



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

MONTGOMERY COUNTY FINANCIAL CONDITION

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MONTGOMERY COUNTY FINANCIAL CONDITION
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant - Title XX	93.667	MH-34	\$ 486,357
<i>Passed Through Ohio Department of Mental Retardation</i>			
Social Services Block Grant - Title XX		MR-57	388,063
Total Social Services Block Grant - Title XX			<u>874,420</u>
Medical Assistance Program (Medicaid)	93.778	(A)	8,040,797
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (Medicaid)		(A)	10,086,611
Total Medical Assistance Program (Medicaid)			<u>18,127,408</u>
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01	<u>74,383</u>
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Kids		(A)	58,836
CMHS Block Grant - Community Plan		(A)	199,733
Twin Valley-Dayton Collab Plan		(A)	16,144
Linkages from Local Jails		(A)	13,026
Collaborative Training		(A)	558
Collaborative Development		(A)	13,660
Consumer Outcomes Incentive		(A)	<u>129,426</u>
Total Block Grants For Community Mental Health Services			<u>431,383</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)	2,990,177
SAPT Block Grant - UMADAOP		(A)	217,330
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-01-9160	227,957
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-02-9160	6,981
SAPT Block Grant - NOVA		57-57424-01-W-T-99/00-9043	255,593
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	282,772
SAPT Block Grant - AIDS Outreach		(A)	155,259
SAPT Block Grant - MVH		57-57731-01-WFS-T-99/00-9607	163,855
SAPT Block Grant - MVH		57-57731-01-WFS-T-01-9607	98,035
SAPT Block Grant - Drugs Don't Work		57-57473-01-DFW-P-99/00-9243	15,000
SAPT Block Grant - Drugs Don't Work		57-57473-01-DFW-P-02-9243	15,000
SAPT Block Grant - Diversion Alternatives for Youth		57-57324-02-YMENT-P-00-0018	35,000
SAPT Block Grant - Project Impact		(A)	22,456
SAPT Block Grant - Youth Possibilities in Dayton		57-57936-02-YMENT-P-00-9832	<u>12,809</u>
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>4,498,224</u>
Total United States Department of Health and Human Services			<u>24,005,818</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
(Direct Programs)			
Community Development Block Grant	14.218	B-95-UC-39-0004	304,064
		B-96-UC-39-0004	16,235
		B-97-UC-39-0004	13,815
		B-98-UC-39-0004	125,587
		B-99-UC-39-0004	737,468
		B-00-UC-39-0004	1,759,953
		B-01-UC-39-0004	<u>170,596</u>
Total Community Development Block Grant			<u>3,127,718</u>
Emergency Shelter Grant	14.231	S-00-UC-39-0001	84,834
		S-01-UC-39-0001	<u>6,260</u>
Total Emergency Shelter Grant			<u>91,094</u>

MONTGOMERY COUNTY FINANCIAL CONDITION
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
HOME Investment Partnership Program	14.239	M-96-UC-39-0004 M-97-UC-39-0004 M-98-UC-39-0004 M-99-UC-39-0004 M-00-UC-39-0004 M-01-UC-39-0004	114,269 25,442 167,474 251,000 647,196 17,456
Total HOME Investment Partnership Program			<u>1,222,837</u>
Lead Based Paint Abatement	14.900	OHLAG0056-95	231,558
Total United States Department of Housing and Urban Development			<u>4,673,207</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>(Direct Programs)</i>			
Equitable Sharing Program	16.XXX	(A)	<u>233,376</u>
Criminal Justice Discretionary Grant Program	16.574	00-DG-D02-7561 98-JB-013-A056 99-JB-013-A056 99-JB-013-B056 (A) 00-JB-013-B056	44,903 59,508 132,202 98,355 23,623 210,482
Total Criminal Justice Discretionary Grant Program			<u>569,073</u>
<i>Passed Through Ohio Department of Justice</i>			
Victims of Crime Act	16.575	98-VA-GENE-246 01-VA-GENE-246	224 43,655
Victims of Crime Act Care House Grant		01-VA-GENE-246X	30,256
Victims of Crime Act Care House Grant		02-VA-GENE-246X 02-VA-GENE-246	9,476 17,580
<i>(Direct Programs)</i>			
Victims of Crime Act		02-VA-CHAE-499	7,787
Victims of Crime Act		01-VA-CHAE-499	19,226
Total Victims of Crime Act			<u>128,204</u>
<i>Passed Through Ohio Department of Justice</i>			
Byrne Formula Grant Program	16.579		
Omnibus Crime Control & Safe Streets Act		96-RS-SAT-101	
Omnibus Crime Control & Safe Streets Act		97-RS-SAT-101	46,025
Omnibus Crime Control & Safe Streets Act		98-RS-SAT-101	147,494
Anti-Narcotics Control - Lighthouse Sex Offenders		99-DG-F02-7354	34,300
Anti-Narcotics Control - Lighthouse Sex Offenders		00-DG-C03-7354	71,836
Anti-Narcotics Control - Sheriff C.A.N.E.		99-DG-A01-7526	(13)
Anti-Narcotics Control - Sheriff C.A.N.E.		00-DG-A01-7526	178,577
Anti-Narcotics Control - Sheriff C.A.N.E.		01-DG-A01-7526	2,146
Anti-Narcotics Control - Drexel Assistance Project		98-DG-B01-7560	4,101
Anti-Narcotics Control - Drexel Assistance Project		99-DG-B01-7560	14,734
Anti-Narcotics Control - Drexel Assistance Project		00-DG-B01-7560	89,990
Anti-Narcotics Control - Violence Free Youth		99-DG-B01-7563	2,349
Anti-Narcotics Control - RISE		00-DG-F02-7566	11,424
Anti-Narcotics Control - Girls to Women 2000		99-DG-F02-7566	33,293
Anti-Narcotics Control - Girls to Women 2000		98-DG-F02-7566	30,158
Total Byrne formula Grant Program			<u>666,414</u>
<i>(Direct Programs)</i>			
Title V of Violent Crime Drug Court - CPC Drug Court - Juvenile Court	16.585	(A) 99-DC-VX-0167	72,912 33,187
Total Title V of Violent Crime Drug Court			<u>106,099</u>

MONTGOMERY COUNTY FINANCIAL CONDITION
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
Local Law Enforcement Block Grant	16.592	98-LB-VX-3170 99-LB-VX-4079 00-LB-BX-1644 01-LB-BX-2629	(2,332) 2,994 20,085 1,747 <hr/> 22,494
Total Local Law Enforcement Block Grant			<hr/> 22,494
Public Safety Partnership and Comm Policing Grant	16.710	97-JJ-CP1-0241 99-JJ-CP1-0241 00-TE-CX-0142	28,612 37,574 199,846 <hr/> 266,032
Total Public Safety Partnership and Comm Policing Grant			<hr/> 266,032
<i>Passed Through Ohio Department of Justice</i>			
Juvenile Justice and Delinquency Prevention			
Juvenile Justice - Title V Intervention Ctr Assess	16.540	99-JV-T50-5022	43,795
Juvenile Justice - Project RHAP		97-JJ-DP2-0235 98-JJ-DP2-0235	1 3,128 <hr/> 46,924
Total Juvenile Justice and Delinquency Prevention			<hr/> 46,924
Violence Against Women Act	16.588	97-WF-VA2-8908 99-WF-VA2-8908 00-WF-VA2-8908 99-WF-VA5-8911 00-WF-VA5-8911 98-WF-VA2	5 43,624 26,111 14,514 16,815 1,619 <hr/> 102,688
Total Violence Against Women Act			<hr/> 102,688
Total United States Department of Justice			<hr/> 2,141,304
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Job and Family Services</i>			
Workforce Investment Act	17.255	(A)	<hr/> 2,251,926
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Federal Aid Highway Program	20.205	(A)	<hr/> 3,270,509
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Drug Free Schools and Communities - DAYBREAK	84.186A	57-57936-01-DFS-P-00-9075 57-57936-01-DFS-P-01-9075 57-57936-01-DFS-P-01-9075	14,463 31,956 52,500
Drug Free Schools and Communities - PRESCHOOL/FAMILY PREV		57-57936-01-DFS-P-01-9075	30,281
Drug Free Schools and Communities - Proj Impact		(A)	43,750
Drug Free Schools and Communities - WSU CDD		57-57737-01-DFS-P-01-9718 57-57737-01-DFS-P-00-9718	57,651 20,795 <hr/> 251,396
Total Drug Free Schools and Communities			<hr/> 251,396
<i>Passed Through Ohio Department of Education</i>			
Special Education - Pre-School Grants	84.173	066159-PG-SI-01P 066159-PG-S5-01P	80,888 59,631 <hr/> 140,519
Total Special Education - Pre-School Grants			<hr/> 140,519
Special Education - Grants to States	84.027	066159-6B-SF-01P	<hr/> 138,632
Total Special Education Cluster			<hr/> 279,151
Innovative Education Prog Strategies Title VI	84.298	066159-C2-SI-00	<hr/> 4,348
Total United States Department of Education			<hr/> 534,895

