



**Auditor of State  
Betty Montgomery**



**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

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**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant - Title XX	93.667	MH-34-02-03	\$345,076
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant - Title XX		MR-57	618,028
Total Social Services Block Grant - Title XX			<u>963,104</u>
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
State Children's Insurance Program - Title XXI	93.767	(A)	5,225
<i>Passed Through Ohio Department of Mental Health</i>			
State Children's Insurance Program - Title XXI		(A)	525,080
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
State Children's Insurance Program - Title XXI		(A)	167,687
Total State Children's Insurance Program - Title XXI			<u>697,992</u>
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Medical Assistance Program (Medicaid)	93.778		
CAFS		(A)	5,550,323
Targeted Case Management		(A)	363,355
Targeted Case Management		(A)	259,241
Waiver Administration		(A)	165,622
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program (Medicaid)		(A)	1,485,680
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (Medicaid)		(A)	10,859,538
Total Medical Assistance Program (Medicaid)			<u>18,683,759</u>
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01	<u>92,614</u>
<i>Passed Through Ohio Department of Mental Health</i>			
Block Grants For Community Mental Health Services	93.958		
CMHS Block Grant - Child/Adolescent		(A)	40,333
CMHS Block Grant - Child/Adolescent		(A)	28,810
CMHS Block Grant - Community Plan		(A)	67,783
CMHS Block Grant - Community Plan		(A)	112,979
Volunteer Program/Mentors		(A)	10,000
Total Block Grants For Community Mental Health Services			<u>259,905</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)	2,934,657
SAPT Block Grant - UMADAOP		(A)	295,029
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-99/00-9160	13,388
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-01-9160	18,778
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-03-9160	244,406
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-04-9160	52,560
SAPT Block Grant - NOVA		57-57424-01-W-T-99/00-9043	162,647
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	85,128
SAPT Block Grant - MVH		57-57731-02-WFS-T-99/00-9607	166,141
SAPT Block Grant - Project Impact		(A)	25,668
SAPT Block Grant - Juvenile Court TASC Program		(A)	39,163
SAPT Block Grant - Deaf Link-Family Services		(A)	43,830
SAPT Block Grant - Health Youth Task Force		(A)	39,400
SAPT Block Grant - Health Youth Task Force		(A)	22,983
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>4,143,778</u>
Substance Abuse and Mental Health Services Families of Purpose	93.243	57-00435-SIG-P-04-0412	<u>53,125</u>
Total United States Department of Health and Human Services			<u>24,894,277</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Direct Programs</i>			
Community Development Block Grant (B)	14.218	B-99-UC-39-0004 B-00-UC-39-0004 B-01-UC-39-0004 B-02-UC-39-0004 B-03-UC-39-0004	13,872 20,615 523,406 1,641,339 112,456 <u>2,311,688</u>
Total Community Development Block Grant			<u>2,311,688</u>
Emergency Shelter Grant	14.231	S-02-UC-39-0004 S-03-UC-39-0004	82,380 6,933 <u>89,313</u>
Total Emergency Shelter Grant			<u>89,313</u>
HOME Investment Partnership Program	14.239	M-00-UC-39-0208 M-99-UC-39-0004 M-00-UC-39-0208 M-01-UC-39-0208 M-02-UC-39-0208 M-03-UC-39-0208	37,303 6,197 76,842 220,127 792,164 37,010 <u>1,169,643</u>
Total HOME Investment Partnership Program			<u>1,169,643</u>
Lead Based Paint Abatement	14.900	OHLAG0056-95	<u>115,249</u>
Total United States Department of Housing and Urban Development			<u>3,685,893</u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Direct Programs</i>			
Equitable Sharing Program	16.XXX	(A)	<u>246,301</u>
Juvenile Accountability Incentive Block Grant (JAIBG)	16.523	2001-JB-001-A169 2001-JB-013-A056 2002-JB-013-A056	5,244 35,844 214,847 <u>255,935</u>
Total Juvenile Acct Incentive Block Grant (JAIBG)			<u>255,935</u>
Victims of Crime Act	16.575	2002VAGENE246	46,865
Victims of Crime Act Care House grant		2002VAGENE246	19,947
Victims of Crime Act		2003VAGENE246T	20,190
Victims of Crime Act Care House grant		2004VAGENE596	11,115
Victims of Crime Act		2003VACHAE499	14,999
Victims of Crime Act		2004VACHAE499	653
Total Victims of Crime Act			<u>113,769</u>
<i>Passed Through Ohio Department of Justice</i>			
Byrne Formula Grant Program	16.579	00-RS-SAT-101 02-DG-A01-7526 2001-DG-BO1-7560 2001-DG-C01-7566 2002-DG-D02-7561 2001-DG-E-01-7507	98,994 134,956 1,914 21,014 26,369 3,274 <u>286,521</u>
Total Byrne formula Grant Program			<u>286,521</u>
<i>Direct Programs</i>			
Local Law Enforcement Block Grant	16.592	00-LB-BX-1644 02-LB-BX-2238 01-LB-BX-2629	54 16,076 6,136 <u>22,266</u>
Total Local Law Enforcement Block Grant			<u>22,266</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF JUSTICE (Continued)</b>			
<i>Passed Through Ohio Department of Justice</i>			
Juvenile Justice and Delinquency Prevention	16.540		
Juvenile Justice - DSO Emergency Foster Care		2000-JJ-DI1-0010	26,248
Juvenile Justice - DSO Emergency Foster Care		2001-JJ-DI1-0041	12,391
Total Juvenile Justice and Delinquency Prevention			<u>38,639</u>
Title V - Delinquency Prevention Program	16.548		
Title V-Care Coordination Team 2002/2003		2001-JV-T50-5043	88,533
Title V-Care Coordination Team 2001/2002		2000-JV-T50-5043	1,231
Total Title V Juvenile Justice and Delinquency Prevention			<u>89,764</u>
Violence Against Women Act	16.588		
		00-WF-VA2-8908	211
		03-WF-VA2-8908	52,466
		00-WF-VA2-8908	18,770
		2001-WF-VA5-8911	8,729
		2002WF-VA5-8911	8,575
		2001-WF-VA7-8910	9,412
		2002-WF-VA8-8910	17,631
		2001-WF-VA1-8509	13,514
Total Violence Against Women Act			<u>129,308</u>
<i>Passed Through Ohio Department of Justice</i>			
National Institute of Justice Research, Evaluation & Development Project	16.560		
Crime Lab Paul Coverdell Act 03-04		2003-PC-NFS-7806	30,400
Residential Substance Abuse Treatment for State Prisoners	16.593		
		2000-RS-SAY-101B	43,765
		(A)	35,000
		(A)	57,071
Total Residential Substance Abuse Treatment for State Prisoners			<u>135,836</u>
Total United States Department of Justice			<u>1,348,739</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
<i>WIA Cluster</i>			
WIA-Adult Programs (SFY 01,02)	17.258	(A)	395,192
WIA-Adult Programs (SFY 03)		(A)	496,972
WIA-Adult Programs (SFY 04)		(A)	174,701
WIA-Adult Programs (SFY 03)-Admin		(A)	27,502
WIA-Adult Programs (SFY 04)-Admin		(A)	39,390
Total WIA-Adult			<u>1,133,757</u>
WIA-Youth Activities (SFY 01,02)	17.259	(A)	356,992
WIA-Youth Activities (SFY 03)		(A)	528,687
WIA-Youth Activities (SFY 04)		(A)	54,234
WIA-Youth Activities (SFY 03)-Admin		(A)	29,257
WIA-Youth Activities (SFY 04)-Admin		(A)	12,228
Total WIA-Youth			<u>981,398</u>
WIA-Dislocated Workers (SFY 01,02)	17.260	(A)	322,959
WIA-Dislocated Workers (SFY 03)		(A)	1,274,451
WIA-Dislocated Workers (SFY 04)		(A)	324,170
WIA-Dislocated Workers (SFY 03)-Admin		(A)	70,527
WIA-Dislocated Workers (SFY 04)-Admin		(A)	73,090
Total WIA-Dislocated Workers			<u>2,065,197</u>
Total United States Department of Labor - WIA Cluster			<u>4,180,352</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning & Construction Program	20.205	(A)	2,309,632
Riverscape Phase II		(A)	258,747
<i>Passed Through Ohio Department of Highway Safety</i>			
ODPS Impaired Driving Program-2003		(A)	57,314
ODPS Impaired Driving Program-2004		(A)	5,209
Total ODPS Impaired Driving Program			<u>62,523</u>
Total Highway Planning & Construction Program			<u>2,630,902</u>
<i>Passed Through Ohio Department of Highway Safety</i>			
State and Community Highway Safety STEP Traffic Grant	20.600	(A)	1,216
Total United States Department of Transportation			<u>2,632,118</u>
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed Through Ohio Emergency Management Agency</i>			
Public Assistance (PA) Program - Public Works	97.036	(A)	12,452
Public Assistance (PA) Program-Engineer		DR-1453-OH	63,267
Total Public Assistance			<u>75,719</u>
Emergency Management Performance	97.042	S03-FE03-57-0303	73,330
Pre-Disaster Mitigation	97.047	EMC-2002-GR-7037	11,155
Local Emergency Operations Planning	97.051	EMC-2003-GR-7026	46,833
		EMC-2003-GR-7026	7,657
		EMC-2003-GR-7027	1,263
Total Local Emergency Operations Planning			<u>55,753</u>
State & Local All Hazards Emergency Operations Planning	97.004	2002-TE-CX-0106	106,057
		2002-TE-CX-0049	28,407
Total State & Local All Hazards Emergency Operations Planning			<u>134,464</u>
Total United States Department of Homeland Security			<u>350,421</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Safe & Drug Free Schools & Communities	84.186A		
Drug Free Schools and Communities - DAYBREAK		57-57936-01-DFS-P-03-9075	52,500
		57-57936-01-DFS-P-04-9075	37,263
		57-57936-01-DFS-P-00-9075	10,754
Drug Free Schools and Communities - PRESCHOOL/FAMILY PREV		57-57936-01-DFS-P-03-9075	40,542
Drug Free Schools and Communities - Project Impact		57-57936-01-DFS-P-04-9075	44,082
Drug Free Schools and Communities - WSU CDD		57-57737-01-DFS-P-03-9718	73,000
		57-57737-01-DFS-P-04-9718	7,008
Total Safe & Drug Free Schools and Communities			<u>265,149</u>
<i>Passed Through Ohio Department of Education</i>			
<i>Special Education Cluster</i>			
Special Education - Pre-School Grants	84.173	066159-PG-S1-2003P	81,061
		066159-PG-S5-2002P	63,476
			<u>144,537</u>
Special Education - Grants to States	84.027	066159-6B-SF-03P	139,295
Total Special Education Cluster			<u>283,832</u>
Innovative Education Program Strategies Title VI	84.298	066159-6B-SF-00P	1,706
Total United States Department of Education			<u>550,687</u>



**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
<b>UNITED STATES SOCIAL SECURITY ADMINISTRATION</b>			
<i>Passed Through Ohio Department of Mental Health</i>			
Social Security Research and Demonstration-Job Incentive Focus	96.007	(A)	<u>74,566</u>
<b>UNITED STATES ENVIRONMENTAL PROTECTION AGENCY</b>			
Vulnerability Assessment Grant	66.476	(A)	<u>64,998</u>
<b>UNITED STATES DEPARTMENT OF ENERGY</b>			
<i>Passed Through Ohio Department of Development</i>			
Governor's Energy Smart Program	81.041	(A)	9,199
		(A)	<u>10,000</u>
Total Governor's Energy Smart Program			19,199
Rebuild America Study	81.119	(A)	<u>26,721</u>
Total United States Department of Energy			<u>45,920</u>
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through Ohio Department of Education</i>			
National School Lunch	10.555	070474	<u>214,190</u>
<b>Total Expenditures of Federal Awards</b>			<b><u><u>\$38,042,161</u></u></b>

(A) Project number not known or not applicable.

*The Notes to the Schedule of Federal Awards Expenditures are an integral part of this schedule.*

**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**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.

The source of Workforce Investment Act amounts reported are from Montgomery County Auditor's financial reporting system and not reflective of amounts reported on Ohio Department Job & Family Services CORE Reports.

**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, the Ohio Department of Mental Retardation and Developmental Disabilities, 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 State 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 2003, the County received federal assistance totaling \$348,456 as proceeds from the sale of assets obtained through federal drug seizures. The corresponding disbursements are shown on the Schedule of Federal Awards Expenditures as CFDA # 16.XXX.

**NOTE F – OTHER FEDERAL GRANTS**

The following federal programs are not included on the County's Schedule of Federal Awards Expenditures as they are reported at the State level:

Food Stamps Cluster (CFDA # 10.551/.561), Temporary Assistance for Needy Families (CFDA# 93.558), Child Support Enforcement (CFDA# 93.563), Child Care Cluster (CFDA # 93.575/596), Foster Care (CFDA# 93.658), Adoption Assistance (CFDA# 93.659), and Medicaid Cluster (CFDA # 93.775/.777).

**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(Continued)**

**NOTE G – UNITED STATES DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS**

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards previously administered by other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers.

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## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT 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 the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Montgomery County, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2004, in which we noted that we did not audit the basic financial statements of the discretely presented component unit. 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 tested its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could directly and materially effect determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2003-001. We also noted certain immaterial instances of noncompliance that we have reported to County's management in a separate letter dated June 28, 2004.

#### **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 opinions on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 2003-002.

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**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 over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 28, 2004.

This report is intended solely for the information and use of management, the 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.



**Betty Montgomery**  
Auditor of State

June 28, 2003



## **Auditor of State Betty Montgomery**

### **INDEPENDENT ACCOUNTANTS' REPORT 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, 2003. 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, 2003.

#### **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.

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**Internal Control Over Compliance  
(Continued)**

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.

**Schedule of Federal Awards Expenditures**

We have audited the financial statements of the governmental activities, business type activities, each major fund, and the remaining fund information of the County as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2004, in which we noted that we did not audit the basic financial statements of the discretely presented component unit. Our audit was performed for the purpose of forming opinions on the basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of management, the 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.



**Betty Montgomery**  
Auditor of State

June 28, 2004



**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 §.505  
DECEMBER 31, 2003**

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Medical Assistance Program CFDA# 93.778; HOME Investment Partnership Program CFDA# 14.239; Highway Planning & Construction Program CFDA# 20.205
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 1,141,265 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**FINDING NUMBER 2003-001**

**Compensation of Veteran's Services Commission Members**

**Ohio Revised Code Section 5901.04** states that on the presentation of an itemized statement, the Board of County Commissioners shall allow the persons composing the Veterans Services Commission their reasonable expenses incurred in the performance of their duties, and shall fix a fair compensation for their services. The County Auditor shall issue a warrant upon the County Treasurer for the amount so allowed.

Additionally, **Ohio Attorney General Opinion 2001-038** states **Ohio Const. art. II section 20** applies to county veteran's service commission members specifically, thereby prohibiting in-term increases in compensation.

The Montgomery County Board of County Commissioners failed to set the compensation amounts for members of the Veteran's Services Commission, as required by the abovementioned section of Revised Code. Additionally, the Board of County Commissioners included the Veteran's Services Commission in annual, cost of living increases, which may have created in-term increases in compensation for Veteran's Services Commission members. Further, the Montgomery County Board of County Commissioners failed to set the frequency of pay for the Veteran's Services Commission. Veteran's Services Commission members are currently compensated bi-weekly.

As a result, the rate of compensation for members of the Veterans Services Commission was allowed to increase from \$195.99 per pay (the rate in 1996) to \$335.85 per pay (the rate in 2001). A 29.9% rate increase was noted in 1998 and a 23% in 1999. Two 3.5% cost of living increases were noted on January 1, 2001. These rate increases were made retroactive to January of the year in which they were approved by the Veteran's Services Commission, which resulted in back-payments of wages due. The salary raises and increases in pay were included in the annual budgets presented to the county by the Veteran's Services Commission. The County Commissioners accepted and approved these annual budgets.

