138,175	86,798
Capital outlays.....	88,324	84,115	4,209
<i>Total Administrative Services.....</i>	<i>1,912,478</i>	<i>1,543,040</i>	<i>369,438</i>
<i>Public Works</i>			
Personal services.....	2,374,244	2,228,215	146,029
Professional services.....	428,002	330,453	97,549
Operating expenditures.....	924,217	786,651	137,566
Debt service.....	8,434	7,627	807
Capital outlays.....	46,160	38,815	7,345
<i>Total Public Works.....</i>	<i>3,781,057</i>	<i>3,391,761</i>	<i>389,296</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, 2000

(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.....	\$ 6,530	\$ 6,530	\$ 0
Professional services.....	225,249	225,249	0
Operating expenditures.....	438,326	438,326	0
Capital outlays.....	2,572	2,572	0
<i>Total Non-Departmental.....</i>	<u>672,677</u>	<u>672,677</u>	<u>0</u>
<i>Data Processing</i>			
Personal services.....	1,748,214	1,608,444	139,770
Professional services.....	1,210,941	847,780	363,161
Operating expenditures.....	282,099	126,237	155,862
Capital outlays.....	75,765	72,873	2,892
<i>Total Data Processing.....</i>	<u>3,317,019</u>	<u>2,655,334</u>	<u>661,685</u>
<i>Records Center and Archives</i>			
Personal services.....	657,342	601,003	56,339
Professional services.....	148,440	104,225	44,215
Operating expenditures.....	66,570	34,162	32,408
Debt service.....	10,600	10,598	2
Capital outlays.....	9,420	7,619	1,801
<i>Total Records Center and Archives.....</i>	<u>892,372</u>	<u>757,607</u>	<u>134,765</u>
<i>Auditor</i>			
Personal services.....	2,434,588	2,396,017	38,571
Professional services.....	288,127	287,749	378
Operating expenditures.....	115,983	82,563	33,420
Capital outlays.....	79,293	76,494	2,799
<i>Total Auditor.....</i>	<u>2,917,991</u>	<u>2,842,823</u>	<u>75,168</u>
<i>Treasurer</i>			
Personal services.....	1,041,803	940,738	101,065
Professional services.....	494,112	483,057	11,055
Operating expenditures.....	58,884	40,293	18,591
Capital outlays.....	28,607	24,549	4,058
<i>Total Treasurer.....</i>	<u>1,623,406</u>	<u>1,488,637</u>	<u>134,769</u>
<i>Recorder</i>			
Personal services.....	928,950	914,183	14,767
Professional services.....	35,742	31,666	4,076
Operating expenditures.....	34,194	31,126	3,068
Capital outlays.....	5,850	5,849	1
<i>Total Recorder.....</i>	<u>1,004,736</u>	<u>982,824</u>	<u>21,912</u>
<i>Board of Elections</i>			
Personal services.....	2,131,303	2,127,399	3,904
Professional services.....	142,028	136,783	5,245
Operating expenditures.....	332,297	279,075	53,222
Capital outlays.....	14,399	8,416	5,983
<i>Total Board of Elections.....</i>	<u>2,620,027</u>	<u>2,551,673</u>	<u>68,354</u>
<i>Total General Government.....</i>	<u>20,690,018</u>	<u>18,566,811</u>	<u>2,123,207</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, 2000

(Cont'd.)

<i>Judicial and Law Enforcement</i>	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Expenditures:</i>			
<i>Public Works</i>			
Personal services.....	\$ 1,146,252	\$ 1,018,420	\$ 127,832
Professional services.....	186,380	146,595	39,785
Operating expenditures.....	1,047,578	1,027,937	19,641
Capital outlays.....	24,896	20,896	4,000
<i>Total Public Works.....</i>	<u>2,405,106</u>	<u>2,213,848</u>	<u>191,258</u>
<i>Non-Departmental</i>			
Personal services.....	449,858	434,889	14,969
Professional services.....	5,898,769	5,895,232	3,537
Operating expenditures.....	77,560	68,053	9,507
Capital outlays.....	1,600	658	942
<i>Total Non-Departmental.....</i>	<u>6,427,787</u>	<u>6,398,832</u>	<u>28,955</u>
<i>Prosecutor</i>			
Personal services.....	8,170,569	7,816,650	353,919
Professional services.....	271,335	264,209	7,126
Operating expenditures.....	311,590	288,089	23,501
Debt service.....	3,264		3,264
Capital outlays.....	296,646	296,436	210
<i>Total Prosecutor.....</i>	<u>9,053,404</u>	<u>8,665,384</u>	<u>388,020</u>
<i>Sheriff</i>			
Personal services.....	19,850,322	19,660,701	189,621
Professional services.....	2,254,458	2,196,980	57,478
Operating expenditures.....	1,630,749	1,353,887	276,862
Capital outlays.....	407,432	392,930	14,502
<i>Total Sheriff.....</i>	<u>24,142,961</u>	<u>23,604,498</u>	<u>538,463</u>
<i>Coroner</i>			
Personal services.....	2,369,367	2,308,860	60,507
Professional services.....	222,454	218,559	3,895
Operating expenditures.....	139,922	133,333	6,589
Capital outlays.....	44,642	40,750	3,892
<i>Total Coroner.....</i>	<u>2,776,385</u>	<u>2,701,502</u>	<u>74,883</u>
<i>Common Pleas Court</i>			
Personal services.....	8,182,399	8,117,165	65,234
Professional services.....	1,016,905	1,009,644	7,261
Operating expenditures.....	391,566	386,574	4,992
Debt service.....	19,650	19,646	4
Capital outlays.....	303,824	303,337	487
<i>Total Common Pleas Court.....</i>	<u>9,914,344</u>	<u>9,836,366</u>	<u>77,978</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, 2000

(Cont'd.)

<i>Judicial and Law Enforcement (Cont'd.)</i>	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Expenditures:</i>			
<i>Juvenile Court</i>			
Personal services.....	\$ 12,186,677	\$ 11,853,338	\$ 333,339
Professional services.....	1,843,769	1,822,400	21,369
Operating expenditures.....	899,351	745,626	153,725
Debt service.....	72,707	72,141	566
Capital outlays.....	236,605	231,671	4,934
<i>Total Juvenile Court.....</i>	<u>15,239,109</u>	<u>14,725,176</u>	<u>513,933</u>
<i>Domestic Relations Court</i>			
Personal services.....	300,333	264,510	35,823
Professional services.....	33,589	32,097	1,492
Operating expenditures.....	24,193	3,173	21,020
Capital outlays.....	3,668	3,668	0
<i>Total Domestic Relations Court.....</i>	<u>361,783</u>	<u>303,448</u>	<u>58,335</u>
<i>Probate Court</i>			
Personal services.....	1,303,051	1,254,850	48,201
Professional services.....	87,104	79,769	7,335
Operating expenditures.....	79,262	67,635	11,627
Capital outlays.....	40,539	37,775	2,764
<i>Total Probate Court.....</i>	<u>1,509,956</u>	<u>1,440,029</u>	<u>69,927</u>
<i>District Courts</i>			
Personal services.....	1,665,486	1,640,006	25,480
Professional services.....	148,603	130,612	17,991
Operating expenditures.....	544,606	519,151	25,455
Capital outlays.....	4,395	2,265	2,130
<i>Total District Courts.....</i>	<u>2,363,090</u>	<u>2,292,034</u>	<u>71,056</u>
<i>Municipal Courts</i>			
Personal services.....	70,000	65,680	4,320
Professional services.....	47,064	45,742	1,322
Operating expenditures.....	897,964	877,116	20,848
<i>Total Municipal Courts.....</i>	<u>1,015,028</u>	<u>988,538</u>	<u>26,490</u>
<i>Court of Appeals</i>			
Personal services.....	20,645	16,368	4,277
Professional services.....	50,451	41,169	9,282
Operating expenditures.....	99,462	86,421	13,041
Debt service.....	6,812	6,812	0
Capital outlays.....	135	135	0
<i>Total Court of Appeals.....</i>	<u>177,505</u>	<u>150,905</u>	<u>26,600</u>
<i>Public Defender</i>			
Personal services.....	3,531,467	3,450,834	80,633
Professional services.....	215,004	214,677	327
Operating expenditures.....	167,520	156,587	10,933
Capital outlays.....	67,319	67,086	233
<i>Total Public Defender.....</i>	<u>3,981,310</u>	<u>3,889,184</u>	<u>92,126</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>79,367,768</u>	<u>77,209,744</u>	<u>2,158,024</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, 2000

(Cont'd.)

<i>Environment &amp; 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.....	\$ 187,744	\$ 187,744	\$ 0
Operating expenditures.....	218,324	218,324	0
<i>Total Non-Departmental.....</i>	<u>406,068</u>	<u>406,068</u>	<u>0</u>
<i>County Engineer</i>			
Personal services.....	165,667	140,211	25,456
Professional services.....	73,161	72,057	1,104
Operating expenditures.....	55,443	44,699	10,744
Debt service.....	4,584	4,584	0
Capital outlays.....	44,921	22,129	22,792
<i>Total County Engineer.....</i>	<u>343,776</u>	<u>283,680</u>	<u>60,096</u>
<i>Total Environment &amp; Public Works.....</i>	<u>749,844</u>	<u>689,748</u>	<u>60,096</u>
<i>Social Services</i>			
<i>Expenditures:</i>			
<i>Non-Departmental</i>			
Professional services.....	1,085,627	1,064,696	20,931
Operating expenditures.....	188,409	188,409	0
<i>Total Non-Departmental.....</i>	<u>1,274,036</u>	<u>1,253,105</u>	<u>20,931</u>
<i>Veteran Services</i>			
Personal services.....	566,488	529,720	36,768
Professional services.....	41,964	38,401	3,563
Operating expenditures.....	806,995	736,676	70,319
Capital outlays.....	34,122	30,586	3,536
<i>Total Veteran Services.....</i>	<u>1,449,569</u>	<u>1,335,383</u>	<u>114,186</u>
<i>Total Social Services.....</i>	<u>2,723,605</u>	<u>2,588,488</u>	<u>135,117</u>
<i>Community and Economic Development</i>			
<i>Expenditures:</i>			
<i>Community Development and Planning</i>			
Personal services.....	670,834	486,855	183,979
Professional services.....	66,661	47,206	19,455
Operating expenditures.....	107,436	36,038	71,398
Capital outlays.....	32,132	26,028	6,104
<i>Total Community Development and Planning.....</i>	<u>877,063</u>	<u>596,127</u>	<u>280,936</u>
<i>Public Works</i>			
Personal services.....	1,318,204	1,186,487	131,717
Professional services.....	259,147	240,920	18,227
Operating expenditures.....	308,361	288,829	19,532
Debt service.....	2,400	2,400	0
Capital outlays.....	190,782	190,348	434
<i>Total Public Works.....</i>	<u>2,078,894</u>	<u>1,908,984</u>	<u>169,910</u>
<i>Non-Departmental</i>			
Operating expenditures.....	3,422,367	3,422,367	0
<i>Total Non-Departmental.....</i>	<u>3,422,367</u>	<u>3,422,367</u>	<u>0</u>
<i>Total Community and Economic Development.....</i>	<u>6,378,324</u>	<u>5,927,478</u>	<u>450,846</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Totals</i>			
<i>Total Expenditures.....</i>	\$ 109,909,559	\$ 104,982,269	\$ 4,927,290
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	37,111,218	46,015,798	8,904,580
<i>Other Financing Sources And Uses</i>			
<i>Operating transfers in.....</i>	5,090,624	5,499,303	408,679
<i>Operating transfers out.....</i>	(50,563,259)	(50,527,468)	35,791
<i>Total Other Financing Sources And Uses.....</i>	(45,472,635)	(45,028,165)	444,470
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>	(8,361,417)	987,633	9,349,050
<i>Fund Balance at Beginning of Year.....</i>	36,621,425	36,621,425	0
<i>Fund Balance at End of Year.....</i>	\$ 28,260,008	\$ 37,609,058	\$ 9,349,050

## *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 and the Workforce Investment Act.	<i>Multi-Year Budgeted</i>
<i>Human Services Levy</i>	Levy proceeds support various human service organizations which agree to provide services that accommodate unmet needs in the community. Five separately-budgeted levy funds, entitled Levy A, Levy B, Administration, Community Access Network and Community Education, comprise this fund.	<i>Annually Budgeted</i>
<i>Country View Manor</i>	The Country View Manor provides residential care in a protective, assisted living environment for up to sixty-five elderly County residents who are unable to live independently and who meet the admission requirements. It is funded primarily by the Human Services Levy.	<i>Annually Budgeted</i>
<i>Road, Auto and Gas</i>	This fund accounts for revenues, derived mainly from State taxes and fees, which finance the operation of the County Engineer's department.	<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's final program year occurred in 2000. This program provided service to economically disadvantaged County residents in the areas of vocational classroom training, self-directed job search, work experience and on-the-job training. The program has been replaced by the Workforce Investment Act, administered in the Human Services Fund.	<i>Multi-Year Budgeted</i>
<i>Child Support Enforcement</i>	To account for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program.	<i>Multi-Year Budgeted</i>
<i>Youth Services Subsidy</i>	This fund supports programs that enable youths to remain in the community rather than being placed in State institutions. These programs include a summer work program, foster care programs and others.	<i>Multi-Year Budgeted</i>
<i>Economic Development</i>	This fund accounts for the County's commitment, pursuant to its ten-year plan, to provide \$5 million per year to fund qualifying economic development programs. Its source of funding is the General Fund.	<i>Multi-Year Budgeted</i>

<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"> <li>-Dog and Kennel</li> <li>-Caring Program</li> <li>-Animal Control Contracts</li> <li>-Coroner's Special Lab</li> <li>-Forensic Crime Lab</li> <li>-Crime Lab-AFIS Fees</li> <li>-Victims of Domestic Violence</li> <li>-District Court Probation Services</li> <li>-CPC Probation Services</li> <li>-County Prosecutor Victim Witness</li> <li>-Alternative Dispute Resolution</li> <li>-Indigent Guardianship</li> <li>-Low Income Housing</li> <li>-CED-Multi-Service Center</li> <li>-Cultural Facilities</li> <li>-Telecommunications Tax</li> <li>-Building Regulations</li> <li>-Plat and Site Review</li> <li>-Hospital Bond Fees</li> <li>-Joint Office of Economic Development</li> <li>-Indigent Drivers Alcohol Treatment</li> <li>-Sheriff-Harrison Twp Contract</li> <li>-Sheriff-Washington Twp Contract</li> <li>-Sheriff-Jefferson Twp Contract</li> <li>-Sheriff Security Contracts</li> <li>-Jail Commissary</li> <li>-Sheriff-DARE</li> <li>-800 MHz Operating</li> <li>-County Recorder Equipment Needs</li> <li>-Welfare Audit</li> <li>-Inspection Services</li> <li>-District Planning Fees</li> <li>-Development Fee</li> <li>-Day/Mont Courts Building</li> <li>-Reibold Building</li> <li>-Coroner/Crime Lab Bldg Maint</li> <li>-Stillwater Center Contract</li> <li>-Children Services Board Contract</li> <li>-Clerk of Courts Certificate of Title Admin.</li> <li>-Montg Co Auto License Bureau</li> <li>-Domestic Relations Legal Research Fees</li> <li>-Domestic Relations Automation Fees</li> <li>-Probate Court Legal Research Fees</li> <li>-Probate Court Automation Fees</li> <li>-Common Pleas Court Legal Research Fees</li> <li>-Common Pleas Court Automation Fees</li> <li>-Juvenile Court Legal Research Fees</li> <li>-Juvenile Court Automation Fees</li> <li>-Juvenile Court Detention Ctr Education</li> <li>-District Courts Legal Research Fees</li> <li>-District Courts Automation Fees</li> <li>-District Courts Operation</li> <li>-DETAC-Prosecutor</li> <li>-DETAC-Treasurer</li> <li>-Treasurer's Prepayment Interest</li> <li>-General Fund Incentive-to-Save Program</li> <li>-Job Center</li> </ul>	<i>Annually Budgeted</i>
	<ul style="list-style-type: none"> <li>-Children Services Board State Grants</li> <li>-Justice Assistance Act</li> <li>-Community Human Services Capital Alloc.</li> <li>-Community Oriented Policing Program</li> <li>-Sheriff's Seized Assets</li> <li>-Sheriff-CANE</li> <li>-Sheriff-OCN</li> <li>-DUI Traffic Enforcement Grant</li> <li>-Local Law Enforcement Block Grant</li> <li>-General Fund Strategic Investment</li> <li>-Juvenile Court HS Levy Grants</li> <li>-Juv. Acct. Inc. Block Grant</li> <li>-CPC State Grants</li> <li>-CPC Federal Grants</li> <li>-Litter Control</li> <li>-Dora Tate Center Grant</li> <li>-MRDD Federal Grants</li> <li>-MRDD Residential</li> <li>-MRDD Dual Diagnosis</li> <li>-MRDD Indicators of Success</li> <li>-MRDD Family Resources</li> <li>-VAWA Grant</li> <li>-VOCA Grant</li> <li>-DR Ct-Child Protection Mediation</li> <li>-Building Regulations Grant</li> </ul>	<i>Multi-Year Budgeted</i>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet  
All Special Revenue Funds*

December 31, 2000

	<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.....	\$ 13,522,074	\$ 7,455,503	\$ 2,020,297	\$ 5,207,370	\$ 41,791,968
Net receivables					
Taxes.....	4,753,836				83,818,342
Accounts.....	147,346		5,643	85,095	
Accrued interest.....					
Due from other funds.....	144,952	1,038	1,882,779		2,402,188
Due from other governments.....	186,880	1,199,774	1,226,974		
<b>Total Assets.....</b>	<b>\$ 18,755,088</b>	<b>\$ 8,656,315</b>	<b>\$ 5,135,693</b>	<b>\$ 5,292,465</b>	<b>\$ 128,012,498</b>
<i>Liabilities</i>					
Accounts payable.....	\$ 383,322	\$ 4,559,181	\$ 2,516,567	\$ 5,204,363	\$ 743,556
Deferred revenue.....	4,756,690				84,045,386
Due to other funds.....	332,317	11,830	150,384	2,070,930	7,086
Due to other governments.....	1,696	571,362	46,319	4,063	55,800
Accrued wages and benefits.....	564,321	29,926	300,054	426,649	7,325
<b>Total Liabilities.....</b>	<b>6,038,346</b>	<b>5,172,299</b>	<b>3,013,324</b>	<b>7,706,005</b>	<b>84,859,153</b>
<i>Fund Balances</i>					
Reserved for encumbrances.....	214,816	18,509,468	369,631	20,879,906	6,194,436
Unreserved/undesignated.....	12,501,926	(15,025,452)	1,752,738	(23,293,446)	36,958,909
<b>Total Equity.....</b>	<b>12,716,742</b>	<b>3,484,016</b>	<b>2,122,369</b>	<b>(2,413,540)</b>	<b>43,153,345</b>
<b>Total Liabilities And Equity.....</b>	<b>\$ 18,755,088</b>	<b>\$ 8,656,315</b>	<b>\$ 5,135,693</b>	<b>\$ 5,292,465</b>	<b>\$ 128,012,498</b>

(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>
\$ 1,475,042	\$ 8,551,548	\$ 4,009,859	\$	\$ 2,050,495	\$ 1,084,134	\$ 3,524,680	\$ 13,296,478
	161,596		16,399		533,148		
	109,569						
	14,558		15,709				
	1,288,437		991,967			142,197	
<u>\$ 1,475,042</u>	<u>\$ 10,125,708</u>	<u>\$ 4,009,859</u>	<u>\$ 1,024,075</u>	<u>\$ 2,050,495</u>	<u>\$ 1,617,282</u>	<u>\$ 3,666,877</u>	<u>\$ 13,296,478</u>
\$ 47,165	\$ 532,957	\$ 100,424	\$ 435,028	\$	\$ 64,385	\$ 227,851	\$
	68,590						
20,736	134,310	10,536	570,605		136,451	9,307	
	37,721	32,333	10,483			4,706	936,866
48,027	173,389	20,556	7,959		282,759	18,885	
<u>115,928</u>	<u>946,967</u>	<u>163,849</u>	<u>1,024,075</u>	<u>0</u>	<u>483,595</u>	<u>260,749</u>	<u>936,866</u>
55,538	2,166,421	255,366	3,137,876		4,193,700	451,622	4,629,813
1,303,576	7,012,320	3,590,644	(3,137,876)	2,050,495	(3,060,013)	2,954,506	7,729,799
<u>1,359,114</u>	<u>9,178,741</u>	<u>3,846,010</u>	<u>0</u>	<u>2,050,495</u>	<u>1,133,687</u>	<u>3,406,128</u>	<u>12,359,612</u>
<u>\$ 1,475,042</u>	<u>\$ 10,125,708</u>	<u>\$ 4,009,859</u>	<u>\$ 1,024,075</u>	<u>\$ 2,050,495</u>	<u>\$ 1,617,282</u>	<u>\$ 3,666,877</u>	<u>\$ 13,296,478</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2000

	<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.....	\$ 1,301,856	\$ 632,694	\$ 129,288	\$ 44,820,244	\$ 150,873,530
Net receivables					
Taxes.....			221,795		88,793,973
Accounts.....				862,830	1,812,057
Accrued interest.....				53,365	162,934
Due from other funds.....				233,078	4,694,302
Due from other governments.....		668,555		351,756	6,056,540
<b>Total Assets.....</b>	<b><u>1,301,856</u></b>	<b><u>1,301,249</u></b>	<b><u>351,083</u></b>	<b><u>46,321,273</u></b>	<b><u>252,393,336</u></b>
<i>Liabilities</i>					
Accounts payable.....	\$ 54,542	\$ 1,282,029	\$	\$ 1,547,747	\$ 17,699,117
Deferred revenue.....				33,407	88,904,073
Due to other funds.....	20,915		698	276,516	3,752,621
Due to other governments.....	27,410	19,220		176,825	1,924,804
Accrued wages and benefits.....	69,133		1,442	383,594	2,334,019
<b>Total Liabilities.....</b>	<b><u>172,000</u></b>	<b><u>1,301,249</u></b>	<b><u>2,140</u></b>	<b><u>2,418,089</u></b>	<b><u>114,614,634</u></b>
<i>Fund Balances</i>					
Reserved for encumbrances.....	473,002	1,445,461	250	1,780,058	64,757,364
Unreserved/undesignated.....	656,854	(1,445,461)	348,693	42,123,126	73,021,338
<b>Total Equity.....</b>	<b><u>1,129,856</u></b>	<b><u>0</u></b>	<b><u>348,943</u></b>	<b><u>43,903,184</u></b>	<b><u>137,778,702</u></b>
<b>Total Liabilities And Equity.....</b>	<b><u>1,301,856</u></b>	<b><u>1,301,249</u></b>	<b><u>351,083</u></b>	<b><u>46,321,273</u></b>	<b><u>252,393,336</u></b>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2000