MONTGOMERY COUNTY FINANCIAL CONDITION
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity's Number	Disbursements
UNITED STATES SOCIAL SECURITY ADMINISTRATION			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Security Research and Demonstration-Job Incentive Focus	96.007	(A)	99,942
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education Division of School Food Service</i>			
National School Lunch	10.555	070474	135,740
Total Expenditures of Federal Awards			\$ 37,113,341

(A) Project number not known or not applicable.

The notes to the schedule of federal awards expenditures is an intergral part of this statement.

MONTGOMERY COUNTY FINANCIAL CONDITION

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2001

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, Ohio Department of Job and Family Services 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 - UNITED STATES DEPARTMENT OF AGRICULTURE

Cash receipts from the United States 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 - FEDERAL DRUG SEIZURES

During 2001, the County received federal assistance totaling \$194,891 as proceeds from the sale of assets obtained through federal drug seizures. The corresponding disbursements are shown on the Schedule of Federal Awards Expenditures (United States Department of Justice) as CFDA # 16.XXX.

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STATE OF OHIO
OFFICE OF THE AUDITOR

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

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

We have audited the financial statements of Montgomery County (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 26, 2002, in which we noted the County has adopted Governmental Accounting Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions". We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 26, 2002.

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. A reportable condition is described in the accompanying schedule of findings as item 2001-60357-001.

**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 that the reportable condition described above is not 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 26, 2002.

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 26, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

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, 2001. 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, 2001. 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 2001-60357-002. We also noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 26, 2002.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. We noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 26, 2002.

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, 2001, and have issued our report thereon dated June 26, 2002. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the 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 26, 2002

MONTGOMERY COUNTY FINANCIAL CONDITION

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Workforce Investment Act , CFDA # 17.255 Medical Assistance Program, CFDA # 93.778 Block Grant for Prevention & Treatment of Substance Abuse, CFDA # 93.959
(d)(1)(viii)	Dollar Threshold: Type AIB Programs	Type A: > \$ 1,113,400 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

MONTGOMERY COUNTY FINANCIAL CONDITION

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2001
(Continued)**

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

FINDING NUMBER 2001-60357-001

Sheriff Bank Reconciliation

The County Sheriff was unable to reconcile the Sheriff's Depository bank account at year end. Bank reconciliations are not being completed on a monthly basis and reconciling items are not being submitted to the County Auditor. As a result of audit procedures performed, reconciling items totaled \$3,632,744, as of December 31, 2001. 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 verify accurate, monthly reconciliation of all bank accounts, and ensure proper reviews are performed and documented. Implementation of these procedures will provide the County Sheriff with accurate and timely financial information needed for decision-making purposes.

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2001-60357-002
CFDA Title and Number	Substance Abuse Prevention and Treatment Block Grant, CFDA# 93.959
Federal Award Number / Year	All awards expended during FY2001
Federal Agency	United States Department of Health and Human Services
Pass-Through Agency	Ohio Department of Alcohol and Drug Addiction Services

45 CFR 92.21 and 45 CFR 74.22 states when funds are funded on a reimbursement basis, program costs must be paid for by entity funds before reimbursement is requested from the Federal Government. When funds are advanced, recipients must follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and the disbursement at the service level.

When advance payment procedures are used, recipients must establish similar procedures for subrecipients. Pass-through entities must establish reasonable procedures to verify they receive reports of subrecipients' cash balances and cash disbursements in sufficient time to enable the pass-through entities to submit complete and accurate cash transactions reports to the Federal awarding agency or pass-through entity. Pass-through entities must monitor cash drawdowns by their subrecipients to assure that subrecipients conform substantially to the same standards of timing and accounting as apply to the pass-through entity.

The County Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board did not require providers to submit monthly cash balance reports to ADAMHS which would allow ADAMHS to adequately monitor their cash needs. Without proper monitoring, the County ADAMHS Board may be allocating more monies to a subrecipient than is needed at that time. This could cause the subrecipient to hold and earn interest on federal monies.

MONTGOMERY COUNTY FINANCIAL CONDITION

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2001
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS (Continued)

FINDING NUMBER 2001-60357-002 (Continued)

It was also noted that the total expenditures shown on the funding reimbursement forms did not actually represent those expenditures reported to ADAMHS by the providers. In some instances, if a provider did not send in a monthly expenditure report, the ADAMHS Board used prior month's expenditures or the total allocation amounts as the actual expenditures reported to the State pass-through entity. This practice creates unsupported actual expenditures on the Federal Funding Request forms.

The County ADAMHS Board should implement additional monitoring procedures to ensure they are providing funds to subrecipients according to the subrecipient's immediate needs. Such procedures could include requiring additional monthly reports that illustrate total federal monies received and expended to include cash balances. The County ADAMHS also needs to begin reporting to the federal government those expenditures that are actually submitted to them from the subrecipients.

MONTGOMERY COUNTY FINANCIAL CONDITON

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 §.315 (b)
DECEMBER 31, 2001**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i>Explain:</i>
2000-60357-001	Finding for Recovery – Overcompensation of Veterans Services Commission	No	Not Corrected
2000-60357-002	County did not prepare a general tax list or a general duplicate of real and public utility properties.	Yes	
2000-60357-003	County did not charge the correct real estate assessment fee	Yes	
200-60357-004	Sheriff's depository account was not reconciled	No	Repeated for fiscal year 2001 Finding number 2001-60357-001
2000-60357-005	The undivided real estate tax agency fund balance did not reflect all tax collections, adjustments and distributions.	Yes	
2000-60357-006	Inability to perform reconciliation of Support Enforcement Tracking System to bank account	Yes	
2000-60357-007	Inability to reconcile Job Training and Partnership Act receipts and disbursements to the accounting system.	Yes	
2000-60357-008	Title XIX monies not being remitted to service providers within 30 days of electronic remittance advice	Yes	



MONTGOMERY
COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2001



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



KARL L. KEITH

Montgomery County Auditor

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

James M. Bayer, CPA
Director of Accounting

Carol J. Longo
Financial System Manager

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

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2001*

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For the Year Ended December 31, 2001*

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Transmittal Letter
From County Auditor



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

June 26, 2002

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

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

This report provides complete and accurate information on Montgomery County's financial position as well as the results of operations for all of the various funds and account groups in county government for the Fiscal Year Ended December 31, 2001. It has been prepared in accordance with Generally Accepted Accounting Principles for governments, and all disclosures required by GAAP in order to ensure a fair representation of the County's financial condition have been included.

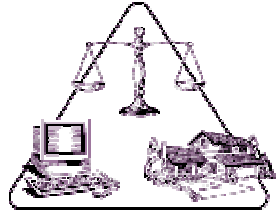
I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for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

Sincerely,

Handwritten signature of Karl L. Keith

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 26, 2002
Honorable Karl L. Keith
Montgomery County Auditor

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

Honorable Hugh M. Quill
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2001. This report contains basic financial statements, supplemental financial statements, and other financial and statistical information, providing a complete and full disclosure of all material financial aspects of the County for the 2001 fiscal year. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. This report is prepared in conformance with generally accepted accounting principles, as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources, and is representative of the County's continual commitment to provide financial information to the citizens of Montgomery County.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Montgomery County, established on May 1, 1803, is located in the southwest part of the State of Ohio. It encompasses 28 municipalities and townships, of which the city of Dayton is the largest. Approximately 554,000 people reside within the County's 462 square mile area, making Montgomery County the fourth most populous of Ohio's 88 counties.