We recommend that the Board of County Commissioners take the necessary steps needed to pass a resolution setting the compensation rate for members of the Veteran's Services Commission and to include the frequency of pay. The Board of County Commissioners should also exclude the Veteran's Service Commission from all annual, cost of living increases. Implementing these procedures will reduce the likelihood of additional expenditures generated from unauthorized rate increases at the Veteran's Services Commission.

**FINDING NUMBER 2003-002**

**Severance Pay and Wage Increases**

The Veteran's Services Commission is responsible for the design and implementation of an internal control process that provides reasonable assurance of the integrity of its financial operations, including approval of wage increases and severance payments of Commission employees. A review of wage and severance payments at the Veteran's Services Commission noted the following deficiencies in internal controls:

1. Pursuant to the **Veteran's Services Commission Resolution Number 4-9-03C**, effective April 9, 2003, Dr. David Lee, former executive director, was to be paid, in severance, an additional two (2) months salary and accumulated unused vacation leave through April 30, 2003. The severance and accumulated unused leave payment amounts equated to \$19,694, however, the total amount paid to Dr. Lee was \$19,829 resulting in an overpayment of \$135.

**FINDING NUMBER 2003-002  
(Continued)**

2. Pursuant to a letter signed by Alistair Dunn, the Veteran's Service Commission Interim Executive Director, to Frederick Blumenthal, dated May 15, 2003; Mr. Blumenthal was to receive forty two hours severance pay. The amount of severance equated to \$438. However, no resolution was passed by the Veteran's Services Commission approving the severance payment or amount. In addition, Mr. Blumenthal was still within his probationary period at the time of termination.
3. While employed by Montgomery County Veteran's Services Commission between February 8, 1999 and June 23, 2004, Patricia Franklin, the executive assistant, received eight wage increases. Of the eight increases, two were not formally approved by the Veteran's Services Commission, resulting in an unapproved payment of wages totaling \$8,873.

The Veteran's Services Commission should establish and implement policies and procedures to monitor hourly wage increases and severance payments. Additionally, all wage increases and severance payments should be approved by the Veteran's Services Commission.

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

None.

**MONTGOMERY COUNTY FINANCIAL CONDITION  
MONTGOMERY COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 §.315 (b)  
DECEMBER 31, 2003**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
2002-001	Finding for Recovery OAC 5101:3-1-29 (A), (B)(1), (C)(7) \$53,338 – Medicaid Provider	No	The matter was referred to the Attorney General and Montgomery County Prosecutor.
2002-002	Finding for Recovery ORC 9.39 - \$1,553 – MRDD Emergency Shelter Petty Cash	No	The matter was referred to the Attorney General and Montgomery County Prosecutor.
2002-003	Finding for Recovery ORC 9.39 - \$7,000 – MRDD Workshop Receipts (Monco, Inc.)	No	The matter was referred to the Attorney General and Montgomery County Prosecutor.
2002-004	ORC 2921.42 (A)(1), 102.03(D), (E), 5126.033(B), Montgomery County Board of MRDD Ethic Policies IV.13(6)(b), IV.13 (9) - MRDD Board Ethics Violation	No	The matter was referred to Ohio Ethics Commission.
2002-005	Questioned Cost – Medical Assistance Program CFDA # 93.778 - \$121,298 ORC 5126.04(A), 5126.41, 5126.042 (F)(1), 5126.042 (D)(1)(a)(ii), OAC 5123:2-1-08 (C)(14) Establishing and following waiting lists to determine priority for emergency and non-emergency clients.	No	Partially Corrected – The MRDD Board has implemented procedures to address this process.



# MONTGOMERY

C O U N T Y

**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2003**



MONTGOMERY COUNTY, OHIO  
COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT  
FOR THE  
YEAR  
ENDED  
DECEMBER 31,  
2 0 0 3



**KARL L. KEITH**  
*Montgomery County Auditor*

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

James M. Bayer, CPA  
*Director of Accounting*

Carol J. Longo  
*Financial System Manager*

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

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*Comprehensive Annual Financial Report  
For the Year Ended December 31, 2003*

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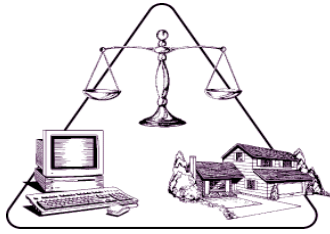
# MONTGOMERY

C O U N T Y

## Introductory Section

*Transmittal Letter*  
*From County Auditor*

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

June 28, 2004  
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 are 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, 2003. 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.

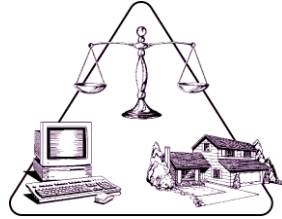
I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for 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 twentieth 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,

Karl L. Keith  
Montgomery County Auditor

*Transmittal Letter*

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

June 28, 2004  
Honorable Karl L. Keith  
Montgomery County Auditor

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

Honorable Hugh M. Quill  
Montgomery County Treasurer

Citizens of Montgomery County:

I am pleased to present the Montgomery County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2003. This report, which conforms to generally accepted accounting principles (GAAP) continues to incorporate the new reporting model, as promulgated by GASB Statement No. 34, and provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and provide County taxpayers, investors and the general public with comprehensive financial data which can be used to compare Montgomery County's financial position, and results of its operations, with those of other governmental entities. Responsibility for the accuracy, completeness, and fairness of this report rests with the County Auditor's Office and specifically, the Accounting Department. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operation of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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 Report of Independent Accountants, Management's Discussion and Analysis, the Basic Financial Statements and Notes, Required Supplementary Information and Combining Financial Statements and Individual Fund Schedules that provide detailed information pertaining to the County's funds and activities. The Statistical Section includes tables of financial and demographic information about the County, much of which is presented with ten-year historical data that may be used to extrapolate trends for comparative fiscal years.

This transmittal letter is designed to provide a general overview of the County and its operations, to be used in conjunction with the Management's Discussion and Analysis, which provides financial information, narrative, overview and analysis to accompany the Basic Financial Statements.

**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 552,000 people reside

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

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within the County's 462 square mile area, making Montgomery County the fourth most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, serving four-year terms each, include the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Common Pleas Judges, Domestic Relations Judges, Juvenile Judges, Court of Appeals Judges and the Probate Judge are also elected on a countywide basis. An appointed County Administrator directs and supervises activities of departments directly responsible to the Board of County Commissioners. The Administrator's responsibilities include coordinating the annual budgetary process and serving as primary liaison between the Board of County Commissioners, other County elected officials, designated boards, and other units of government. The County provides its citizens with a wide range of services that 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 three 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 2003, for the Dayton Metropolitan Statistical Area (MSA) was 5.4%, which was below the state and national averages of 6.0% and 5.7%, respectively. The Ohio Department of Job & Family Services reports that nonagricultural wage and salary employment, for the Dayton MSA, dropped 7,700 jobs between December 2002 and December 2003. Over-the-year losses in manufacturing, mainly transportation equipment, and natural resources, mining, and construction lowered employment in goods-producing industries 5,900 jobs. Employment in service-producing industries decreased 1,800 jobs. Financial activities advanced 1,100 jobs during the period.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Delphi Automotive Systems; Kettering Medical Network; and General Motors. 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. 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 3,500 jobs, have located in the park. The Dayton area has the highest concentration of per capital scientific and technical personnel in the State.

At the end of the year, Montgomery County employed almost 5,300. 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

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

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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.

### MAJOR INITIATIVES

#### *Significant Events For 2003*

During 2003, the Data Processing Department continued to maintain and enhance the countywide Intranet application, used internally by County departments, and developed new web sites on the internet for the Organizational Development, Support Enforcement, Emergency Management and Domestic Relations departments. Data Processing also upgraded the email system for over 2000 clients, providing faster access and spam protection, and installed a Network based Intrusion Detection system to help maintain the security of the network. The ONBASE imaging solution for documents was expanded to Children Services, the Clerk of Courts, the Office of Management and Budget, the Treasurer's Office and Personnel. The Records Center and Archives Department continued its digital imaging program as well, resulting in the conversion of over two million paper documents to digital images for such offices as the Recorder, Auditor, Clerk of Commission and Records Center.

The Stillwater Center residents and staff moved to a new 100,000 square-foot facility during 2003, located on the current campus behind the old facility. The old building was demolished. The new Stillwater Center replacement facility is composed of two eight-unit cottages, five twelve-unit cottages and a main lodge that houses the remaining residents with higher medical needs, as well as administrative offices, therapy rooms and common space. All areas are connected to each other by means of an enclosed walkway between buildings. The new facility will accommodate up to 106 residents, including ninety-eight permanently licensed Intermediate Care Facility (ICFMR) beds, six respite beds and two transitional beds.

The Montgomery County Veteran Service Commission relocated office facilities in 2003 into a single office more convenient to veterans, reducing leasing costs by 31% or \$42,000 per year. The office consolidation represented merging the Job Center satellite division into the new Elizabeth Place main office. This more centrally-located facility, itself near the Job Center, will serve more veterans through aggressive outreach programs.

#### *Plans For 2004 and Beyond*

The renegotiation of various labor agreements for Board of County Commission and elected official offices continues during 2004. Through the negotiations, the County is continually committed to working together with the unions on fair and equitable solutions and on managing health insurance costs for employees and their families. To help control healthcare costs, the employees' monthly share of healthcare premiums will increase effective July 1, 2004. The Office of Management and Budget has instituted a new Intranet Position Budgeting process for 2004 to assist departments in budgeting all salary and fringe benefit line items. Now able to maintain their own positions on the County Intranet, departments will be ready earlier in the 2005 budget process to have this data translated into budget dollars.

With reduced tax receipts and a budget crisis, prompting fund reductions at the state level, freezes or reductions are being made in local government fund assistance and various state reimbursements to the County. These changes, coupled with the condition of the national economy and its effect on sales taxes revenues and investment earnings, are resulting in new and ever increasing pressures facing the County's General Fund Revenue sources. To address these revenue impacts for 2004, the County worked with elected officials, agencies and departments to manage and reduce costs through budgetary reductions in its adopted 2004 budget and will proceed cautiously into 2005. 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 to enhance the financial stability of the County in the event of a downturn of the local



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

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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.

### **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. The accounting records are converted to the appropriate GAAP basis for financial reporting purposes. 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.

#### *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.

The Treasurer's website containing the County's real estate system ([www.mctreas.org](http://www.mctreas.org)) accepts online bank drafts for semi-annual tax payments. This process helps to streamline 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, certain employee health care 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

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

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claims administrators and the County.

Additional information regarding risk management is contained in Note J to the combined financial statements.

### **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, 2003. 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, 2002. This was the nineteenth 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.

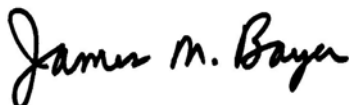
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### *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 2003 Comprehensive Annual Financial Report.

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

Sincerely,



James M. Bayer, CPA  
Director of Accounting

# 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, 2002

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.



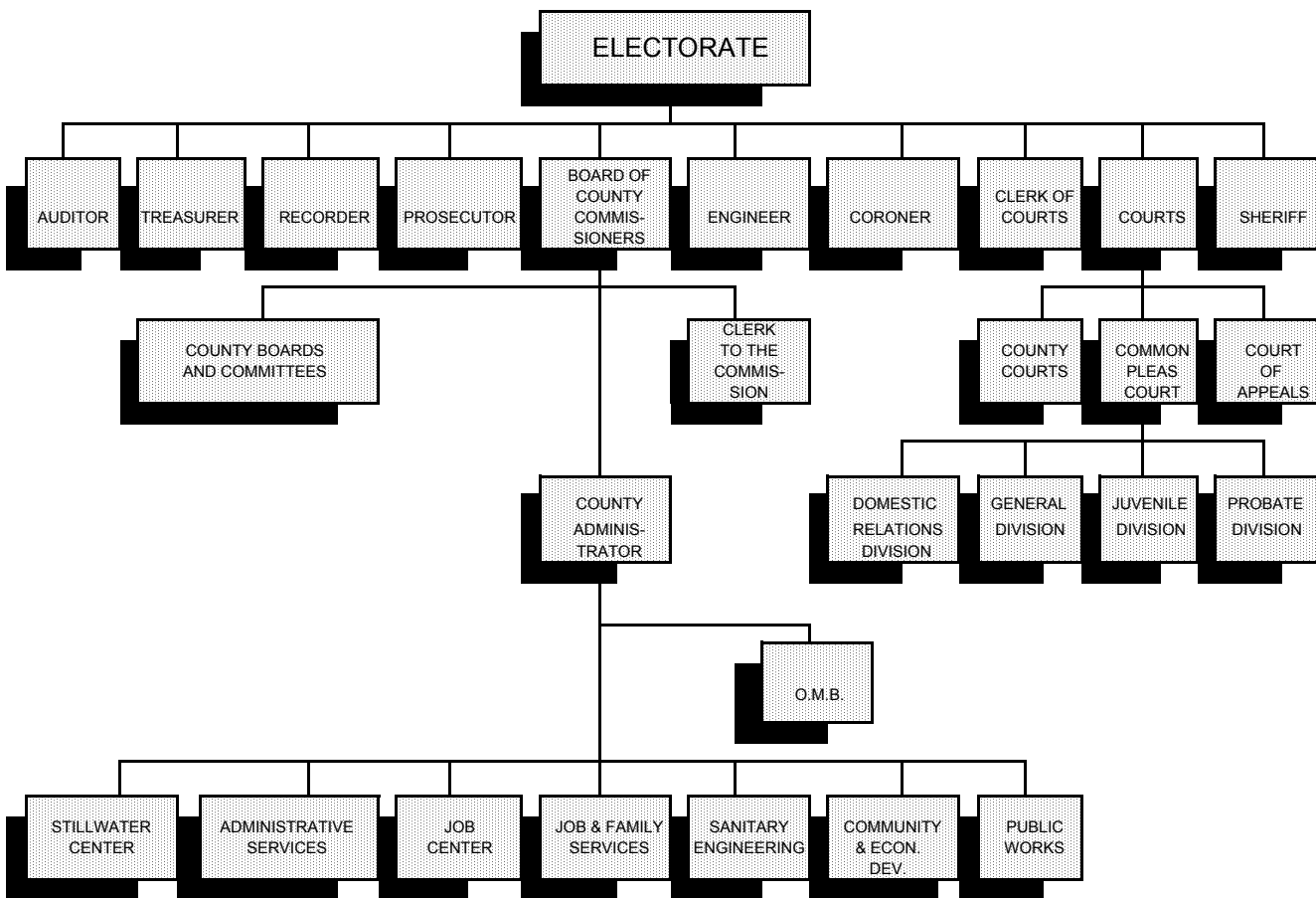
President

Executive Director

*Elected Officials*

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

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# MONTGOMERY

C O U N T Y

**Financial Section**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANT'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio, (the County), as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these 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 has been furnished to us, and our opinions, 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 report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General and Human Services Levy and Children Services Board thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2004, 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.

Honorable County Commissioners  
Honorable County Auditor  
Honorable County Treasurer  
Montgomery County  
Independent Accountants' Report  
Page 2

Management's Discussion and Analysis and Condition Assessments of the County's Infrastructure Reported Using the Modified Approach are not a required part of the basic financial statements but are supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The Introductory Section, Combining Non-Major Fund Statements and Schedules and Statistical Tables are presented for additional analysis and are not a required part of the basic financial statements. We subjected the Combining Non-Major Fund Statements and Schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the Introductory Section and Statistical Tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it/them.



**Betty Montgomery**  
Auditor of State

June 28, 2004

## *Management's Discussion and Analysis*

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As management of Montgomery County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

- The assets of the County exceeded its liabilities at December 31, 2003 by \$1,050,263,079. Of this amount, \$229,194,699 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$182,184,395 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$47,010,304 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets decreased \$23,782,451 in 2003. Net assets of the governmental activities decreased \$32,166,948, which represents a 4.39 percent decrease from 2002. Net assets of the business-type activities increased \$8,384,497 or 2.46 percent from 2002.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$237,539,112, a decrease of \$38,552,840 from the prior year. \$169,414,121 of this fund balance is considered unreserved at December 31, 2003.
- At the end of the current year, unreserved fund balance for the general fund was \$58,192,815, which represents 49.32% of general fund expenditures.
- The County's total long-term liabilities decreased by \$2,566,025, or 4.24%, in governmental activities and decreased by \$8,001,347, or 4.01%, in business-type activities during the current year.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements:** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business.