(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.....	\$ 4,111,448	\$	\$	\$	\$ 70,408,524
Other taxes.....	5,816				58,884
Licenses and permits.....					
Fees and charges for services.....	1,255,880	332,950	79,640		
Fines and forfeitures.....					
Intergovernmental.....	7,713,493	24,141,651	28,673,823	47,471,382	7,613,808
Investment earnings.....					
Miscellaneous.....	140,530	1,426,523	2,969,635	1,424,715	253,666
<b>Total Revenues.....</b>	<b>13,227,167</b>	<b>25,901,124</b>	<b>31,723,098</b>	<b>48,896,097</b>	<b>78,334,882</b>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					
Judicial and law enforcement.....					
Environment and public works.....					
Social services.....	27,729,391	45,373,423	45,755,052	63,110,327	5,280,130
Community and economic development.....					
<i>Intergovernmental:</i>					
Social services.....					11,083,398
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	65,527	167	28,618	42,358	
Interest and fiscal charges.....	13,860	311	5,412	6,088	
<b>Total Expenditures.....</b>	<b>27,808,778</b>	<b>45,373,901</b>	<b>45,789,082</b>	<b>63,158,773</b>	<b>16,363,528</b>
<i>Excess (Deficiency) Of</i>					
<b>Revenues Over Expenditures.....</b>	<b>(14,581,611)</b>	<b>(19,472,777)</b>	<b>(14,065,984)</b>	<b>(14,262,676)</b>	<b>61,971,354</b>
<i>Other Financing Sources And Uses</i>					
Proceeds from sale of fixed assets/sundries.....	1,800				
Proceeds from capital leases.....		6,989		150,000	
Operating transfers in.....	16,400,000	16,425,711	13,772,072	6,462,543	
Operating transfers out.....	(271,630)		(577,724)	(159,336)	(54,483,984)
<b>Total Other Financing Sources And Uses</b>	<b>16,130,170</b>	<b>16,432,700</b>	<b>13,194,348</b>	<b>6,453,207</b>	<b>(54,483,984)</b>
<i>Excess (Deficiency) of Revenues And Other Financing Sources</i>					
<i>Over Expenditures And Other Uses.....</i>	1,548,559	(3,040,077)	(871,636)	(7,809,469)	7,487,370
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	11,168,183	6,524,093	2,994,005	5,395,929	35,665,975
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<u>\$ 12,716,742</u>	<u>\$ 3,484,016</u>	<u>\$ 2,122,369</u>	<u>\$ (2,413,540)</u>	<u>\$ 43,153,345</u>

MONTGOMERY COUNTY, OHIO

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

*For the Year Ended December 31, 2000*

	<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.....		4,024,888			
Licenses and permits.....			130		
Fees and charges for services.....	446,419	172,607	4,239,999		
Fines and forfeitures.....		197,597			
Intergovernmental.....		10,465,618		5,006,807	2,964,670
Investment earnings.....		510,779			
Miscellaneous.....		213,410		77,305	
<b>Total Revenues.....</b>	<b>446,419</b>	<b>15,584,899</b>	<b>4,240,129</b>	<b>5,084,112</b>	<b>2,964,670</b>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....			2,344,639		
Judicial and law enforcement.....					
Environment and public works.....		15,517,174			
Social services.....	1,950,780				1,739,434
Community and economic development.....				5,084,112	
<i>Intergovernmental:</i>					
Social services.....					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....					
Interest and fiscal charges.....					
<b>Total Expenditures.....</b>	<b>1,950,780</b>	<b>15,517,174</b>	<b>2,344,639</b>	<b>5,084,112</b>	<b>1,739,434</b>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(1,504,361)</i>	<i>67,725</i>	<i>1,895,490</i>	<i>0</i>	<i>1,225,236</i>
<i>Other Financing Sources And Uses</i>					
Proceeds from sale of fixed assets/sundries.....					
Proceeds from capital leases.....					
Operating transfers in.....	1,786,200				159,336
Operating transfers out.....		(173,875)	(65,000)		
<b>Total Other Financing Sources And Uses</b>	<b>1,786,200</b>	<b>(173,875)</b>	<b>(65,000)</b>	<b>0</b>	<b>159,336</b>
<i>Excess (Deficiency) of Revenues And Other Financing Sources</i>					
<i>Over Expenditures And Other Uses.....</i>	<i>281,839</i>	<i>(106,150)</i>	<i>1,830,490</i>	<i>0</i>	<i>1,384,572</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<i>1,077,275</i>	<i>9,284,891</i>	<i>2,015,520</i>	<i>0</i>	<i>665,923</i>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 1,359,114</i>	<i>\$ 9,178,741</i>	<i>\$ 3,846,010</i>	<i>\$ 0</i>	<i>\$ 2,050,495</i>



<i>Child Support Enforcement</i>	<i>Youth Services Subsidy</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/Motel Tax Administration</i>	<i>Other</i>	<i>Totals</i>
\$	\$	\$	\$	\$	\$	\$ 989,721	\$ 75,509,693
					2,448,695		6,538,283
1,586,146						2,503,787	2,503,917
						11,943,160	20,056,801
						46,386	243,983
7,106,159	3,111,864	81,882	4,184,160	5,568,747		13,428,942	167,533,006
						149,737	660,516
<u>52,699</u>	<u>47,816</u>					<u>2,883,490</u>	<u>9,489,789</u>
<u>8,745,004</u>	<u>3,159,680</u>	<u>81,882</u>	<u>4,184,160</u>	<u>5,568,747</u>	<u>2,448,695</u>	<u>31,945,223</u>	<u>282,535,988</u>
						2,135,871	4,480,510
14,985,129	2,935,996		3,703,521			17,392,996	39,017,642
						3,057,253	18,574,427
				6,315,042		9,486,804	206,740,383
		2,710,156			1,614,801	4,079,746	13,488,815
							11,083,398
		4,066,566					4,066,566
27,941	1,167					5,235	171,013
<u>4,653</u>	<u>143</u>					<u>2,746</u>	<u>33,213</u>
<u>15,017,723</u>	<u>2,937,306</u>	<u>6,776,722</u>	<u>3,703,521</u>	<u>6,315,042</u>	<u>1,614,801</u>	<u>36,160,651</u>	<u>297,655,967</u>
(6,272,719)	222,374	(6,694,840)	480,639	(746,295)	833,894	(4,215,428)	(15,119,979)
						9,465	11,265
18,962	8,862					15,000	199,813
6,296,579	43,888	5,000,000				17,002,939	83,349,268
(2,282,285)	(13,611)				(794,573)	(11,802,586)	(70,624,604)
<u>4,033,256</u>	<u>39,139</u>	<u>5,000,000</u>	<u>0</u>	<u>0</u>	<u>(794,573)</u>	<u>5,224,818</u>	<u>12,935,742</u>
(2,239,463)	261,513	(1,694,840)	480,639	(746,295)	39,321	1,009,390	(2,184,237)
<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>
<u>\$ 1,133,687</u>	<u>\$ 3,406,128</u>	<u>\$ 12,359,612</u>	<u>\$ 1,129,856</u>	<u>\$ 0</u>	<u>\$ 348,943</u>	<u>\$ 43,903,184</u>	<u>\$ 137,778,702</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 3,939,602	\$ 4,116,875	\$ 177,273
Other taxes.....	3,500	5,816	2,316
Fees and charges for services.....	989,015	1,373,664	384,649
Intergovernmental.....	9,076,656	7,791,678	(1,284,978)
Miscellaneous.....	134,200	610,843	476,643
<i>Total Revenues.....</i>	<u>14,142,973</u>	<u>13,898,876</u>	<u>(244,097)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Mental Retardation and Developmental Disabilities</i>			
Personal services.....	26,745,200	23,913,724	2,831,476
Professional services.....	2,455,202	1,923,500	531,702
Operating expenditures.....	2,096,879	1,667,869	429,010
Debt service.....	22,505	18,150	4,355
Capital outlays.....	406,884	252,972	153,912
<i>Total Expenditures.....</i>	<u>31,726,670</u>	<u>27,776,215</u>	<u>3,950,455</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(17,583,697)	(13,877,339)	3,706,358
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	16,603,911	16,400,000	(203,911)
Operating transfers out.....	(878,374)	(878,374)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>15,725,537</u>	<u>15,521,626</u>	<u>(203,911)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses.....</i>	(1,858,160)	1,644,287	3,502,447
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>10,694,168</u>	<u>10,694,168</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 8,836,008</u>	<u>\$ 12,338,455</u>	<u>\$ 3,502,447</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 54,635	\$ 79,830	\$ 25,195
Intergovernmental.....	29,850,410	31,624,999	1,774,589
Miscellaneous.....	986,558	1,345,391	358,833
<i>Total Revenues.....</i>	<u>30,891,603</u>	<u>33,050,220</u>	<u>2,158,617</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Children Services Department</i>			
Personal services.....	16,886,312	16,411,026	475,286
Professional services.....	24,184,686	24,026,519	158,167
Operating expenditures.....	6,366,060	6,120,966	245,094
Debt service.....	98,468	81,889	16,579
Capital outlays.....	301,775	268,423	33,352
<i>Total Expenditures.....</i>	<u>47,837,301</u>	<u>46,908,823</u>	<u>928,478</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	<u>(16,945,698)</u>	<u>(13,858,603)</u>	<u>3,087,095</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	16,304,637	13,772,072	(2,532,565)
Operating transfers out.....	(579,270)	(577,724)	1,546
<i>Total Other Financing Sources And Uses.....</i>	<u>15,725,367</u>	<u>13,194,348</u>	<u>(2,531,019)</u>
<i>Excess (Deficiency) Of Revenues</i>			
<i>And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses.....</i>	<u>(1,220,331)</u>	<u>(664,255)</u>	<u>556,076</u>
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>1,718,988</u>	<u>1,718,988</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 498,657</u>	<u>\$ 1,054,733</u>	<u>\$ 556,076</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 34,288,585	\$ 35,329,877	\$ 1,041,292
Other taxes.....	20,000	29,977	9,977
Intergovernmental.....	3,789,843	3,781,746	(8,097)
<i>Total Revenues.....</i>	<u>38,098,428</u>	<u>39,141,600</u>	<u>1,043,172</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Human Services Levy A</i>			
Professional services.....	3,789,831	3,246,199	543,632
<i>Total Expenditures.....</i>	<u>3,789,831</u>	<u>3,246,199</u>	<u>543,632</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	34,308,597	35,895,401	1,586,804
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(42,099,014)	(36,066,044)	6,032,970
<i>Total Other Financing Sources And Uses.....</i>	<u>(42,099,014)</u>	<u>(36,066,044)</u>	<u>6,032,970</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	(7,790,417)	(170,643)	7,619,774
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>9,124,130</u>	<u>9,124,130</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 1,333,713</u>	<u>\$ 8,953,487</u>	<u>\$ 7,619,774</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 34,313,863	\$ 35,285,143	\$ 971,280
Other taxes.....	20,000	28,907	8,907
Intergovernmental.....	3,792,651	3,832,061	39,410
Miscellaneous.....	292	292	292
<i>Total Revenues.....</i>	<u>38,126,514</u>	<u>39,146,403</u>	<u>1,019,889</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Human Services Levy B</i>			
Professional services.....	<u>21,143,650</u>	<u>20,396,810</u>	<u>746,840</u>
<i>Total Expenditures.....</i>	<u>21,143,650</u>	<u>20,396,810</u>	<u>746,840</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	<u>16,982,864</u>	<u>18,749,593</u>	<u>1,766,729</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(22,806,025)</u>	<u>(21,741,730)</u>	<u>1,064,295</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(22,806,025)</u>	<u>(21,741,730)</u>	<u>1,064,295</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	(5,823,161)	(2,992,137)	2,831,024
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>26,764,963</u>	<u>26,764,963</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 20,941,802</u>	<u>\$ 23,772,826</u>	<u>\$ 2,831,024</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 223,374	\$ 223,374	\$ 0
<i>Total Revenues</i> .....	<u>223,374</u>	<u>223,374</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Human Services Levy Administration</i>			
Personal services.....	296,998	278,557	18,441
Professional services.....	75,098	43,681	31,417
Operating expenditures.....	62,862	42,387	20,475
Capital outlays.....	24,995	14,008	10,987
<i>Total Expenditures</i> .....	<u>459,953</u>	<u>378,633</u>	<u>81,320</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(236,579)	(155,259)	81,320
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	221,876	209,375	(12,501)
Operating transfers out.....	(500)		500
<i>Total Other Financing Sources And Uses</i> .....	<u>221,376</u>	<u>209,375</u>	<u>(12,001)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(15,203)	54,116	69,319
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ (15,203)</u>	<u>\$ 54,116</u>	<u>\$ 69,319</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 230,000	\$ _____	\$ (230,000)
<i>Total Revenues</i> .....	<u>230,000</u>	<u>0</u>	<u>(230,000)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Human Services Levy Community Access</i>			
Personal services.....	123,987	117,245	6,742
Professional services.....	2,419,383	451,281	1,968,102
Operating expenditures.....	180,000	4,364	175,636
Capital outlays.....	<u>1,224,500</u>	<u>1,098,382</u>	<u>126,118</u>
<i>Total Expenditures</i> .....	<u>3,947,870</u>	<u>1,671,272</u>	<u>2,276,598</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(3,717,870)	(1,671,272)	2,046,598
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	3,084,415	3,084,415	0
<i>Total Other Financing Sources And Uses</i> .....	<u>3,084,415</u>	<u>3,084,415</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(633,455)	1,413,143	2,046,598
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>550,209</u>	<u>550,209</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ (83,246)</u>	<u>\$ 1,963,352</u>	<u>\$ 2,046,598</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 30,000	\$ 30,000	\$ 0
<i>Total Revenues</i> .....	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Human Services Levy Administration</i>			
Professional services.....	62,510	4,510	58,000
Operating expenditures.....	<u>2,000</u>	<u>909</u>	<u>1,091</u>
<i>Total Expenditures</i> .....	<u>64,510</u>	<u>5,419</u>	<u>59,091</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(34,510)	24,581	59,091
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>30,000</u>	<u>30,000</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(4,510)	54,581	59,091
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u><u>\$ (4,510)</u></u>	<u><u>\$ 54,581</u></u>	<u><u>\$ 59,091</u></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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 332,000	\$ 446,419	\$ 114,419
Miscellaneous.....		4,080	4,080
<i>Total Revenues</i> .....	<u>332,000</u>	<u>450,499</u>	<u>118,499</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Stillwater-CountyView Manor</i>			
Personal services.....	1,497,069	1,417,337	79,732
Professional services.....	237,539	166,125	71,414
Operating expenditures.....	492,713	463,628	29,085
Capital outlays.....	37,965	19,027	18,938
<i>Total Expenditures</i> .....	<u>2,265,286</u>	<u>2,066,117</u>	<u>199,169</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(1,933,286)	(1,615,618)	317,668
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	1,786,200	1,786,200	0
<i>Total Other Financing Sources And Uses</i> .....	<u>1,786,200</u>	<u>1,786,200</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(147,086)	170,582	317,668
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>1,209,982</u>	<u>1,209,982</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 1,062,896</u>	<u>\$ 1,380,564</u>	<u>\$ 317,668</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Other taxes.....	\$ 4,250,000	\$ 4,047,497	\$ (202,503)
Fees and charges for services.....	186,000	105,487	(80,513)
Fines and forfeitures.....	163,000	197,370	34,370
Intergovernmental.....	10,620,000	9,913,039	(706,961)
Investment earnings.....	400,000	521,773	121,773
Miscellaneous.....	832,244	589,659	(242,585)
<i>Total Revenues.....</i>	<u>16,451,244</u>	<u>15,374,825</u>	<u>(1,076,419)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Engineer</i>			
Personal services.....	6,109,084	5,812,409	296,675
Professional services.....	509,179	407,927	101,252
Operating expenditures.....	2,258,668	2,011,924	246,744
Capital outlays.....	10,759,936	10,170,355	589,581
<i>Total Expenditures.....</i>	<u>19,636,867</u>	<u>18,402,615</u>	<u>1,234,252</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	<u>(3,185,623)</u>	<u>(3,027,790)</u>	<u>157,833</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	50,000		(50,000)
Operating transfers out.....	(180,000)	(173,875)	6,125
<i>Total Other Financing Sources And Uses.....</i>	<u>(130,000)</u>	<u>(173,875)</u>	<u>(43,875)</u>
<i>Excess (Deficiency) Of Revenues</i>			
<i>And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses.....</i>	<u>(3,315,623)</u>	<u>(3,201,665)</u>	<u>113,958</u>
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>8,947,565</u>	<u>8,947,565</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 5,631,942</u>	<u>\$ 5,745,900</u>	<u>\$ 113,958</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Licenses and permits.....	\$	\$ 130	\$ 130
Fees and charges for services.....	4,032,000	4,239,999	207,999
Miscellaneous.....	<u>2,660</u>	<u>2,660</u>	<u>2,660</u>
<i>Total Revenues</i> .....	<u>4,032,000</u>	<u>4,242,789</u>	<u>210,789</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Auditor</i>			
Personal services.....	1,377,187	1,357,127	20,060
Professional services.....	1,122,392	984,264	138,128
Operating expenditures.....	78,501	61,034	17,467
Capital outlays.....	<u>373,713</u>	<u>313,064</u>	<u>60,649</u>
<i>Total Expenditures</i> .....	<u>2,951,793</u>	<u>2,715,489</u>	<u>236,304</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	1,080,207	1,527,300	447,093
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(65,000)</u>	<u>(65,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(65,000)</u>	<u>(65,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	1,015,207	1,462,300	447,093
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>2,163,017</u>	<u>2,163,017</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 3,178,224</u>	<u>\$ 3,625,317</u>	<u>\$ 447,093</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Other taxes.....	\$ 2,600,061	\$ 2,396,579	\$ (203,482)
<i>Total Revenues</i> .....	<u>2,600,061</u>	<u>2,396,579</u>	<u>(203,482)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Hotel/Motel Tax Administration</i>			
Personal services.....	82,664	81,472	1,192
Professional services.....	10,512	1,187	9,325
Operating expenditures.....	1,621,772	1,525,872	95,900
Capital outlays.....	<u>7,700</u>	<u>6,603</u>	<u>1,097</u>
<i>Total Expenditures</i> .....	<u>1,722,648</u>	<u>1,615,134</u>	<u>107,514</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	877,413	781,445	(95,968)
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(877,391)</u>	<u>(794,573)</u>	<u>82,818</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(877,391)</u>	<u>(794,573)</u>	<u>82,818</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	22	(13,128)	(13,150)
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>142,166</u>	<u>142,166</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 142,188</u>	<u>\$ 129,038</u>	<u>\$ (13,150)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Licenses and permits.....	\$ 874,000	\$ 861,849	\$ (12,151)
Fees and charges for services.....	87,400	97,452	10,052
Fines and forfeitures.....	38,000	16,994	(21,006)
Miscellaneous.....	45,974	71,849	25,875
<i>Total Revenues.....</i>	<u>1,045,374</u>	<u>1,048,144</u>	<u>2,770</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Animal Control</i>			
Personal services.....	1,218,260	1,123,802	94,458
Professional services.....	149,216	127,663	21,553
Operating expenditures.....	107,192	105,087	2,105
Capital outlays.....	31,119	31,082	37
<i>Total Expenditures.....</i>	<u>1,505,787</u>	<u>1,387,634</u>	<u>118,153</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(460,413)	(339,490)	120,923
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	343,000	442,598	99,598
<i>Total Other Financing Sources And Uses.....</i>	<u>343,000</u>	<u>442,598</u>	<u>99,598</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	(117,413)	103,108	220,521
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>292,789</u>	<u>292,789</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 175,376</u>	<u>\$ 395,897</u>	<u>\$ 220,521</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 21,600	\$ 25,658	\$ 4,058
Miscellaneous.....	18,000	20,377	2,377
<i>Total Revenues</i> .....	<u>39,600</u>	<u>46,035</u>	<u>6,435</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Animal Control</i>			
Professional services.....	27,520	21,870	5,650
Operating expenditures.....	24,059	18,759	5,300
<i>Total Expenditures</i> .....	<u>51,579</u>	<u>40,629</u>	<u>10,950</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(11,979)	5,406	17,385
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>78,559</u>	<u>78,559</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 66,580</u>	<u>\$ 83,965</u>	<u>\$ 17,385</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 55,700	\$ 72,968	\$ 17,268
<i>Total Revenues</i> .....	<u>55,700</u>	<u>72,968</u>	<u>17,268</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Animal Control</i>			
Personal services.....	28,206	28,187	19
Professional services.....	8,070	6,893	1,177
Operating expenditures.....	<u>37,450</u>	<u>35,811</u>	<u>1,639</u>
<i>Total Expenditures</i> .....	<u>73,726</u>	<u>70,891</u>	<u>2,835</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(18,026)	2,077	20,103
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>52,928</u>	<u>52,928</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 34,902</u>	<u>\$ 55,005</u>	<u>\$ 20,103</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 300,000	\$ 432,317	\$ 132,317
<i>Total Revenues</i> .....	<u>300,000</u>	<u>432,317</u>	<u>132,317</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Coroner</i>			
Professional services.....	25,000	24,929	71
Operating expenditures.....	94,609	93,390	1,219
Capital outlays.....	269,764	263,692	6,072
<i>Total Expenditures</i> .....	<u>389,373</u>	<u>382,011</u>	<u>7,362</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(89,373)	50,306	139,679
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(72,610)	(72,610)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(72,610)</u>	<u>(72,610)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(161,983)	(22,304)	139,679
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>256,062</u>	<u>256,062</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 94,079</u>	<u>\$ 233,758</u>	<u>\$ 139,679</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 60,000	\$ 66,127	\$ 6,127
Intergovernmental.....	910,000	937,900	27,900
Miscellaneous.....	61,000	107,335	46,335
<i>Total Revenues</i> .....	<u>1,031,000</u>	<u>1,111,362</u>	<u>80,362</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Forensic Crime Lab</i>			
Personal services.....	1,164,514	1,124,936	39,578
Professional services.....	56,615	48,959	7,656
Operating expenditures.....	450,258	448,946	1,312
Capital outlays.....	94,317	91,178	3,139
<i>Total Expenditures</i> .....	<u>1,765,704</u>	<u>1,714,019</u>	<u>51,685</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(734,704)	(602,657)	132,047
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	769,294	764,694	(4,600)
Operating transfers out.....	(148,160)	(118,842)	29,318
<i>Total Other Financing Sources And Uses</i> .....	<u>621,134</u>	<u>645,852</u>	<u>24,718</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(113,570)	43,195	156,765
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>353,224</u>	<u>353,224</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 239,654</u>	<u>\$ 396,419</u>	<u>\$ 156,765</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 225,000	\$ 229,139	\$ 4,139
Miscellaneous.....		136	136
<b>Total Revenues.....</b>	<b>225,000</b>	<b>229,275</b>	<b>4,275</b>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Forensic Crime Lab</i>			
Personal services.....	155,981	148,404	7,577
Professional services.....	52,756	11,956	40,800
Operating expenditures.....	8,550	4,984	3,566
Capital outlays.....	6,500		6,500
<b>Total Expenditures.....</b>	<b>223,787</b>	<b>165,344</b>	<b>58,443</b>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	1,213	63,931	62,718
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	41,734	41,734	0
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 42,947</u>	<u>\$ 105,665</u>	<u>\$ 62,718</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 180,000	\$ 156,671	\$ (23,329)
Fines and forfeitures.....		42	42
Miscellaneous.....		1,800	1,800
<i>Total Revenues</i> .....	<u>180,000</u>	<u>158,513</u>	<u>(21,487)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Office of Family and Children First</i>			
Professional services.....	<u>180,000</u>	<u>162,312</u>	<u>17,688</u>
<i>Total Expenditures</i> .....	<u>180,000</u>	<u>162,312</u>	<u>17,688</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	0	(3,799)	(3,799)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>87,088</u>	<u>87,088</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 87,088</u>	<u>\$ 83,289</u>	<u>\$ (3,799)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 54,950	\$ 91,788	\$ 36,838
<i>Total Revenues</i> .....	<u>54,950</u>	<u>91,788</u>	<u>36,838</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Domestic Relations Court</i>			
Personal services.....	44,150	44,095	55
<i>Total Expenditures</i> .....	<u>44,150</u>	<u>44,095</u>	<u>55</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	10,800	47,693	36,893
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(20,000)	(20,000)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(9,200)	27,693	36,893
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>179,607</u>	<u>179,607</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 170,407</u>	<u>\$ 207,300</u>	<u>\$ 36,893</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 55,200	\$ 94,026	\$ 38,826
<i>Total Revenues</i> .....	<u>55,200</u>	<u>94,026</u>	<u>38,826</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Capital outlays.....	60,280	56,197	4,083
<i>Total Expenditures</i> .....	<u>60,280</u>	<u>56,197</u>	<u>4,083</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(5,080)	37,829	42,909
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>5,661</u>	<u>5,661</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 581</u>	<u>\$ 43,490</u>	<u>\$ 42,909</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 1,060	\$ 1,060	\$ 0
<i>Total Revenues</i> .....	<u>1,060</u>	<u>1,060</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Prosecutor</i>			
Operating expenditures.....	<u>1,997</u>	<u>29</u>	<u>1,968</u>
<i>Total Expenditures</i> .....	<u>1,997</u>	<u>29</u>	<u>1,968</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(937)	1,031	1,968
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>936</u>	<u>936</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ (1)</u>	<u>\$ 1,967</u>	<u>\$ 1,968</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 249,568	\$ 394,912	\$ 145,344
<i>Total Revenues</i> .....	<u>249,568</u>	<u>394,912</u>	<u>145,344</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Personal services.....	58,252	53,883	4,369
Professional services.....	178,105	178,055	50
Capital outlays.....	7,650	7,017	633
<i>Total Expenditures</i> .....	<u>244,007</u>	<u>238,955</u>	<u>5,052</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	5,561	155,957	150,396
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>174,061</u>	<u>174,061</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 179,622</u>	<u>\$ 330,018</u>	<u>\$ 150,396</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 85,000	\$ 84,781	\$ (219)
<i>Total Revenues</i> .....	<u>85,000</u>	<u>84,781</u>	<u>(219)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Probate Court</i>			
Personal services.....	24,882	6,808	18,074
Professional services.....	10,000	5,519	4,481
Operating expenditures.....	1,600	1,573	27
<i>Total Expenditures</i> .....	<u>36,482</u>	<u>13,900</u>	<u>22,582</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	48,518	70,881	22,363
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(53,220)	(53,220)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(53,220)</u>	<u>(53,220)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(4,702)	17,661	22,363
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>263,763</u>	<u>263,763</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 259,061</u>	<u>\$ 281,424</u>	<u>\$ 22,363</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development Non-Departmental</i>			
Professional services.....	40,000	35,959	4,041
<i>Total Expenditures.....</i>	40,000	35,959	4,041
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(40,000)	(35,959)	4,041
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	1,000,000	1,000,000	0
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	\$ 960,000	\$ 964,041	\$ 4,041