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

Transmittal Letter (Cont'd.)

basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison between the Board of County Commissioners, other County elected officials, designated boards, and other units of government. The County provides its citizens with a wide range of services that include human and social services, health and community assistance-related services, civil and criminal justice system service, road and bridge maintenance, and other general and administrative support services. The County also operates several Enterprise Funds that include a water system, wastewater system, solid waste management system, an intermediate care facility for the mentally retarded and developmentally disabled, and two parking garages.

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

ECONOMIC CONDITIONS AND EMPLOYMENT

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

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

Some of the largest for-profit employers in the Dayton MSA include: Delphi Automotive Systems; Premier Health Partners; Meijer, Inc. and Kettering Medical Network. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs some 22,000. Wright-Patterson is headquarters for the foremost research and development center in the U.S. Air Force and a vast, worldwide logistics system. Delphi Automotive Systems is the region's largest component manufacturer. Three of Delphi's divisions employ approximately 10,000 at seven manufacturing operations and two technical centers in the greater Dayton area. A leading sign of Dayton's advanced technology base is the Miami Valley Research Park. Located on more than 1,250 acres of land, the Miami Valley Research Park is a university-related, world class, high technology park being developed by the non-profit Miami Valley Research Foundation. Currently, 45 organizations, with combined employment of over 2,800 jobs, have located in the park.

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

Transmittal Letter (Cont'd.)

MAJOR INITIATIVES

Significant Events For 2001

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

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

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

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

Transmittal Letter (Cont'd.)

Plans For 2002 and Beyond

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

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

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

While growth in sales tax receipts had settled to lower inflationary levels in recent years, the more recent impact of the dampening of the economy has resulted in a sales tax decline for the General Fund. This has caused concern about the stability of this revenue source and the leakage of sales to retail establishments in neighboring counties. The projected growth in the General Fund sales tax through 2006 is estimated at the 3.0% range. The County will be watching this revenue source very carefully during the next few years with the slowing of the national, state and local economy. The age of internet purchases and their negative effect on the receipt of sales tax has not been specifically determined, but it is believed to have a negative impact on current and future receipts. Montgomery County maintains sound financial planning policies and procedures and engages in a cooperative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending, has allowed the County to operate within its revenue sources and maintain a sufficient cash reserve level. The cash reserve level enhances the financial stability of the County in the event of a downturn of the local economy. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

Transmittal Letter (Cont'd.)

Department Focus

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

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

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

FINANCIAL INFORMATION

Accounting System and Budgetary Control

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

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

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

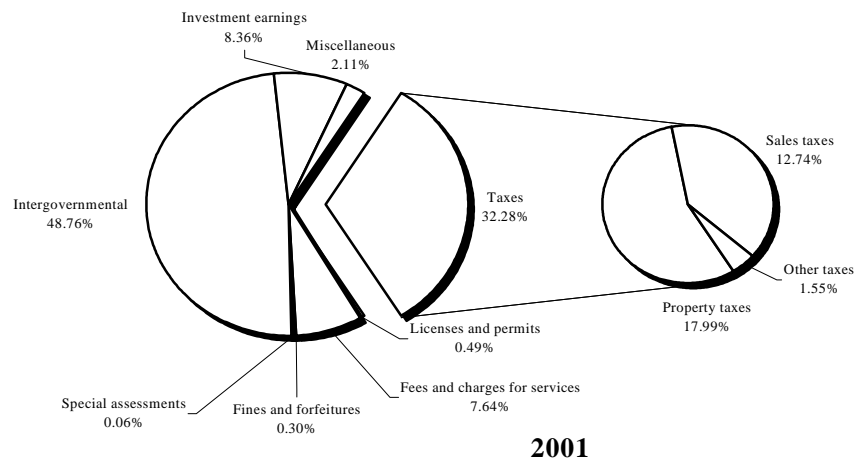
A more detailed discussion of the basis of accounting and budgetary controls, along with a reconciliation of the GAAP and budgetary bases can be found in Notes B and C, respectively, of the combined financial statements.

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General Government Review

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

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

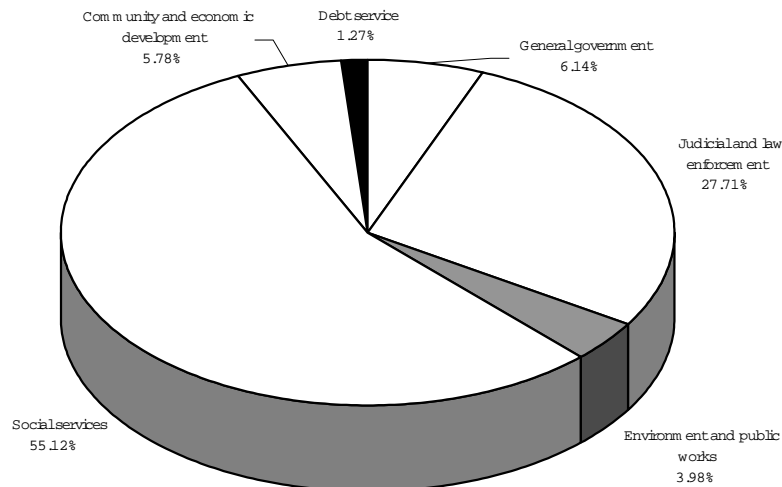


The increase in fees and charges for services is mainly attributable to the General Fund, where the primary increase in this revenue source occurred in Recorder fees, and other fees associated with general government functions, as well as certain judicial and law enforcement functions. The increase in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

Transmittal Letter (Cont'd.)

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

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



2001

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

Transmittal Letter (Cont'd.)

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

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

Proprietary Review

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

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

Fiduciary Review

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

Transmittal Letter (Cont'd.)

Debt Administration

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

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

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

Cash Management

The Montgomery County Treasurer serves as the custodian of, and investing authority for, all County funds, pursuant to state law. The Treasurer also works closely with the County's Investment Advisory Committee to direct the investment policies of the County. The basic objectives of Montgomery County's investment program are: to ensure the safety of public funds by protecting investment principal; to maintain sufficient liquidity to meet the County's operating requirements; and to attain the maximum yield possible consistent with the first two objectives. Monies held in the County Treasury are pooled for the purpose of investment management. Investment income is distributed on the basis of the average daily balance of those funds eligible to receive investment income to the average daily balance of the total County Treasury, with the General Fund receiving the balance of the earnings. Investment earnings are an important source of General Fund revenues. Montgomery County's portfolio grew to an annual average of approximately \$566 million during the year. The highest average weighted yield on the County's portfolio occurred in January, with a yield of 5.98%, while the lowest average weighted yield was 5.04% in July.

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

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

Risk Management

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

Except for property and liability coverage which the Alcohol, Drug Addiction & Mental Health Services Board and the Board of Mental Retardation & Developmental Disabilities obtain on their own, the County's insurance and risk management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains a self-funding program for certain workers' compensation claims, by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County.

Transmittal Letter (Cont'd.)

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

OTHER INFORMATION

The Independent Audit

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

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Montgomery County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2000. This was the seventeenth consecutive year that Montgomery County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

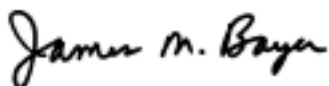
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

I would especially like to recognize the following members of the Auditor's staff, as well as individuals in other departments, all of whom exercised proficiency and cooperation throughout the publication of this report. My sincere appreciation goes out to each of them for their contributions to this 2001 Comprehensive Annual Financial Report.