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenue and expenses reported in this statement for some items will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, environment and public works, social services, and community and economic development. The business-type activities of the County include five enterprise activities: a water system, a wastewater system, a solid waste management system, parking facilities and an intermediate care facility for the mentally retarded and developmentally disabled.

## *Management's Discussion and Analysis (Cont'd.)*

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The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate not-for-profit corporation, known as Monco Enterprises, Inc., whose purpose is to assist and promote the general welfare and needs of the mentally retarded and otherwise handicapped persons who live in Montgomery County, through employment opportunities. The County is financially accountable for this organization. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. Complete financial statements, which have been separately audited, for this component unit are on file at: The Montgomery County Auditor's Office, Accounting Department, 451 West Third Street, Dayton, Ohio 45422.

The government-wide financial statements can be found on pages 25 - 27 of this report.

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds:** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains forty-one governmental funds for financial reporting purposes. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Children Services Board, Alcohol, Drug Addiction and Mental Health Services Bd., Job & Family Services, and Human Services Levy, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Governmental funds for which the County adopts an annual appropriation budget include its General Fund, certain Special Revenue Funds and Debt Service Funds. A budgetary comparison statement has been included in the basic financial statements for the general fund and each annually-budgeted major special revenue fund to demonstrate compliance with its annual appropriation budget.

The basic governmental fund financial statements can be found on pages 28 - 36 of this report.

**Proprietary funds:** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its water, wastewater and solid waste management, parking facilities and Stillwater Center operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its self-insurance programs, as well as printing, mailroom, stockroom, service depot, telecommunications, certain benefit administration and other data services. Because these services predominantly benefit the governmental rather than the business-type functions, they have been included with governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more

## *Management's Discussion and Analysis (Cont'd.)*

detail. The proprietary fund financial statements provide separate information for the Water, Wastewater and Solid Waste Management funds, all of which are considered to be major funds. Data from the nonmajor enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this report. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 37- 42 of this report.

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 43 – 44 of this report.

**Notes to the financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 – 79 of this report.

**Other information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information relating to infrastructure reported using the modified approach.

The combining statements referred to earlier in connection with non-major governmental funds, nonmajor enterprise funds and internal service funds, as well as all individual fund schedules, are presented immediately following the required supplementary information on infrastructure. Combining and individual fund statements and schedules can be found on pages 87 - 228 of this report.

### Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's net assets exceeded \$1 billion as of December 31, 2003 and 2002, as follows:

Montgomery County, Ohio						
<i>Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2003	2002	2003	2002	2003	2002
Current and other assets	\$ 474,338	\$ 499,997	\$ 159,019	\$ 162,163	\$ 633,357	\$ 662,160
Capital assets	449,082	447,964	396,405	394,941	845,487	842,905
<i>Total Assets</i>	<u>923,420</u>	<u>947,961</u>	<u>555,424</u>	<u>557,104</u>	<u>1,478,844</u>	<u>1,505,065</u>
Long-term liabilities outstanding	57,922	60,488	191,405	199,406	249,327	259,894
Other liabilities	164,730	154,539	14,524	16,587	179,254	171,126
<i>Total Liabilities</i>	<u>222,652</u>	<u>215,027</u>	<u>205,929</u>	<u>215,993</u>	<u>428,581</u>	<u>431,020</u>
Net Assets:						
Invested in capital assets, net of related debt	411,091	407,379	216,050	198,338	627,141	605,717
Restricted	107,492	164,411	86,436	76,410	193,928	240,821
Unrestricted	182,184	161,144	47,010	66,363	229,194	227,507
<i>Total Net Assets</i>	<u>\$ 700,767</u>	<u>\$ 732,934</u>	<u>\$ 349,496</u>	<u>\$ 341,111</u>	<u>\$ 1,050,263</u>	<u>\$ 1,074,045</u>

## *Management's Discussion and Analysis (Cont'd.)*

The largest portion of the County's total net assets, 59.71 percent, reflects its investment in capital assets (e.g. land, buildings, equipment, infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, 18.46 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$229.2 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2003, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The following provides a summary of the County's changes in net assets for 2003, along with comparative data for the prior year.

Montgomery County, Ohio						
<i>Changes in Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2003	2002	2003	2002	2003	2002
Revenues:						
Program revenues:						
Charges for services	\$ 49,333	\$ 49,731	\$ 98,958	\$ 100,229	\$ 148,291	\$ 149,960
Operating grants and contributions	192,487	182,653			192,487	182,653
Capital grants and contributions	7,021	9,849	1,615	5,211	8,636	15,060
General revenues:						
Property taxes	89,111	91,728			89,111	91,728
Sales taxes	64,516	63,240			64,516	63,240
Other taxes	8,524	8,212			8,524	8,212
Unrestricted grants	21,535	21,060			21,535	21,060
Gain from disposal of capital assets	218	919	165	1	383	920
Unrestricted investment earnings	9,057	30,244	204	709	9,261	30,953
Miscellaneous	9,355	17,691	1,131	374	10,486	18,065
<i>Total Revenues</i>	<u>451,157</u>	<u>475,327</u>	<u>102,073</u>	<u>106,524</u>	<u>553,230</u>	<u>581,851</u>
Expenses:						
General government	38,815	34,131			38,815	34,131
Judicial and law enforcement	142,001	135,731			142,001	135,731
Environment and public works	20,663	15,480			20,663	15,480
Social services	247,023	247,528			247,023	247,528
Community and economic development	29,123	31,589			29,123	31,589
Interest and fiscal charges	2,225	2,356			2,225	2,356
Water			26,824	29,210	26,824	29,210
Wastewater			37,317	36,105	37,317	36,105
Solid Waste Management			19,047	19,270	19,047	19,270
Parking Facilities			1,579	917	1,579	917
Stillwater Center			12,395	11,061	12,395	11,061
<i>Total Expenses</i>	<u>479,850</u>	<u>466,815</u>	<u>97,162</u>	<u>96,563</u>	<u>577,012</u>	<u>563,378</u>
Increase in net assets before transfers	(28,693)	8,512	4,911	9,961	(23,782)	18,473
Transfers	(3,474)	(4,337)	3,474	4,337	0	0
Increase in net assets	(32,167)	4,175	8,385	14,298	(23,782)	18,473
Net assets - Beginning	732,934	728,759	341,111	326,813	1,074,045	1,055,572
Net assets - Ending	<u>\$ 700,767</u>	<u>\$ 732,934</u>	<u>\$ 349,496</u>	<u>\$ 341,111</u>	<u>\$ 1,050,263</u>	<u>\$ 1,074,045</u>

## *Management's Discussion and Analysis (Cont'd.)*

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### Governmental Activities:

Operating grants and contributions, of approximately \$192.5 million, represent the largest program revenue, and approximately 43% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving more than \$53.8 million, along with the Children Services and Alcohol, Drug Addiction and Mental Health Services Boards, receiving approximately \$29.6 million and \$28.5 million, respectively.

Tax revenue accounts for approximately \$162.2 million of the \$451.2 million total revenue for governmental activity, or almost 36% of total revenue. Sales tax accounted for \$64.5 million, or nearly 40% of total tax revenue.

The County's direct charges to users of governmental services made up \$49.3 million, approximating 11% of total governmental revenue. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

Social services accounts for approximately \$247 million of the \$479.9 million total expenses for governmental activities, representing more than 51% of total expenses. The next largest program is judicial and law enforcement, accounting for approximately \$142 million, which represents almost 30% of total governmental expenses.

### Business-type Activities:

The net assets for business-type activities increased by nearly \$8.4 million during 2003. Major revenue sources were charges for services of almost \$99 million. Business-type activities received approximately \$3.5 million in net transfers from governmental activities during the year.

### **Financial Analysis of County Funds**

As noted earlier, the County used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of more than \$237.5 million, a decrease of about \$38.6 million in comparison with the prior year. Approximately 71.3% of this total (\$169.4 million) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed: to liquidate contracts and purchase orders of the prior year (\$65.3million); and to pay debt service (\$2.8 million).

The General Fund is the primary operating fund of the County. At the end of the year, unreserved fund balance of the General Fund was \$58,192,815 million, representing nearly all of the total fund balance of \$58,555,293. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 49.32 percent to total General Fund expenditures, while total fund balance represents 49.63 percent of that same amount.

## *Management's Discussion and Analysis (Cont'd.)*

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The fund balance of the County's General Fund decreased by \$12,391,289 during 2003, which exceeded the prior year's decrease by approximately \$9.2 million. Key factors in this 2003 decrease are a decline in total General Fund revenues, compared to the prior year, by approximately \$17.7 million, primarily due to the continuing decline investment earnings, the impact of sustained drops in interest rates earned on County investments, coupled with a significant decline in the market value of the County's investment portfolio, compared to the prior year. These revenue declines outpaced expenditure decreases and reductions in other financing uses of approximately \$3.6 million, and \$4.9 million, respectively, from prior year levels.

Other major governmental funds with positive unreserved fund balances at the end of the year were the Human Services Levy and Children Services Board Funds, which reported unreserved fund balances of \$23,099,861 and \$5,984,219, respectively. These unreserved fund balances represent approximately 103 percent and 12.7 percent, respectively, of total 2003 expenditures in those funds. The Alcohol, Drug Addition and Mental Health Services Board Fund, reported a total end-of-year fund balance in the amount of \$5,322,046, or approximately 10.5 percent of its 2003 expenditures. The Job & Family Services Fund was the only major fund to report a deficit total fund balance. Its reported \$2,661,723 deficit resulted from a temporary decline in available intergovernmental revenues to finance current period expenditures.

While the fund balance in the Children Services Board Fund increased by \$7,103,825 during the year, the fund balances in the Alcohol, Drug Addition and Mental Health Services Board, Job & Family Services and Human Service Levy Funds declined, by approximately \$3.7 million, \$6.5 million and \$6.9 million, respectively. In the Alcohol, Drug Addition and Mental Health Services Board Fund, the decline was primarily attributable to a shortfall in other financing sources, transfers in, necessary to offset the deficiency of revenues over expenditures. In the Job & Family Services Fund, the decrease is attributable to fewer intergovernmental revenues received, compared to the previous year. In the Human Service Levy fund, the \$6.9 million decrease was significantly lower than the almost \$13 million 2002 decline in the fund balance. The 2003 decline was again attributable to transfers out during the year, which exceeded the current year excess of revenues over expenditures.

Enterprise funds: The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Water Fund at the end of the year approximated \$8.4 million, while those for the Wastewater and Solid Waste Management Funds, approximated \$16.4 million, and \$21.2 million, respectively. Total net assets in the Water and Solid Waste Management Funds, increased by about \$2.6 million and \$7.1 million, respectively, as each of these major enterprise funds reported increased operating income compared to the prior year. Total net assets in the Wastewater Fund, decreased by about \$.5 million due to an operating income decline, compared to the prior year, resulting from increased operating expenses.

### **General Fund Budgetary Highlights**

The County made numerous revisions to the original appropriations approved by the County Commissioners. Overall, these changes resulted in a net increase from the original budget by 7.73% or \$11,371,318. The increases occurred in the areas of transfers out (\$7,574,628), judicial and law enforcement (\$2,924,964), social services (\$1,291,049), environment and public works (\$18,054) and community and economic development (\$16,194), while a decrease occurred in area of general government (-\$453,571). During 2003, the County spent 98.03% of the amount appropriated in the General Fund.

### **Capital Assets and Long-term Debt**

Capital assets: The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, approximated \$845.5 million (net of accumulated depreciation). This investment in capital assets includes:



## *Management's Discussion and Analysis (Cont'd.)*

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land; land improvements; buildings, structures and improvements; furniture, fixtures and equipment; and infrastructure. During the year, total capital assets, net of accumulated depreciation, increased by approximately \$2.6 million, or approximately .31 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of about \$1.1 million. Major events for governmental activity capital assets include the County Engineer's completion of a major road project and several bridge projects. Business-type capital assets, net of accumulated depreciation, reflect a net increase during the year of almost \$1.5 million. Major events for business-type capital assets include the completion of a construction project for the new Stillwater Facility, which began operation during the year, as well as the completion of construction projects for the Sanitary Engineer's northeast equalization basins and for major land improvements at the Solid Waste Transfer Station Facility.

Additional information concerning the County's capital assets is provided in Note G.

The County manages its roadway conditions using a MicroPAVER payment management program. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. There are eight possible ranges of PCI values, on a scale of zero to one hundred, with one hundred being excellent. These ranges and values have been determined by the County Engineer to be accurate for the various ratings, based on historical inspection data and field evaluations of roads in the County system. It is the County Engineer's policy to maintain 95% of the County roads at a condition rating of fair or better and that a condition assessment for County roads is performed annually. The most recent assessment found that 100% of the County roads have a rating of fair or better. For 2003, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$8,276,806 and \$6,993,893, respectively.

The County manages its bridges using a General Appraisal Rating, which was developed by the Federal Highway Administration. The system uses a numerical ranking of zero to nine, with nine being good, to evaluate all County bridges. It is the policy of the County Engineer to maintain a bridge system in the County where 95% of the structures have a General Appraisal rating of fair or better. In accordance with statutory requirements, each bridge is inspected annually. The most recent assessment found that 98% of the County bridges have a General Appraisal rating of fair or better.

Information concerning the condition assessments of the County's infrastructure reported using the modified approach is provided as required supplementary information to this report.

Debt: At December 31, 2003, the County had total bonded debt outstanding of \$172,907,622. Of this amount, \$36,805,000 represents general obligation bonds applicable to governmental activities and \$2,360,477 is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The remaining portion consists of \$43,982,112 of self-supporting general obligation bonds and \$89,760,033 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$58,380,283 in long-term notes, representing Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, payable from business-type activities. The County's total long-term bonded debt decreased by \$13,254,056 during 2003. The County did not issue any bonds during the year.

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

State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. This current debt limitation for the County is \$99,829,697, which significantly exceeds the County's unvoted general obligation debt currently outstanding. Additional information concerning the County's long-term debt is provided in Note H.

## *Management's Discussion and Analysis (Cont'd.)*

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### **Economic Factors and Next Year's General Fund Budget**

The County's elected and appointed officials considered many factors when setting the fiscal year 2004 budget. Considering the continued uncertainty surrounding the economy, and its resultant impact on the General Fund's revenue sources of sales tax and investment earnings, coupled with the impact of state funding reductions in shared revenues to local governments, the County is continually reviewing its finances and developing possible alternatives in order to maintain current services provided by the General Fund. The 2004 General Fund budget, adopted at \$142.9 million, was a reduction of more than \$3.2 million from the 2003 adopted budget. As a starting point for developing the General Fund budget, certain known and/or mandated increases were added to the 2004 base budget; these included increases associated with the board and care of prisoners and other judicial and law enforcement-related costs in excess of \$1.2 million, along with \$.6 million of increases related to social services costs. The 2004 budget was balanced by reducing General Fund departmental appropriations by 3%. General Fund departments had the opportunity to review their budgets and determine where the 3% reductions could be made, based upon the knowledge of their operations. Also included in the 2004 budget was only \$.1 million for certain limited replacement capital items. Finally, the decision was made to discontinue certain discretionary transfers-out to Enterprise Funds and to implement continued deferrals and reductions in General Fund support for certain Community programs. In the development of the General Fund budget, the County continues to maintain a balanced appropriation and will take further cost containment measures, as necessary, to maintain continued financial stability.

### **Other Significant Matters**

During 2003, voters passed the renewal of the County's Human Services Levy, plus an additional one mill. This replacement levy carries an authorized rate of 6.03 mills with a final levy year of 2010. Total annual estimated revenue from Levy B is approximately \$20.7 million. In 2004, revenues will exceed the budget by approximately \$15.1 million.