*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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 254,524	\$ 178,282	\$ (76,242)
Intergovernmental.....	17,500		(17,500)
Miscellaneous.....	50,000	115,891	65,891
<i>Total Revenues</i> .....	<u>322,024</u>	<u>294,173</u>	<u>(27,851)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Multi-Service Center</i>			
Personal services.....	448,645	420,085	28,560
Professional services.....	305,845	279,253	26,592
Operating expenditures.....	106,926	77,537	29,389
Capital outlays.....	11,769	10,674	1,095
<i>Total Expenditures</i> .....	<u>873,185</u>	<u>787,549</u>	<u>85,636</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(551,161)	(493,376)	57,785
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	492,071	426,071	(66,000)
Operating transfers out.....	(14,996)	(14,846)	150
<i>Total Other Financing Sources And Uses</i> .....	<u>477,075</u>	<u>411,225</u>	<u>(65,850)</u>
<i>Excess (Deficiency) Of Revenues</i>			
<i>And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses</i> .....	(74,086)	(82,151)	(8,065)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>82,385</u>	<u>82,385</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 8,299</u>	<u>\$ 234</u>	<u>\$ (8,065)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 245,600	\$ 210,895	\$ (34,705)
Intergovernmental.....		244	244
Miscellaneous.....	81,000	106,148	25,148
<i>Total Revenues</i> .....	<u>326,600</u>	<u>317,287</u>	<u>(9,313)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Cultural Facilities and Affairs</i>			
Personal services.....	570,085	529,517	40,568
Professional services.....	279,512	237,124	42,388
Operating expenditures.....	248,386	179,211	69,175
Capital outlays.....	73,423	71,760	1,663
<i>Total Expenditures</i> .....	<u>1,171,406</u>	<u>1,017,612</u>	<u>153,794</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(844,806)	(700,325)	144,481
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	632,471	754,573	122,102
<i>Total Other Financing Sources And Uses</i> .....	<u>632,471</u>	<u>754,573</u>	<u>122,102</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(212,335)	54,248	266,583
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>1,314,054</u>	<u>1,314,054</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 1,101,719</u>	<u>\$ 1,368,302</u>	<u>\$ 266,583</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, 2000*

	<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.....	100,000	100,000	0
Operating expenditures.....	140,004	133,552	6,452
<i>Total Expenditures.....</i>	<u>240,004</u>	<u>233,552</u>	<u>6,452</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(240,004)	(233,552)	6,452
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	1,125,000	1,132,132	7,132
Operating transfers out.....	(432,775)	(427,500)	5,275
<i>Total Other Financing Sources And Uses.....</i>	<u>692,225</u>	<u>704,632</u>	<u>12,407</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	452,221	471,080	18,859
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>186,023</u>	<u>186,023</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 638,244</u>	<u>\$ 657,103</u>	<u>\$ 18,859</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Licenses and permits.....	\$ 1,380,803	\$ 1,413,797	\$ 32,994
Fees and charges for services.....		1,128	1,128
Intergovernmental.....		18,750	18,750
Miscellaneous.....	2,000	7,702	5,702
<i>Total Revenues</i> .....	<u>1,382,803</u>	<u>1,441,377</u>	<u>58,574</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Building Regulations</i>			
Personal services.....	1,079,125	1,063,742	15,383
Professional services.....	110,560	98,341	12,219
Operating expenditures.....	126,897	121,216	5,681
Capital outlays.....	44,745	44,196	549
<i>Total Expenditures</i> .....	<u>1,361,327</u>	<u>1,327,495</u>	<u>33,832</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	21,476	113,882	92,406
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>347,783</u>	<u>347,783</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 369,259</u>	<u>\$ 461,665</u>	<u>\$ 92,406</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 15,000	\$ 6,540	\$ (8,460)
<i>Total Revenues</i> .....	<u>15,000</u>	<u>6,540</u>	<u>(8,460)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development Plat and Site Review</i>			
Professional services.....	1,500	208	1,292
<i>Total Expenditures</i> .....	<u>1,500</u>	<u>208</u>	<u>1,292</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	13,500	6,332	(7,168)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>54,749</u>	<u>54,749</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 68,249</u>	<u>\$ 61,081</u>	<u>\$ (7,168)</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 0	\$ 92,000	\$ 92,000
<i>Total Revenues</i> .....	<u>0</u>	<u>92,000</u>	<u>92,000</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Office of Management and Budget</i>			
Operating expenditures.....	3,500	3,500	0
<i>Total Expenditures</i> .....	<u>3,500</u>	<u>3,500</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(3,500)	88,500	92,000
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....		75,000	75,000
Operating transfers out.....	(75,000)	(75,000)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(75,000)</u>	<u>0</u>	<u>75,000</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(78,500)	88,500	167,000
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>387,094</u>	<u>387,094</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	\$ <u>308,594</u>	\$ <u>475,594</u>	\$ <u>167,000</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 478,125	\$ 478,125	\$ 0
Miscellaneous.....		865	865
<i>Total Revenues</i> .....	<u>478,125</u>	<u>478,990</u>	<u>865</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Community and Economic Development</i>			
<i>Joint Office of Economic Development</i>			
Personal services.....	5,000	391	4,609
Professional services.....	855,625	855,625	0
<i>Total Expenditures</i> .....	<u>860,625</u>	<u>856,016</u>	<u>4,609</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(382,500)	(377,026)	5,474
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	449,735	449,735	0
Operating transfers out.....	(75,000)	(75,000)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>374,735</u>	<u>374,735</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(7,765)	(2,291)	5,474
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>82,765</u>	<u>82,765</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 75,000</u>	<u>\$ 80,474</u>	<u>\$ 5,474</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fines and forfeitures.....	\$ 10,000	\$ 14,283	\$ 4,283
<i>Total Revenues</i> .....	<u>10,000</u>	<u>14,283</u>	<u>4,283</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
Professional services.....	10,000	3,435	6,565
<i>Total Expenditures</i> .....	<u>10,000</u>	<u>3,435</u>	<u>6,565</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	0	10,848	10,848
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>112,782</u>	<u>112,782</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 112,782</u>	<u>\$ 123,630</u>	<u>\$ 10,848</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 2,702,486	\$ 2,418,760	\$ (283,726)
Miscellaneous.....		3,699	3,699
<i>Total Revenues</i> .....	<u>2,702,486</u>	<u>2,422,459</u>	<u>(280,027)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	2,452,296	2,235,554	216,742
Professional services.....	212,483	161,715	50,768
Operating expenditures.....	37,707	20,943	16,764
<i>Total Expenditures</i> .....	<u>2,702,486</u>	<u>2,418,212</u>	<u>284,274</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	0	4,247	4,247
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>292,976</u>	<u>292,976</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 292,976</u>	<u>\$ 297,223</u>	<u>\$ 4,247</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 2,244,963	\$ 2,020,174	\$ (224,789)
Miscellaneous.....		4,071	4,071
<i>Total Revenues</i> .....	<u>2,244,963</u>	<u>2,024,245</u>	<u>(220,718)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	2,114,863	1,903,942	210,921
Professional services.....	112,455	65,608	46,847
Operating expenditures.....	17,645	9,290	8,355
<i>Total Expenditures</i> .....	<u>2,244,963</u>	<u>1,978,840</u>	<u>266,123</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	0	45,405	45,405
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>224,690</u>	<u>224,690</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 224,690</u>	<u>\$ 270,095</u>	<u>\$ 45,405</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 320,131	\$ 330,653	\$ 10,522
Miscellaneous.....	18,100	18,100	0
<i>Total Revenues</i> .....	<u>338,231</u>	<u>348,753</u>	<u>10,522</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	248,705	224,245	24,460
Professional services.....	46,228	28,704	17,524
Operating expenditures.....	22,610	4,283	18,327
Capital outlays.....	20,688	20,688	0
<i>Total Expenditures</i> .....	<u>338,231</u>	<u>277,920</u>	<u>60,311</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	0	70,833	70,833
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>48,921</u>	<u>48,921</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 48,921</u>	<u>\$ 119,754</u>	<u>\$ 70,833</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 122,316	\$ 125,802	\$ 3,486
Intergovernmental.....	143,441	230,070	86,629
<i>Total Revenues</i> .....	<u>265,757</u>	<u>355,872</u>	<u>90,115</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	384,099	338,842	45,257
Professional services.....	12,919	240	12,679
Operating expenditures.....	9,947	4,124	5,823
Capital outlays.....	6,799	6,548	251
<i>Total Expenditures</i> .....	<u>413,764</u>	<u>349,754</u>	<u>64,010</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(148,007)	6,118	154,125
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	166,976	_____	(166,976)
<i>Total Other Financing Sources And Uses</i> .....	<u>166,976</u>	<u>0</u>	<u>(166,976)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	18,969	6,118	(12,851)
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>(8,435)</u>	<u>(8,435)</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 10,534</u>	<u>\$ (2,317)</u>	<u>\$ (12,851)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 17,776	\$ 104,762	\$ 86,986
<i>Total Revenues</i> .....	<u>17,776</u>	<u>104,762</u>	<u>86,986</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Operating expenditures.....	17,776	17,776	0
<i>Total Expenditures</i> .....	<u>17,776</u>	<u>17,776</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	0	86,986	86,986
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>33,105</u>	<u>33,105</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 33,105</u>	<u>\$ 120,091</u>	<u>\$ 86,986</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Intergovernmental.....	\$ 39,101	\$ 39,101	\$ 0
Miscellaneous.....	500	1,080	580
<i>Total Revenues</i> .....	<u>39,601</u>	<u>40,181</u>	<u>580</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	16,082	13,546	2,536
Operating expenditures.....	500	499	1
<i>Total Expenditures</i> .....	<u>16,582</u>	<u>14,045</u>	<u>2,537</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	23,019	26,136	3,117
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>(20,532)</u>	<u>(20,532)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 2,487</u>	<u>\$ 5,604</u>	<u>\$ 3,117</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 383,542	\$ 284,352	\$ (99,190)
Miscellaneous.....		140	140
<i>Total Revenues</i> .....	<u>383,542</u>	<u>284,492</u>	<u>(99,050)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Sheriff</i>			
Personal services.....	67,418	64,732	2,686
Professional services.....	108,098	103,382	4,716
Operating expenditures.....	<u>166,288</u>	<u>110,810</u>	<u>55,478</u>
<i>Total Expenditures</i> .....	<u>341,804</u>	<u>278,924</u>	<u>62,880</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	41,738	5,568	(36,170)
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(41,661)</u>	<u>0</u>	<u>41,661</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(41,661)</u>	<u>0</u>	<u>41,661</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	77	5,568	5,491
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>14,839</u>	<u>14,839</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 14,916</u>	<u>\$ 20,407</u>	<u>\$ 5,491</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, 2000*