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

Sincerely,



James M. Bayer, CPA
Director of Accounting

*Government Finance Officers
Association Certificate*

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Montgomery County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

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



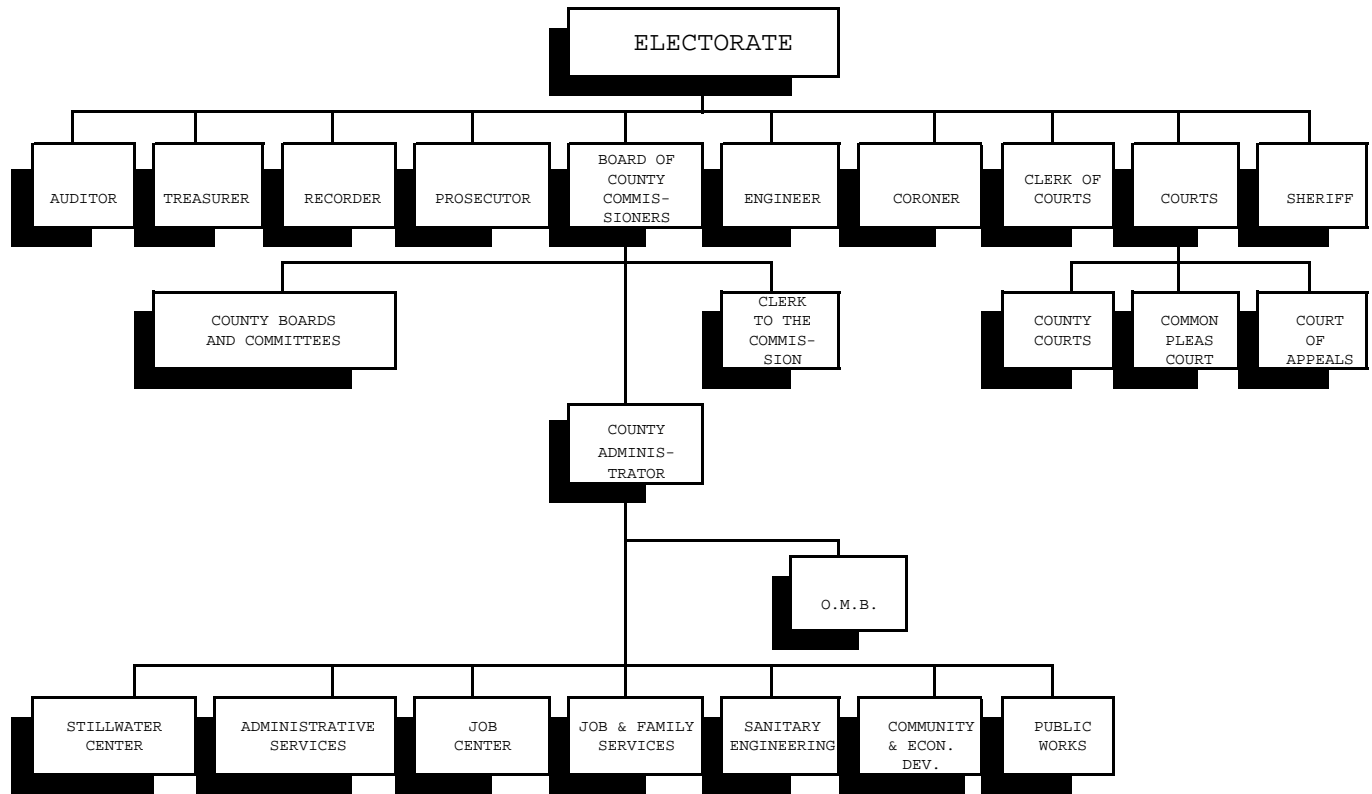
Imelda Crave
President

Jeffrey L. Esler
Executive Director

Elected Officials

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

*Montgomery County
Organizational Chart*



County Boards and Committees

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

Jim Petro
Auditor of State

June 26, 2002

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

December 31, 2001

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

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

(Cont'd.)

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

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

December 31, 2001

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

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

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2001

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

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

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

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

For the Year Ended December 31, 2001

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

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

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2001

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

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2001

(Cont'd.)

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

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2001

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

Noncash investing, capital and financing activities:

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

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

Statement of Cash Flows
Component Unit

For the Year Ended December 31, 2001

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

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

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

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

NOTE A - Description of Montgomery County

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

Montgomery County provides a multitude of services to its approximately 554,000 residents. For example, the County offers a wide range of human and social services, health and community assistance services, law enforcement services, road and building maintenance services as well as other general and administrative support services. Additionally, Montgomery County operates a water and wastewater system, a solid waste management system, a health-care facility for the mentally retarded and developmentally disabled, and two parking facilities.

Reporting Entity

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

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

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

Notes to the Combined Financial Statements

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

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

Five Rivers MetroParks District: The Probate Judge appoints three commissioners to administer the Park District.

Miami Valley Regional Transit Authority: Four of nine Board members are appointed by the County commission.

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

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

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

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

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

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

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

Notes to the Combined Financial Statements

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

The County uses the following fund types and account groups:

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

Funds included are:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

*Notes to the Combined
Financial Statements*

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

Summary of Significant Accounting Policies

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

Bases of Accounting

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

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

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

Budgetary Accounting and Control

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

Notes to the Combined Financial Statements

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

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

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

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

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

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

Encumbrances

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

*Notes to the Combined
Financial Statements*

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

Cash and Cash Equivalents and Investments

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

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

Inventory of Supplies

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

Restricted Assets

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

Fixed Assets

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

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

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

Bond anticipation notes

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

Long-term Liabilities

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

*Notes to the Combined
Financial Statements*

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

Unamortized Bond Charges

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

Capitalization of Interest

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

Contributed Capital

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

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. Accordingly, they are accounted for and reported in the General Long-term Debt Account Group as Special Assessment Debt with Governmental Commitment. The accumulation of resources for, and the payment of, principal and interest on these bonds is accounted for and reported in the Debt Service Funds. Capital improvements financed by special assessments (including those affecting Enterprise Funds) are accounted for and reported in the Capital Projects Funds. The cost of special assessment improvements affecting Enterprise Funds is capitalized on the appropriate Enterprise Fund balance sheet and is offset by capital contributions. Service type special assessments are accounted for and reported in the fund type that best reflects the nature of the transactions and are treated like user fees. All special assessment levies are reported as revenue when measurable and available. Special assessments receivable include \$233,913 of delinquent amounts outstanding.

Nonexchange Transactions

The County has implemented GASB Statement No. 33 in recognizing assets, liabilities, revenues and expenditures/expenses associated with nonexchange transactions, including derived tax revenues, imposed nonexchange transactions, government-mandated and voluntary nonexchange transactions. Since the County has not yet implemented the new reporting model, the full accrual guidelines for recognizing receivables and revenue are applied to Proprietary Funds and the modified accrual guidelines applied to Governmental Funds. The recognition of revenues from nonexchange transactions under the modified accrual basis require that the resources must also be available. Accordingly, depending on when the resources are received, certain receivable amounts may be recorded as deferred revenue.

*Notes to the Combined
Financial Statements*

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

Sales Tax

The County has levied a 1% sales tax which is collected by the State of Ohio and remitted to the County monthly. This tax was enacted by the Board of County Commissioners, under the authority of the Ohio Revised Code. The County complies with GASB Statement No. 33 in accounting for sales tax as a derived tax revenue, with receivable amounts recognized when the underlying exchange occurs and revenue recognized when funds become available within 60 days following year end.

Interfund Transactions

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

Compensated Absences

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

Insurance

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

Fund Equity

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

*Notes to the Combined
Financial Statements*

NOTE C - Reconciliation- GAAP Basis to Budget Basis

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

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

*Notes to the Combined
Financial Statements*

NOTE D - Prior Period Adjustments and Restatements

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

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

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

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

*Notes to the Combined
Financial Statements*

NOTE E - Cash, Deposits and Investments

Primary Government: Monies held in the County Treasury are pooled for the purpose of investment management. Earnings on the pooled investments are distributed, by the County Treasurer, on the basis of the average daily balances of those funds eligible to receive investment income to the average daily balance of the total County Treasury. With the exception of a limited number of specific funds which qualify to receive investment income, as prescribed by Ohio law, all remaining investment income is allocated to the General Fund. All cash and investments with the County Treasurer are considered to be cash equivalents since they are available to County funds on demand. The County invests in those instruments identified in section 135.35 of the Ohio Revised Code. Specifically, authorized investment instruments consist of (1) Bonds, notes, or other obligations guaranteed by the United States; (2) Bonds, notes, or other obligations issued by any federal government agency or instrumentality; (3) No-load money market mutual funds consisting exclusively of obligations listed in (1) or (2) and repurchase agreements under the terms of which agreement the County purchases and the seller agrees unconditionally to repurchase any of the securities listed in (1) or (2); (4) Bonds and other obligations of Ohio, its political subdivisions, or other units or agencies of Ohio or its political subdivisions; (5) Qualifying commercial paper issued by any corporation incorporated under the laws of the United States or a state; and (6) the Ohio State Treasurer's investment pool (STAROhio). Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2001.