### **Request for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Montgomery County Auditor's Office, 451 W. Third St., Dayton, Ohio, 45422.

MONTGOMERY COUNTY, OHIO

*Statement of Net Assets*

December 31, 2003

	Primary Government			Component Unit
	Governmental	Business-type	Total	Monco
	Activities	Activities		Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 273,347,065	\$ 42,212,696	\$ 315,559,761	\$ 650,406
Cash and cash equivalents--segregated accounts.....	10,150	500	10,650	
Net receivables:				
Taxes.....	129,268,686		129,268,686	
Accounts.....	4,147,882	19,577,191	23,725,073	155,579
Special assessments.....	3,550,205		3,550,205	
Accrued interest.....	5,457,251	359,014	5,816,265	
Due from other governments.....	57,489,601	649,946	58,139,547	
Internal balances.....	725,403	(725,403)	0	
Prepaid expenses.....	192,035		192,035	21,887
Inventory of supplies.....	148,974	915,830	1,064,804	102,528
<i>Restricted Assets:</i>				
Equity in pooled cash and cash equivalents.....		69,522,522	69,522,522	
Cash and cash equivalents--segregated accounts.....		23,055,340	23,055,340	
Investments--segregated accounts.....		3,452,318	3,452,318	
Other assets.....				49,149
Capital assets not being depreciated.....	341,415,846	97,619,540	439,035,386	
Capital assets being depreciated.....	107,666,466	298,785,046	406,451,512	284,659
<i>Total Assets</i> .....	<u>923,419,564</u>	<u>555,424,540</u>	<u>1,478,844,104</u>	<u>1,264,208</u>
<i>Liabilities:</i>				
Accounts payable.....	19,967,007	1,712,775	21,679,782	81,055
Accrued wages and benefits.....	6,499,248	1,634,514	8,133,762	47,196
Due to other governments.....	4,171,214	9,443,653	13,614,867	
Accrued interest payable.....	421,174	338,217	759,391	
Matured bonds and interest payable.....	10,150		10,150	
Other.....				3,875
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		711,830	711,830	
Matured bonds and interest payable.....		6,538	6,538	
Construction contracts.....		447,120	447,120	
Other.....		229,009	229,009	
Unearned revenue.....	121,580,357		121,580,357	
Insurance claims payable.....	12,081,627		12,081,627	
Long-term liabilities				
Due within one year.....	9,907,327	15,124,711	25,032,038	
Due in more than one year.....	48,014,324	182,592,618	230,606,942	
Less: unamortized bond charges.....		(6,312,388)	(6,312,388)	
<i>Total Liabilities</i> .....	<u>222,652,428</u>	<u>205,928,597</u>	<u>428,581,025</u>	<u>132,126</u>
<i>Net Assets:</i>				
Invested in capital assets, net of related debt.....	411,090,737	216,049,957	627,140,694	
Restricted for:				
Capital projects.....	38,342,810	80,133,062	118,475,872	
Debt service.....	2,408,591	6,302,620	8,711,211	
Human services levy-supported services.....	39,549,240		39,549,240	
Mental retardation levy-supported services.....	11,376,212		11,376,212	
Statutory road-related maintenance and repair.....	8,364,897		8,364,897	
Grant-specific purposes.....	7,450,254		7,450,254	
Unrestricted.....	182,184,395	47,010,304	229,194,699	1,132,082
<i>Total Net Assets</i> .....	<u>\$ 700,767,136</u>	<u>\$ 349,495,943</u>	<u>\$ 1,050,263,079</u>	<u>\$ 1,132,082</u>

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

MONTGOMERY COUNTY, OHIO

*Statement of Activities*

For the Year Ended December 31, 2003

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities:				
General government.....	\$ 38,814,646	\$ 22,090,706	\$ 620,627	\$
Judicial and law enforcement.....	142,001,155	16,184,925	32,478,359	424,996
Environment and public works.....	20,663,599	3,260,531	11,327,038	5,396,414
Social services.....	247,022,760	5,381,190	144,297,963	1,199,593
Community and economic development.....	29,123,008	2,415,895	3,763,255	
Interest and fiscal charges.....	2,224,643			
<b>Total Governmental Activities.....</b>	<b>479,849,811</b>	<b>49,333,247</b>	<b>192,487,242</b>	<b>7,021,003</b>
Business-type Activities:				
Water.....	26,823,908	27,102,235		972,483
Wastewater.....	37,317,021	36,223,679		642,141
Solid Waste Management.....	19,046,559	24,425,832		
Parking Facilities.....	1,578,828	1,508,709		
Stillwater Center.....	12,395,350	9,697,340		
<b>Total Business-type Activities.....</b>	<b>97,161,666</b>	<b>98,957,795</b>	<b>0</b>	<b>1,614,624</b>
<b>Total Primary Government.....</b>	<b>\$ 577,011,477</b>	<b>\$ 148,291,042</b>	<b>\$ 192,487,242</b>	<b>\$ 8,635,627</b>
Component Unit:				
Monco Enterprises, Inc.....	\$ 2,906,147	\$ 2,109,753	\$ 668,970	

General Revenues:

Property taxes levied for:
General operating.....
Mental retardation.....
Human services.....
Sales tax.....
Other taxes.....
Grants and contributions not restricted to specific programs.....
Gain from disposal of capital assets.....
Unrestricted investment earnings.....
Miscellaneous.....
Transfers.....
Total general revenues and transfers.....
Change in Net Assets.....
Net Assets - Beginning.....
Net Assets - Ending.....

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
\$ (16,103,313)	\$	\$ (16,103,313)	\$
(92,912,875)		(92,912,875)	
(679,616)		(679,616)	
(96,144,014)		(96,144,014)	
(22,943,858)		(22,943,858)	
(2,224,643)		(2,224,643)	
(231,008,319)	0	(231,008,319)	0
	1,250,810	1,250,810	
	(451,201)	(451,201)	
	5,379,273	5,379,273	
	(70,119)	(70,119)	
	(2,698,010)	(2,698,010)	
0	3,410,753	3,410,753	0
(231,008,319)	3,410,753	(227,597,566)	
			\$ (127,424)
16,254,315		16,254,315	
3,849,843		3,849,843	
69,006,700		69,006,700	
64,515,981		64,515,981	
8,523,529		8,523,529	
21,534,566		21,534,566	
218,291	165,076	383,367	
9,057,075	203,981	9,261,056	5,371
9,355,171	1,130,587	10,485,758	43,777
(3,474,100)	3,474,100	0	
198,841,371	4,973,744	203,815,115	49,148
(32,166,948)	8,384,497	(23,782,451)	(78,276)
732,934,084	341,111,446	1,074,045,530	1,210,358
\$ 700,767,136	\$ 349,495,943	\$ 1,050,263,079	\$ 1,132,082

MONTGOMERY COUNTY, OHIO

*Balance Sheet*

*Governmental Funds*

*December 31, 2003*

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 47,946,815	\$ 7,222,456	\$ 5,370,355	\$ 4,000,322
Cash and cash equivalents-segregated accounts.....				
Net receivables:				
Taxes.....	18,487,153			
Accounts.....	644,412	199,741	31,670	77,301
Special assessments.....				
Accrued interest.....	5,288,083			
Due from other funds.....	3,029,640	532,346	5,625	349,584
Due from other governments.....	28,560,096	4,387,729	4,112,143	1,150,558
<i>Total Assets</i> .....	<u>\$ 103,956,199</u>	<u>\$ 12,342,272</u>	<u>\$ 9,519,793</u>	<u>\$ 5,577,765</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 2,385,006	\$ 3,332,337	\$ 1,349,741	\$ 5,666,806
Deferred revenue.....	37,858,070	1,791,315	2,692,316	
Due to other funds.....	1,325,593	511,677	99,493	1,786,455
Due to other governments.....	1,347,961	5,296	1,102	106,445
Accrued wages and benefits.....	2,484,276	537,131	55,095	679,782
Matured general obligation bonds.....				
Matured general obligation bond interest.....				
<i>Total Liabilities</i> .....	<u>45,400,906</u>	<u>6,177,756</u>	<u>4,197,747</u>	<u>8,239,488</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	362,478	180,297	21,325,858	13,048,074
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	58,192,815			
Special Revenue Funds.....		5,984,219	(16,003,812)	(15,709,797)
Capital Projects Funds.....				
<i>Total Fund Balances</i> .....	<u>58,555,293</u>	<u>6,164,516</u>	<u>5,322,046</u>	<u>(2,661,723)</u>
<i>Total Liabilities and Fund Balances</i> .....	<u>\$ 103,956,199</u>	<u>\$ 12,342,272</u>	<u>\$ 9,519,793</u>	<u>\$ 5,577,765</u>

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

<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Total Governmental Funds</i>
\$ 21,165,382	\$ 152,907,342 10,150	\$ 238,612,672 10,150
106,012,137	4,769,396 2,485,278 3,550,205 169,168	129,268,686 3,438,402 3,550,205 5,457,251
1,042,123 9,979,202	325,191 9,299,873	5,284,509 57,489,601
<u>\$ 138,198,844</u>	<u>\$ 173,516,603</u>	<u>\$ 443,111,476</u>
\$ 304,178 113,689,699 4,796 59,324 13,162	\$ 6,076,373 12,553,830 4,705,778 1,463,704 2,675,473 10,000 150	\$ 19,114,441 168,585,230 8,433,792 2,983,832 6,444,919 10,000 150
<u>114,071,159</u>	<u>27,485,308</u>	<u>205,572,364</u>
1,027,824	29,350,695 2,829,765	65,295,226 2,829,765
23,099,861	75,517,648 38,333,187	58,192,815 72,888,119 38,333,187
<u>24,127,685</u>	<u>146,031,295</u>	<u>237,539,112</u>
<u>\$ 138,198,844</u>	<u>\$ 173,516,603</u>	<u>\$ 443,111,476</u>

**Reconciliation of Total Governmental Fund Balances  
To Net Assets of Governmental Activities  
December 31, 2003**

Total governmental fund balances \$ 237,539,112

**Amounts reported for governmental activities in the statement of net assets  
are different because:**

Capital assets used in governmental activities (excluding internal service fund capital assets) are not financial resources and therefore are not reported in the funds. They consist of:

Land	7,705,070	
Construction-in-progress	12,544,143	
Infrastructure	321,166,633	
Land improvements, net of \$1,047,024 accumulated depreciation	423,271	
Buildings, structures and improvements, net of \$44,406,524 accumulated depreciation	92,611,615	
Furniture, fixtures and equipment, net of \$27,064,079 accumulated depreciation	<u>14,341,573</u>	
Total capital assets		448,792,305

Internal service funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

Internal service fund assets	39,678,411	
Internal service fund liabilities	(14,539,230)	
Internal service fund consolidation adjustment	<u>173,492</u>	
Net adjustment for internal service funds		25,312,673

Some assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. These are comprised of receivables/amounts due for the following revenue sources:

Property taxes	8,150,826	
Sales tax	6,583,398	
Fees and charges for services	626,244	
Intergovernmental	29,339,107	
Investment earnings	2,261,653	
Miscellaneous	<u>43,645</u>	
Total		47,004,873

Prepaid expenses are not recognized as assets in the funds, where they are recorded as expenditures when paid 192,035

Accrued interest on bonds is not reported in the funds, where interest expenditures are reported when due (421,174)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Special assessment bonds	(2,360,477)	
General obligation bonds	(36,805,000)	
Capital leases	(1,124,536)	
Compensated absences	<u>(17,362,675)</u>	
Total		<u>(57,652,688)</u>

Net assets of governmental activities \$ 700,767,136

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



MONTGOMERY COUNTY, OHIO

*Statement of Revenues, Expenditures and Changes in Fund Balances*

*Governmental Funds*

For the Year Ended December 31, 2003

(Cont'd.)

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>
<i>Revenues:</i>				
Property taxes.....	\$ 14,960,376	\$	\$	\$
Sales tax.....	64,564,376			
Other taxes.....	1,989,853			
Licenses and permits.....	60,991			
Fees and charges for services.....	19,621,513	36,342	164,620	
Fines and forfeitures.....	1,156,547			
Special assessments.....				
Intergovernmental.....	21,684,249	29,605,583	28,461,522	53,846,898
Investment earnings.....	9,061,271			
Miscellaneous.....	1,506,251	592,503	212,750	1,550,446
<b>Total Revenues.....</b>	<b>134,605,427</b>	<b>30,234,428</b>	<b>28,838,892</b>	<b>55,397,344</b>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	20,959,030			
Judicial and law enforcement.....	87,061,509			
Environment and public works.....	484,470			
Social services.....	3,666,856	47,034,870	50,688,918	68,220,176
Community and economic development.....	3,072,388			
<i>Capital outlay:</i>				
<i>Intergovernmental:</i>				
General government.....	103,300			
Social services.....	153,000			
Community and economic development.....	2,120,000			
Environment and public works.....	232,744			
<i>Debt service:</i>				
Principal retirement.....	124,362	35,966	9,301	35,928
Interest and fiscal charges.....	15,942	8,080	1,933	3,588
<b>Total Expenditures.....</b>	<b>117,993,601</b>	<b>47,078,916</b>	<b>50,700,152</b>	<b>68,259,692</b>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<i>16,611,826</i>	<i>(16,844,488)</i>	<i>(21,861,260)</i>	<i>(12,862,348)</i>
<i>Other Financing Sources And Uses</i>				
Proceeds from sale of capital assets/sundries.....	100,164	680		
Proceeds from capital leases.....	230,995	29,942	8,317	
Transfers in.....	3,899,184	23,917,691	18,136,326	6,318,203
Transfers out.....	(33,233,458)			
<b>Total Other Financing Sources And Uses.....</b>	<b>(29,003,115)</b>	<b>23,948,313</b>	<b>18,144,643</b>	<b>6,318,203</b>
<i>Net Change in Fund Balances.....</i>	<i>(12,391,289)</i>	<i>7,103,825</i>	<i>(3,716,617)</i>	<i>(6,544,145)</i>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<i>70,946,582</i>	<i>(939,309)</i>	<i>9,038,663</i>	<i>3,882,422</i>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<i>\$ 58,555,293</i>	<i>\$ 6,164,516</i>	<i>\$ 5,322,046</i>	<i>\$ (2,661,723)</i>

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

MONTGOMERY COUNTY, OHIO

*Statement of Revenues, Expenditures and Changes in Fund Balances*

*Governmental Funds (Cont'd.)*

*For the Year Ended December 31, 2003*

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Totals</i>
<i>Revenues:</i>			
Property taxes.....	\$ 69,585,320	\$ 5,238,490	\$ 89,784,186
Sales tax.....			64,564,376
Other taxes.....	71,398	6,462,278	8,523,529
Licenses and permits.....		2,725,103	2,786,094
Fees and charges for services.....		21,590,146	41,412,621
Fines and forfeitures.....		341,791	1,498,338
Special assessments.....		280,320	280,320
Intergovernmental.....	9,314,888	75,002,379	217,915,519
Investment earnings.....		400,001	9,461,272
Miscellaneous.....	510,722	4,933,902	9,306,574
<i>Total Revenues.....</i>	<u>79,482,328</u>	<u>116,974,410</u>	<u>445,532,829</u>
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		10,698,382	31,657,412
Judicial and law enforcement.....		45,409,016	132,470,525
Environment and public works.....		18,998,253	19,482,723
Social services.....	10,061,290	53,859,222	233,531,332
Community and economic development.....		10,303,746	13,376,134
Capital outlay.....		20,793,226	20,793,226
<i>Intergovernmental:</i>			
General government.....			103,300
Social services.....	12,372,722		12,525,722
Community and economic development.....		9,677,341	11,797,341
Environment and public works.....			232,744
<i>Debt service:</i>			
Principal retirement.....		3,254,109	3,459,666
Interest and fiscal charges.....		2,236,707	2,266,250
<i>Total Expenditures.....</i>	<u>22,434,012</u>	<u>175,230,002</u>	<u>481,696,375</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	57,048,316	(58,255,592)	(36,163,546)
<i>Other Financing Sources And Uses</i>			
Proceeds from sale of capital assets/sundries.....		7,405	108,249
Proceeds from capital leases.....		482,925	752,179
Transfers in.....		49,670,950	101,942,354
Transfers out.....	(63,910,351)	(8,048,267)	(105,192,076)
<i>Total Other Financing Sources And Uses.....</i>	<u>(63,910,351)</u>	<u>42,113,013</u>	<u>(2,389,294)</u>
<i>Net Change in Fund Balances.....</i>	(6,862,035)	(16,142,579)	(38,552,840)
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>30,989,720</u>	<u>162,173,874</u>	<u>276,091,952</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 24,127,685</u>	<u>\$ 146,031,295</u>	<u>\$ 237,539,112</u>

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

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2003**

Net Change in Fund Balances - Total Governmental Funds \$ (38,552,840)

**Amounts reported for governmental activities on the statement of activities  
are different because:**

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period.