	<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.....	67,910	65,771	2,139
Operating expenditures.....	2,000	1,414	586
Capital outlays.....	124,076	114,637	9,439
<i>Total Expenditures.....</i>	<u>193,986</u>	<u>181,822</u>	<u>12,164</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(193,986)	(181,822)	12,164
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	468,000	471,244	3,244
Operating transfers out.....	(123,956)	(123,956)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>344,044</u>	<u>347,288</u>	<u>3,244</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	150,058	165,466	15,408
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>791,865</u>	<u>791,865</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 941,923</u>	<u>\$ 957,331</u>	<u>\$ 15,408</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 442,414	\$ 213,012	\$ (229,402)
Miscellaneous.....		2,939	2,939
<i>Total Revenues</i> .....	<u>442,414</u>	<u>215,951</u>	<u>(226,463)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Prosecutor</i>			
Personal services.....	43,934	43,934	0
Professional services.....	2,037	2,037	0
Capital outlays.....	10,740	10,740	0
Operating expenditures.....	1,889	1,889	0
<i>Total Expenditures</i> .....	<u>58,600</u>	<u>58,600</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	383,814	157,351	(226,463)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>(11,266)</u>	<u>(11,266)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 372,548</u>	<u>\$ 146,085</u>	<u>\$ (226,463)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Licenses and permits.....	\$ 203,000	\$ 225,048	\$ 22,048
Miscellaneous.....	5,000	9,230	4,230
<i>Total Revenues</i> .....	<u>208,000</u>	<u>234,278</u>	<u>26,278</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Environment and Public Works</i>			
<i>Sanitary Engineering</i>			
Personal services.....	383,470	352,078	31,392
Professional services.....	25,376	14,924	10,452
Operating expenditures.....	17,320	4,399	12,921
Capital outlays.....	26,780	24,699	2,081
<i>Total Expenditures</i> .....	<u>452,946</u>	<u>396,100</u>	<u>56,846</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(244,946)	(161,822)	83,124
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	170,000	100,000	(70,000)
<i>Total Other Financing Sources And Uses</i> .....	<u>170,000</u>	<u>100,000</u>	<u>(70,000)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(74,946)	(61,822)	13,124
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>75,341</u>	<u>75,341</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 395</u>	<u>\$ 13,519</u>	<u>\$ 13,124</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 1,905,000	\$ 1,941,501	\$ 36,501
Miscellaneous.....		12,924	12,924
<i>Total Revenues</i> .....	<u>1,905,000</u>	<u>1,954,425</u>	<u>49,425</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Environment and Public Works</i>			
<i>Solid Waste Administration</i>			
Personal services.....	371,238	356,635	14,603
Professional services.....	915,458	882,203	33,255
Operating expenditures.....	948,520	856,342	92,178
Debt service.....	8,916	6,540	2,376
Capital outlays.....	34,399	34,254	145
<i>Total Expenditures</i> .....	<u>2,278,531</u>	<u>2,135,974</u>	<u>142,557</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(373,531)	(181,549)	191,982
<i>Other Financing Sources and Uses</i>			
Operating transfers out.....	(312,201)	(312,201)	0
<i>Total Other Financing Sources and Uses</i> .....	<u>(312,201)</u>	<u>(312,201)</u>	<u>0</u>
<i>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(685,732)	(493,750)	191,982
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>2,388,371</u>	<u>2,388,371</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 1,702,639</u>	<u>\$ 1,894,621</u>	<u>\$ 191,982</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 1,180,000	\$ 1,193,052	\$ 13,052
<i>Total Revenues</i> .....	<u>1,180,000</u>	<u>1,193,052</u>	<u>13,052</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Environment and Public Works</i>			
<i>Solid Waste Administration</i>			
Operating expenditures.....	592,000	591,617	383
<i>Total Expenditures</i> .....	<u>592,000</u>	<u>591,617</u>	<u>383</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	588,000	601,435	13,435
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>3,656,279</u>	<u>3,656,279</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 4,244,279</u>	<u>\$ 4,257,714</u>	<u>\$ 13,435</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 574,817	\$ 479,829	\$ (94,988)
Intergovernmental.....		21,618	21,618
Miscellaneous.....		1,105	1,105
<i>Total Revenues</i> .....	<u>574,817</u>	<u>502,552</u>	<u>(72,265)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Public Works</i>			
Personal services.....	447,477	429,444	18,033
Professional services.....	85,634	55,185	30,449
Operating expenditures.....	642,436	630,985	11,451
Capital outlays.....	15,451	12,949	2,502
<i>Total Expenditures</i> .....	<u>1,190,998</u>	<u>1,128,563</u>	<u>62,435</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(616,181)	(626,011)	(9,830)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	716,153	673,638	(42,515)
Operating transfers out.....	(106,105)	(94,137)	11,968
<i>Total Other Financing Sources And Uses</i> .....	<u>610,048</u>	<u>579,501</u>	<u>(30,547)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(6,133)	(46,510)	(40,377)
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>21,229</u>	<u>21,229</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 15,096</u>	<u>\$ (25,281)</u>	<u>\$ (40,377)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 1,742,517	\$ 701,456	\$ (1,041,061)
Miscellaneous.....	<u>34,432</u>	<u>34,432</u>	<u>34,432</u>
<i>Total Revenues</i> .....	<u>1,742,517</u>	<u>735,888</u>	<u>(1,006,629)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Public Works</i>			
Personal services.....	741,278	677,833	63,445
Professional services.....	240,036	231,179	8,857
Operating expenditures.....	501,231	458,023	43,208
Capital outlays.....	<u>13,948</u>	<u>13,782</u>	<u>166</u>
<i>Total Expenditures</i> .....	<u>1,496,493</u>	<u>1,380,817</u>	<u>115,676</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	246,024	(644,929)	(890,953)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....		1,133,000	1,133,000
Operating transfers out.....	<u>(407,370)</u>	<u>(407,370)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(407,370)</u>	<u>725,630</u>	<u>1,133,000</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(161,346)	80,701	242,047
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>626,696</u>	<u>626,696</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 465,350</u>	<u>\$ 707,397</u>	<u>\$ 242,047</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ _____	\$ 113	\$ 113
<i>Total Revenues</i> .....	<u>0</u>	<u>113</u>	<u>113</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Public Works</i>			
Personal services.....	117,634	108,222	9,412
Professional services.....	38,602	29,978	8,624
Operating expenditures.....	136,501	128,053	8,448
Capital outlays.....	<u>1,400</u>	<u>982</u>	<u>418</u>
<i>Total Expenditures</i> .....	<u>294,137</u>	<u>267,235</u>	<u>26,902</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(294,137)	(267,122)	27,015
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	291,982	271,235	(20,747)
Operating transfers out.....	<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>287,982</u>	<u>267,235</u>	<u>(20,747)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(6,155)	113	6,268
<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>\$ 2,988</u>	<u>\$ 9,256</u>	<u>\$ 6,268</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 534,894	\$ 569,548	\$ 34,654
Miscellaneous.....		31	31
<i>Total Revenues</i> .....	<u>534,894</u>	<u>569,579</u>	<u>34,685</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Public Works</i>			
Personal services.....	515,532	508,355	7,177
Professional services.....	19,422	19,296	126
Operating expenditures.....	<u>3,740</u>	<u>2,709</u>	<u>1,031</u>
<i>Total Expenditures</i> .....	<u>538,694</u>	<u>530,360</u>	<u>8,334</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(3,800)	39,219	43,019
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>7,695</u>	<u>7,695</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 3,895</u>	<u>\$ 46,914</u>	<u>\$ 43,019</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 262,633	\$ 382,708	\$ 120,075
<i>Total Revenues</i> .....	<u>262,633</u>	<u>382,708</u>	<u>120,075</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Social Services</i>			
<i>Public Works</i>			
Personal services.....	97,392	94,205	3,187
Professional services.....	127,143	111,463	15,680
Operating expenditures.....	<u>23,648</u>	<u>21,046</u>	<u>2,602</u>
<i>Total Expenditures</i> .....	<u>248,183</u>	<u>226,714</u>	<u>21,469</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	14,450	155,994	141,544
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>(12,401)</u>	<u>(12,401)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 2,049</u>	<u>\$ 143,593</u>	<u>\$ 141,544</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 2,080,500	\$ 1,896,944	\$ (183,556)
Miscellaneous.....	18,400	58,396	39,996
<i>Total Revenues</i> .....	<u>2,098,900</u>	<u>1,955,340</u>	<u>(143,560)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Clerk of Courts</i>			
Personal services.....	1,698,930	1,435,047	263,883
Professional services.....	168,697	105,191	63,506
Operating expenditures.....	205,631	151,724	53,907
Debt service.....	1,738	238	1,500
Capital outlays.....	387,629	32,563	355,066
<i>Total Expenditures</i> .....	<u>2,462,625</u>	<u>1,724,763</u>	<u>737,862</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(363,725)	230,577	594,302
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(1,000,000)	(1,000,000)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	(1,363,725)	(769,423)	594,302
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>1,938,921</u>	<u>1,938,921</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 575,196</u>	<u>\$ 1,169,498</u>	<u>\$ 594,302</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 135,000	\$ 123,077	\$ (11,923)
Miscellaneous.....		453	453
<i>Total Revenues</i> .....	<u>135,000</u>	<u>123,530</u>	<u>(11,470)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Auditor</i>			
Personal services.....	113,998	112,570	1,428
Professional services.....	3,948	49	3,899
Operating expenditures.....	<u>14,475</u>	<u>12,746</u>	<u>1,729</u>
<i>Total Expenditures</i> .....	<u>132,421</u>	<u>125,365</u>	<u>7,056</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	2,579	(1,835)	(4,414)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....		6,359	6,359
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>6,359</u>	<u>6,359</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	2,579	4,524	1,945
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>(1,828)</u>	<u>(1,828)</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 751</u>	<u>\$ 2,696</u>	<u>\$ 1,945</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 11,823	\$ 15,612	\$ 3,789
<i>Total Revenues</i> .....	<u>11,823</u>	<u>15,612</u>	<u>3,789</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Domestic Relations Court</i>			
Professional services.....	4,683	4,189	494
<i>Total Expenditures</i> .....	<u>4,683</u>	<u>4,189</u>	<u>494</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	7,140	11,423	4,283
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>16,599</u>	<u>16,599</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 23,739</u>	<u>\$ 28,022</u>	<u>\$ 4,283</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 52,143	\$ 46,684	\$ (5,459)
<i>Total Revenues</i> .....	<u>52,143</u>	<u>46,684</u>	<u>(5,459)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Domestic Relations Court</i>			
Personal services.....	11,983	10,398	1,585
Professional services.....	22,746	22,570	176
Operating expenditures.....	6,790	2,586	4,204
Capital outlays.....	<u>42,040</u>	<u>33,980</u>	<u>8,060</u>
<i>Total Expenditures</i> .....	<u>83,559</u>	<u>69,534</u>	<u>14,025</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(31,416)	(22,850)	8,566
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>82,877</u>	<u>82,877</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 51,461</u>	<u>\$ 60,027</u>	<u>\$ 8,566</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 14,000	\$ 13,545	\$ (455)
<i>Total Revenues</i> .....	<u>14,000</u>	<u>13,545</u>	<u>(455)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Probate Court</i>			
Professional services.....	10,500	8,887	1,613
<i>Total Expenditures</i> .....	<u>10,500</u>	<u>8,887</u>	<u>1,613</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	3,500	4,658	1,158
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>52,405</u>	<u>52,405</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 55,905</u>	<u>\$ 57,063</u>	<u>\$ 1,158</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 74,000	\$ 78,490	\$ 4,490
<i>Total Revenues</i> .....	<u>74,000</u>	<u>78,490</u>	<u>4,490</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Probate Court</i>			
Professional services.....	57,192	26,642	30,550
Capital outlays.....	<u>37,000</u>	<u>37,000</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>94,192</u>	<u>63,642</u>	<u>30,550</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(20,192)	14,848	35,040
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>244,655</u>	<u>244,655</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 224,463</u>	<u>\$ 259,503</u>	<u>\$ 35,040</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 53,971	\$ 37,365	\$ (16,606)
<i>Total Revenues</i> .....	<u>53,971</u>	<u>37,365</u>	<u>(16,606)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Capital outlays.....	30,046	27,030	3,016
<i>Total Expenditures</i> .....	<u>30,046</u>	<u>27,030</u>	<u>3,016</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	23,925	10,335	(13,590)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>66,115</u>	<u>66,115</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 90,040</u>	<u>\$ 76,450</u>	<u>\$ (13,590)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 132,948	\$ 133,154	\$ 206
<i>Total Revenues</i> .....	<u>132,948</u>	<u>133,154</u>	<u>206</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Common Pleas Court</i>			
Personal services.....	30,250	27,479	2,771
Professional services.....	43,550	42,965	585
Operating expenditures.....	7,000	3,975	3,025
Capital outlays.....	<u>58,420</u>	<u>50,184</u>	<u>8,236</u>
<i>Total Expenditures</i> .....	<u>139,220</u>	<u>124,603</u>	<u>14,617</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(6,272)	8,551	14,823
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>269,538</u>	<u>269,538</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 263,266</u>	<u>\$ 278,089</u>	<u>\$ 14,823</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 16,000	\$ 14,028	\$ (1,972)
<i>Total Revenues</i> .....	<u>16,000</u>	<u>14,028</u>	<u>(1,972)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Juvenile Court</i>			
Professional services.....	1,663	1,663	0
<i>Total Expenditures</i> .....	<u>1,663</u>	<u>1,663</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	14,337	12,365	(1,972)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>64,810</u>	<u>64,810</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 79,147</u>	<u>\$ 77,175</u>	<u>\$ (1,972)</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 56,000	\$ 46,824	\$ (9,176)
<i>Total Revenues</i> .....	<u>56,000</u>	<u>46,824</u>	<u>(9,176)</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Juvenile Court</i>			
Professional services.....	613	613	0
Operating expenditures.....	1,013	1,013	0
Capital outlays.....	<u>1,527</u>	<u>1,527</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>3,153</u>	<u>3,153</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	52,847	43,671	(9,176)
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>123,249</u>	<u>123,249</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 176,096</u>	<u>\$ 166,920</u>	<u>\$ (9,176)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 319,957	\$ 778,528	\$ 458,571
<i>Total Revenues</i> .....	<u>319,957</u>	<u>778,528</u>	<u>458,571</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Juvenile Court</i>			
Personal services.....	294,760	258,545	36,215
Professional services.....	2,129	1,111	1,018
Operating expenditures.....	25,735	24,454	1,281
Capital outlays.....	343	343	0
<i>Total Expenditures</i> .....	<u>322,967</u>	<u>284,453</u>	<u>38,514</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(3,010)	494,075	497,085
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>74,746</u>	<u>74,746</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 71,736</u>	<u>\$ 568,821</u>	<u>\$ 497,085</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 52,858	\$ 61,067	\$ 8,209
<i>Total Revenues</i> .....	<u>52,858</u>	<u>61,067</u>	<u>8,209</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
Personal services.....	960		960
Professional services.....	21,472	21,227	245
Operating expenditures.....	12,565	11,755	810
Capital outlays.....	<u>25,211</u>	<u>20,951</u>	<u>4,260</u>
<i>Total Expenditures</i> .....	<u>60,208</u>	<u>53,933</u>	<u>6,275</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(7,350)	7,134	14,484
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>171,233</u>	<u>171,233</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 163,883</u>	<u>\$ 178,367</u>	<u>\$ 14,484</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 88,296	\$ 101,689	\$ 13,393
<i>Total Revenues</i> .....	<u>88,296</u>	<u>101,689</u>	<u>13,393</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
Personal services.....	61,086	58,337	2,749
Professional services.....	13,621	12,649	972
Operating expenditures.....	18,750	13,879	4,871
Capital outlays.....	<u>45,456</u>	<u>13,437</u>	<u>32,019</u>
<i>Total Expenditures</i> .....	<u>138,913</u>	<u>98,302</u>	<u>40,611</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(50,617)	3,387	54,004
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>110,785</u>	<u>110,785</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u><u>\$ 60,168</u></u>	<u><u>\$ 114,172</u></u>	<u><u>\$ 54,004</u></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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 85,000	\$ 116,728	\$ 31,728
Miscellaneous.....		6,963	6,963
<i>Total Revenues</i> .....	<u>85,000</u>	<u>123,691</u>	<u>38,691</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>District Courts</i>			
Personal services.....	50,000	48,083	1,917
Capital outlays.....	15,000		15,000
<i>Total Expenditures</i> .....	<u>65,000</u>	<u>48,083</u>	<u>16,917</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	20,000	75,608	55,608
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(4,000)	(4,000)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	16,000	71,608	55,608
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>115,048</u>	<u>115,048</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 131,048</u>	<u>\$ 186,656</u>	<u>\$ 55,608</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 450,000	\$ 452,160	\$ 2,160
<i>Total Revenues</i> .....	<u>450,000</u>	<u>452,160</u>	<u>2,160</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Judicial and Law Enforcement</i>			
<i>Prosecutor</i>			
Personal services.....	207,500	133,192	74,308
Professional services.....	111,586	46,204	65,382
Operating expenditures.....	24,787	7,718	17,069
Capital outlays.....	<u>10,000</u>	<u>7,289</u>	<u>2,711</u>
<i>Total Expenditures</i> .....	<u>353,873</u>	<u>194,403</u>	<u>159,470</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	96,127	257,757	161,630
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	86,127	247,757	161,630
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>1,215,321</u>	<u>1,215,321</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 1,301,448</u>	<u>\$ 1,463,078</u>	<u>\$ 161,630</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes.....	\$ 450,000	\$ 537,561	\$ 87,561
<i>Total Revenues</i> .....	<u>450,000</u>	<u>537,561</u>	<u>87,561</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Treasurer</i>			
Personal services.....	377,970	348,498	29,472
Professional services.....	103,400	59,558	43,842
Operating expenditures.....	12,950	3,786	9,164
Capital outlays.....	<u>23,780</u>	<u>20,273</u>	<u>3,507</u>
<i>Total Expenditures</i> .....	<u>518,100</u>	<u>432,115</u>	<u>85,985</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(68,100)	105,446	173,546
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>741,208</u>	<u>741,208</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 673,108</u>	<u>\$ 846,654</u>	<u>\$ 173,546</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Investment earnings.....	\$ 120,000	\$ 150,330	\$ 30,330
<b>Total Revenues.....</b>	<b>120,000</b>	<b>150,330</b>	<b>30,330</b>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General Government</i>			
<i>Treasurer</i>			
Personal services.....	96,114	70,265	25,849
Professional services.....	67,523	48,215	19,308
Operating expenditures.....	505		505
<b>Total Expenditures.....</b>	<b>164,142</b>	<b>118,480</b>	<b>45,662</b>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	<i>(44,142)</i>	<i>31,850</i>	<i>75,992</i>
<i>Other Financing Sources And Uses</i>			
Operating transfers out.....	(20,000)	(20,000)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	<i>(64,142)</i>	<i>11,850</i>	<i>75,992</i>
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<i>164,542</i>	<i>164,542</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<b>\$ 100,400</b>	<b>\$ 176,392</b>	<b>\$ 75,992</b>

*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, 2000*

	<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.....	1,600,000	1,600,000	0
Operating transfers out.....	<u>(1,575,020)</u>	<u>(1,575,020)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	24,980	24,980	0
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	24,980	24,980	0
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>1,779,870</u>	<u>1,779,870</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 1,804,850</u>	<u>\$ 1,804,850</u>	<u>\$ 0</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Fees and charges for services.....	\$ 2,356,655	\$ 2,197,893	\$ (158,762)
Miscellaneous.....		160,577	160,577
<b>Total Revenues.....</b>	<b>2,356,655</b>	<b>2,358,470</b>	<b>1,815</b>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>Human Services</i>			
<i>Job Center</i>			
Personal services.....	148,682	141,064	7,618
Professional services.....	85,239	85,205	34
Operating expenditures.....	2,626,295	2,622,665	3,630
Capital outlays.....	40,460	40,460	0
<b>Total Expenditures.....</b>	<b>2,900,676</b>	<b>2,889,394</b>	<b>11,282</b>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(544,021)	(530,924)	13,097
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	1,200,000	500,000	(700,000)
Operating transfers out.....	(1,181,849)	(1,181,633)	216
<b>Total Other Financing Sources And Uses.....</b>	<b>18,151</b>	<b>(681,633)</b>	<b>(699,784)</b>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	(525,870)	(1,212,557)	(686,687)
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>			
	1,388,390	1,388,390	0
<i>Fund Balance (Deficit) At End Of Year.....</i>			
	<b>\$ 862,520</b>	<b>\$ 175,833</b>	<b>\$ (686,687)</b>

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## *Debt Service Funds*

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*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.*

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<i>Road Assessment Debt Service</i>	To account for the accumulation of Road Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds reported in the County's General Long-term Debt Account Group.
<i>Water and Sewer Assessment Debt Service</i>	To account for the accumulation of Water and Sewer Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds reported in the County's General Long-term Debt Account Group.
<i>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.
<i>Various Purpose Facility Improvement Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance various facility improvements and reported in the County's General Long-term Debt Account Group.
<i>Reibold Building Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance Reibold Building improvements and reported in the County's General Long-term Debt Account Group.
<i>Children Services Building Debt Service</i>	To account for the accumulation of resources for, and the payment of, principal and interest on general obligation bonds issued to finance a new Children Services Building and reported in the County's General Long-term Debt Account Group.

*Combining Balance Sheet  
All Debt Service Funds*

*December 31, 2000*

	<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.....	\$ 45,145	\$ 1,952,633	\$ 2
Cash and cash equivalents-- segregated accounts.....			
Special assessments receivable.....	369,455	1,366,106	
<b>Total Assets.....</b>	<b>\$ 414,600</b>	<b>\$ 3,318,739</b>	<b>\$ 2</b>
<i>Liabilities</i>			
Accounts payable.....	\$	\$ 2,048	\$
Deferred revenue.....	369,455	1,366,106	
Matured general obligation bonds.....			
Matured general obligation bond interest.....			
<b>Total Liabilities.....</b>	<b>369,455</b>	<b>1,368,154</b>	<b>0</b>
<i>Fund Balances</i>			
Reserved for debt service.....	45,145	1,950,585	2
<b>Total Equity.....</b>	<b>45,145</b>	<b>1,950,585</b>	<b>2</b>
<b>Total Liabilities And Equity.....</b>	<b>\$ 414,600</b>	<b>\$ 3,318,739</b>	<b>\$ 2</b>



<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	\$ 1,238,918	\$ 38,350	\$ 3,984,224
10,000	20,300		30,300
			1,735,561
<u>\$ 719,176</u>	<u>\$ 1,259,218</u>	<u>\$ 38,350</u>	<u>\$ 5,750,085</u>
\$	\$	\$	\$ 2,048
			1,735,561
10,000	20,000		30,000
	300		300
<u>10,000</u>	<u>20,300</u>	<u>0</u>	<u>1,767,909</u>
<u>709,176</u>	<u>1,238,918</u>	<u>38,350</u>	<u>3,982,176</u>
<u>709,176</u>	<u>1,238,918</u>	<u>38,350</u>	<u>3,982,176</u>
<u>\$ 719,176</u>	<u>\$ 1,259,218</u>	<u>\$ 38,350</u>	<u>\$ 5,750,085</u>

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

*For the Year Ended December 31, 2000*

	<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.....	\$ 110,233	\$ 145,369	\$
Miscellaneous.....			
<i>Total Revenues.....</i>	<u>110,233</u>	<u>145,369</u>	<u>0</u>
<i>Expenditures:</i>			
<i>Debt service:</i>			
Principal retirement.....	97,600	116,695	325,000
Interest and fiscal charges.....	22,770	78,631	22,750
<i>Total Expenditures.....</i>	<u>120,370</u>	<u>195,326</u>	<u>347,750</u>
<i>Excess (Deficiency) Of Revenues</i>			
<i>Over Expenditures.....</i>	(10,137)	(49,957)	(347,750)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....			347,750
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>347,750</u>
<i>Excess (Deficiency) Of Revenues</i>			
<i>And Other Financing Sources</i>			
<i>Over Expenditures And Other Uses.....</i>	(10,137)	(49,957)	0
<i>Fund Balance (Deficit)</i>			
<i>At Beginning Of Year.....</i>	<u>55,282</u>	<u>2,000,542</u>	<u>2</u>
<i>Fund Balance (Deficit)</i>			
<i>At End Of Year.....</i>	<u>\$ 45,145</u>	<u>\$ 1,950,585</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>
\$	\$	\$	\$
	46,321		255,602
<u>0</u>	<u>46,321</u>	<u>0</u>	<u>46,321</u>
			<u>301,923</u>
815,000	225,000		1,579,295
<u>1,178,063</u>	<u>178,370</u>	<u>657,425</u>	<u>2,138,009</u>
<u>1,993,063</u>	<u>403,370</u>	<u>657,425</u>	<u>3,717,304</u>
(1,993,063)	(357,049)	(657,425)	(3,415,381)
<u>1,993,063</u>	<u>403,370</u>	<u>657,425</u>	<u>3,401,608</u>
<u>1,993,063</u>	<u>403,370</u>	<u>657,425</u>	<u>3,401,608</u>
0	46,321	0	(13,773)
<u>709,176</u>	<u>1,192,597</u>	<u>38,350</u>	<u>3,995,949</u>
\$ <u><u>709,176</u></u>	\$ <u><u>1,238,918</u></u>	\$ <u><u>38,350</u></u>	\$ <u><u>3,982,176</u></u>

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

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Special assessments.....	\$ 120,252	\$ 110,233	\$ (10,019)
<i>Total Revenues</i> .....	<u>120,252</u>	<u>110,233</u>	<u>(10,019)</u>
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	97,600	97,600	0
Interest and fiscal charges.....	<u>23,117</u>	<u>22,770</u>	<u>347</u>
<i>Total Expenditures</i> .....	<u>120,717</u>	<u>120,370</u>	<u>347</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(465)	(10,137)	(9,672)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	<u>465</u>	<u>          </u>	<u>(465)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>465</u>	<u>0</u>	<u>(465)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	0	(10,137)	(10,137)
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>55,282</u>	<u>55,282</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 55,282</u>	<u>\$ 45,145</u>	<u>\$ (10,137)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Special assessments.....	\$ 193,003	\$ 145,369	\$ (47,634)
<i>Total Revenues</i> .....	<u>193,003</u>	<u>145,369</u>	<u>(47,634)</u>
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	116,695	116,695	0
Interest and fiscal charges.....	<u>78,895</u>	<u>78,539</u>	<u>356</u>
<i>Total Expenditures</i> .....	<u>195,590</u>	<u>195,234</u>	<u>356</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures</i> .....	(2,587)	(49,865)	(47,278)
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	<u>2,587</u>	<u>0</u>	<u>(2,587)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>2,587</u>	<u>0</u>	<u>(2,587)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i> .....			
	0	(49,865)	(49,865)
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....			
	<u>2,002,498</u>	<u>2,002,498</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....			
	<u>\$ 2,002,498</u>	<u>\$ 1,952,633</u>	<u>\$ (49,865)</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, 2000*

	<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.....	325,000	325,000	0
Interest and fiscal charges.....	22,751	22,750	1
<i>Total Expenditures.....</i>	<u>347,751</u>	<u>347,750</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(347,751)	(347,750)	1
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	347,751	347,750	(1)
<i>Total Other Financing Sources And Uses.....</i>	<u>347,751</u>	<u>347,750</u>	<u>(1)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	0	0	0
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>			
	<u>2</u>	<u>2</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>			
	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 0</u>

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

*For the Year Ended December 31, 2000*

	<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.....	815,000	815,000	0
Interest and fiscal charges.....	1,178,065	1,178,063	2
<i>Total Expenditures.....</i>	1,993,065	1,993,063	2
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(1,993,065)	(1,993,063)	2
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	1,993,065	1,993,063	(2)
<i>Total Other Financing Sources And Uses.....</i>	1,993,065	1,993,063	(2)
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	0	0	0
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	709,176	709,176	0
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	\$ 709,176	\$ 709,176	\$ 0

*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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Miscellaneous.....	\$ 0	\$ 46,321	\$ 46,321
<i>Total Revenues.....</i>	<u>0</u>	<u>46,321</u>	<u>46,321</u>
<i>Expenditures:</i>			
<i>Debt Service:</i>			
Principal retirement.....	225,000	225,000	0
Interest and fiscal charges.....	<u>178,372</u>	<u>178,370</u>	<u>2</u>
<i>Total Expenditures.....</i>	<u>403,372</u>	<u>403,370</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	(403,372)	(357,049)	46,323
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	<u>403,372</u>	<u>403,370</u>	<u>(2)</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>403,372</u>	<u>403,370</u>	<u>(2)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	0	46,321	46,321
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>			
	<u>1,192,597</u>	<u>1,192,597</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>			
	<u>\$ 1,192,597</u>	<u>\$ 1,238,918</u>	<u>\$ 46,321</u>



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

*For the Year Ended December 31, 2000*

	<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>			
Interest and fiscal charges.....	<u>657,425</u>	<u>657,425</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>657,425</u>	<u>657,425</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenditures.....</i>	<u>(657,425)</u>	<u>(657,425)</u>	<u>0</u>
<i>Other Financing Sources And Uses</i>			
Operating transfers in.....	<u>657,425</u>	<u>657,425</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>657,425</u>	<u>657,425</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>			
	0	0	0
<i>Fund Balance (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>38,350</u>	<u>38,350</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 38,350</u>	<u>\$ 38,350</u>	<u>\$ 0</u>

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## *Capital Projects Funds*

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*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).*

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<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 Austin Pike Plat Project</i>	To account for a planned road construction project the funding for which will be offset by the proceeds from a contractor's forfeited performance bond.
<i>County Engineer 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.