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

Amounts available for deposit or investment are as follows:

Primary Government:

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

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

GASB Statement No. 9 requires the County to report cash flows for its Proprietary Funds. For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account and reported as a cash equivalent on the Balance Sheet. In addition, all highly liquid investments held by fiscal agents in segregated cash accounts, with a maturity of three months or less when purchased, are also considered to be cash equivalents. Only separate investments are reported as investments on the Balance Sheet. At December 31, 2001, the fair value of investments was \$15,157,525 above the County's net cost. Investments are carried at fair value, in accordance with GASB Statement No. 31. Fair value is determined by quoted market prices. The County includes the change in the fair value of investments as an adjustment to investment earnings.

Notes to the Combined Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

*Notes to the Combined
Financial Statements*

NOTE F - Interfund Receivables/Payables

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

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

*Notes to the Combined
Financial Statements*

NOTE G - General Fixed Assets

A summary of changes in general fixed assets follows:

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

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

Construction-in-progress is composed of the following:

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

Notes to the Combined Financial Statements

NOTE H - Long-term Debt and Other Obligations

Primary Government:

The following is a summary of bond and long-term note obligations of the County as of December 31, 2001:

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

*Notes to the Combined
Financial Statements*

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

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

*Notes to the Combined
Financial Statements*

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

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

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

	<i>Current Portion</i>	<i>Long-term Portion (net of current)</i>
<i>Self-supporting general obligation bonds: payable from Enterprise Funds:</i>		
Water	\$ 162,315	\$ 2,784,427
Wastewater	1,525,000	26,210,000
Parking Facilities	415,000	7,120,000
Stillwater Center	205,000	10,300,000
<i>total payable from Enterprise Funds:</i>	<u>\$ 2,307,315</u>	<u>\$ 46,414,427</u>
<i>Revenue bonds payable from Enterprise Funds:</i>		
Water	\$ 1,840,000	\$ 45,550,000
Wastewater	1,470,000	11,745,033
Solid Waste Management	4,325,000	41,130,000
<i>total payable from Enterprise Funds:</i>	<u>\$ 7,635,000</u>	<u>\$ 98,425,033</u>
<i>Long-term notes payable from Enterprise Funds:</i>		
Water	\$ 27,375	\$ 355,875
Wastewater	2,614,749	46,173,800
Solid Waste Management	143,000	1,144,000
<i>total payable from Enterprise Funds:</i>	<u>\$ 2,785,124</u>	<u>\$ 47,673,675</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, 2001:

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

*Notes to the Combined
Financial Statements*

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

Defeased Debt:

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

Enterprise Funds:

Defeased self-supporting general obligation bonds:

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

Defeased revenue bonds:

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

<i>Total Defeased Enterprise Fund Debt:</i>	\$ 57,550,000
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General Long-term Debt Account Group:

<i>Defeased general obligation bonds.....</i>	<i>\$ 21,820,000</i>
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<i>Total Defeased General Long-term Debt Account Group Debt:</i>	\$ 21,820,000
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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, 2001</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2001</i>
<i>Special Assessment Debt With Governmental Commitment:</i>							
<i>Special Assessment Bonds-</i>							
<i>Payable from road assessments:</i>							
1992	McEwen Road Improvement	5.700%	2002	\$ 145,000	\$	\$ (70,000)	\$ 75,000
1996	Mohler Ditch	5.250%	2004	65,000		(15,000)	50,000
1998	Swamp Creek Ditch	5.500%	2006	63,100		(9,200)	53,900
1998	Marshall/Sweet Potato Ditch	5.500%	2006	6,700		(1,000)	5,700
1999	Pleasant Plain Ditch	4.750%- 5.000%	2007	35,000		(5,000)	30,000
	total payable from road assessments			<u>\$ 314,800</u>	<u>\$ -</u>	<u>\$ (100,200)</u>	<u>\$ 214,600</u>
<i>Payable from water/sewer assessments:</i>							
1981	Sewer Dist Assmt 1981 Series	12.250%	2001	\$ 25,000	\$	\$ (25,000)	\$ -
1984	Wtr & Swr Assmt 1984 Series	9.500%	2004	60,000		(15,000)	45,000
1988	Hunt Drive Water Assmt	6.750%	2008	24,000		(3,000)	21,000
1989	Groby's Water Line Ext	7.750%	2009	15,000		(1,000)	14,000
1989	Ontario Ave. Sewer Line	7.375%	2009	50,000		(5,000)	45,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.200%- 6.900%	2011	90,000		(10,000)	80,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.200%- 6.900%	2011	25,000		(3,000)	22,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	230,043		(14,685)	215,358
1992	Byers Road Water Main Ext	5.700%	2012	273,000		(17,500)	255,500
	Sheehan Rd Water Main Ext	5.700%	2012	7,900		(500)	7,400
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	60,000		(3,000)	57,000
1996	Wolf Creek Pike Water Main	5.600%	2016	36,000		(1,000)	35,000
1999	Post Town Road Water Main	4.750%- 5.750%	2019	180,000		(5,000)	175,000
2001	Mad River Rd San Swr Ext	5.000%	2021		255,467		255,467
2001	Groby's San Swr Ext	5.000%	2021		54,201		54,201
2001	Alex-Bell Water Main Ext	5.000%	2021		27,501		27,501
2001	Tuscon San Swr Relocation	5.000%	2021		17,296		17,296
	total payable from water/sewer assessments			<u>\$ 1,075,943</u>	<u>\$ 354,465</u>	<u>\$ (103,685)</u>	<u>\$ 1,326,723</u>
	Total Special Assessment Bonds:			<u>\$ 1,390,743</u>	<u>\$ 354,465</u>	<u>\$ (203,885)</u>	<u>\$ 1,541,323</u>

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

Notes to the Combined Financial Statements

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

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

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

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

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

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

*Notes to the Combined
Financial Statements*

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

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

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

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

Accrued Wages and Benefits: Employees earn 15 days of sick leave per year. Upon retirement, employees with at least 10 years of eligible service credit are compensated for unused sick leave based on the total number of hours accumulated and the County's conversion schedule. As discussed in Note B, the County uses the "vesting method" to estimate probable sick leave liabilities. Unused vacation cannot be accumulated for more than three years, according to Ohio law, and is payable at the employee's current wage rate. The year-end liability for vacation time consists of approximately 466,800 unused vacation hours. The other accrued wages and benefits liability is made up of approximately 2,530 other compensatory time hours.

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

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

*Notes to the Combined
Financial Statements*

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

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

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

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

Operating Leases: At December 31, 2001, the County had several operating leases for office and storage space. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to nineteen years, and do not contain purchase options, escalation clauses or other restrictions. Operating lease payments are recorded in the period paid. Total rental payments for these leases for 2001 were \$3,189,095; for 2002 through through 2019, rental payments are as follows:

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

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

Conduit Debt Obligations:

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

As of December 31, 2001, there were fourteen series of Industrial Development Bonds, twenty-six series of Hospital Revenue Bonds and ten series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$40.8 million, \$769.1 million and \$35.6 million, respectively.

Notes to the Combined Financial Statements

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

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

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

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

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

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

Summary of Assumptions:

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

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

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

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

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

*Notes to the Combined
Financial Statements*

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

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

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

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

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

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

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

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

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

*Notes to the Combined
Financial Statements*

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

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

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

NOTE J - Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$300,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim. The coverage maximum for general liability claims was increased by \$250,000 from the previous year. There were no changes in the other coverage maximums from the previous year. For the property and casualty loss program, the County purchases commercial insurance for claims in excess of coverage provided by the Fund and for other risks of loss. For the workers' compensation program, the County pays premiums to the State Bureau of Workers' Compensation for claims in excess of coverage provided by the Fund. In addition, the Fund pays assessments to the Bureau of Worker's Compensation for administration and payment of claims. The County purchases commercial insurance for all of its employee health-care benefit programs. For all of the County's insurance programs, settled claims have not exceeded commercial coverage in any of the past three years.