Capital outlay	10,052,432	
Depreciation expense	<u>(8,647,595)</u>	
Total		1,404,837

Governmental funds report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities a determination of gain or (loss) is determined for capital asset disposals. (229,869)

Revenues previously deferred in the funds were collected to provide current financial resources but are not reported as revenues in the statement of activities.

Property taxes	(673,328)	
Sales tax	(48,395)	
Fees and charges for services	(251,309)	
Investment earnings	(404,197)	
Miscellaneous	<u>(70,779)</u>	
Total	(1,448,008)	(1,448,008)

Revenues deferred in the funds because they do not provide current financial resources are reported as revenues in the statement of activities.

Intergovernmental		2,846,972
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of the differences in the treatment of long-term debt on the statement of activities, comprised of the following:

Proceeds from capital leases	(752,179)	
Principal repayment for capital leases	372,925	
Principal repayment for bonds	<u>3,086,741</u>	
Total		2,707,487

Interest is reported as expenditure in governmental funds when due, but is accrued on outstanding bonds in the statement of activities. 45,759

Some expenses reported in the statement of activities do not require the use of financial resources and, therefore, are not reported as expenditures in governmental funds.

These items include expenses related to the changes in:

Prepaid expenses	(50,512)	
Compensated absences	<u>(166,870)</u>	
Total		(217,382)

The net revenue of certain activities of internal service funds is reported with governmental activities.

		<u>1,276,096</u>
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Change in net assets of governmental activities		<u><u>\$ (32,166,948)</u></u>
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*Statement of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
General Fund*

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 15,379,864	\$ 15,379,864	\$ 14,895,675	\$ (484,189)
Sales tax.....	63,807,051	63,807,051	64,220,588	413,537
Other taxes.....	1,545,302	1,545,302	1,985,539	440,237
Licenses and permits.....	58,000	58,000	60,966	2,966
Fees and charges for services.....	16,894,416	16,946,846	19,497,065	2,550,219
Fines and forfeitures.....	1,082,273	1,082,273	1,118,334	36,061
Intergovernmental.....	20,401,720	20,402,916	21,466,175	1,063,259
Investment earnings.....	20,393,485	20,393,485	20,316,504	(76,981)
Miscellaneous.....	2,188,343	2,188,343	2,114,646	(73,697)
<b>Total Revenues.....</b>	<b>141,750,454</b>	<b>141,804,080</b>	<b>145,675,492</b>	<b>3,871,412</b>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	23,600,872	23,097,301	21,340,139	1,757,162
Judicial and law enforcement.....	86,127,316	89,052,280	88,256,057	796,223
Environment and public works.....	538,644	556,698	510,335	46,363
Social services.....	2,906,408	4,197,010	3,903,342	293,668
Community and economic development.....	3,409,170	3,425,364	3,202,730	222,634
<i>Intergovernmental:</i>				
General government.....	53,300	103,300	103,300	0
Environment and public works.....	232,744	232,744	232,744	0
Social services.....	152,553	153,000	153,000	0
Community and economic development.....	2,120,000	2,120,000	2,120,000	0
<b>Total Expenditures.....</b>	<b>119,141,007</b>	<b>122,937,697</b>	<b>119,821,647</b>	<b>3,116,050</b>
<i>Excess (Deficiency) Of</i>				
<b>Revenues Over Expenditures.....</b>	<b>22,609,447</b>	<b>18,866,383</b>	<b>25,853,845</b>	<b>6,987,462</b>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	4,359,920	5,817,955	6,255,461	437,506
Transfers out.....	(28,015,713)	(35,590,341)	(35,589,736)	605
<b>Total Other Financing Sources And Uses.....</b>	<b>(23,655,793)</b>	<b>(29,772,386)</b>	<b>(29,334,275)</b>	<b>438,111</b>
<b>Net Change in Fund Balance.....</b>	<b>(1,046,346)</b>	<b>(10,906,003)</b>	<b>(3,480,430)</b>	<b>7,425,573</b>
<i>Fund Balance (Deficit) At</i>				
<b>Beginning Of Year.....</b>	<b>40,413,888</b>	<b>40,413,888</b>	<b>40,413,888</b>	<b>0</b>
<i>Fund Balance (Deficit) At</i>				
<b>End Of Year.....</b>	<b>\$ 39,367,542</b>	<b>\$ 29,507,885</b>	<b>\$ 36,933,458</b>	<b>\$ 7,425,573</b>

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

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 19,818	\$ 19,818	\$ 18,024	\$ (1,794)
Intergovernmental.....	26,242,607	26,547,068	30,786,993	4,239,925
Miscellaneous.....	367,712	375,062	588,387	213,325
<i>Total Revenues</i> .....	<u>26,630,137</u>	<u>26,941,948</u>	<u>31,393,404</u>	<u>4,451,456</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	47,943,846	49,135,843	48,920,156	215,687
<i>Total Expenditures</i> .....	<u>47,943,846</u>	<u>49,135,843</u>	<u>48,920,156</u>	<u>215,687</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(21,313,709)	(22,193,895)	(17,526,752)	4,667,143
<i>Other Financing Sources And Uses</i>				
Transfers in.....	23,037,505	23,917,691	23,917,691	0
<i>Total Other Financing Sources And Uses</i> .....	<u>23,037,505</u>	<u>23,917,691</u>	<u>23,917,691</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	1,723,796	1,723,796	6,390,939	4,667,143
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	480,535	480,535	480,535	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 2,204,331</u>	<u>\$ 2,204,331</u>	<u>\$ 6,871,474</u>	<u>\$ 4,667,143</u>

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

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 71,691,578	\$ 71,691,578	\$ 69,469,161	\$ (2,222,417)
Other taxes.....	40,000	40,000	71,398	31,398
Intergovernmental.....	7,970,230	7,970,230	9,162,581	1,192,351
Miscellaneous.....			232,336	232,336
<i>Total Revenues</i> .....	<u>79,701,808</u>	<u>79,701,808</u>	<u>78,935,476</u>	<u>(766,332)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	13,677,749	12,914,401	12,238,737	675,664
<i>Inergovernmental:</i>				
Social services.....	<u>12,372,722</u>	<u>12,372,722</u>	<u>12,372,722</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>26,050,471</u>	<u>25,287,123</u>	<u>24,611,459</u>	<u>675,664</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	53,651,337	54,414,685	54,324,017	(90,668)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	1,355,250	1,540,250	942,000	(598,250)
Transfers out.....	<u>(62,116,825)</u>	<u>(65,097,975)</u>	<u>(64,852,351)</u>	<u>245,624</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(60,761,575)</u>	<u>(63,557,725)</u>	<u>(63,910,351)</u>	<u>(352,626)</u>
<i>Net Change in Fund Balance</i> .....	(7,110,238)	(9,143,040)	(9,586,334)	(443,294)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>29,360,593</u>	<u>29,360,593</u>	<u>29,360,593</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 22,250,355</u>	<u>\$ 20,217,553</u>	<u>\$ 19,774,259</u>	<u>\$ (443,294)</u>

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

MONTGOMERY COUNTY, OHIO

*Statement of Net Assets  
Proprietary Funds*

December 31, 2003

(Cont'd.)

	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	<i>Activities-Internal Service Funds</i>
<i>Assets</i>						
<i>Current assets:</i>						
Equity in pooled cash and cash equivalents.....	\$ 7,555,618	\$ 13,871,240	\$ 18,848,569	\$ 1,937,269	\$ 42,212,696	\$ 34,734,393
Cash and cash equivalents--segregated accounts.....				500	500	
Net receivables:						
Accounts.....	6,340,430	8,237,711	4,111,167	887,883	19,577,191	709,480
Accrued interest.....	284,750	66,658	4,696	2,910	359,014	
<i>Total receivables.....</i>	<u>6,625,180</u>	<u>8,304,369</u>	<u>4,115,863</u>	<u>890,793</u>	<u>19,936,205</u>	<u>709,480</u>
Due from other funds.....	24,032	6,418	15,784	40,102	86,336	3,795,557
Due from other governments.....		320,715	329,231		649,946	
Inventory of supplies.....	117,655	666,374	67,277	64,524	915,830	148,974
<i>Total current assets.....</i>	<u>14,322,485</u>	<u>23,169,116</u>	<u>23,376,724</u>	<u>2,933,188</u>	<u>63,801,513</u>	<u>39,388,404</u>
<i>Current restricted assets:</i>						
Equity in pooled cash and cash equivalents.....	34,127,011	22,314,115	12,405,669	675,727	69,522,522	
Cash and cash equivalents--segregated accounts.....	7,390,104	5,073,169	10,592,067		23,055,340	
<i>Total current restricted assets.....</i>	<u>41,517,115</u>	<u>27,387,284</u>	<u>22,997,736</u>	<u>675,727</u>	<u>92,577,862</u>	<u>0</u>
<i>Noncurrent assets:</i>						
<i>Noncurrent restricted assets:</i>						
Investments--segregated accounts.....			3,452,318		3,452,318	
<i>Total noncurrent restricted assets.....</i>	<u>0</u>	<u>0</u>	<u>3,452,318</u>	<u>0</u>	<u>3,452,318</u>	<u>0</u>
<i>Capital assets in service:</i>						
Land.....	2,186,917	2,478,556	2,567,085	1,300,000	8,532,558	
Land improvements.....	74,545	42,278	3,215,990		3,332,813	
Utility plant in service.....	134,418,525	198,379,139			332,797,664	
Buildings, structures and improvements.....	11,711,541	97,583,765	38,234,831	36,142,734	183,672,871	
Furniture, fixtures and equipment.....	3,707,454	4,741,454	6,279,298	386,836	15,115,042	1,202,528
Less: Accumulated depreciation.....	(70,494,102)	(147,686,227)	(14,619,407)	(3,333,608)	(236,133,344)	(912,521)
Construction-in-progress.....	31,568,726	56,280,954	1,237,302		89,086,982	
<i>Total net capital assets.....</i>	<u>113,173,606</u>	<u>211,819,919</u>	<u>36,915,099</u>	<u>34,495,962</u>	<u>396,404,586</u>	<u>290,007</u>
<i>Total noncurrent assets.....</i>	<u>113,173,606</u>	<u>211,819,919</u>	<u>40,367,417</u>	<u>34,495,962</u>	<u>399,856,904</u>	<u>290,007</u>
<i>Total Assets.....</i>	<u>169,013,206</u>	<u>262,376,319</u>	<u>86,741,877</u>	<u>38,104,877</u>	<u>556,236,279</u>	<u>39,678,411</u>

MONTGOMERY COUNTY, OHIO

Statement of Net Assets  
Proprietary Funds (Cont'd.)

December 31, 2003

	Business-type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 264,825	\$ 438,459	\$ 767,111	\$ 242,380	\$ 1,712,775	\$ 852,566
Current portion of insurance claims payable.....					0	3,336,603
Due to other funds.....	100,478	401,617	117,940	18,212	638,247	94,363
Due to other governments.....	4,994,849	4,398,201	43,797	6,806	9,443,653	1,187,382
Accrued wages and benefits.....	185,285	400,634	164,398	884,197	1,634,514	54,329
Current portion of long-term notes.....	69,875	3,143,902	143,000		3,356,777	
Current portion of general obligation bonds.....	177,098	1,700,000		700,000	2,577,098	
Accrued interest on general obligation bonds.....	20,779	202,927		114,511	338,217	
Current portion of capitalized leases.....	7,302	5,902	1,595	5,842	20,641	25,525
Current portion of compensated absences.....	140,399	379,753	183,384	135,958	839,494	68,188
Current portion of landfill post-closure costs.....			130,700		130,700	
<b>Total current liabilities.....</b>	<b>5,960,890</b>	<b>11,071,395</b>	<b>1,551,925</b>	<b>2,107,906</b>	<b>20,692,116</b>	<b>5,618,956</b>
<i>Current liabilities payable from restricted assets:</i>						
Matured revenue bonds.....			5,000		5,000	
Matured revenue bond interest.....			1,538		1,538	
Accrued revenue bond interest.....	252,660	131,694	327,476		711,830	
Current portion of revenue bonds.....	2,250,000	871,098	4,325,000		7,446,098	
Current portion of accreted interest on revenue bonds.....		753,903			753,903	
Construction contracts.....	250,843	58,289	49,000	88,988	447,120	
Other.....	40,958	188,051			229,009	
<b>Total current liabilities payable from restricted assets.....</b>	<b>2,794,461</b>	<b>2,003,035</b>	<b>4,708,014</b>	<b>88,988</b>	<b>9,594,498</b>	<b>0</b>
<i>Long-term liabilities:</i>						
<i>(net of current portions)</i>						
Long-term notes.....	2,847,391	51,318,115	858,000		55,023,506	
Insurance claims payable.....					0	8,745,024
Revenue bonds.....	40,210,000	9,333,935	32,770,000		82,313,935	
Accreted interest on revenue bonds.....		1,918,511			1,918,511	
Less: Unamortized revenue bond charges.....	(2,051,998)	(1,569,499)	(1,989,832)		(5,611,329)	
General obligation bonds.....	2,440,014	22,900,000		16,065,000	41,405,014	
Less: Unamortized general obligation bond charges.....	(42,107)	(456,845)		(202,107)	(701,059)	
Capitalized leases.....	18,326	16,083	5,110	12,016	51,535	36,514
Compensated absences.....	219,536	539,739	267,483	331,674	1,358,432	138,736
Estimated liability for landfill post-closure costs.....			521,685		521,685	
<b>Total long-term liabilities.....</b>	<b>43,641,162</b>	<b>84,000,039</b>	<b>32,432,446</b>	<b>16,206,583</b>	<b>176,280,230</b>	<b>8,920,274</b>
<b>Total Liabilities.....</b>	<b>52,396,513</b>	<b>97,074,469</b>	<b>38,692,385</b>	<b>18,403,477</b>	<b>206,566,844</b>	<b>14,539,230</b>
<i>Net Assets</i>						
Invested in capital assets, net of related debt.....	69,497,705	123,509,815	5,127,226	17,915,211	216,049,957	227,968
Restricted for capital purposes.....	36,232,056	24,248,372	19,151,772	500,862	80,133,062	
Restricted for debt service.....	2,490,598	1,135,877	2,590,268	85,877	6,302,620	
Unrestricted.....	8,396,334	16,407,786	21,180,226	1,199,450	47,183,796	24,911,213
<b>Total Net Assets.....</b>	<b>\$ 116,616,693</b>	<b>\$ 165,301,850</b>	<b>\$ 48,049,492</b>	<b>\$ 19,701,400</b>	<b>349,669,435</b>	<b>\$ 25,139,181</b>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					(173,492)	
<b>Total Net Assets of Business-type Activities.....</b>					<b>\$ 349,495,943</b>	