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet  
All Capital Projects Funds*

*December 31, 2000*

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital Fund</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 45,706,889	\$ 4,650,928	\$ 924,203	\$ 753,209	\$
Net receivables					
Accounts.....	293,875		3,570		
Accrued interest.....	100,910				142
<i>Total Assets</i> .....	<u>\$ 46,101,674</u>	<u>\$ 4,650,928</u>	<u>\$ 927,773</u>	<u>\$ 753,209</u>	<u>\$ 142</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 4,032,004	\$ 169,963	\$ 46,384	\$	\$ 45,486
Deferred revenue.....	63,170				
Due to other funds.....	1,006				1,518,112
Due to other governments.....	453				
Accrued wages and benefits.....	1,310				
<i>Total Liabilities</i> .....	<u>4,097,943</u>	<u>169,963</u>	<u>46,384</u>	<u>0</u>	<u>1,563,598</u>
<i>Fund Balances</i>					
Reserved for encumbrances.....	14,583,970	422,531	205,208		
Unreserved/undesignated.....	<u>27,419,761</u>	<u>4,058,434</u>	<u>676,181</u>	<u>753,209</u>	<u>(1,563,456)</u>
<i>Total Equity</i> .....	<u>42,003,731</u>	<u>4,480,965</u>	<u>881,389</u>	<u>753,209</u>	<u>(1,563,456)</u>
<i>Total Liabilities And Equity</i> .....	<u>\$ 46,101,674</u>	<u>\$ 4,650,928</u>	<u>\$ 927,773</u>	<u>\$ 753,209</u>	<u>\$ 142</u>

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Austin Pike Plat Project</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital Replacement</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Totals</i>
\$	\$ 122,390	\$ 9,208	\$ 274,842	\$ 3,695,602	\$ 732,524	\$ 56,869,795
						297,445
						101,052
<u>\$ 0</u>	<u>\$ 122,390</u>	<u>\$ 9,208</u>	<u>\$ 274,842</u>	<u>\$ 3,695,602</u>	<u>\$ 732,524</u>	<u>\$ 57,268,292</u>
\$	\$	\$ 76,924	\$	\$ 732,893	\$	\$ 5,103,654
						63,170
						1,519,118
						453
						1,310
<u>0</u>	<u>0</u>	<u>76,924</u>	<u>0</u>	<u>732,893</u>	<u>0</u>	<u>6,687,705</u>
751,665		8,252,247		174,000	76,231	24,465,852
<u>(751,665)</u>	<u>122,390</u>	<u>(8,319,963)</u>	<u>274,842</u>	<u>2,788,709</u>	<u>656,293</u>	<u>26,114,735</u>
<u>0</u>	<u>122,390</u>	<u>(67,716)</u>	<u>274,842</u>	<u>2,962,709</u>	<u>732,524</u>	<u>50,580,587</u>
<u>\$ 0</u>	<u>\$ 122,390</u>	<u>\$ 9,208</u>	<u>\$ 274,842</u>	<u>\$ 3,695,602</u>	<u>\$ 732,524</u>	<u>\$ 57,268,292</u>

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

*For the Year Ended December 31, 2000*

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital Fund</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 33,376	\$	\$ 9,300	\$	\$
Intergovernmental.....	4,472,450	320,967	299,845		
Investment earnings.....	440,345				644
Miscellaneous.....	1,761,251		140,295		150,750
<i>Total Revenues.....</i>	<u>6,707,422</u>	<u>320,967</u>	<u>449,440</u>	<u>0</u>	<u>151,394</u>
<i>Expenditures:</i>					
Capital outlay.....	32,012,306	1,975,941	580,762	6,398	698,428
<i>Total Expenditures.....</i>	<u>32,012,306</u>	<u>1,975,941</u>	<u>580,762</u>	<u>6,398</u>	<u>698,428</u>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	(25,304,884)	(1,654,974)	(131,322)	(6,398)	(547,034)
<i>Other Financing Sources And Uses</i>					
Proceeds of bonds.....	8,000,000				
Operating transfers in.....	19,985,853	2,862,126	271,630		
Operating transfers out.....	(657,425)				
<i>Total Other Financing Sources And Uses.....</i>	<u>27,328,428</u>	<u>2,862,126</u>	<u>271,630</u>	<u>0</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources</i>					
<i>Over Expenditures And Other Uses.....</i>	2,023,544	1,207,152	140,308	(6,398)	(547,034)
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	<u>39,980,187</u>	<u>3,273,813</u>	<u>741,081</u>	<u>759,607</u>	<u>(1,016,422)</u>
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 42,003,731</u>	<u>\$ 4,480,965</u>	<u>\$ 881,389</u>	<u>\$ 753,209</u>	<u>\$ (1,563,456)</u>

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Austin Pike Plat Project</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital Replacement</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Totals</i>
\$ 227,477	\$	\$ 2,086,782	\$	\$ 440	\$	\$ 43,116
						7,407,521
						440,989
	122,390			3,358		2,178,044
<u>227,477</u>	<u>122,390</u>	<u>2,086,782</u>	<u>0</u>	<u>3,798</u>	<u>0</u>	<u>10,069,670</u>
<u>227,477</u>		<u>2,153,383</u>		<u>3,876,471</u>	<u>130,947</u>	<u>41,662,113</u>
<u>227,477</u>	<u>0</u>	<u>2,153,383</u>	<u>0</u>	<u>3,876,471</u>	<u>130,947</u>	<u>41,662,113</u>
<u>0</u>	<u>122,390</u>	<u>(66,601)</u>	<u>0</u>	<u>(3,872,673)</u>	<u>(130,947)</u>	<u>(31,592,443)</u>
						8,000,000
				203,675		23,323,284
				(67,194)		(724,619)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>136,481</u>	<u>0</u>	<u>30,598,665</u>
<u>0</u>	<u>122,390</u>	<u>(66,601)</u>	<u>0</u>	<u>(3,736,192)</u>	<u>(130,947)</u>	<u>(993,778)</u>
<u>0</u>	<u>0</u>	<u>(1,115)</u>	<u>274,842</u>	<u>6,698,901</u>	<u>863,471</u>	<u>51,574,365</u>
<u>\$ 0</u>	<u>\$ 122,390</u>	<u>\$ (67,716)</u>	<u>\$ 274,842</u>	<u>\$ 2,962,709</u>	<u>\$ 732,524</u>	<u>\$ 50,580,587</u>

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## *Enterprise Funds*

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*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.*

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*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.

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*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.

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

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*Parking Facilities*        This fund is used to account for the revenue earned and expenses incurred in operating both an underground parking garage and an outside parking garage. In addition, the fund is being used to account for the construction of a new parking facility to service the County Reibold Building. The facilities serve both County employees and the general public.

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*Stillwater Center*         Stillwater Center is a skilled nursing care facility for the mentally retarded and developmentally disabled. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund. This fund also accounts for the construction, currently in-progress, for a new Stillwater Center replacement facility.

*Combining Balance Sheet  
All Enterprise Funds*

December 31, 2000

	<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.....	\$ 18,725,839	\$ 15,299,036	\$ 24,375,146
Cash and cash equivalents--segregated accounts.....			
Net receivables:			
Accounts.....	7,086,995	7,975,868	2,564,056
Accrued interest.....	395,060	220,407	83,598
<i>Total receivables.....</i>	<u>7,482,055</u>	<u>8,196,275</u>	<u>2,647,654</u>
Due from other funds.....	14,533	17,725	23,258
Due from other governments.....		358,341	740,248
Inventory of supplies.....	140,263	686,121	53,115
<i>Total current assets.....</i>	<u>26,362,690</u>	<u>24,557,498</u>	<u>27,839,421</u>
<i>Restricted Assets:</i>			
Equity in pooled cash and cash equivalents.....	36,725,087	29,898,823	1,477,848
Cash and cash equivalents--segregated accounts.....	7,680,874	1,583,471	11,232,329
Investments--segregated accounts.....		3,664,148	4,967,008
<i>Total restricted assets.....</i>	<u>44,405,961</u>	<u>35,146,442</u>	<u>17,677,185</u>
<i>Fixed assets in service:</i>			
Land.....	2,186,917	2,478,556	1,700,291
Land improvements.....	90,076	42,278	572,172
Utility plant in service.....	125,645,501	171,317,900	
Buildings, structures and improvements.....	4,141,338	90,565,926	37,736,162
Furniture, fixtures and equipment.....	2,657,042	4,015,101	5,254,758
Less: Accumulated depreciation.....	(62,059,008)	(126,136,635)	(10,428,383)
Construction-in-progress.....	30,993,337	49,741,683	507,587
<i>Total net fixed assets.....</i>	<u>103,655,203</u>	<u>192,024,809</u>	<u>35,342,587</u>
<i>Total Assets.....</i>	<u>\$ 174,423,854</u>	<u>\$ 251,728,749</u>	<u>\$ 80,859,193</u>

(Cont'd.)

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 849,355	\$ 2,062,135	\$ 61,311,511
	500	500
11,275	714,214	18,352,408
75,222	216,512	990,799
<u>86,497</u>	<u>930,726</u>	<u>19,343,207</u>
7,247		62,763
		1,098,589
	37,070	916,569
<u>943,099</u>	<u>3,030,431</u>	<u>82,733,139</u>
7,006,735	16,530,358	91,638,851
25,000		20,521,674
<u>7,031,735</u>	<u>16,530,358</u>	<u>8,631,156</u>
1,300,000	460,779	120,791,681
		8,126,543
		704,526
		296,963,401
7,274,584	4,691,445	144,409,455
34,091	392,534	12,353,526
(2,217,607)	(3,822,719)	(204,664,352)
275,918	1,804,911	83,323,436
<u>6,666,986</u>	<u>3,526,950</u>	<u>341,216,535</u>
<u>\$ 14,641,820</u>	<u>\$ 23,087,739</u>	<u>\$ 544,741,355</u>

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

December 31, 2000

	Water	Wastewater	Solid Waste Management
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....\$	177,928	\$ 640,935	\$ 874,124
Due to other funds.....	319,555	253,492	279,231
Due to other governments.....	7,833,527	5,728,816	20,302
Accrued wages and benefits.....	746,473	681,145	481,468
Current portion of long-term notes.....	27,375	2,035,048	71,500
Current portion of general obligation bonds.....	117,315	1,070,000	
Accrued interest on general obligation bonds.....	24,627	241,755	
Current portion of capitalized leases.....			
<i>Total current liabilities</i> .....	<u>9,246,800</u>	<u>10,651,191</u>	<u>1,726,625</u>
<i>Current liabilities payable from restricted assets:</i>			
Matured revenue bonds.....			70,000
Matured revenue bond interest.....			37,206
Accrued revenue bond interest.....	363,085	205,322	430,542
	1,755,000	1,405,000	4,020,000
Matured general obligation bonds.....	20,000	10,000	
Matured general obligation bond interest.....	300	150	
Construction contracts.....	668,744	1,006,326	
Other.....	37,628	96,197	110,088
<i>Total current liabilities payable from restricted assets</i> .....	<u>2,844,757</u>	<u>2,722,995</u>	<u>4,667,836</u>
<i>Long-term liabilities:</i>			
<i>(net of current portions)</i>			
Long-term notes.....	383,250	39,789,877	1,064,813
Revenue bonds.....	47,390,000	13,215,033	45,455,000
Less: Unamortized revenue bond charges.....	(2,681,774)	(2,158,060)	(2,842,615)
General obligation bonds.....	2,946,742	27,735,000	
Less: Unamortized general obligation bond charges.....	(57,896)	(628,160)	
Capitalized leases (net of current portion).....			
Estimated liability for landfill post-closure costs .....			689,924
<i>Total long-term liabilities</i> .....	<u>47,980,322</u>	<u>77,953,690</u>	<u>44,367,122</u>
<i>Total Liabilities</i> .....	<u>60,071,879</u>	<u>91,327,876</u>	<u>50,761,583</u>
<i>Contributed Capital and Retained Earnings</i>			
Contributed capital.....	84,674,048	168,363,760	3,398,862
Retained earnings:			
Reserved for restricted assets.....	41,561,204	32,423,447	13,009,349
Unreserved.....	(11,883,277)	(40,386,334)	13,689,399
<i>Total Equity</i> .....	<u>114,351,975</u>	<u>160,400,873</u>	<u>30,097,610</u>
<i>Total Liabilities And Equity</i> .....\$	<u><u>174,423,854</u></u>	<u><u>\$ 251,728,749</u></u>	<u><u>\$ 80,859,193</u></u>

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 10,030	\$ 191,567	\$ 1,894,584
1,037	125,635	978,950
	88,410	13,671,055
6,456	869,252	2,784,794
		2,133,923
480,000	195,000	1,862,315
105,915	94,881	467,178
	4,704	4,704
<u>603,438</u>	<u>1,569,449</u>	<u>23,797,503</u>
		70,000
		37,206
		998,949
		7,180,000
25,000		55,000
		450
	651,218	2,326,288
		<u>243,913</u>
<u>25,000</u>	<u>651,218</u>	<u>10,911,806</u>
		41,237,940
		106,060,033
		(7,682,449)
7,535,000	10,505,000	48,721,742
(277,896)		(963,952)
	5,184	5,184
		<u>689,924</u>
<u>7,257,104</u>	<u>10,510,184</u>	<u>188,068,422</u>
<u>7,885,542</u>	<u>12,730,851</u>	<u>222,777,731</u>
2,000,000	1,519,207	259,955,877
7,006,735	15,879,140	109,879,875
(2,250,457)	(7,041,459)	(47,872,128)
<u>6,756,278</u>	<u>10,356,888</u>	<u>321,963,624</u>
<u>\$ 14,641,820</u>	<u>\$ 23,087,739</u>	<u>\$ 544,741,355</u>

MONTGOMERY COUNTY, OHIO

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

*For The Year Ended December 31, 2000*

	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Operating Revenues:</i>			
	\$ 31,791,830	\$ 34,634,727	\$ 21,306,825
	91,087	783,191	109,283
<i>Total Operating Revenues.....</i>	<u>31,882,917</u>	<u>35,417,918</u>	<u>21,416,108</u>
<i>Operating Expenses:</i>			
	3,944,425	7,475,049	3,719,666
	1,088,172	1,079,552	567,204
	1,090,059	1,298,999	887,612
	17,440,955	10,488,296	6,714,631
	2,586,245	6,958,645	1,267,007
	907,324	4,495,126	3,599,592
<i>Total Operating Expenses.....</i>	<u>27,057,180</u>	<u>31,795,667</u>	<u>16,755,712</u>
<i>Operating Income (Loss).....</i>	4,825,737	3,622,251	4,660,396
<i>Nonoperating Revenues (Expenses)</i>			
	518,632	443,903	1,064,131
	(1,236,014)	(3,015,636)	(3,020,924)
	(16,567)	14,898	49,216
	518	(33,964)	23,929
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(733,431)</u>	<u>(2,590,799)</u>	<u>(1,883,648)</u>
<i>Income (Loss) Before Operating Transfers.....</i>	4,092,306	1,031,452	2,776,748
	1,337,139	1,291,681	1,557,882
	(50,000)	(50,000)	(42,422)
<i>Net Income (Loss).....</i>	<u>5,379,445</u>	<u>2,273,133</u>	<u>4,292,208</u>
<i>Retained Earnings (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>24,298,482</u>	<u>(10,236,020)</u>	<u>22,406,540</u>
<i>Retained Earnings (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 29,677,927</u>	<u>\$ (7,962,887)</u>	<u>\$ 26,698,748</u>

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 951,463	\$ 8,369,427	\$ 97,054,272
7,617	29,241	1,020,419
<u>959,080</u>	<u>8,398,668</u>	<u>98,074,691</u>
105,701	6,595,570	21,840,411
19,002	592,275	3,346,205
85,602	1,252,012	4,614,284
38,786	197,853	34,880,521
185,380	141,408	11,138,685
163,427	551,565	9,717,034
<u>597,898</u>	<u>9,330,683</u>	<u>85,537,140</u>
361,182	(932,015)	12,537,551
		2,026,666
(249,468)		(7,522,042)
		47,547
		<u>(9,517)</u>
<u>(249,468)</u>	<u>0</u>	<u>(5,457,346)</u>
111,714	(932,015)	7,080,205
1,000,000	1,531,865	6,718,567
		(142,422)
<u>1,111,714</u>	<u>599,850</u>	<u>13,656,350</u>
3,644,564	8,237,831	48,351,397
<u>\$ 4,756,278</u>	<u>\$ 8,837,681</u>	<u>\$ 62,007,747</u>

## Combining Statement of Cash Flows All Enterprise Funds

For the Year Ended December 31, 2000

<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.....	\$ 32,337,545	\$ 34,300,606	\$ 20,786,850
Cash receipts from quasi-external operating transactions.....	121,612	286,841	456,782
Cash payments to employees for services.....	(2,974,535)	(6,079,060)	(3,120,240)
Cash payments to suppliers for goods and services.....	(20,801,748)	(12,406,070)	(11,195,718)
Cash payments for quasi-external operating transactions.....	(1,384,031)	(2,582,710)	(1,929,182)
Other operating cash receipts.....	113,886	973,782	339,466
Cash from other sources.....	5,829	18,125	89,423
Other cash payments.....	(365)	(36,016)	
<i>Net cash provided by (used for) operating activities.....</i>	<u>7,418,193</u>	<u>14,475,498</u>	<u>5,427,381</u>
<i>Cash flows from noncapital financing activities:</i>			
Operating transfers in from other funds.....	1,337,139	1,291,681	1,557,882
Operating transfers out to other funds.....	(50,000)	(50,000)	(42,422)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>1,287,139</u>	<u>1,241,681</u>	<u>1,515,460</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....	(843)	(1,282)	
Interest paid on capital leases.....	(20)	(31)	
Principal paid on long-term notes.....	(27,375)	(1,362,662)	
Interest paid on long-term notes.....		(1,255,645)	
Principal paid on revenue bonds.....	(1,675,000)	(1,340,000)	(3,770,000)
Interest paid on revenue bonds.....	(2,984,043)	(680,286)	(2,752,019)
Proceeds from general obligation bonds.....			
Principal paid on general obligation bonds.....	(135,305)	(1,365,000)	
Interest paid on general obligation bonds.....	(172,999)	(1,629,143)	
Landfill post-closure costs paid.....			(24,640)
Other fiscal charges paid.....	(57,158)	(67,793)	(65,259)
Proceeds from capital contribution.....	29,200		
Acquisition and construction of capital assets.....	(7,619,266)	(5,845,335)	(388,962)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(12,642,809)</u>	<u>(13,547,177)</u>	<u>(7,000,880)</u>
<i>Cash flows from investing activities:</i>			
Sale of investment securities.....			2,380,684
Interest received on investments.....	2,117,488	764,057	1,090,676
<i>Net cash provided by (used for) investing activities.....</i>	<u>2,117,488</u>	<u>764,057</u>	<u>3,471,360</u>
Net increase (decrease) in cash and cash equivalents.....	(1,819,989)	2,934,059	3,413,321
Cash and cash equivalents at beginning of year.....	64,951,789	43,847,271	33,672,002
Cash and cash equivalents at end of year.....	<u>\$ 63,131,800</u>	<u>\$ 46,781,330</u>	<u>\$ 37,085,323</u>



(Cont'd.)