With the exception of commercial coverage for property and casualty losses which the Board of Mental Retardation & Developmental Disabilities and the Alcohol, Drug Addiction, and Mental Health Services Board separately obtain on their own, all funds of the County participate in the insurance programs and make payments to the Internal Service funds based on estimates of the amounts needed to fund current year claims and reserves. Claims liabilities reported at December 31, 2001 are based on the requirement that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claim liabilities, including incurred but not reported claims, are accrued based on estimates made by management and third-party administrators of the programs. These estimates are not actuarial but are based on past experience adjusted for current trends and other factors that would modify past experience. The liabilities are based on the estimated ultimate cost of settling the claims and include effects for specific incremental claim adjustment expenses, salvage, subrogation or estimated recoveries. Actual claims may differ from the estimates, which are reevaluated periodically to take into consideration settled claims, frequency of claims, and other economic and social factors.

*Notes to the Combined
Financial Statements*

NOTE J - Risk Management (Cont'd.)

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

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

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

NOTE K - Deferred Compensation

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

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

*Notes to the Combined
Financial Statements*

NOTE L - Proprietary Construction Commitments

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

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

NOTE M - Property Tax Revenues

Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes collected during 2001 were levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Public utility property taxes collected in 2001 attached as a lien on December 31, 1999 and were levied after October 31, 2000. Taxpayers were required to pay one half of these taxes by February 14, 2001 with the remaining half due July 18, 2001. Tangible personal property taxes collected in 2001 were levied after October 1, 2000 on the value listed as of December 31, 2000. Public utility property taxes are assessed on tangible personal property at true value, while other tangible personal property assessments are 25% of true value. True value is based on cost and established by the State. Assessed values on real property are established by State law at 35% of appraised market value. A revaluation of all property is required to be completed every sixth year, with a statistical update every third year. The last revaluation was completed in 1996 and a statistical update was completed in 1999.

*Notes to the Combined
Financial Statements*

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

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

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

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 1.70 mills of the first 10 mills of assessed value. During 2001, in addition to the 1.70 mills, 11.24 mills were levied based upon mills voted for the Human Services and Mental Retardation Levies.

A summary of voted millage follows:

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

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

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

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

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

*Notes to the Combined
Financial Statements*

NOTE N - Intergovernmental Revenues

The following is a summary of major intergovernmental revenues:

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

NOTE O - Interfund Transfers

A summary of operating transfers by fund type follows:

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

*Notes to the Combined
Financial Statements*

NOTE P - Segment Information for Enterprise Funds

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

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

NOTE Q - Deficit Fund Balances

Community Development Block Grant

This Special Revenue Fund deficit of \$426,662 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Water and Sewer Assessment Projects

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

*Notes to the Combined
Financial Statements*

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

County Engineer Federal Aid Projects

This Capital Projects Fund deficit of \$340,703 is due to intergovernmental revenues which had not yet been received at year-end and were not available to finance current period expenditures. This deficit will be eliminated through future intergovernmental revenues.

Wastewater

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

Health Insurance Admin./E.A.P.

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

NOTE R - Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

*Notes to the Combined
Financial Statements*

NOTE S - Miscellaneous Revenues

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

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

NOTE T - Related Party Transactions

During the year, under contractual agreements, the County provided the use of facilities and the services of certain personnel to Monco Enterprises, Inc., a discretely-presented component unit of the County. The total value of these in-kind contributions, estimated at \$774,748, was recorded as operating revenues and expenses by Monco in its 2001 financial statements.

NOTE U - Postclosure Care Cost

Pursuant to State and federal regulations, in 1998 the County placed a final cover on its Ash Monofill, located at the North Solid Waste Facility, after the facility stopped accepting the ash resulting from previous municipal solid waste incineration. The County is required to perform monitoring functions at the site for thirty years after closure. Actual postclosure care costs paid during 2001 amounted to \$111,979. The \$681,253 reported as the estimated liability for landfill postclosure costs at December 31, 2001 represents the current estimate of remaining postclosure care and monitoring costs as of the end of the year. These amounts are based on what it would cost to perform all postclosure care in 2001. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

NOTE V – Subsequent Event

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

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

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General Fund

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

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

For the Year Ended December 31, 2001

(Cont'd.)

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

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

For the Year Ended December 31, 2001

(Cont'd.)

*General Government
(Cont'd.)*

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

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

For the Year Ended December 31, 2001

(Cont'd.)

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

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

For the Year Ended December 31, 2001

(Cont'd.)

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

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

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

For the Year Ended December 31, 2001

(Cont'd.)

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

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

Special Revenue Funds

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

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

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

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
All Special Revenue Funds*

December 31, 2001

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

(Cont'd.)

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

MONTGOMERY COUNTY, OHIO

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

December 31, 2001

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

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

For the Year Ended December 31, 2001

(Cont'd.)

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

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

For the Year Ended December 31, 2001

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

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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Debt Service Funds

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

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

December 31, 2001

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

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

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

For the Year Ended December 31, 2001

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

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

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

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

Capital Projects Funds

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

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

*Combining Balance Sheet
All Capital Projects Funds*

December 31, 2001

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

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

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

For the Year Ended December 31, 2001

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

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

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Enterprise Funds

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

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

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

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

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

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

*Combining Balance Sheet
All Enterprise Funds*

December 31, 2001

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

(Cont'd.)

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

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

December 31, 2001

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

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

MONTGOMERY COUNTY, OHIO

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

For The Year Ended December 31, 2001

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

<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
\$ 954,209	\$ 8,846,955	\$ 94,099,636
700,348	51,037	1,395,743
<u>1,654,557</u>	<u>8,897,992</u>	<u>95,495,379</u>
116,051	7,178,452	23,667,616
11,877	619,949	3,010,993
126,197	1,313,903	6,152,637
39,190	198,965	36,482,982
183,960	140,375	12,308,036
145,945	461,912	6,645,229
<u>623,220</u>	<u>9,913,556</u>	<u>88,267,493</u>
1,031,337	(1,015,564)	7,227,886
(231,135)		1,474,854
		(7,256,730)
		1,616,365
		(63,183)
		843
<u>(231,135)</u>	<u>0</u>	<u>(4,227,851)</u>
800,202	(1,015,564)	3,000,035
1,718,782	2,343,593	7,684,881
<u>2,518,984</u>	<u>1,328,029</u>	<u>(304,200)</u>
		10,380,716
<u>4,756,278</u>	<u>8,837,681</u>	<u>60,890,160</u>
\$ <u>7,275,262</u>	\$ <u>10,165,710</u>	\$ <u>71,270,876</u>

Combining Statement of Cash Flows All Enterprise Funds

For the Year Ended December 31, 2001

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

(Cont'd.)

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

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

For the Year Ended December 31, 2001

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

Noncash investing, capital and financing activities:

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

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

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

For the Year Ended December 31, 2001

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

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Wastewater-Enterprise Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

Internal Service Funds

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

<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
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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.
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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, 2001

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

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

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

For the Year Ended December 31, 2001

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

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

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2001

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

Noncash investing, capital and financing activities:

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

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

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

For the Year Ended December 31, 2001

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

*Schedule of Revenues, Expenses
and Changes in Fund Equity-Budget and Actual
Mailroom-Internal Service Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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Fiduciary Funds

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

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

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

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

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

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

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

*Combining Balance Sheet
All Fiduciary Fund Types*

December 31, 2001

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

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

For the Year Ended December 31, 2001

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

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General Fixed Assets Account Group