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



*Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds*

*For The Year Ended December 31, 2003*

*(Cont'd.)*

	<i>Business-type Activities - Enterprise Funds</i>		
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 27,102,235	\$ 36,223,679	\$ 24,425,832
Other revenue.....	885,727	10,597	187,834
<i>Total Operating Revenues.....</i>	<u>27,987,962</u>	<u>36,234,276</u>	<u>24,613,666</u>
<i>Operating Expenses:</i>			
Personal services.....	4,020,388	8,848,401	4,283,146
Materials and supplies.....	705,042	619,201	551,347
Contractual services.....	1,482,202	2,157,862	1,336,727
Utilities.....	15,570,526	12,042,011	6,880,604
Depreciation.....	3,236,579	7,877,653	1,881,751
Insurance claims.....			
Other expenses.....	843,781	2,741,027	1,628,972
<i>Total Operating Expenses.....</i>	<u>25,858,518</u>	<u>34,286,155</u>	<u>16,562,547</u>
<i>Operating Income (Loss).....</i>	<u>2,129,444</u>	<u>1,948,121</u>	<u>8,051,119</u>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	111,513	14,413	78,055
Interest expense and fiscal charges.....	(992,079)	(3,134,513)	(2,446,680)
Gain (loss) from disposal of capital assets.....	81,393	83,683	(46,454)
Other nonoperating revenue (expense).....	1,021	19,221	354
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>(798,152)</u>	<u>(3,017,196)</u>	<u>(2,414,725)</u>
<i>Income (Loss) Before Capital Contributions and Transfers.....</i>	<u>1,331,292</u>	<u>(1,069,075)</u>	<u>5,636,394</u>
Capital contributions.....	972,483	642,141	
Transfers in.....	404,482	74,008	1,510,458
Transfers out.....	(116,000)	(116,000)	
<i>Change in Net Assets.....</i>	<u>2,592,257</u>	<u>(468,926)</u>	<u>7,146,852</u>
<i>Total Net Assets (Deficit) At Beginning Of Year.....</i>	<u>114,024,436</u>	<u>165,770,776</u>	<u>40,902,640</u>
<i>Total Net Assets (Deficit) At End Of Year.....</i>	<u>\$ 116,616,693</u>	<u>\$ 165,301,850</u>	<u>\$ 48,049,492</u>

*Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds (Cont'd.)*

*For The Year Ended December 31, 2003*

	<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental</u>
	<u>Nonmajor</u>		<u>Activities-</u>
	<u>Enterprise</u>		<u>Internal</u>
	<u>Funds</u>	<u>Totals</u>	<u>Service Funds</u>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 11,206,049	\$ 98,957,795	\$ 31,939,613
Other revenue.....	25,833	1,109,991	492,258
<b>Total Operating Revenues.....</b>	<b>11,231,882</b>	<b>100,067,786</b>	<b>32,431,871</b>
<i>Operating Expenses:</i>			
Personal services.....	8,577,202	25,729,137	1,762,701
Materials and supplies.....	839,659	2,715,249	3,330,898
Contractual services.....	1,707,194	6,683,985	5,886,576
Utilities.....	394,118	34,887,259	1,411,465
Depreciation.....	502,116	13,498,099	63,741
Insurance claims.....		0	18,028,695
Other expenses.....	701,079	5,914,859	384,747
<b>Total Operating Expenses.....</b>	<b>12,721,368</b>	<b>89,428,588</b>	<b>30,868,823</b>
<i>Operating Income (Loss).....</i>	<i>(1,489,486)</i>	<i>10,639,198</i>	<i>1,563,048</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....		203,981	
Interest expense and fiscal charges.....	(395,010)	(6,968,282)	(4,152)
Gain (loss) from disposal of capital assets.....	(846,297)	(727,675)	(44,501)
Other nonoperating revenue (expense).....		20,596	(5,344)
<b>Total Nonoperating Revenues (Expenses).....</b>	<b>(1,241,307)</b>	<b>(7,471,380)</b>	<b>(53,997)</b>
<i>Income (Loss) Before Capital Contributions</i>			
<i>and Transfers.....</i>	<i>(2,730,793)</i>	<i>3,167,818</i>	<i>1,509,051</i>
Capital contributions.....		1,614,624	
Transfers in.....	2,301,152	4,290,100	18,000
Transfers out.....	(584,000)	(816,000)	(123,000)
<b>Change in Net Assets.....</b>	<b>(1,013,641)</b>	<b>8,256,542</b>	<b>1,404,051</b>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<i>20,715,041</i>		<i>23,735,130</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<i>\$ 19,701,400</i>		<i>\$ 25,139,181</i>

Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....		127,955
Change in Net Assets of Business-type Activities.....	\$	<u>8,384,497</u>

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

*Statement of Cash Flows*  
*Proprietary Funds*

For the Year Ended December 31, 2003

(Cont'd.)

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Business-type Activities - Enterprise Funds</i>					<i>Governmental Activities - Internal Service Funds</i>
	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste Management</i>	<i>Nonmajor Enterprise Funds</i>	<i>Totals</i>	
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 27,515,234	\$ 36,955,177	\$ 23,450,675	\$ 10,901,660	\$ 98,822,746	\$ 3,282,007
Cash receipts from interfund services provided.....	70,170	117,870	206,030	158,288	552,358	28,510,521
Cash payments to employees for services.....	(3,019,252)	(6,481,105)	(3,256,666)	(6,287,837)	(19,044,860)	(1,343,114)
Cash payments to suppliers for goods and services.....	(18,127,586)	(16,304,116)	(9,658,205)	(3,814,343)	(47,904,250)	(9,970,996)
Cash payments for insurance claims.....					0	(17,442,828)
Cash payments for interfund services used.....	(1,744,965)	(3,129,148)	(2,151,058)	(2,302,829)	(9,328,000)	(672,274)
Landfill post-closure costs paid.....			(144,456)		(144,456)	
Other operating cash receipts.....	885,727	10,549	187,834	25,833	1,109,943	468,447
Cash from other sources.....	82,414	45,404	244,777		372,595	2,680
Other cash payments.....					0	(48,363)
<i>Net cash provided by (used for) operating activities.....</i>	<i>5,661,742</i>	<i>11,214,631</i>	<i>8,878,931</i>	<i>(1,319,228)</i>	<i>24,436,076</i>	<i>2,786,080</i>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....	404,482	74,008	1,510,458	2,301,152	4,290,100	18,000
Transfers out to other funds.....	(116,000)	(116,000)		(584,000)	(816,000)	(123,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<i>288,482</i>	<i>(41,992)</i>	<i>1,510,458</i>	<i>1,717,152</i>	<i>3,474,100</i>	<i>(105,000)</i>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(7,028)	(5,692)	(1,544)	(5,164)	(19,428)	(38,942)
Interest paid on capital leases.....	(1,086)	(882)	(246)	(761)	(2,975)	(4,152)
Principal paid on long-term notes.....	(27,375)	(2,684,052)	(143,000)		(2,854,427)	
Interest paid on long-term notes.....		(1,949,085)			(1,949,085)	
Principal paid on revenue bonds.....	(2,160,000)	(1,540,000)	(4,135,000)		(7,835,000)	
Interest paid on revenue bonds.....	(2,110,978)	(473,620)	(2,186,441)		(4,771,039)	
Principal paid on general obligation bonds.....	(167,315)	(1,610,000)		(655,000)	(2,432,315)	
Interest paid on general obligation bonds.....	(150,275)	(1,416,318)		(924,023)	(2,490,616)	
Other fiscal charges paid.....	(45,635)	(4,411)	(40,864)		(90,910)	
Acquisition and construction of capital assets.....	(3,075,795)	(3,423,296)	(1,208,857)	(1,694,174)	(9,402,122)	(53,316)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<i>(7,745,487)</i>	<i>(13,107,356)</i>	<i>(7,715,952)</i>	<i>(3,279,122)</i>	<i>(31,847,917)</i>	<i>(96,410)</i>
<i>Cash flows from investing activities:</i>						
Purchase of investment securities.....			(39,172)		(39,172)	
Interest received on investments.....	1,044,967	347,919	81,587	33,056	1,507,529	
<i>Net cash provided by (used for) investing activities.....</i>	<i>1,044,967</i>	<i>347,919</i>	<i>42,415</i>	<i>33,056</i>	<i>1,468,357</i>	<i>0</i>
<i>Net increase (decrease) in cash and cash equivalents.....</i>	<i>(750,296)</i>	<i>(1,586,798)</i>	<i>2,715,852</i>	<i>(2,848,142)</i>	<i>(2,469,384)</i>	<i>2,584,670</i>
Cash and cash equivalents at beginning of year.....	49,823,029	42,845,322	39,130,453	5,461,638	137,260,442	32,149,723
Cash and cash equivalents at end of year.....	\$ 49,072,733	\$ 41,258,524	\$ 41,846,305	\$ 2,613,496	\$ 134,791,058	\$ 34,734,393

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows  
Proprietary Funds (Cont'd.)

For the Year Ended December 31, 2003

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Reconciliation of operating income to net cash provided by operating activities:</i>						
Operating income (loss).....	\$ 2,129,444	\$ 1,948,121	\$ 8,051,119	\$ (1,489,486)	\$ 10,639,198	\$ 1,563,048
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	3,236,579	7,877,653	1,881,751	502,116	13,498,099	63,741
Miscellaneous nonoperating income (expense).....	82,414	45,404	244,777		372,595	(45,683)
(Increase) decrease in accounts receivable.....	493,910	269,797	(943,260)	(114,696)	(294,249)	305,206
(Increase) decrease in due from other funds.....	(10,741)	10,657	6,885	(31,405)	(24,604)	(270,808)
(Increase) decrease in due from other governments.....		568,866	167,248		736,114	
(Increase) decrease in inventory of supplies.....	2,298	50,864	(9,384)	(24,435)	19,343	66,775
Increase (decrease) in accounts payable.....	(23,418)	41,731	(560,606)	(380,644)	(922,937)	(123,753)
Increase (decrease) in due to other funds.....	(16,022)	(28,968)	26,643	(9,005)	(27,352)	74,378
Increase (decrease) in due to other governments.....	(262,684)	373,071	8,439	(81,593)	37,233	554,581
Increase (decrease) in accrued wages and benefits.....	31,140	23,373	17,906	272,640	345,059	83
Increase (decrease) in insurance claims payable.....					0	585,867
Increase (decrease) in compensated absences.....	(1,178)	34,062	(12,587)	37,280	57,577	12,645
<i>Total adjustments</i> .....	<u>3,532,298</u>	<u>9,266,510</u>	<u>827,812</u>	<u>170,258</u>	<u>13,796,878</u>	<u>1,223,032</u>
<i>Net cash provided by (used for) operating activities</i> .....	<u>\$ 5,661,742</u>	<u>\$ 11,214,631</u>	<u>\$ 8,878,931</u>	<u>\$ (1,319,228)</u>	<u>\$ 24,436,076</u>	<u>\$ 2,786,080</u>

*Noncash investing, capital and financing activities:*

During 2003, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$2,394,358 and \$1,433,447, respectively. The Water and Wastewater funds recognized noncash contributions of capital in the amounts of \$972,483, \$642,141 and \$34,357, respectively. The Water, Wastewater and Solid Waste Management funds entered into new borrowings under capital lease agreements in the amounts of \$22,396, \$22,396 and \$8,249, respectively. The Nonmajor Enterprise Funds entered into new borrowings under capital lease agreements in the amount of \$9,536.

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

*Statement of Fiduciary Net Assets  
Fiduciary Funds*

*December 31, 2003*

	<i>Private Purpose Trust Unclaimed Funds</i>	<i>Agency Funds</i>
<i>Assets</i>		
Equity in pooled cash and cash equivalents.....	\$ 1,395,654	\$ 89,056,406
Cash and cash equivalents-- segregated accounts.....		13,356,396
Taxes levied for other governments.....		532,484,970
<i>Total Assets</i> .....	<u>\$ 1,395,654</u>	<u>\$ 634,897,772</u>
<i>Liabilities</i>		
Undistributed assets.....	\$	\$ 3,612,893
Due to other governments.....		578,357,925
Other liabilities.....	<u>105,509</u>	<u>52,926,954</u>
<i>Total Liabilities</i> .....	<u>105,509</u>	<u>\$ 634,897,772</u>
<i>Net Assets</i>		
Held in trust.....	<u>\$ 1,290,145</u>	

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

*Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds*

*For the Year Ended December 31, 2003*

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	<i>Private Purpose Trust</i>
	<u><i>Unclaimed Funds</i></u>
<i>Additions:</i>	
Additional unclaimed funds.....	\$ 421,679
<i>Total Additions</i> .....	<u>421,679</u>
<i>Deductions:</i>	
Funds claimed.....	233,676
Transfers out.....	<u>119,378</u>
<i>Total Deductions</i> .....	353,054
<i>Changes in Net Assets</i> .....	<u>68,625</u>
<i>Net Assets Beginning of Year</i> .....	<u>1,221,520</u>
<i>Net Assets End of Year</i> .....	<u><u>\$ 1,290,145</u></u>

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

*Notes to the Basic  
Financial Statements  
December 31, 2003*

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**NOTE A – Summary of Significant Accounting Policies - 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 552,000 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 three parking facilities.

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*Reporting Entity*

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

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

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

*Notes to the Basic  
Financial Statements*

**NOTE A - Summary of Significant Accounting Policies - 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 Metro Library:* 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 Emergency Response Council (MGCLERC) is the Local Emergency Planning Council (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 State 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 2003. Financial information can be obtained by writing to Montgomery County Auditor's Office, 451 West Third Street, Dayton, Ohio 45422-1027.

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

The accounts of the County are organized on the basis of funds, 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 County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of information.

**Government-wide Financial Statements:** The statement of net assets and the statement of activities report information about the County as a whole. These statements report on all of the non-fiduciary financial activities of the primary government and its component unit. The statements distinguish between those activities of the County that are governmental in nature and those that are considered to be business-type. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the County and for each function of the County's governmental activities. Direct expenses are those that are specifically associated with and identifiable to a particular function. Program revenues include charges paid by the recipient of goods or services offered by the programs and grants and contributions that are restricted to meeting the



*Notes to the Basic  
Financial Statements*

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

operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

**Fund Financial Statements:** Fund financial statements consist of a series of statements that present financial information of the County at a more detailed level, focusing on information about the County's major governmental and enterprise funds. Each major fund is presented in a separate column, while nonmajor funds are aggregated and presented in a single column. Separate financial statements are presented for governmental, proprietary and fiduciary funds.

The accounts of the County are organized on the basis of funds, each of which is considered a separate fiscal and accounting entity, with a self-balancing set of accounts that record cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

There are three classifications of funds: governmental, proprietary and fiduciary.

**Governmental Funds:** Governmental funds are those funds through which most governmental functions are typically financed. The measurement focus of these funds is on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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*General Fund:* This fund accounts for all financial resources not accounted for in another fund and is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio. The General Fund is the primary operating fund of the County.

*Children Services Board:* This fund, which the County chose to report as a major fund for 2003, accounts for the operation of the Children Services Board, a County agency responsible by law for investigation of all reports of child abuse, neglect or dependency, that also provides services which include family counseling, foster care, adoption and clinical care.

*Alcohol, Drug Addiction and Mental Health Services Board:* This fund accounts for the operation of the Alcohol, Drug Addiction and Mental Health Services Board, a County agency responsible for a wide range of substance abuse control and mental health services for residents of Montgomery County.

*Job & Family Services:* This fund accounts for the administration of public assistance programs under state and federal regulations.

*Human Services Levy:* This fund accounts for levy proceeds that support various human service organizations which agree to provide services that accommodate unmet needs in the community.

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**Proprietary Funds:** The Proprietary Funds are used to account for those County activities which are similar to those often found in the private sector. The measurement focus of these funds is upon determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The County has presented the following major proprietary funds:

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*Water:* This fund is used to account for water services which the County Sanitary Engineer provides 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:* This fund is used to account for sanitary sewer services which the County Sanitary Engineer provides to residential, commercial and industrial customers who are also services by the water system. Wastewater charges are based on water usage and serve as the major revenue source for financing the operation, maintenance and capital improvement of the water distribution system.

*Solid Waste Management:* This fund is used to account for the financial operations of the County's solid waste removal and disposal activities which serve residential, commercial and industrial customers.

*Notes to the Basic  
Financial Statements*

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

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**Fiduciary Funds:** Fiduciary Funds reporting focuses on net assets and changes in net assets. The County's fiduciary funds include a private purpose trust fund, which accounts for resources held in trust while awaiting claim by rightful owners, and agency funds, which report resources held by the County in a purely custodial capacity (assets equal liabilities) which are due largely to other governments or agencies for which the County acts as a fiscal agent.