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 828,161	\$ 8,310,402	\$ 96,563,564
132,856		998,091
(79,275)	(5,053,424)	(17,306,534)
(214,028)	(1,743,956)	(46,361,520)
(112,648)	(2,165,841)	(8,174,412)
7,861	29,241	1,464,236
23,160	62,716	199,253
		(36,381)
<u>586,087</u>	<u>(560,862)</u>	<u>27,346,297</u>
1,000,000	1,531,865	6,718,567
		(142,422)
<u>1,000,000</u>	<u>1,531,865</u>	<u>6,576,145</u>
	(14,112)	(16,237)
		(51)
		(1,390,037)
		(1,255,645)
		(6,785,000)
		(6,416,348)
4,000,000	10,700,000	14,700,000
(270,000)		(1,770,305)
(229,755)		(2,031,897)
		(24,640)
(12,343)	(28,560)	(231,113)
		29,200
<u>(354,925)</u>	<u>(805,376)</u>	<u>(15,013,864)</u>
3,132,977	9,851,952	(20,205,937)
		2,380,684
<u>27,848</u>	<u>80,121</u>	<u>4,080,190</u>
<u>27,848</u>	<u>80,121</u>	<u>6,460,874</u>
4,746,912	10,903,076	20,177,379
<u>3,134,178</u>	<u>7,689,917</u>	<u>153,295,157</u>
\$ <u><u>7,881,090</u></u>	\$ <u><u>18,592,993</u></u>	\$ <u><u>173,472,536</u></u>

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

*For the Year Ended December 31, 2000*

	<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).....	\$ 4,825,737	\$ 3,622,251	\$ 4,660,396
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	2,586,245	6,958,645	1,267,007
Miscellaneous nonoperating income (expense).....	5,464	(17,891)	89,423
(Increase) decrease in accounts receivable.....	650,890	(40,958)	(174,581)
(Increase) decrease in due from other funds.....	39,236	201,128	235,172
(Increase) decrease in due from other governments.....		(16,859)	106,399
(Increase) decrease in inventory of supplies.....	45,378	41,379	5,238
Increase (decrease) in accounts payable.....	(21,026)	134,228	(1,828,813)
Increase (decrease) in due to other funds.....	170,851	(11,692)	(125,975)
Increase (decrease) in due to other governments.....	(1,000,085)	2,251,658	20,302
Increase (decrease) in accrued wages and benefits.....	115,503	16,872	36,500
Increase in noncapital notes.....		1,336,737	1,136,313
<i>Total adjustments</i> .....	<u>2,592,456</u>	<u>10,853,247</u>	<u>766,985</u>
<i>Net cash provided by (used for) operating activities</i> .....	<u>\$ 7,418,193</u>	<u>\$ 14,475,498</u>	<u>\$ 5,427,381</u>

*Noncash investing, capital and financing activities:*

During 2000, the Wastewater and Solid Waste Management funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$9,686,860 and \$1,136,313, respectively. The Water, Wastewater and Solid Waste Management funds recognized noncash contributions of capital in the amounts of \$1,136,588, \$865,906 and \$31,999 respectively. The Stillwater Center fund entered into new borrowings under a capital lease agreement in the amount of \$24,000. The Wastewater fund also recognized a noncash increase, in the amount of \$9,567, in the fair value of investments.

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 361,182	\$ (932,015)	\$ 12,537,551
185,380	141,408	11,138,685
23,160	62,716	162,872
4,024	(59,025)	380,350
5,774		481,310
		89,540
	4,771	96,766
5,645	48,820	(1,661,146)
333	(67,536)	(34,019)
	(6,802)	1,265,073
589	246,801	416,265
		2,473,050
<u>224,905</u>	<u>371,153</u>	<u>14,808,746</u>
\$ <u>586,087</u>	\$ <u>(560,862)</u>	\$ <u>27,346,297</u>

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

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 32,547,632	\$ 32,283,628	\$ (264,004)
Other.....	87,500	122,432	34,932
<i>Total Revenues</i> .....	<u>32,635,132</u>	<u>32,406,060</u>	<u>(229,072)</u>
<i>Expenses:</i>			
Personal services.....	4,020,439	3,630,177	390,262
Professional services.....	1,393,926	1,151,899	242,027
Operating expenses.....	22,296,768	20,903,140	1,393,628
Debt service.....	372,810	40,984	331,826
Capital outlays.....	539,069	381,305	157,764
<i>Total Expenses</i> .....	<u>28,623,012</u>	<u>26,107,505</u>	<u>2,515,507</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	4,012,120	6,298,555	2,286,435
Operating transfers in.....	750,000	1,337,139	587,139
Operating transfers out.....	(9,524,110)	(9,524,110)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	(4,761,990)	(1,888,416)	2,873,574
<i>Fund Equity At Beginning Of Year</i> .....	<u>19,516,856</u>	<u>19,516,856</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 14,754,866</u>	<u>\$ 17,628,440</u>	<u>\$ 2,873,574</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 32,407,471	\$ 33,070,676	\$ 663,205
Other.....	288,628	694,374	405,746
<i>Total Revenues</i> .....	<u>32,696,099</u>	<u>33,765,050</u>	<u>1,068,951</u>
<i>Expenses:</i>			
Personal services.....	8,073,910	7,413,872	660,038
Professional services.....	1,532,375	1,239,437	292,938
Operating expenses.....	14,239,876	11,613,461	2,626,415
Debt service.....	2,735,822	2,680,790	55,032
Capital outlays.....	878,692	624,000	254,692
<i>Total Expenses</i> .....	<u>27,460,675</u>	<u>23,571,560</u>	<u>3,889,115</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	5,235,424	10,193,490	4,958,066
Operating transfers in.....	580,000	1,376,281	796,281
Operating transfers out.....	(11,993,821)	(11,983,642)	10,179
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	(6,178,397)	(413,871)	5,764,526
<i>Fund Equity At Beginning Of Year</i> .....	<u>14,250,325</u>	<u>14,250,325</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 8,071,928</u>	<u>\$ 13,836,454</u>	<u>\$ 5,764,526</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 21,663,000	\$ 21,242,132	\$ (420,868)
Other.....	46,000	428,888	382,888
<i>Total Revenues</i> .....	<u>21,709,000</u>	<u>21,671,020</u>	<u>(37,980)</u>
<i>Expenses:</i>			
Personal services.....	3,915,619	3,747,530	168,089
Professional services.....	1,234,085	1,039,482	194,603
Operating expenses.....	11,253,264	10,922,393	330,871
Debt service.....	911,052	7,245	903,807
Capital outlays.....	1,463,446	1,246,534	216,912
<i>Total Expenses</i> .....	<u>18,777,466</u>	<u>16,963,184</u>	<u>1,814,282</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	2,931,534	4,707,836	1,776,302
Operating transfers in.....	700,000	1,492,882	792,882
Operating transfers out.....	(6,267,154)	(5,980,064)	287,090
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	(2,635,620)	220,654	2,856,274
<i>Fund Equity At Beginning Of Year</i> .....	<u>22,832,129</u>	<u>22,832,129</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 20,196,509</u>	<u>\$ 23,052,783</u>	<u>\$ 2,856,274</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 949,306	\$ 954,817	\$ 5,511
Other.....		7,861	7,861
<i>Total Revenues</i> .....	<u>949,306</u>	<u>962,678</u>	<u>13,372</u>
<i>Expenses:</i>			
Personal services.....	109,966	104,253	5,713
Professional services.....	100,182	86,552	13,630
Operating expenses.....	138,521	130,453	8,068
Capital outlays.....	5,600	19	5,581
<i>Total Expenses</i> .....	<u>354,269</u>	<u>321,277</u>	<u>32,992</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	595,037	641,401	46,364
Operating transfers out.....	(526,839)	(526,439)	400
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	68,198	114,962	46,764
<i>Fund Equity At Beginning Of Year</i> .....	<u>732,887</u>	<u>732,887</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 801,085</u>	<u>\$ 847,849</u>	<u>\$ 46,764</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 8,120,666	\$ 8,310,402	\$ 189,736
Other.....	44,520	28,568	(15,952)
<i>Total Revenues</i> .....	<u>8,165,186</u>	<u>8,338,970</u>	<u>173,784</u>
<i>Expenses:</i>			
Personal services.....	6,879,371	6,344,908	534,463
Professional services.....	1,482,317	1,370,777	111,540
Operating expenses.....	1,753,178	1,448,025	305,153
Capital outlays.....	71,871	53,741	18,130
<i>Total Expenses</i> .....	<u>10,186,737</u>	<u>9,217,451</u>	<u>969,286</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	(2,021,551)	(878,481)	1,143,070
Operating transfers in.....	1,531,865	1,531,865	0
Operating transfers out.....	(725,000)	(725,000)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	(1,214,686)	(71,616)	1,143,070
<i>Fund Equity At Beginning Of Year</i> .....	<u>1,899,066</u>	<u>1,899,066</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 684,380</u>	<u>\$ 1,827,450</u>	<u>\$ 1,143,070</u>



## *Internal Service Funds*

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*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.*

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<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.
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<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.
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<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.
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<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.
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<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
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<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. This fund was not appropriated for 2000 and had no disbursements during the year.
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<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.
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<i>Property/Casualty Risk Management</i>	The County is self-insured for certain property and casualty liability claims. The Property/Casualty Risk Management Fund is used to account for self-funded claims along with the administration of the overall insurance program.
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<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.
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*Combining Balance Sheet  
All Internal Service Funds*

December 31, 2000

	<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.....	\$ 90,949	\$ 158,955	\$ 102,288	\$ 75,719
Accounts receivable (net).....	1,120	71	3,853	7,566
Due from other funds.....	14,764	58,666	165,575	67,149
Inventory of supplies.....	30,515		120,374	151,005
<i>Total current assets</i> .....	<u>137,348</u>	<u>217,692</u>	<u>392,090</u>	<u>301,439</u>
<i>Fixed assets in service:</i>				
Land.....				75,000
Buildings, structures and improvements.....				24,490
Furniture, fixtures and equipment.....	544,757	72,682	51,849	23,354
Less: Accumulated depreciation.....	(375,729)	(62,526)	(44,695)	(19,840)
<i>Total net fixed assets</i> .....	<u>169,028</u>	<u>10,156</u>	<u>7,154</u>	<u>103,004</u>
<i>Total Assets</i> .....	<u>\$ 306,376</u>	<u>\$ 227,848</u>	<u>\$ 399,244</u>	<u>\$ 404,443</u>
<i>Liabilities</i>				
<i>Current Liabilities:</i>				
Accounts payable.....	\$ 52,770	\$ 109,355	\$ 191,133	\$ 64,221
Current portion of insurance claims payable.....				
Due to other funds.....	2,317	1,503	778	16,026
Due to other governments.....				
Accrued wages and benefits.....	25,467	13,564	5,315	13,944
Current portion of capitalized leases.....	51,288	5,466		
<i>Total Current Liabilities</i> .....	<u>131,842</u>	<u>129,888</u>	<u>197,226</u>	<u>94,191</u>
<i>Long Term Liabilities:</i>				
Insurance claims payable (net of current portion).....				
Capitalized leases (net of current portion).....	44,723	4,366		
<i>Total Long Term Liabilities</i> .....	<u>44,723</u>	<u>4,366</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i> .....	<u>176,565</u>	<u>134,254</u>	<u>197,226</u>	<u>94,191</u>
<i>Contributed capital and retained earnings</i>				
Contributed Capital.....		3,750	805	32,613
Retained Earnings:				
Unreserved.....	129,811	89,844	201,213	277,639
<i>Total Equity</i> .....	<u>129,811</u>	<u>93,594</u>	<u>202,018</u>	<u>310,252</u>
<i>Total Liabilities And Equity</i> .....	<u>\$ 306,376</u>	<u>\$ 227,848</u>	<u>\$ 399,244</u>	<u>\$ 404,443</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>
\$ 1,175,173	\$ 65,221	\$ 197,827	\$ 7,602,597	\$ 19,353,993	\$ 28,822,722
33,559				396,132	442,301
158,199			3,000	2,296,439	2,763,792
12,266					314,160
<u>1,379,197</u>	<u>65,221</u>	<u>197,827</u>	<u>7,605,597</u>	<u>22,046,564</u>	<u>32,342,975</u>
					75,000
					24,490
572,497		5,435	15,152	25,882	1,311,608
(521,997)		(2,174)	(7,321)	(8,931)	(1,043,213)
<u>50,500</u>	<u>0</u>	<u>3,261</u>	<u>7,831</u>	<u>16,951</u>	<u>367,885</u>
<u>\$ 1,429,697</u>	<u>\$ 65,221</u>	<u>\$ 201,088</u>	<u>\$ 7,613,428</u>	<u>\$ 22,063,515</u>	<u>\$ 32,710,860</u>
\$ 102,423	\$	\$ 17,969	\$ 153,559	\$ 0	\$ 691,430
			259,931	1,169,026	1,428,957
5,059		1,537	16,787	2,293	46,300
				882,886	882,886
15,029		40,531	8,828	9,812	132,490
					56,754
<u>122,511</u>	<u>0</u>	<u>60,037</u>	<u>439,105</u>	<u>2,064,017</u>	<u>3,238,817</u>
			321,769	3,481,769	3,803,538
					49,089
<u>0</u>	<u>0</u>	<u>0</u>	<u>321,769</u>	<u>3,481,769</u>	<u>3,852,627</u>
<u>122,511</u>	<u>0</u>	<u>60,037</u>	<u>760,874</u>	<u>5,545,786</u>	<u>7,091,444</u>
342,598		1,034,915	2,181,124		3,595,805
964,588	65,221	(893,864)	4,671,430	16,517,729	22,023,611
<u>1,307,186</u>	<u>65,221</u>	<u>141,051</u>	<u>6,852,554</u>	<u>16,517,729</u>	<u>25,619,416</u>
<u>\$ 1,429,697</u>	<u>\$ 65,221</u>	<u>\$ 201,088</u>	<u>\$ 7,613,428</u>	<u>\$ 22,063,515</u>	<u>\$ 32,710,860</u>

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

*For the Year Ended December 31, 2000*

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>
<i>Operating Revenues:</i>				
Charges for services.....	\$ 650,691	\$ 1,279,220	\$ 2,202,188	\$ 1,059,592
Other revenue.....				1,132
<i>Total Operating Revenues.....</i>	<u>650,691</u>	<u>1,279,220</u>	<u>2,202,188</u>	<u>1,060,724</u>
<i>Operating Expenses:</i>				
Personal services.....	310,486	184,118	102,558	208,660
Materials and supplies.....	158,418	672,238	1,236,200	593,448
Contractual services.....	175,639	464,208	776,404	146,335
Utilities.....				
Depreciation.....	28,161	4,688	3,302	2,322
Insurance claims.....				
Other expenses.....	(6,556)	4,592	153,599	22,270
<i>Total Operating Expenses.....</i>	<u>666,148</u>	<u>1,329,844</u>	<u>2,272,063</u>	<u>973,035</u>
<i>Operating Income (Loss).....</i>	(15,457)	(50,624)	(69,875)	87,689
<i>Nonoperating Revenues (Expenses)</i>				
Interest expense and fiscal charges.....	(5,170)	(914)		
Other nonoperating revenue (expense).....	2,009	(4,833)		
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(3,161)</u>	<u>(5,747)</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) Before Operating Transfers.....</i>	(18,618)	(56,371)	(69,875)	87,689
Operating transfers in.....		6,959	6,834	
Operating transfers out.....	(40,101)	(19,699)		
<i>Net Income (Loss).....</i>	<u>(58,719)</u>	<u>(69,111)</u>	<u>(63,041)</u>	<u>87,689</u>
<i>Retained Earnings (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>188,530</u>	<u>158,955</u>	<u>264,254</u>	<u>189,950</u>
<i>Retained Earnings (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 129,811</u>	<u>\$ 89,844</u>	<u>\$ 201,213</u>	<u>\$ 277,639</u>

<i>Telecom- munications</i>	<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 2,012,879	\$ 48,383	\$ 347,244	\$ 1,119,480	\$ 2,804,901	\$ 11,524,578
			237,843	69,933	308,908
<u>2,012,879</u>	<u>48,383</u>	<u>347,244</u>	<u>1,357,323</u>	<u>2,874,834</u>	<u>11,833,486</u>
180,939		181,712	84,680	86,699	1,339,852
6,797		8,514	10,118	4,075	2,689,808
155,540		125,189	1,217,954	1,046,880	4,108,149
1,519,570					1,519,570
27,388		543	3,437	3,772	73,613
			597,102	1,348,938	1,946,040
1,294		7,387	16,242	125,313	324,141
<u>1,891,528</u>	<u>0</u>	<u>323,345</u>	<u>1,929,533</u>	<u>2,615,677</u>	<u>12,001,173</u>
121,351	48,383	23,899	(572,210)	259,157	(167,687)
					(6,084)
			(44,452)	(1,597)	(48,873)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(44,452)</u>	<u>(1,597)</u>	<u>(54,957)</u>
121,351	48,383	23,899	(616,662)	257,560	(222,644)
					13,793
<u>0</u>					<u>(59,800)</u>
<u>121,351</u>	<u>48,383</u>	<u>23,899</u>	<u>(616,662)</u>	<u>257,560</u>	<u>(268,651)</u>
<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>
\$ <u>964,588</u>	\$ <u>65,221</u>	\$ <u>(893,864)</u>	\$ <u>4,671,430</u>	\$ <u>16,517,729</u>	\$ <u>22,023,611</u>

*Combining Statement of Cash Flows  
All Internal Service Funds*

*For the Year Ended December 31, 2000*

<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.....	\$ 37,634	\$ 24,684	\$ 45,580
Cash receipts from quasi-external operating transactions.....	611,183	1,332,884	2,215,209
Cash payments to employees for services.....	(257,111)	(152,164)	(75,351)
Cash payments to suppliers for goods and services.....	(268,211)	(1,044,152)	(2,173,147)
Cash payments for insurance claims.....			
Cash payments for quasi-external operating transactions.....	(87,053)	(52,913)	(48,144)
Other operating cash receipts.....			
Cash from other sources.....	5,789		
Other cash payments.....		(3,335)	
<i>Net cash provided by (used for) operating activities.....</i>	<u>42,231</u>	<u>105,004</u>	<u>(35,853)</u>
<i>Cash flows from noncapital financing activities:</i>			
Operating transfers in from other funds.....		6,959	6,834
Operating transfers out to other funds.....	(40,101)	(19,699)	
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(40,101)</u>	<u>(12,740)</u>	<u>6,834</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....	(42,416)	(5,085)	
Interest paid on capital leases.....	(5,170)	(914)	
Acquisition and construction of capital assets.....	(10,000)		
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(57,586)</u>	<u>(5,999)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(55,456)	86,265	(29,019)
Cash and cash equivalents at beginning of year.....	146,405	72,690	131,307
Cash and cash equivalents at end of year.....	<u>\$ 90,949</u>	<u>\$ 158,955</u>	<u>\$ 102,288</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ (15,457)	\$ (50,624)	\$ (69,875)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	28,161	4,688	3,302
Miscellaneous nonoperating income (expense).....	5,789	(3,335)	
(Increase) decrease in accounts receivable.....	(836)	172	4,564
(Increase) decrease in due from other funds.....	(1,038)	78,176	54,037
(Increase) decrease in inventory of supplies.....	(8,282)		(17,869)
Increase (decrease) in accounts payable.....	31,812	78,951	(11,045)
Increase (decrease) in due to other funds.....	(326)	(309)	(570)
Increase (decrease) in due to other governments.....			
Increase (decrease) in accrued wages and benefits.....	2,408	(2,715)	1,603
Increase (decrease) in insurance claims payable.....			
<i>Total adjustments.....</i>	<u>57,688</u>	<u>155,628</u>	<u>34,022</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 42,231</u>	<u>\$ 105,004</u>	<u>\$ (35,853)</u>

*Noncash investing, capital and financing activities:*

During 2000, the Printing Services fund entered into new borrowings under capital lease agreements in the amount of \$45,591.