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

*Schedule of General Fixed Assets
By Source*

December 31, 2001

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

*Schedule of General Fixed Assets
By Function and Activity*

December 31, 2001

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

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

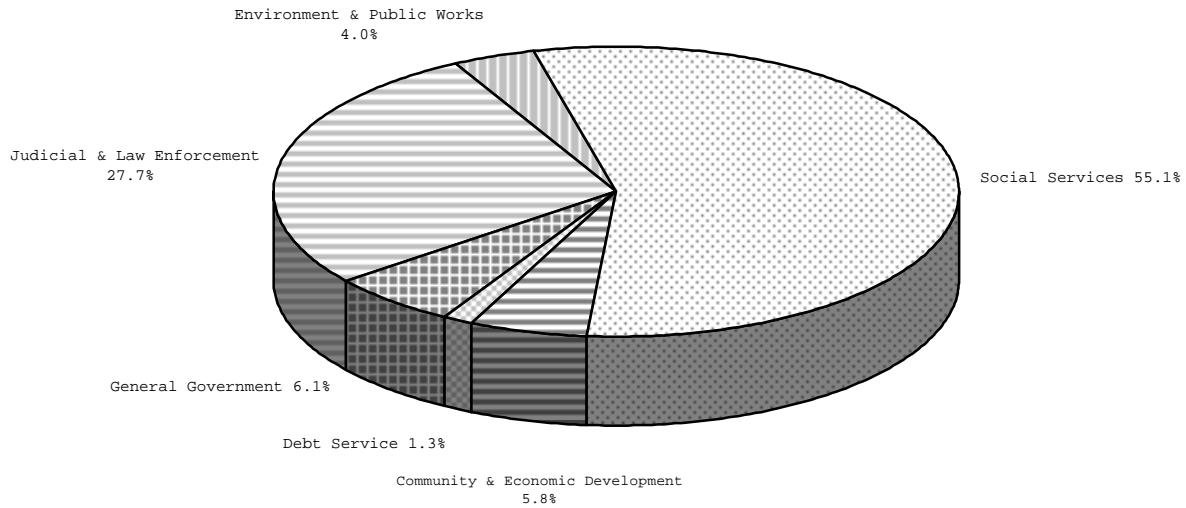
For the Year Ended December 31, 2001

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

General Governmental Expenditures by Function

Last Ten Fiscal Years

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



2001

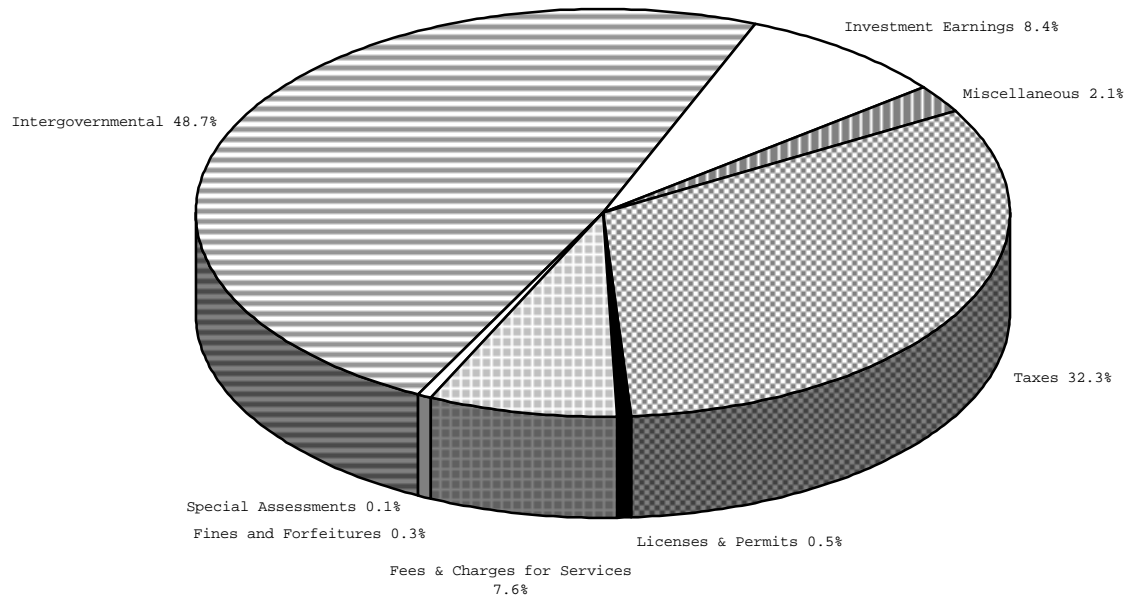
Source: Montgomery County Auditor's Office

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

General Revenues by Source

Last Ten Fiscal Years

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



2001

Source: Montgomery County Auditor's Office

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

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

Last Ten Fiscal Years

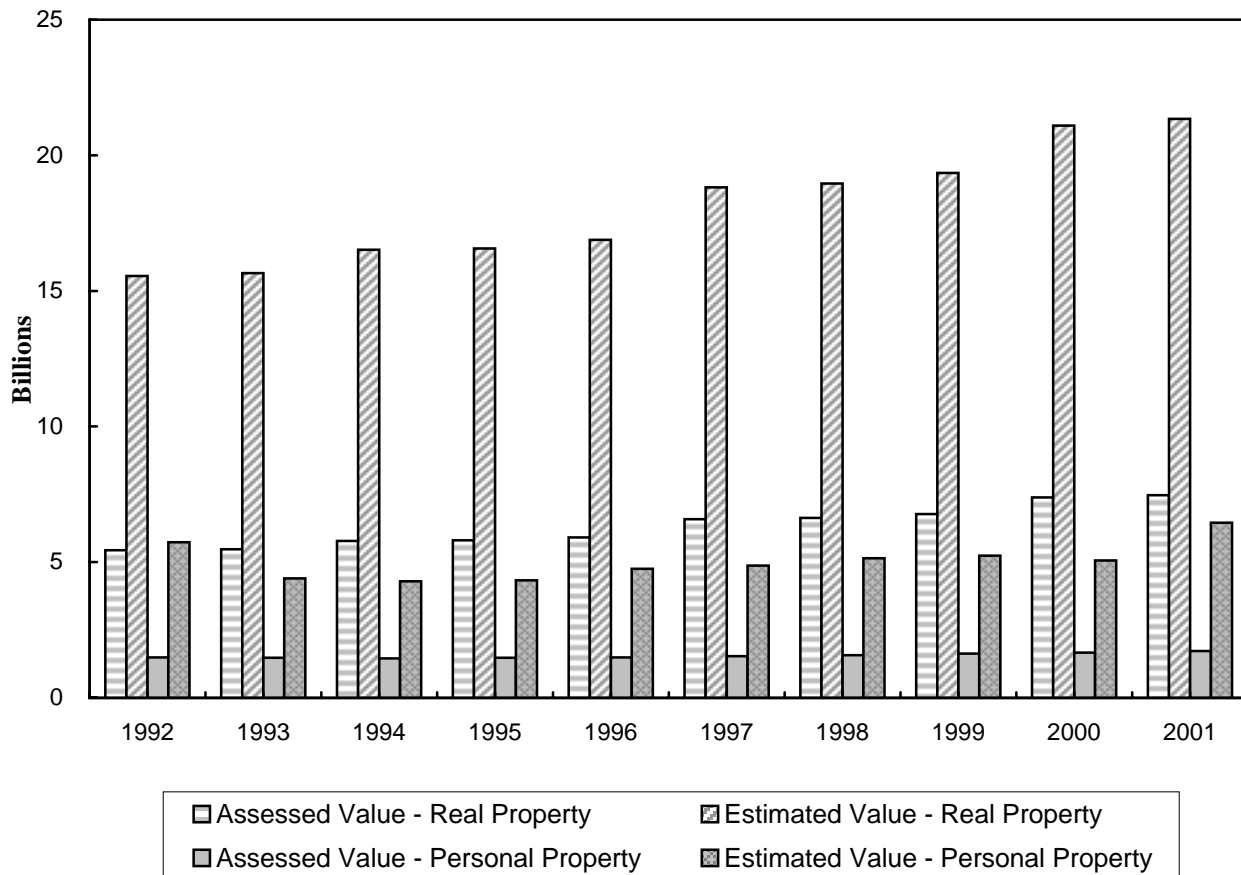
<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1991	1992	\$59,198,979	\$56,816,327	95.9%	\$2,657,273	\$59,473,600
1992	1993	59,489,726	57,889,429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

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

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

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



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

(1) Includes public utility property values.

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

Last Ten Fiscal Years

(Cont'd.)