Additionally, the County reports *Internal Service Funds*, a proprietary fund type, used to account for the financing of goods or services provided by one department to other departments or agencies of the County, and occasionally to other governments, generally on a cost-reimbursement basis.

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*Summary of Significant Accounting Policies*

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

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*Measurement Focus and Basis of Accounting*

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The government-wide and the proprietary fund financial statements are prepared using the economic resources measurement focus. The government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. On the accrual basis, revenues are recognized when earned and expenses are recognized as liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants, shared revenue and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the period in which the sales are made. Revenue from grants, shared revenue and donations is recognized in the year in which all eligibility requirements have been satisfied. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end.

Under the modified accrual basis, the following major revenue sources are considered both measurable and available at year end, and, therefore, susceptible to accrual: delinquent property taxes, sales tax, fees and charges for services, intergovernmental revenues (including grants, gasoline tax and motor vehicle license tax) and investment earnings.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt and compensated absences, which are recognized as expenditures when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources. Proprietary funds separate revenues and expenses into operating and nonoperating components. Operating revenues and expenses result from providing services and producing and delivering goods. Nonoperating revenues and expenses encompass those things not qualifying as operating items.

The Primary Government follows GASB Statement No. 20 in applying GASB guidance to its government-wide and proprietary fund financial statements 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. The County has elected to follow subsequent GASB guidance, rather than private-sector guidance issued after November 30, 1989.

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*Budgetary Accounting and Control*

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

*Notes to the Basic  
Financial Statements*

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

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 final 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: Alcohol, Drug Addiction and Mental Health Services Board; Job & Family Services; Road A&G Projects; Community Development Block Grant; Child Support Enforcement; Youth Services; Economic Development; Community Corrections; ADAMHS Board Federal Grants; MR/DD Grants, Other Federal Grants; and Other State Grants. It also does not include annual budgeting for Capital Projects Funds and for the Internal Service Workers' Compensation Risk Management Fund. Appropriations in these funds are made on a non-annual basis and the free balances do not lapse at year-end. Budgetary control is on this non-annual basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. In addition, no budget was adopted for the Anthem Demutualization Settlement Special Revenue Fund, which was unappropriated during the year and had no expenditures, so no budgetary schedule is presented for this fund.

The County's budgetary process accounts for certain transactions on a budgetary basis instead of on a GAAP basis. The major differences between the budget basis and the GAAP basis are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP) and expenditures/expenses are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures/expenses on the budgetary basis. There is also a budgetary perspective difference in certain special revenue funds, where the fund structure for GAAP reporting reflects a consolidation of a more detailed subfund structure, used for internal budgetary purposes. Special revenue funds for which this perspective difference is applicable, include: Human Services Levy; Road, Auto and Gas; Sheriff Contracts; Public Works Building Maintenance; and Other.

The actual results of operations compared to the original and revised appropriation for the General Fund and all annually-budgeted major Special Revenue Funds by expenditure function and revenue source are presented in the Statements of Revenues, Expenditures and Changes in Fund Balance -Budget and Actual (Non-GAAP Budgetary Basis) as part of the basic financial statements.

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*Encumbrances*

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

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*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.

*Notes to the Basic  
Financial Statements*

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

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. Items considered as inventory in the internal service funds are accounted for as expenditures when acquired by governmental funds.

*Restricted Assets*

Restricted assets are reported in the Enterprise Funds. The restricted assets include funds derived from bond debt proceeds restricted by applicable bond indentures, funds reserved for debt service, and funds reserved for the purpose of certain capital requirements, including future construction. In addition, the County makes required periodic deposits to restricted accounts, from unrestricted funds, in order to accumulate resources for future debt service, capital or construction needs pursuant to trust agreements or other legal requirements. Restrictions imposed on these resources preclude their use in an unrestricted manner.

*Capital Assets*

All capital assets, which include property, plant and equipment, and infrastructure assets, are reported in the applicable governmental or business-type columns in the government-wide financial statements and in the fund financial statements for proprietary funds. The County considers a capital asset to be one with an initial individual cost of at least \$5,000 and an estimated useful life that benefits more than a single fiscal period. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date received. Costs of normal maintenance and repairs that do not add to the value of an asset or materially extend its useful life are not capitalized. Infrastructure assets related to business-type activities pertain to the water and wastewater utility operations. Infrastructure assets related to governmental activities consist of County roads and bridges. Depreciation of capital assets is provided over the estimated useful life using the straight line method.

The estimated useful lives of the various capital 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.....	2-12 years

Infrastructure assets consisting of County roads and bridges are presented using the modified approach and are, therefore, not depreciated. Costs incurred by the County to preserve existing roads and bridges are expensed rather than capitalized. Only those costs that represent additions or improvements are capitalized. Additional disclosures about the condition assessments and maintenance costs regarding the County's roads and bridges appear in the Required Supplementary Information section of this report.

*Long-term Liabilities*

In accordance with GAAP, long-term liabilities are not recognized within Governmental Funds. They are, however, reported as liabilities of governmental activities in the government-wide financial statements. Long-term liabilities used to finance Proprietary Fund operations and directly payable from revenues of those funds are reported in the applicable Proprietary Fund. The business-type activities column in the government-wide financial statement reflects long-term liabilities pertaining to enterprise funds.

*Notes to the Basic  
Financial Statements*

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

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*Unamortized Bond Charges*

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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 business-type activities. Accordingly, unamortized bond charges for revenue bonds and self-supporting general obligation bonds are shown on the government-wide and proprietary statements of net assets as contra-liability accounts and include amounts for deferred losses from advance refundings of debt. Unamortized bond charges are amortized as a component of interest expense, using the straight-line method, over the remaining life of the applicable debt. Additional, detailed information regarding unamortized bond charges is provided in Note H.

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*Capitalization of Interest*

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It is the County's policy to capitalize net interest costs on funds borrowed to finance construction projects for business-type activities until substantial completion of the project. For the year ended December 31, 2003, net interest cost of \$2,486,822 was capitalized to construction-in-progress, in connection with these projects.

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*Special Assessments*

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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. They are accounted for and reported as long-term liabilities of governmental activities in the government-wide financial statements. 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 \$284,434 of delinquent amounts outstanding.

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*Deferred Revenue*

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The County complies with 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. The full accrual guidelines for recognizing receivables and revenue are applied to the government-wide and proprietary fund financial statements and the modified accrual guidelines are applied to governmental fund financial statements. The recognition of revenues from nonexchange transactions under the modified accrual basis require that the resources must also be available. Revenue from property taxes is recognized in the year for which the taxes are levied and revenue from certain grants or entitlements cannot be recognized before the eligibility requirements are met. Accordingly, depending on these factors and also giving consideration to when the resources are received, certain receivable amounts may be recorded as deferred revenue in the funds. In the government-wide statement of net assets, unrecognized revenue is termed unearned revenue.

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*Sales Tax*

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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, in the governmental fund financial statements, when funds become available and in the government-wide financial statements when the underlying exchange occurs.

*Notes to the Basic  
Financial Statements*

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

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*Interfund Transactions*

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During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financial sources (uses) in governmental funds and as transfers in proprietary 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. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets.

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*Compensated Absences*

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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. In the governmental fund financial statements, the portion of the liability which is matured and payable is included in the accrued wages and benefits liability and the unmatured portion is not reported. In the government wide and proprietary financial statements, the entire compensated absence liabilities are reported. 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.

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*Insurance*

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

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*Net Assets and Fund Balance Reserves*

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Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are constraints imposed on their use which may be: externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation, which authorizes the County to levy, charge or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Restricted resources are applied first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Fund balance reserves represent those portions of fund balances which are legally segregated for a specific future use or which do not represent available resources and, therefore, are not available for appropriation or expenditure.

*Notes to the Basic  
Financial Statements*

**NOTE C - Reconciliation- GAAP Basis to Budget Basis**

A reconciliation of the results of operations for the year ended December 31, 2003 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Net Change in Fund Balance (Budgetary Basis) For General Fund and Annually-budgeted Major Special Revenue Funds</i>			
<i>Description</i>	<i>General</i>	<i>Children Services Board</i>	<i>Human Services Levy</i>
GAAP Basis.....	\$ (12,391,289)	\$ 7,103,825	\$ (6,862,035)
Increase (decrease)			
Due to revenues:			
Property taxes.....	(64,701)		(116,159)
Sales tax.....	(343,788)		
Other taxes.....	(4,314)		
Licenses and permits.....	(25)		
Fees and charges for services.....	(124,448)	(18,318)	
Fines and forfeitures.....	(38,213)		
Intergovernmental.....	(218,074)	1,181,410	(152,307)
Investment earnings.....	11,255,233		
Miscellaneous.....	608,395	(4,116)	(278,386)
Due to expenditures:			
Current:			
General government.....	(381,109)		
Judicial and law enforcement.....	(1,194,548)		
Environment and public works.....	(25,865)		
Social services.....	(236,486)	(1,885,286)	(2,177,447)
Community and economic development.....	(130,342)		
Debt Service:			
Principal retirement.....	124,362	35,966	
Interest and fiscal charges.....	15,942	8,080	
Due to other financing sources and (uses):			
Proceeds from sale of capital assets/sundries..	(100,164)	(680)	
Proceeds from capital leases.....	(230,995)	(29,942)	
Transfers in.....	2,356,277		942,000
Transfers out.....	(2,356,278)		(942,000)
Budgetary basis.....	<u>\$ (3,480,430)</u>	<u>\$ 6,390,939</u>	<u>\$ (9,586,334)</u>

*Notes to the Basic  
Financial Statements*

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**NOTE D – Contingencies, Judgments and Claims Litigation**

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

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*Contingencies Under Grant Programs*

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

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*Insurance Claims*

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The County assumes the liability for most property damage and personal injury risks. During the year, it also managed the risk of workers' compensation claims (through a state retrospective rating plan) as well as the risk of certain employee health care claims. 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 Basic  
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, 2003. 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):

Governmental Activities.....	\$273,347,065
Business-type Activities.....	111,735,218
Private Purpose Trust.....	1,395,654
Agency Funds.....	89,056,406

Segregated:

Governmental Activities.....	10,150
Business-type Activities.....	23,055,840
Agency Funds.....	13,356,396

Segregated investment accounts (carrying amounts)

Business-type Activities.....	3,452,318
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Reconciling items (net) to arrive at bank balance of deposits.....	11,441,513
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Total available for deposit and investment:

(Bank balance of deposits/fair value of investments).....	\$526,850,560
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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 Statement of Net Assets. 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 financial statements. At December 31, 2003, the fair value of investments was \$11,740,548 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 Basic  
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, 2003 are classified as follows:

	Category		Bank Balance	Carrying Value	Fair Value
	1	3			
Deposits:					
FDIC Insured Deposits	\$ 5,076,184	\$	\$ 5,076,184		
Demand Deposits		66,720,813	66,720,813		
<i>Total Deposits</i>	<u>\$ 5,076,184</u>	<u>\$ 66,720,813</u>	<u>\$ 71,796,997</u>		
Investments:					
U.S. Government Securities	\$ 434,585,310		\$ 434,585,310	\$ 434,585,310	
Municipal Bonds	895,089		895,089	895,089	
Investments in State Treasury I (1)			7,158,618	7,158,618	
Investments in U.S. Gov't. Mutual Funds (1)			12,414,546	12,414,546	
<i>Total Investments</i>	<u>\$ 435,480,399</u>	<u>\$ 0</u>	<u>\$ 455,053,563</u>	<u>\$ 455,053,563</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 \$650,406 available for deposit, of which \$465,773 was eligible for FDIC insurance coverage, with the remaining \$184,633 uninsured and uncollateralized. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation.

*Notes to the Basic  
Financial Statements*

**NOTE F - Interfund Receivables/Payables**

Interfund receivables and payables balances on the fund financial statements, as of December 31, 2003, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 3,029,640	\$ 1,325,593
Children Services Board.....	532,346	511,677
Alcohol, Drug Addiction and Mental Health Services Board.....	5,625	99,493
Job & Family Services.....	349,584	1,786,455
Human Services Levy.....	1,042,123	4,796
Other Governmental Funds.....	325,191	4,705,778
	5,284,509	8,433,792
Proprietary Funds:		
Enterprise Funds -		
Water.....	24,032	100,478
Wastewater.....	6,418	401,617
Solid Waste Management.....	15,784	117,940
Nonmajor Enterprise Funds.....	40,102	18,212
	86,336	638,247
Internal Service Funds.....	3,795,557	94,363
Total.....	\$ 9,166,402	\$ 9,166,402

*Notes to the Basic  
Financial Statements*

**NOTE G - Capital Assets**

Capital asset activity for the year ended December 31, 2003 was as follows:

**Governmental Activities:**

	<i>Balance January 1, 2003</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2003</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,705,070	\$	\$	\$ 7,705,070
Construction-in-progress.....	9,949,334	13,049,252	(10,454,443)	12,544,143
Infrastructure.....	316,633,146	10,454,443	(5,920,956)	321,166,633
<i>Total capital assets, not being depreciated.....</i>	<u>334,287,550</u>	<u>23,503,695</u>	<u>(16,375,399)</u>	<u>341,415,846</u>
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	1,470,295			1,470,295
Buildings, structures and improvements.....	136,810,785	207,354		137,018,139
Furniture, fixtures and equipment.....	42,771,243	2,898,175	(3,061,238)	42,608,180
<i>Total capital assets, being depreciated.....</i>	<u>181,052,323</u>	<u>3,105,529</u>	<u>(3,061,238)</u>	<u>181,096,614</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	983,755	63,269		1,047,024
Buildings, structures and improvements.....	39,812,977	4,593,547		44,406,524
Furniture, fixtures and equipment.....	26,579,082	4,054,520	(2,657,002)	27,976,600
<i>Total accumulated depreciation.....</i>	<u>67,375,814</u>	<u>8,711,336</u>	<u>(2,657,002)</u>	<u>73,430,148</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>113,676,509</u>	<u>(5,605,807)</u>	<u>(404,236)</u>	<u>107,666,466</u>
<i>Governmental Activities Capital Assets, Net.....</i>	<u>\$447,964,059</u>	<u>\$ 17,897,888</u>	<u>\$(16,779,635)</u>	<u>\$449,082,312</u>

**Business-type Activities:**

	<i>Balance January 1, 2003</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2003</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,532,558	\$	\$	\$ 8,532,558
Construction-in-progress.....	117,731,778	13,302,122	(41,946,918)	89,086,982
<i>Total capital assets, not being depreciated.....</i>	<u>126,264,336</u>	<u>13,302,122</u>	<u>(41,946,918)</u>	<u>97,619,540</u>

*Notes to the Basic  
Financial Statements*

**NOTE G - Capital Assets (Cont'd.)**

	<i>Balance January 1, 2003</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2003</i>
<b>Business-type Activities (Cont'd.):</b>				
<i>Capital Assets, Being Depreciated:</i>				
Land improvements.....	\$ 770,341	\$ 2,562,472	\$	\$ 3,332,813
Utility plant in service.....	313,501,924	19,295,740		332,797,664
Buildings, structures and improvements.....	167,592,290	20,560,407	(4,479,826)	183,672,871
Furniture, fixtures and equipment.....	14,228,228	2,325,461	(1,438,647)	15,115,042
<i>Total capital assets, being depreciated.....</i>	<u>496,092,783</u>	<u>44,744,080</u>	<u>(5,918,473)</u>	<u>534,918,390</u>
<i>Accumulated Depreciation:</i>				
Land improvements.....	352,832	47,825		400,657
Utility plant in service.....	143,345,054	6,292,946		149,638,000
Buildings, structures and improvements.....	73,574,199	5,811,292	(3,643,129)	75,742,362
Furniture, fixtures and equipment.....	10,144,457	1,346,036	(1,138,168)	10,352,325
<i>Total accumulated depreciation.....</i>	<u>227,416,542</u>	<u>13,498,099</u>	<u>(4,781,297)</u>	<u>236,133,344</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>268,676,241</u>	<u>31,245,981</u>	<u>(1,137,176)</u>	<u>298,785,046</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$394,940,577</u>	<u>\$ 44,548,103</u>	<u>\$(43,084,094)</u>	<u>\$396,404,586</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