<i>Service Depot</i>	<i>Telecommunications</i>	<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>Property/Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 257,219	\$ 49,447	\$	\$ 15,445	\$	\$	\$ 430,009
827,131	2,343,964	48,383	331,799	1,119,480	3,019,972	11,850,005
(162,864)	(146,040)		(149,460)	(72,119)	(70,989)	(1,086,098)
(842,027)	(1,746,135)		(124,204)	(1,028,639)	(395,545)	(7,622,060)
				(410,874)	(309,347)	(720,221)
(78,234)	(127,936)		(40,112)	(84,887)	(1,903,036)	(2,422,315)
1,479			414	235,843	70,357	308,093
						5,789
				(45,407)	(2,552)	(51,294)
<u>2,704</u>	<u>373,300</u>	<u>48,383</u>	<u>33,882</u>	<u>(286,603)</u>	<u>408,860</u>	<u>691,908</u>
						13,793
						(59,800)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(46,007)</u>
						(47,501)
						(6,084)
						(10,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(63,585)</u>
2,704	373,300	48,383	33,882	(286,603)	408,860	582,316
73,015	801,873	16,838	163,945	7,889,200	18,945,133	28,240,406
<u>\$ 75,719</u>	<u>\$ 1,175,173</u>	<u>\$ 65,221</u>	<u>\$ 197,827</u>	<u>\$ 7,602,597</u>	<u>\$ 19,353,993</u>	<u>\$ 28,822,722</u>
\$ 87,689	\$ 121,351	\$ 48,383	\$ 23,899	\$ (572,210)	\$ 259,157	\$ (167,687)
2,322	27,388		543	3,437	3,772	73,613
				(45,407)	(2,552)	(45,505)
7,323	108,218				(146,150)	(26,709)
18,072	272,314		414	(2,000)	361,645	781,620
(113,464)	(5,183)					(144,798)
(8,559)	(141,466)		6,821	137,786	(10,167)	84,133
5,876	(11,849)		135	7,930	(1,743,016)	(1,742,129)
					645,670	645,670
3,445	2,527		2,070	(2,367)	910	7,881
				186,228	1,039,591	1,225,819
<u>(84,985)</u>	<u>251,949</u>	<u>0</u>	<u>9,983</u>	<u>285,607</u>	<u>149,703</u>	<u>859,595</u>
<u>\$ 2,704</u>	<u>\$ 373,300</u>	<u>\$ 48,383</u>	<u>\$ 33,882</u>	<u>\$ (286,603)</u>	<u>\$ 408,860</u>	<u>\$ 691,908</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 711,354	\$ 648,817	\$ (62,537)
<i>Total Revenues</i> .....	<u>711,354</u>	<u>648,817</u>	<u>(62,537)</u>
<i>Expenses:</i>			
Personal services.....	308,786	307,774	1,012
Professional services.....	178,955	173,285	5,670
Operating expenses.....	169,821	169,170	651
Debt service.....	45,418	43,781	1,637
Capital outlays.....	<u>1,500</u>	<u>754</u>	<u>746</u>
<i>Total Expenses</i> .....	<u>704,480</u>	<u>694,764</u>	<u>9,716</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	<u>6,874</u>	<u>(45,947)</u>	<u>(52,821)</u>
Operating transfers out.....	(48,808)	(40,101)	8,707
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	<u>(41,934)</u>	<u>(86,048)</u>	<u>(44,114)</u>
<i>Fund Equity At Beginning Of Year</i> .....	<u>146,405</u>	<u>146,405</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 104,471</u>	<u>\$ 60,357</u>	<u>\$ (44,114)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 1,711,572	\$ 1,357,568	\$ (354,004)
<i>Total Revenues</i> .....	<u>1,711,572</u>	<u>1,357,568</u>	<u>(354,004)</u>
<i>Expenses:</i>			
Personal services.....	187,992	186,820	1,172
Professional services.....	526,535	499,753	26,782
Operating expenses.....	1,006,050	612,861	393,189
Debt service.....	12,200	9,346	2,854
Capital outlays.....	17,200	7,322	9,878
<i>Total Expenses</i> .....	<u>1,749,977</u>	<u>1,316,102</u>	<u>433,875</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	(38,405)	41,466	79,871
Operating transfers in.....	6,958	6,959	1
Operating transfers out.....	(19,699)	(19,699)	0
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	(51,146)	28,726	79,872
<i>Fund Equity At Beginning Of Year</i> .....	<u>72,690</u>	<u>72,690</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 21,544</u>	<u>\$ 101,416</u>	<u>\$ 79,872</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 2,342,076	\$ 2,260,789	\$ (81,287)
<i>Total Revenues</i> .....	<u>2,342,076</u>	<u>2,260,789</u>	<u>(81,287)</u>
<i>Expenses:</i>			
Personal services.....	115,132	101,079	14,053
Professional services.....	779,723	763,328	16,395
Operating expenses.....	1,388,990	1,383,951	5,039
Capital outlays.....	<u>82,500</u>	<u>82,440</u>	<u>60</u>
<i>Total Expenses</i> .....	<u>2,366,345</u>	<u>2,330,798</u>	<u>35,547</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	<u>(24,269)</u>	<u>(70,009)</u>	<u>(45,740)</u>
Operating transfers in.....	6,833	6,834	1
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses And Operating Transfers</i> .....	<u>(17,436)</u>	<u>(63,175)</u>	<u>(45,739)</u>
<i>Fund Equity At Beginning Of Year</i> .....	<u>131,307</u>	<u>131,307</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 113,871</u>	<u>\$ 68,132</u>	<u>\$ (45,739)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 1,066,000	\$ 1,084,350	\$ 18,350
Other.....	60,000	1,479	(58,521)
<i>Total Revenues</i> .....	<u>1,126,000</u>	<u>1,085,829</u>	<u>(40,171)</u>
<i>Expenses:</i>			
Personal services.....	219,838	204,812	15,026
Professional services.....	171,954	163,281	8,673
Operating expenses.....	758,892	738,750	20,142
Capital outlays.....	6,000	5,796	204
<i>Total Expenses</i> .....	<u>1,156,684</u>	<u>1,112,639</u>	<u>44,045</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	(30,684)	(26,810)	3,874
Operating transfers out.....	(18,000)		18,000
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> <i>And Operating Transfers</i> .....	(48,684)	(26,810)	21,874
<i>Fund Equity At Beginning Of Year</i> .....	<u>73,015</u>	<u>73,015</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 24,331</u>	<u>\$ 46,205</u>	<u>\$ 21,874</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 1,998,110	\$ 2,393,411	\$ 395,301
<i>Total Revenues</i> .....	<u>1,998,110</u>	<u>2,393,411</u>	<u>395,301</u>
<i>Expenses:</i>			
Personal services.....	188,605 #	178,306	10,299
Professional services.....	193,906	172,389	21,517
Operating expenses.....	1,693,689	1,666,126	27,563
Capital outlays.....	4,503	4,492	11
<i>Total Expenses</i> .....	<u>2,080,703</u>	<u>2,021,313</u>	<u>59,390</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	(82,593)	372,098	454,691
<i>Fund Equity At Beginning Of Year</i> .....	<u>801,873</u>	<u>801,873</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 719,280</u>	<u>\$ 1,173,971</u>	<u>\$ 454,691</u>

*Schedule of Revenues, Expenses  
and Changes in Fund Equity-Budget and Actual  
Property/Casualty Risk Management-Internal Service Fund  
(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 1,280,878	\$ 1,081,003	\$ (199,875)
Other.....	245,570	274,320	28,750
<i>Total Revenues</i> .....	<u>1,526,448</u>	<u>1,355,323</u>	<u>(171,125)</u>
<i>Expenses:</i>			
Personal services.....	101,578	86,671	14,907
Professional services.....	1,709,331	1,591,794	117,537
Operating expenses.....	63,125	59,085	4,040
Debt service.....	4,200	2,552	1,648
Capital outlays.....	1,694	1,694	0
<i>Total Expenses</i> .....	<u>1,879,928</u>	<u>1,741,796</u>	<u>138,132</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses</i> .....	(353,480)	(386,473)	(32,993)
<i>Fund Equity At Beginning Of Year</i> .....	<u>7,889,200</u>	<u>7,889,200</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 7,535,720</u>	<u>\$ 7,502,727</u>	<u>\$ (32,993)</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, 2000*

	<i>Revised Budget</i>	<i>Budgetary Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Charges for services.....	\$ 340,008	\$ 347,244	\$ 7,236
Other.....		414	414
<i>Total Revenues.....</i>	<u>340,008</u>	<u>347,658</u>	<u>7,650</u>
<i>Expenses:</i>			
Personal services.....	183,386	179,742	3,644
Professional services.....	152,738	144,155	8,583
Operating expenses.....	13,625	7,425	6,200
<i>Total Expenses.....</i>	<u>349,749</u>	<u>331,322</u>	<u>18,427</u>
<i>Excess (Deficiency) Of</i>			
<i>Revenues Over Expenses.....</i>	(9,741)	16,336	26,077
<i>Fund Equity At Beginning Of Year.....</i>	<u>163,945</u>	<u>163,945</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 154,204</u>	<u>\$ 180,281</u>	<u>\$ 26,077</u>

## *Fiduciary Funds*

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*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.*

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*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.*

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

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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.*

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

---

*Undivided Tax Agency Funds*                      The Undivided Tax Funds include Real Estate Property Taxes, Tangible Personal Property Taxes, Inheritance Taxes and various other taxes collected and distributed by the County.

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

---

*Combining Balance Sheet  
All Fiduciary Fund Types*

*December 31, 2000*

	<i>Expendable Trust Fund</i>	<i>Total Agency Funds</i>	<i>Totals</i>
<i>Assets</i>			
	\$ 1,058,521	\$ 84,993,905	\$ 86,052,426
Cash and cash equivalents-- segregated accounts.....		15,464,597	15,464,597
Taxes levied for other governments.....		476,981,860	476,981,860
<i>Total Assets</i> .....	<u>\$ 1,058,521</u>	<u>\$ 577,440,362</u>	<u>\$ 578,498,883</u>
<i>Liabilities</i>			
Due to other funds.....	\$	\$ 3,005,671	\$ 3,005,671
Due to other governments.....		528,632,813	528,632,813
Other liabilities.....	10,000	45,801,878	45,811,878
<i>Total Liabilities</i> .....	<u>10,000</u>	<u>577,440,362</u>	<u>577,450,362</u>
<i>Fund Balances</i>			
Unreserved/undesignated.....	<u>1,048,521</u>	<u></u>	<u>1,048,521</u>
<i>Total Equity</i> .....	<u>1,048,521</u>	<u>0</u>	<u>1,048,521</u>
<i>Total Liabilities And Equity</i> .....	<u>\$ 1,058,521</u>	<u>\$ 577,440,362</u>	<u>\$ 578,498,883</u>



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

For the Year Ended December 31, 2000

<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.....	\$ 7,193,523	\$ 186,579,643	\$ 189,293,077	\$ 4,480,089
<b>Total Assets.....</b>	<b>\$ 7,193,523</b>	<b>\$ 186,579,643</b>	<b>\$ 189,293,077</b>	<b>\$ 4,480,089</b>
<i>Liabilities</i>				
Due to other governments.....	\$ 6,725,499	\$ 78,503,267	\$ 81,039,490	\$ 4,189,276
Other liabilities.....	468,024	108,076,376	108,253,587	290,813
<b>Total Liabilities.....</b>	<b>\$ 7,193,523</b>	<b>\$ 186,579,643</b>	<b>\$ 189,293,077</b>	<b>\$ 4,480,089</b>
<i>Undivided Tax Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 35,559,681	\$ 666,859,565	\$ 657,184,082	\$ 45,235,164
Taxes levied for other governments.....	443,978,077	446,662,625	413,658,842	476,981,860
<b>Total Assets.....</b>	<b>\$ 479,537,758</b>	<b>\$ 1,113,522,190</b>	<b>\$ 1,070,842,924</b>	<b>\$ 522,217,024</b>
<i>Liabilities</i>				
Due to other funds.....	\$ 3,025,750	\$ 2,329,226	\$ 2,349,305	\$ 3,005,671
Due to other governments.....	476,512,008	1,111,192,964	1,068,493,619	519,211,353
<b>Total Liabilities.....</b>	<b>\$ 479,537,758</b>	<b>\$ 1,113,522,190</b>	<b>\$ 1,070,842,924</b>	<b>\$ 522,217,024</b>
<i>Other Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 40,264,202	\$ 79,153,917	\$ 84,139,467	\$ 35,278,652
Cash and cash equivalents-segregated accounts.....	15,418,478	324,437,679	324,391,560	15,464,597
<b>Total Assets.....</b>	<b>\$ 55,682,680</b>	<b>\$ 403,591,596</b>	<b>\$ 408,531,027</b>	<b>\$ 50,743,249</b>
<i>Liabilities</i>				
Due to other funds.....	\$ 0	\$ 31,511,077	\$ 31,511,077	\$ 0
Due to other governments.....	8,496,523	790,106	4,054,445	5,232,184
Other liabilities.....	47,186,157	371,290,413	372,965,505	45,511,065
<b>Total Liabilities.....</b>	<b>\$ 55,682,680</b>	<b>\$ 403,591,596</b>	<b>\$ 408,531,027</b>	<b>\$ 50,743,249</b>
<i>Total Agency Funds</i>				
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 83,017,406	\$ 932,593,125	\$ 930,616,626	\$ 84,993,905
Cash and cash equivalents-segregated accounts.....	15,418,478	324,437,679	324,391,560	15,464,597
Taxes levied for other governments.....	443,978,077	446,662,625	413,658,842	476,981,860
<b>Total Assets.....</b>	<b>\$ 542,413,961</b>	<b>\$ 1,703,693,429</b>	<b>\$ 1,668,667,028</b>	<b>\$ 577,440,362</b>
<i>Liabilities</i>				
Due to other funds.....	\$ 3,025,750	\$ 33,840,303	\$ 33,860,382	\$ 3,005,671
Due to other governments.....	491,734,030	1,190,486,337	1,153,587,554	528,632,813
Other liabilities.....	47,654,181	479,366,789	481,219,092	45,801,878
<b>Total Liabilities.....</b>	<b>\$ 542,413,961</b>	<b>\$ 1,703,693,429</b>	<b>\$ 1,668,667,028</b>	<b>\$ 577,440,362</b>

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## *General Fixed Assets Account Group*

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*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, 2000*

<i>General Fixed Assets:</i>	
Land.....	\$ 7,009,640
Land improvements.....	1,412,810
Buildings, structures, and improvements.....	90,707,741
Furniture, fixtures, and equipment.....	34,243,472
Construction-in-progress.....	<u>32,770,525</u>
<i>Total General Fixed Assets.....</i>	<i>\$ <u><u>166,144,188</u></u></i>
 <i>Investment in General Fixed Assets from:</i>	
General fund revenues.....	\$ 27,553,149
Special revenue fund revenues.....	33,281,180
Capital projects.....	104,440,947
Donations.....	<u>868,912</u>
<i>Total Investment in General Fixed Assets.....</i>	<i>\$ <u><u>166,144,188</u></u></i>

*Schedule of General Fixed Assets  
By Function and Activity*

December 31, 2000

<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.....	\$	\$	\$	\$ 136,479	\$ 136,479
Data Processing.....				2,332,448	2,332,448
Auditor.....				366,870	366,870
Treasurer.....				131,221	131,221
Recorder.....				116,385	116,385
Board of Elections.....				196,022	196,022
Public Works.....	965,977		18,925,701	259,078	20,150,756
<i>Total General Government.....</i>	<u>965,977</u>	<u>0</u>	<u>18,925,701</u>	<u>3,538,503</u>	<u>23,430,181</u>
<i>Judicial and Law Enforcement:</i>					
Sheriff.....			20,937,933	7,720,627	28,658,560
County Courts.....	2,242,464		26,200,931	4,452,834	32,896,229
Prosecutor.....				502,648	502,648
Coroner.....	400,000		2,389,450	1,300,227	4,089,677
Forensic Crime Lab.....				1,462,738	1,462,738
Animal Shelter.....	6,169		958,942	353,320	1,318,431
Support Enforcement.....				158,131	158,131
<i>Total Judicial and Law Enforcement.....</i>	<u>2,648,633</u>	<u>0</u>	<u>50,487,256</u>	<u>15,950,525</u>	<u>69,086,414</u>
<i>Environment &amp; Public Works:</i>					
Memorial Hall.....	42,345		1,707,815	55,113	1,805,273
Public works.....				29,441	29,441
County Engineer.....	48,211		5,187,918	5,758,365	10,994,494
<i>Total Environment &amp; Public Works.....</i>	<u>90,556</u>	<u>0</u>	<u>6,895,733</u>	<u>5,842,919</u>	<u>12,829,208</u>
<i>Social Services:</i>					
Children Services Board.....	145,666		2,459,631	1,067,724	3,673,021
Job and Family Services.....	23,945		365,432	1,086,279	1,475,656
Board of Mental Retardation.....	713,618	11,774	6,599,827	5,011,418	12,336,637
ADAMHS Board.....	172,664			92,647	265,311
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>7,583,024</u>	<u>20,124,254</u>
<i>Community And Economic Development:</i>					
Community and Economic Development Department.....			459,596	306,730	766,326
County Parks.....	2,212,011	1,401,036	2,502,462	1,021,771	7,137,280
<i>Total Community And Economic Development.....</i>	<u>2,212,011</u>	<u>1,401,036</u>	<u>2,962,058</u>	<u>1,328,501</u>	<u>7,903,606</u>
Construction-in-progress.....			32,770,525		32,770,525
<i>Total General Fixed Assets.....</i>	<u>\$ 7,009,640</u>	<u>\$ 1,412,810</u>	<u>\$ 123,478,266</u>	<u>\$ 34,243,472</u>	<u>\$ 166,144,188</u>

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

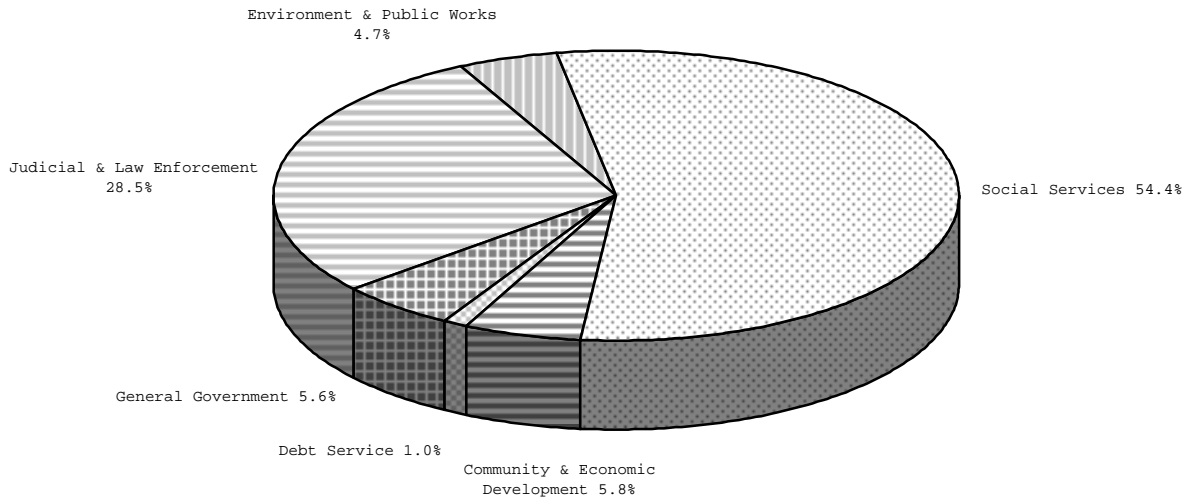
*For the Year Ended December 31, 2000*

<i>Function and Activity</i>	<i>Balance January 1, 2000</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2000</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 131,097	\$ 5,382	\$	\$ 136,479
Data Processing.....	3,925,591	396,214	(1,989,357)	2,332,448
Auditor.....	254,462	112,408		366,870
Treasurer.....	136,710	15,780	(21,269)	131,221
Recorder.....	75,166	41,219		116,385
Board of Elections.....	196,022			196,022
Public Works.....	<u>18,520,111</u>	<u>1,630,645</u>		<u>20,150,756</u>
<i>Total General Government.....</i>	<u>23,239,159</u>	<u>2,201,648</u>	<u>(2,010,626)</u>	<u>23,430,181</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	27,518,750	1,249,565	(109,755)	28,658,560
County Courts.....	30,538,073	2,470,938	(112,782)	32,896,229
Prosecutor.....	456,884	124,477	(78,713)	502,648
Coroner.....	3,958,009	244,300	(112,632)	4,089,677
Forensic Crime Lab.....	1,010,378	452,360		1,462,738
Animal Shelter.....	1,300,331	18,100		1,318,431
Support Enforcement.....	<u>306,777</u>	<u>14,250</u>	<u>(162,896)</u>	<u>158,131</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>65,089,202</u>	<u>4,573,990</u>	<u>(576,778)</u>	<u>69,086,414</u>
<i>Environment &amp; Public Works:</i>				
Memorial Hall.....	1,805,273			1,805,273
Public Works.....	12,855	16,586		29,441
County Engineer.....	<u>10,392,314</u>	<u>602,180</u>		<u>10,994,494</u>
<i>Total Environment &amp; Public Works.....</i>	<u>12,210,442</u>	<u>618,766</u>	<u>0</u>	<u>12,829,208</u>
<i>Social Services:</i>				
Children Services Board.....	3,630,610	42,411		3,673,021
Job and Family Services.....	1,450,768	378,002	(353,114)	1,475,656
Board of Mental Retardation.....	11,903,005	540,202	(106,570)	12,336,637
ADAMHS Board.....	252,665	12,646		265,311
Country View Manor.....	2,193,213			2,193,213
Employment & Training.....	<u>180,416</u>			<u>180,416</u>
<i>Total Social Services.....</i>	<u>19,610,677</u>	<u>973,261</u>	<u>(459,684)</u>	<u>20,124,254</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	736,882	56,178	(26,734)	766,326
County Parks.....	<u>6,286,889</u>	<u>889,448</u>	<u>(39,057)</u>	<u>7,137,280</u>
<i>Total Community And Economic Development.....</i>	<u>7,023,771</u>	<u>945,626</u>	<u>(65,791)</u>	<u>7,903,606</u>
Construction-in-progress.....	<u>16,838,187</u>	<u>16,322,136</u>	<u>(389,798)</u>	<u>32,770,525</u>
<i>Total General Fixed Assets.....</i>	<u>\$ 144,011,438</u>	<u>\$ 25,635,427</u>	<u>\$ (3,502,677)</u>	<u>\$ 166,144,188</u>

*General Governmental Expenditures by Function*

*Last Ten Fiscal Years*

	<i>General Government</i>	<i>Judicial &amp; Law Enforcement</i>	<i>Environment &amp; Public Works</i>	<i>Social Services</i>	<i>Community &amp; Economic Development</i>	<i>Parks, Recreation &amp; Conservation</i>	<i>Debt Service</i>	<i>Total</i>
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
2000	22,452,740	115,450,990	19,214,688	220,362,371	23,423,758	-	4,046,648	404,951,195



2000

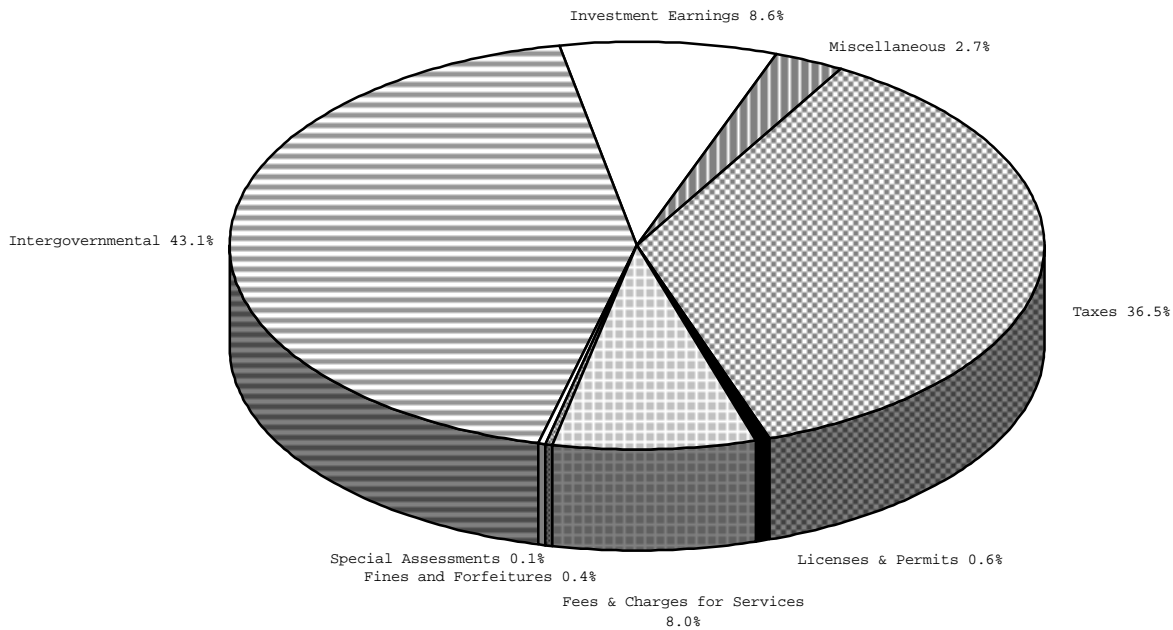
Source: Montgomery County Auditor's Office