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<i>County Units</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Mental Retardation & DD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy I	1.40	1.40	-	-	-	-	-	-	-	-
Human Services Levy II	1.32	1.32	-	-	-	-	-	-	-	-
Human Services Levy III	2.36	2.36	2.36	2.36	-	-	-	-	-	-
Human Services Levy IV	2.67	2.67	2.67	2.67	-	-	-	-	-	-
Human Services Levy A	-	-	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21
Human Services Levy B	-	-	-	-	5.03	5.03	5.03	5.03	5.03	5.03
<i>Total Rates</i>	10.45	10.45	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94
<i>School Districts</i>										
Brookville	49.28	49.28	49.28	49.08	57.58	57.24	57.22	57.15	57.09	57.09
Centerville	49.48	49.81	50.58	56.48	56.48	56.48	56.48	56.05	55.85	60.75
Dayton	52.25	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65
Huber Heights	50.55	48.81	48.68	48.47	48.37	47.98	47.92	47.71	54.11	54.10
Jefferson	50.90	56.40	56.40	56.40	56.40	56.40	56.40	61.90	61.90	61.90
Kettering	48.90	48.90	49.81	49.80	53.10	53.10	53.10	53.10	53.10	56.30
Mad River	43.00	43.00	50.60	50.60	50.60	50.60	50.60	50.60	50.60	56.50
Miamisburg	38.95	38.74	38.95	38.95	44.70	43.95	44.95	44.63	46.88	46.52
New Lebanon	48.55	48.55	48.55	48.55	48.55	48.30	48.30	48.30	48.30	52.57
Northmont	54.68	54.68	54.18	59.18	59.18	59.08	59.03	58.93	58.85	58.83
Northridge	44.35	44.35	44.35	52.10	52.10	52.10	52.10	52.10	52.10	52.10
Oakwood	82.32	82.32	82.32	88.82	88.82	88.82	88.82	88.82	95.57	95.57
Trotwood-Madison	45.56	45.86	45.86	45.86	55.76	53.74	53.74	53.74	52.64	52.64
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66
Vandalia-Butler	42.91	42.91	42.91	47.86	47.86	45.86	45.86	45.86	45.06	44.86
West Carrollton	43.44	50.84	50.84	50.76	50.76	53.26	53.26	53.26	53.26	60.66
<i>Out-Of-County School Districts</i>										
Beavercreek	40.90	40.70	40.10	39.00	42.50	43.00	42.90	42.00	42.60	42.12
Carlisle	42.70	42.70	42.70	42.70	42.70	42.70	43.70	50.51	50.51	49.85
Fairborn	41.90	42.20	41.80	41.80	41.80	41.80	41.80	41.80	44.70	44.64
Preble Shawnee	29.50	27.50	27.50	25.50	25.00	24.50	22.50	25.49	25.49	25.49
Tri County North	36.55	36.35	33.95	42.95	42.70	41.95	41.17	40.85	40.55	40.05
Springboro Community S.D.										51.96

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

Last Ten Fiscal Years

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
<i>Corporations</i>										
Brookville	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Carlisle	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Centerville	2.72	2.64	2.64	2.64	2.64	2.64	2.51	2.35	2.35	2.35
Clayton	5.96	5.96	9.46	9.46	9.46	9.46	9.46	9.28	9.28	9.28
Dayton	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Englewood	7.67	7.67	7.67	7.67	7.67	7.67	7.67	10.17	10.59	10.59
Farmersville	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64
Germantown	5.16	5.16	5.16	5.16	5.16	4.66	4.66	4.66	5.66	5.66
Huber Heights	14.34	14.34	11.96	11.79	11.79	11.76	11.76	11.74	11.69	11.68
Kettering	7.25	7.17	7.17	7.17	7.17	7.00	7.00	6.98	6.92	6.92
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	7.03	6.35	7.03	7.03
Moraine	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
New Lebanon	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	16.70	16.70
Oakwood	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Phillipsburg	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02	12.02
Riverside	1.26	1.26	1.26	6.39	6.39	6.39	6.39	6.39	6.39	6.39
Trotwood	5.22	5.22	3.44	3.44	6.94	15.14	15.14	15.14	15.14	11.64
Union	13.11	13.11	13.11	13.11	13.11	13.11	13.11	16.03	16.03	16.03
Vandalia	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14	4.14
Verona	8.30	8.30	8.30	8.30	8.30	8.30	13.30	13.30	14.30	14.30
West Carrollton	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74	2.74

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

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

*Special Assessment Collections**Last Ten Fiscal Years*

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

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

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

Last Ten Fiscal Years

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

Source: Montgomery County Auditor's Office

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

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

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

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

Source: Montgomery County Auditor's Office

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

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

Computation of Legal Debt Margin

December 31, 2001

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

Source: Montgomery County Auditor's Office

(1) Total debt outstanding includes all bonded indebtedness.

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

Computation of Direct, Overlapping and Underlying Debt

December 31, 2001

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

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

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

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

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

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

Last Ten Fiscal Years

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

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

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

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

Source: Montgomery County Auditor's Office

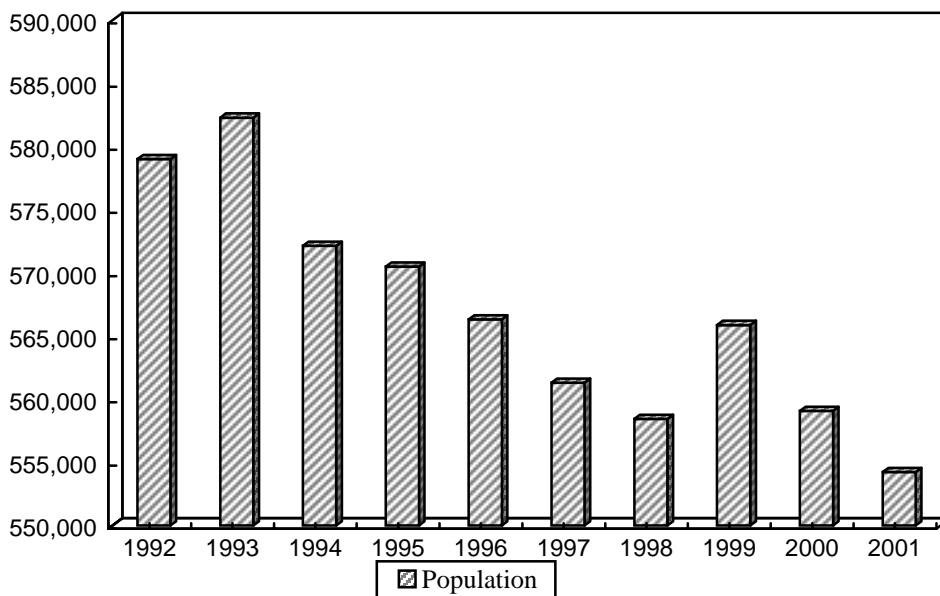
Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds					
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service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

Demographic Statistics

December 31, 2001

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

<i>Population for the Last Ten Years</i>	
1992	579,016
1993	582,287
1994	572,140
1995	570,490
1996	566,312
1997	561,303
1998	558,427
1999	565,866
2000	559,062
2001	554,232



Source: Miami Valley Regional Planning Commission

Age Distribution
2000

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

Source: U.S. Census Bureau, Census 2000

Racial/Ethnic
Composition of
Population
2000

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

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

Source: Miami Valley Regional Planning Commission

Ten Largest
Employers

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

Source: Dayton Business Journal

Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

Year	Total Permits Issued(1)	Building Permits Total Estimated Value of Buildings(1)	Real Property		Banking Activity Bank Deposits(3)
			Assessed Value(2)	Estimated Actual Value	
1992	5,526	\$ 110,702,171	\$ 5,440,856,110	\$ 15,545,303,171	\$ 4,068,798,000
1993	5,081	122,933,423	5,479,982,870	15,657,093,914	3,834,335,000
1994	5,929	179,422,999	5,780,438,590	16,515,538,829	4,034,766,000
1995	6,245	160,012,514	5,799,374,750	16,569,642,143	3,995,114,000
1996	6,015	181,851,306	5,907,015,710	16,877,187,743	3,899,145,000
1997	5,957	163,934,037	6,585,728,000	18,816,365,714	3,530,314,000
1998	5,719	172,963,112	6,635,726,270	18,961,321,960	3,264,705,000
1999	5,263	353,279,710	6,771,709,230	19,347,740,657	2,994,378,000
2000	5,722	332,849,727	7,383,870,500	21,096,722,857	191,473,000
2001	5,522	310,221,116	7,471,890,920	21,348,259,771	208,298,000

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

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

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

Principal Taxpayers

December 31, 2001

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

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

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

Synopsis of Insurance

December 31, 2001

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

Source:

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

*Miscellaneous Statistics**December 31, 2001*

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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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 6, 2002