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 &amp; Permits</i>	<i>Fees &amp; 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>
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
2000	161,363,809	2,559,856	35,327,161	1,552,331	255,602	190,814,014	38,161,939	12,113,009	442,147,721



2000

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*

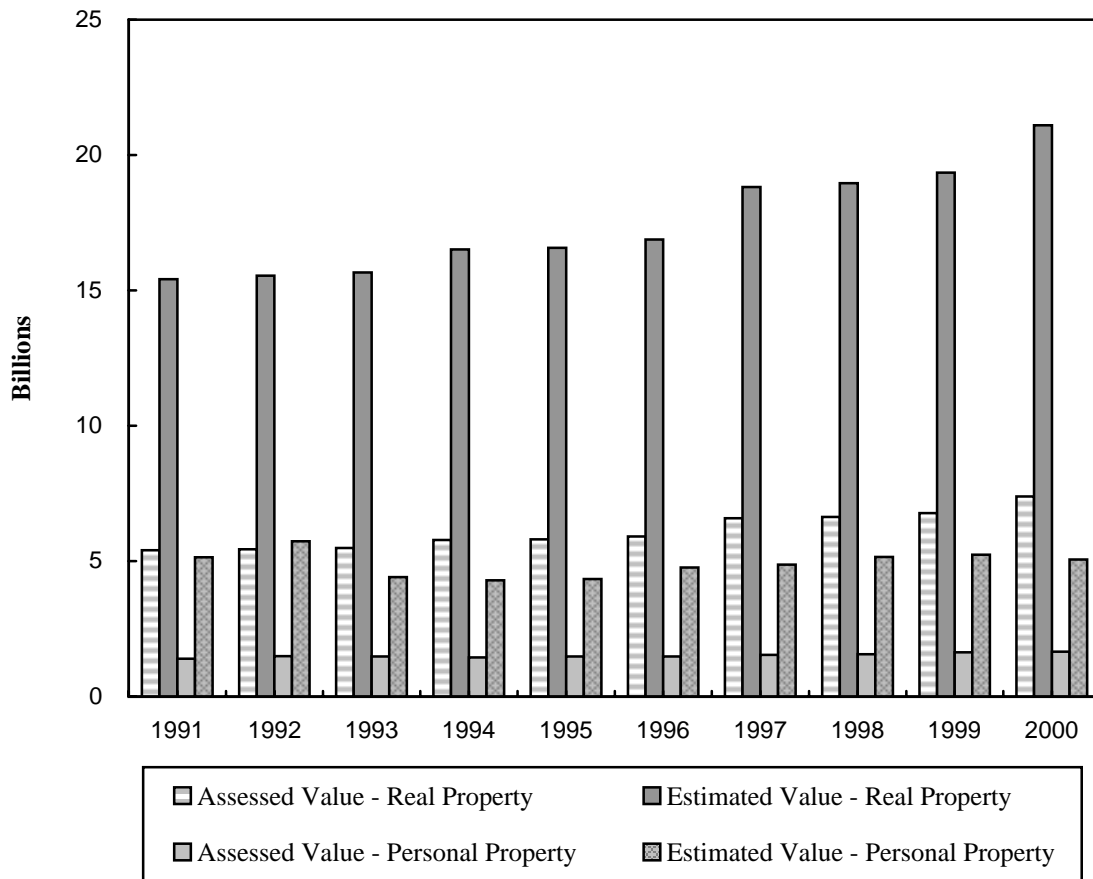
<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1990	1991	\$58,109,334	\$55,502,037	95.5%	\$2,044,474	\$57,546,511
1991	1992	59,198,979	56,816,327	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
1999	2000	98,871,625	96,148,720	97.2%	3,481,404	99,630,124

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
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
2000	7,383,870,500	21,096,772,857	1,659,017,780	5,057,003,279	9,042,888,280	26,153,776,136



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.)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<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	-	-	-	-	-	-	-
Human Services Levy II	1.32	1.32	1.32	-	-	-	-	-	-	-
Human Services Levy III	2.36	2.36	2.36	2.36	2.36	-	-	-	-	-
Human Services Levy IV	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	5.21
Human Services Levy B	-	-	-	-	-	5.03	5.03	5.03	5.03	5.03
<i>Total Rates</i>	10.45	10.45	10.45	12.94	12.94	12.94	12.94	12.94	12.94	12.94
<i>School Districts</i>										
Brookville	49.63	49.28	49.28	49.28	49.08	57.58	57.24	57.22	57.15	57.09
Centerville	49.48	49.48	49.81	50.58	56.48	56.48	56.48	56.48	56.05	55.85
Dayton	52.25	52.25	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65
Huber Heights	41.05	50.55	48.81	48.68	48.47	48.37	47.98	47.92	47.71	54.11
Jefferson	50.90	50.90	56.40	56.40	56.40	56.40	56.40	56.40	61.90	61.90
Kettering	48.90	48.90	48.90	49.81	49.80	53.10	53.10	53.10	53.10	53.10
Mad River	43.00	43.00	43.00	50.60	50.60	50.60	50.60	50.60	50.60	50.60
Miamisburg	38.95	38.95	38.74	38.95	38.95	44.70	43.95	44.95	44.63	46.88
New Lebanon	48.95	48.55	48.55	48.55	48.55	48.55	48.30	48.30	48.30	48.30
Northmont	55.35	54.68	54.68	54.18	59.18	59.18	59.08	59.03	58.93	58.85
Northridge	36.85	44.35	44.35	44.35	52.10	52.10	52.10	52.10	52.10	52.10
Oakwood	82.32	82.32	82.32	82.32	88.82	88.82	88.82	88.82	88.82	95.57
Trotwood-Madison	45.22	45.56	45.86	45.86	45.86	55.76	53.74	53.74	53.74	52.64
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66
Vandalia-Butler	44.53	42.91	42.91	42.91	47.86	47.86	45.86	45.86	45.86	45.06
West Carrollton	43.44	43.44	50.84	50.84	50.76	50.76	53.26	53.26	53.26	53.26
<i>Out-Of-County School Districts</i>										
Beavercreek	35.70	40.90	40.70	40.10	39.00	42.50	43.00	42.90	42.00	42.60
Carlisle	42.70	42.70	42.70	42.70	42.70	42.70	42.70	43.70	50.51	50.51
Fairborn	42.10	41.90	42.20	41.80	41.80	41.80	41.80	41.80	41.80	44.70
Preble Shawnee	29.50	29.50	27.50	27.50	25.50	25.00	24.50	22.50	25.49	25.49
Tri County North	36.55	36.55	36.35	33.95	42.95	42.70	41.95	41.17	40.85	40.55

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

*Last Ten Fiscal Years*

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.72	2.72	2.64	2.64	2.64	2.64	2.64	2.51	2.35	2.35
Clayton	5.96	5.96	5.96	9.46	9.46	9.46	9.46	9.46	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	7.67	7.67	7.67	7.67	7.67	7.67	7.67	7.67	10.17	10.59
Farmersville	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64
Germantown	5.16	5.16	5.16	5.16	5.16	5.16	4.66	4.66	4.66	5.66
Huber Heights	14.57	14.34	14.34	11.96	11.79	11.79	11.76	11.76	11.74	11.69
Kettering	7.41	7.25	7.17	7.17	7.17	7.17	7.00	7.00	6.98	6.92
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	7.03	6.35	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	16.70
Oakwood	11.08	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	1.26	1.26	1.26	1.26	6.39	6.39	6.39	6.39	6.39	6.39
Trotwood	5.22	5.22	5.22	3.44	3.44	6.94	15.14	15.14	15.14	15.14
Union	13.11	13.11	13.11	13.11	13.11	13.11	13.11	13.11	16.03	16.03
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	8.30	8.30	8.30	8.30	8.30	8.30	8.30	13.30	13.30	14.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<i>Townships</i>										
Butler	13.60	13.60	15.60	15.10	15.10	15.10	16.60	17.60	17.60	17.60
Clay	9.90	9.90	9.90	9.90	11.40	11.40	11.40	11.40	11.40	11.40
German	12.36	14.36	14.36	16.36	15.86	15.86	14.70	15.70	15.70	16.70
Harrison	11.08	11.98	11.98	13.28	13.28	13.68	13.68	13.68	13.68	16.63
Jackson	14.15	14.15	14.15	15.15	15.15	15.15	16.90	18.70	18.70	18.70
Jefferson	12.99	14.99	16.69	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Madison	19.64	19.64	19.64	19.64	19.64	19.64	-	-	-	-
Mad River	11.53	11.53	13.53	13.53	-	-	-	-	-	-
Miami	14.79	16.29	18.54	18.54	17.00	17.00	17.00	17.25	17.25	18.25
Perry	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	11.00
Randolph	10.34	10.34	10.34	10.34	10.34	10.34	10.34	10.34	10.34	-
Washington	16.05	16.05	16.55	15.75	15.75	15.75	15.75	15.50	15.50	14.00
<i>Other Units</i>										
Dayton/Montgomery Library	-	-	-	-	0.72	0.72	0.72	0.26	0.26	0.26
Washington/Centerville Library	-	-	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63
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	1.20	1.20	1.20	1.20	1.20	1.20
Conservancy Tax	-	-	-	-	-	-	-	-	-	-

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>
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
2000	250,040	231,704	93%	314,341

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>
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
2000	559,062	9,042,888	210,469,833	165,214,833	1,986,447	43,268,553	0.478%	77.39

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 &amp; 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%
2000	1,365,000	2,036,608	3,401,608	404,951,195	0.84%

Source: Montgomery County Auditor's Office

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

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

*Computation of Legal Debt Margin*

December 31, 2000

<i>Total of all County Debt Outstanding (1)</i> .....	\$ 210,469,833
<i>Debt exempt from computation:</i>	
Special assessment bonds.....	\$ 1,390,743
Revenue bonds.....	113,240,033
Self-supporting general obligation bonds paid from:	
Water revenue.....	3,064,057
Wastewater revenue.....	28,805,000
Parking facilities revenue.....	8,015,000
Stillwater Center revenue.....	10,700,000
Portion of general obligation bonds for County jail / family courts expansion.....	14,492,958
Portion of general obligation bonds for Children Service's Board admin bldg.....	12,800,000
<i>Total exempt debt</i> .....	<u>(192,507,791)</u>
Net debt.....	<u>\$ 17,962,042</u>
<i>Assessed Valuation of County (2)</i> .....	<u>\$ 9,198,990,659</u>
Direct debt limitation-ORC 133.02 and ORC 133.05 (3% of first \$100,000,000 assessed valuation; 1 1/2% of amount in excess of \$100,000,000; not in excess of \$300,000,000; 2 1/2% of amount in excess of \$300,000,000).....	
	\$ 228,474,766
Net debt (all unvoted).....	<u>(17,962,042)</u>
Direct Legal Debt Margin (Voted and Unvoted).....	<u>\$ 210,512,724</u>
<i>Unvoted debt limitation (1% of County assessed valuation)</i> .....	<u>\$ 91,989,907</u>
Net unvoted debt.....	<u>(17,962,042)</u>
<i>Unvoted Legal Debt Margin</i> .....	<u>\$ 74,027,865</u>

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness.

(2) For the purpose of this computation the current assessed valuation, on which the 2001 levy will be based, is used.



*Computation of Direct, Overlapping and Underlying Debt*

December 31, 2000

	<i>Gross Debt</i>	<i>Self-Supporting Debt(1)</i>	<i>Debt Service Fund(2)</i>	<i>Net Debt</i>	<i>Percent Applicable To County(3)</i>	<i>County Share</i>
<i>Direct:</i>						
Montgomery County.....	\$ 210,469,833	\$ 165,214,833	\$ 1,986,447	\$ 43,268,553	100.00%	\$ 43,268,553
<i>Total Net Direct Debt.....</i>						<u>43,268,553</u>
<i>Overlapping:</i>						
Village of Carlisle.....	1,131,314		6,070	1,125,244	5.02%	56,514
City of Huber Heights.....	35,759,599	11,635,516	959,708	23,164,375	99.84%	23,126,199
City of Springboro.....	38,843,000		80,929	38,762,071	0.96%	371,876
City of Union.....	981,600			981,600	99.65%	978,155
<i>Total Net Overlapping Debt.....</i>						<u>24,532,744</u>
<i>Underlying:</i>						
Cities, Villages, Townships						
Within Montgomery County.....	134,891,417	13,520,000	19,285,629	102,085,788	100.00%	102,085,788
School Districts						
Within Montgomery County.....	61,431,548		10,322,474	51,109,074	100.00%	51,109,074
<i>Total Net Underlying Debt.....</i>						<u>153,194,862</u>
<i>Total Net Debt.....</i>						<u>\$ 220,996,159</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) 2000 Tax Budgets filed with County Budget Commission by July 20, 1999. Certified unencumbered balances filed with the County Budget Commission January 2000. Debt service funds exclude amounts for Self-Supporting Debt.

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

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

Last Ten Fiscal Years

Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds				
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available for Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage
				Principal	Interest	Total			Principal	Interest	Total	
<i>Water Fund Bond Coverage:</i>												
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
2000	40,322,567	24,470,935	15,851,632	1,675,000	2,984,043	4,659,043	3.40	11,192,589	155,305	173,300	328,605	34.06
<i>Wastewater Fund Bond Coverage:</i>												
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
2000	37,714,500	24,837,022	12,877,478	1,340,000	680,285	2,020,285	6.37	10,857,193	1,345,000	1,629,293	2,974,293	3.65

(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.

There were no debt service requirements on the bonds, issued in 2000, payable from the Stillwater Center so no bond coverage disclosures are applicable.

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>													
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	
2000	44,882,091	15,488,705	29,393,386	3,820,000	2,745,206	6,565,206	4.48	n/a	n/a	n/a	n/a	n/a	

*Parking Facilities Fund Bond Coverage:* (3)

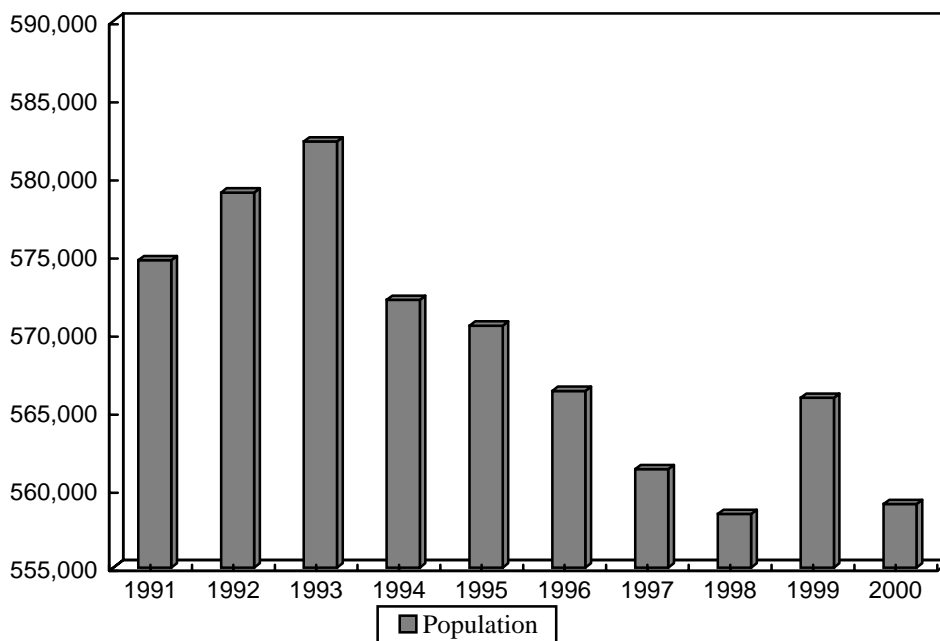
1991	\$ 1,005,592	\$ 237,386	n/a	n/a	n/a	n/a	n/a	\$ 768,206	\$ 0	\$ 107,709	\$ 107,709	7.13
1992	1,473,102	193,446	n/a	n/a	n/a	n/a	n/a	1,279,656	155,000	358,739	513,739	2.49
1993	2,015,111	170,637	n/a	n/a	n/a	n/a	n/a	1,844,474	205,000	300,980	505,980	3.65
1994	1,286,023	218,850	n/a	n/a	n/a	n/a	n/a	1,067,173	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
2000	2,678,812	412,518	n/a	n/a	n/a	n/a	n/a	2,266,294	270,000	229,755	499,755	4.53

*Demographic Statistics*

December 31, 2000

<i>Population</i>	<i>County</i>	<i>MSA</i>
1940	295,480	331,343
1950	398,441	518,642
1960	527,080	727,121
1970	606,148	850,266
1980	571,697	830,070
1990	573,809	951,270
2000	559,062	950,558

<i>Population for the Last Ten Years</i>	
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
2000	559,062



Source: Miami Valley Regional Planning Commission

*Age Distribution*  
2000

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

Source: U.S. Census Bureau, Census 2000

*Racial/Ethnic*  
*Composition of*  
*Population*  
2000

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

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

Source: Miami Valley Regional Planning Commission

*Ten Largest*  
*Employers*

	<i>Employees</i>
Wright-Patterson Air Force Base.....	21,000
Delphi Automotive Systems.....	13,000
Premier Health Partners.....	9,000
Airborne Express.....	7,875
Meijer Inc.....	6,600
Kettering Medical Network.....	5,411
International Truck and Engine Corp.....	4,729
GM Truck Group Moraine Assembly.....	4,350
Montgomery County.....	4,100
AK Steel.....	4,000

Source: Dayton Business Journal

## Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

Year	Total Permits Issued(1)	Building Permits Total Estimated Value of Buildings(1)	Real Property		Banking Activity Bank Deposits(3)
			Assessed Value(2)	Estimated Actual Value	
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
2000	5,722	332,849,727	7,383,870,500	21,096,722,857	191,473,000

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

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

(3) Source: Federal Reserve Bank of Cleveland. In 2000, the County's largest bank, Fifth Third of Western Ohio, moved its headquarters to Hamilton County.

## Principal Taxpayers

December 31, 2000

Company	Taxes	Assessed Value (1)	Percentage of Total County Assessed Valuation
Dayton Power & Light Co.	\$32,216,055	\$395,128,460	4.37%
Ohio Bell Telephone Co.	7,628,412	88,768,530	0.98%
City of Dayton	2,297,041	38,648,890	0.43%
Dayton Mall Venture Inc.	1,879,160	31,850,000	0.35%
NCR	1,856,186	27,231,590	0.30%
General Motors Corp.	1,571,290	42,494,340	0.47%
Huber Investment Corp.	1,399,665	27,101,880	0.30%
General Telephone Co. of Ohio	1,093,536	12,750,410	0.14%
Kettering Medical Center	769,595	20,634,160	0.23%
Meijer Stores LTD	658,778	10,722,500	0.12%
<i>Total Real and Personal Property Valuation</i>		695,330,760	7.69%
All Others		8,347,557,520	92.31%
<b>Total Assessed Valuation</b>		<b>\$9,042,888,280</b>	<b>100.00%</b>

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

(1) Value used for this disclosure is that upon which the 2000 levy was based.

*Synopsis of Insurance*

December 31, 2000

<i>Carrier</i>	<i>Policy Number</i>	<i>Policy Period</i>	<i>Coverage</i>	<i>Limits</i>	<i>Deductible</i>	<i>Annual Premium</i>
<i>Alcohol, Drug Addiction and Mental Health Services Board:</i>						
Cincinnati Insurance Co.	CPP5003369AWR	9/1/99-9/1/02	Employee Dishonesty	\$100,000	\$0	\$2,179
			Equipment	\$222,000	\$250	
			Comprehensive General	\$500,000	\$0	
				\$1,000,000	Per Incident Aggregate	
			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.	NDA1572887	2/1/00-2/1/01	Directors & Officers Liability	\$2,000,000	\$2,500	\$12,657
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Nationwide Insurance	EGL005739	2/1/00-2/1/01	Acts or Omissions	\$2,000,000	\$0	\$3,278
			Directors & Officers Liability	\$5,000,000	Aggregate	
Nationwide Insurance	EGL005739	2/1/00-2/1/01	Umbrella Liability	\$3,000,000	\$0	\$12,725
			Acts or Omissions	\$3,000,000	Per Incident	
Nationwide Insurance	CA0005739	8/24/00-8/24/01	Automobile Liability	\$5,000,000	\$0	\$50,106
			Auto Medical	\$5,000	Per Person	\$0
			Uninsured Motorist	\$5,000,000		
			Motor Vehicle Collision	\$1,000,000		\$250
			Comprehensive		\$250	
Nationwide Insurance	IMC005739	8/24/00-8/24/01	Inland Marine	\$6,265	Equipment	\$0
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/00-1/29/01	Forgery or Alteration	\$10,000	\$1,000	\$3,077
			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.	4013308	12/31/99-12/31/01	Excess Liability for all the above coverages	\$20,000,000	n/a	\$116,152
Royal Ins. Co.	PSU006692	12/31/00-12/31/01	Property, Boiler & Machinery, Catastrophic Auto Physical Damage	\$375,205,985	\$100,000	\$249,780
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, 2000*

	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>		9 296 488
<i>Enrollment in Colleges &amp; Universities</i>		21,348 15,398 10,318 1,782
<i>(2000) Transportation</i>		1 13 94 5 26 24 2
<i>November 2000 Elections</i>	Voters in '00 General Election.....	371,790 237,580
	Percentage of Registered Voters Voting.....	63.90%
	Source: Montgomery County Board of Elections	
<i>Sanitary Engineering</i>		1,172 1,167 77,547 79,510
	Source: Montgomery County Sanitary Engineering	
<i>Solid Waste Management</i>	No. Tons of Solid Waste Transferred to Landfill.....	269,981
	Source: Montgomery County Solid Waste Management	





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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 16, 2001