**Governmental Activities:**

General Government	\$ 2,132,571
Judicial and Law Enforcement	4,006,756
Environment and Public Works	724,279
Social Services	1,560,948
Community and Economic Development	286,782
Total Depreciation Expense - Governmental Activities	<u>\$ 8,711,336</u>

**Business-type Activities:**

Water	\$ 3,236,579
Wastewater	7,877,653
Solid Waste Management	1,881,751
Other Non-major Enterprise	502,116
Total Depreciation Expense - Business-type Activities	<u>\$ 13,498,099</u>

*Notes to the Basic  
Financial Statements*

**NOTE G - Capital Assets (Cont'd.)****Construction Commitments**

The County's outstanding construction commitments as of December 31, 2003, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Animal Resource Center Construction	\$ 2,098,893
Juvenile Detention Facility Construction	1,714,895
Road and Bridge Projects	3,219,896
Total	<u>\$ 7,033,684</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 2,441,945
Wastewater Projects	10,018,136
Solid Waste Management Projects	1,483,046
Total	<u>\$ 13,943,127</u>

**Discretely Presented Component Unit:**

Monco Enterprises, Inc.:

	<i>Balance January 1, 2003</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2003</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 75,429	\$	\$	\$ 75,429
Furniture, fixtures and equipment.....	569,451	4,200		573,651
<i>Total capital assets, being depreciated.....</i>	<u>644,880</u>	<u>4,200</u>	<u>0</u>	<u>649,080</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	37,978	4,898		42,876
Furniture, fixtures and equipment.....	297,205	24,340		321,545
<i>Total accumulated depreciation.....</i>	<u>335,183</u>	<u>29,238</u>	<u>0</u>	<u>364,421</u>
<i>Total Capital Assets.....</i>	<u>\$ 309,697</u>	<u>\$ (25,038)</u>	<u>\$ 0</u>	<u>\$ 284,659</u>

*Notes to the Basic  
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, 2003:

**Business-type Activities:**

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2003</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2003</i>	<i>Amount Due in 2004</i>
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
1992	Yankee St/Sp Valley Wtr Main Ext	5.700%	2012	\$ 407,427	\$	\$ (29,815)	\$ 377,612	\$ 33,098
1992	Byers Rd Wtr Main Ext	5.700%	2012	102,000		(7,500)	94,500	9,000
1993	North High Water Main '93 Refunding	5.000%-	2011	745,000		(70,000)	675,000	75,000
1999	St Rt 49/I-70 Corr Wtr Improvement	4.750%- 5.750%	2019	1,530,000		(60,000)	1,470,000	60,000
	total payable from Water			\$ 2,784,427	\$ 0	\$ (167,315)	\$ 2,617,112	\$ 177,098
<i>Payable from Wastewater:</i>								
1992	Chatauqua Sewer Dist	5.700%	2012	\$ 235,000	\$	\$ (20,000)	\$ 215,000	\$ 20,000
1993	Sewer Improve Bonds-'93 Refunding	5.000%- 5.500%	2011	7,640,000		(725,000)	6,915,000	760,000
1994	Clyo/Spring Valley Swr Project	6.000%- 6.200%	2014	1,080,000		(65,000)	1,015,000	70,000
1996	Big Three Trunk Swr Project	5.300%- 5.600%	2016	4,970,000		(235,000)	4,735,000	250,000
1996	Water Pollution Control Master Plan	5.300%- 5.600%	2016	10,120,000		(480,000)	9,640,000	510,000
1999	St Rt 49/I-70 Corr Swr Improvement	4.750%- 5.750%	2019	2,165,000		(85,000)	2,080,000	90,000
	total payable from Wastewater			\$ 26,210,000	\$ 0	\$ (1,610,000)	\$ 24,600,000	\$ 1,700,000
<i>Payable from Nonmajor Enterprise funds:</i>								
1993	Parking Facilities-'93 Refunding	5.000%- 5.500%	2011	\$ 3,345,000	\$	\$ (315,000)	\$ 3,030,000	\$ 335,000
2000	Parking Garage Facility	5.000%- 5.500%	2020	3,775,000		(120,000)	3,655,000	130,000
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	10,300,000		(220,000)	10,080,000	235,000
	total payable from Nonmajor Enterprise Funds			\$ 17,420,000	\$ 0	\$ (655,000)	\$ 16,765,000	\$ 700,000
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>				\$ 46,414,427	\$ 0	\$ (2,432,315)	\$ 43,982,112	\$ 2,577,098

*Notes to the Basic  
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, 2003</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2003</i>	<i>Amount Due in 2004</i>
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>								
<i>Payable from Water revenues:</i>								
1993	Water Rev Refunding Bonds	5.000%- 5.300%	2008	\$ 10,560,000	\$	\$ (1,550,000)	\$ 9,010,000	\$ 1,625,000
2002	Water Rev Refunding Bonds	1.750%- 5.500%	2017	34,060,000		(610,000)	33,450,000	625,000
total payable from Water				\$ 44,620,000	\$ 0	\$ (2,160,000)	\$ 42,460,000	\$ 2,250,000
<i>Payable from Wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.100%- 5.800%	2011	\$ 11,745,033	\$	\$ (1,540,000)	\$10,205,033	\$ 871,098
total payable from Wastewater				\$ 11,745,033	\$ 0	\$ (1,540,000)	\$10,205,033	\$ 871,098
<i>Payable from Solid Waste Management revenues:</i>								
1995	Solid Waste Rev Refunding	5.250%- 6.000%	2010	\$ 17,990,000	\$	\$ (1,620,000)	\$ 16,370,000	\$ 1,795,000
1996	Solid Waste Rev Bonds	4.900%- 5.500%	2010	23,140,000		(2,415,000)	20,725,000	2,530,000
total payable from Solid Waste Management				\$ 41,130,000	\$ 0	\$ (4,035,000)	\$ 37,095,000	\$ 4,325,000
<i>Total Revenue Bonds Payable From Enterprise Fund Revenues:</i>				\$ 97,495,033	\$ 0	\$ (7,735,000)	\$ 89,760,033	\$ 7,446,098
<i>Accreted Interest Payable From Enterprise Funds:</i>								
A portion of the 1993 Sewer System Revenue Refunding Bonds, shown in the above table, consists of capital appreciation bonds, for which accreted interest is reported as follows:								
<i>Payable from Wastewater revenues:</i>								
Accreted Interest				\$ 2,405,172	\$ 267,242	\$	\$ 2,672,414	\$ 753,903
total payable from Wastewater				\$ 2,405,172	\$ 267,242	\$ 0	\$ 2,672,414	\$ 753,903
<i>Total Accreted Interest Payable From Enterprise Funds:</i>				\$ 2,405,172	\$ 267,242	\$ 0	\$ 2,672,414	\$ 753,903
<i>Long-term Notes Payable From Enterprise Funds:</i>								
<i>Payable from Water:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1994	North Super High Wtr	0%	2015	\$ 355,875	\$	\$ (27,375)	\$ 328,500	\$ 27,375
2002	M-4 Wtr Pump Station	0%	2022	194,408	1,486,431		1,680,839	42,500
2003	David Rd Wtr Tank	0%	2017		907,927		907,927	0
total payable from Water				\$ 550,283	\$ 2,394,358	\$ (27,375)	\$ 2,917,266	\$ 69,875



*Notes to the Basic  
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, 2003</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2003</i>	<i>Amount Due in 2004</i>
<i>Payable from Wastewater:</i>								
<i>Ohio Public Works Commission Loans:</i>								
1992	Sewer Rehab	0%	2013	\$ 387,614	\$	\$ (36,916)	\$ 350,698	\$ 36,916
1993	Sewer Rehab	0%	2015	531,868		(42,549)	489,319	42,549
1994	Sewer Rehab	0%	2014	553,897		(46,159)	507,738	46,158
1997	Brumbaugh Relief Sewer	0%	2017	694,138		(47,872)	646,266	47,872
2001	Western Regional Screening	0%	2021	1,380,562		(74,624)	1,305,938	74,625
2003	Environmental Lab Roof	0%	2012		138,990		138,990	0
2000	Uplands Camp Sewer	3.000%	2020	350,665		(14,946)	335,719	15,398
2001	Manhole Rehab	3.000%	2021	286,336		(11,779)	274,557	12,134
2001	Bayside-Orinoco Sewer	3.000%	2022	162,764		(6,249)	156,515	6,438
2003	Easttown Lift Station	3.000%	2005		3,477		3,477	0
2003	Uplands Camp Sewer	3.000%	2021		326,930		326,930	14,481
2003	Manhole Rehab	3.000%	2015		174,778		174,778	13,367
<i>Ohio Water Development Authority Loans:</i>								
1978	Sewer Replacement	5.250%	2017	2,587,667		(123,411)	2,464,256	129,890
1995	Relief Sewer Financing	4.180%	2014	1,148,535		(79,626)	1,068,909	82,990
1996	Eagle Creek Relief Sewer	4.160%	2016	130,640		(7,387)	123,253	7,697
1996	Lower Moraine Relief Sewer	4.160%	2016	297,956		(16,063)	281,893	16,738
1996	Stillwater Relief Sewer	4.160%	2016	408,044		(23,072)	384,972	24,041
1996	Riverside Relief Sewer	4.160%	2016	3,016,969		(162,648)	2,854,321	169,485
1996	Opposum Creek Sewers	4.350%	2015	575,792		(33,773)	542,019	35,258
1996	Sewer Replacement	4.350%	2016	312,982		(16,650)	296,332	17,381
1997	Lower Holes Creek Relief Swr	4.040%	2016	1,014,512		(55,155)	959,357	57,406
1997	North System Pump Station	4.120%	2017	888,362		(45,855)	842,507	47,764
1997	Upper Moraine Relief Sewer	4.120%	2016	1,968,171		(106,405)	1,861,766	110,833
1997	Lower Holes Creek Relief Swr	4.120%	2017	2,463,329		(121,544)	2,341,785	126,603
1998	Upper Stillwater Relief Sewer	3.910%	2019	2,002,326		(88,386)	1,913,940	91,876
1998	Holes Creek Relief Swr/Tunnel	3.910%	2019	3,356,739		(156,585)	3,200,154	200,010
1999	Equalization Basins	3.790%	2020	11,760,318		(498,910)	11,261,408	662,436
2000	Northwest EQ Basin	4.640%	2021	5,849,214	36,056	(216,882)	5,668,388	314,910
2000	Northridge Relief Sewers	4.640%	2021	6,512,516	323,649	(244,455)	6,591,710	366,206
2001	WRRSP Projects	0.200%	2022	857,362		(72,185)	785,177	41,325
2001	Central/South Holes Creek	0.200%	2022	6,213,344	74,336	(333,966)	5,953,714	313,353
2003	East Holes Creek Relief Sewer	3.500%	2023		355,231		355,231	17,762
	total payable from Wastewater			\$ 55,712,622	\$ 1,433,447	\$ (2,684,052)	\$ 54,462,017	\$ 3,143,902
<i>Payable from Solid Waste Management:</i>								
<i>Ohio Public Works Commission Loans:</i>								
2000	N&S Transfer Stations	0%	2010	\$ 1,144,000	\$	\$ (143,000)	\$ 1,001,000	\$ 143,000
	total payable from Solid Waste Management			\$ 1,144,000	\$ 0	\$ (143,000)	\$ 1,001,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 57,406,905	\$ 3,827,805	\$ (2,854,427)	\$ 58,380,283	\$ 3,356,777

*Notes to the Basic  
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 Fund, and the net carrying value of bonds, at December 31, 2003:

	Total Bonds Out- standing (Long-term & Current Portions)	Less: Unamortized Bond Charges:			Total	Net Carrying Value of Bonds
		Issuance Costs	(Discount) Premium	Deferred Loss		
<b>Business-type Activities:</b>						
<b>Enterprise Funds-</b>						
<b>Revenue Bonds:</b>						
<i>Water Fund:</i>						
1993 Water Rev Refunding Bonds	\$ 9,010,000	\$ (132,990)	\$ (44,399)	\$ (767,645)	\$ (945,034)	\$ 8,064,966
2002 Water Rev Refunding Bonds	33,450,000	(513,836)	1,972,569	(2,565,697)	(1,106,964)	32,343,036
total	<u>\$ 42,460,000</u>	<u>\$ (646,826)</u>	<u>\$ 1,928,170</u>	<u>\$ (3,333,342)</u>	<u>\$ (2,051,998)</u>	<u>\$ 40,408,002</u>
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 10,205,033	\$ (218,167)	\$ (62,808)	\$ (1,288,524)	\$ (1,569,499)	\$ 8,635,534
total	<u>\$ 10,205,033</u>	<u>\$ (218,167)</u>	<u>\$ (62,808)</u>	<u>\$ (1,288,524)</u>	<u>\$ (1,569,499)</u>	<u>\$ 8,635,534</u>
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 20,725,000	\$ (347,346)	\$ (52,730)	\$	\$ (400,076)	\$ 20,324,924
1995 Solid Waste Rev. Refundng Bonds	16,370,000	(264,508)	93,825	(1,419,073)	(1,589,756)	14,780,244
total	<u>\$ 37,095,000</u>	<u>\$ (611,854)</u>	<u>\$ 41,095</u>	<u>\$ (1,419,073)</u>	<u>\$ (1,989,832)</u>	<u>\$ 35,105,168</u>
Total Enterprise Funds:	<u>\$ 89,760,033</u>	<u>\$ (1,476,847)</u>	<u>\$ 1,906,457</u>	<u>\$ (6,040,939)</u>	<u>\$ (5,611,329)</u>	<u>\$ 84,148,704</u>
<b>Self-Supporting General Obligation Bonds:</b>						
<i>Water fund:</i>						
1993 N. High Wtr. Refunding Bonds	\$ 675,000	\$ (4,441)	\$ (3,447)	\$ (34,219)	\$ (42,107)	\$ 632,893
Other Water Bonds	1,942,112					1,942,112
total	<u>\$ 2,617,112</u>	<u>\$ (4,441)</u>	<u>\$ (3,447)</u>	<u>\$ (34,219)</u>	<u>\$ (42,107)</u>	<u>\$ 2,575,005</u>
<i>Wastewater fund:</i>						
1993 Sew Impr. Refunding Bonds	\$ 6,915,000	\$ (45,571)	\$ (35,385)	\$ (375,889)	\$ (456,845)	\$ 6,458,155
Other Wastewater Bonds	17,685,000					17,685,000
total	<u>\$ 24,600,000</u>	<u>\$ (45,571)</u>	<u>\$ (35,385)</u>	<u>\$ (375,889)</u>	<u>\$ (456,845)</u>	<u>\$ 24,143,155</u>
<i>Nonmajor Enterprise Funds:</i>						
1993 Parking Fac. Refunding Bonds	\$ 3,030,000	\$ (19,970)	\$ (15,504)	\$ (166,633)	\$ (202,107)	\$ 2,827,893
Other Parking Facilities Bonds	3,655,000					3,655,000
2000 Stillwater Rplcmnt. Facil. Bonds	10,080,000					10,080,000
total Nonmajor Enterprise Funds	<u>\$ 16,765,000</u>	<u>\$ (19,970)</u>	<u>\$ (15,504)</u>	<u>\$ (166,633)</u>	<u>\$ (202,107)</u>	<u>\$ 16,562,893</u>
Total Enterprise Funds:	<u>\$ 43,982,112</u>	<u>\$ (69,982)</u>	<u>\$ (54,336)</u>	<u>\$ (576,741)</u>	<u>\$ (701,059)</u>	<u>\$ 43,281,053</u>

*Notes to the Basic  
Financial Statements*

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

*Defeased Debt:*

The following is a summary of outstanding defeased debt at December 31, 2003. 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.

Business-type Activities:

***Enterprise Funds:***

*Defeased self-supporting general obligation bonds:*

Water fund.....	\$ 610,000
Wastewater fund.....	6,265,000
Nonmajor Enterprise Funds.....	3,000,000
<i>total:</i>	<u>\$ 9,875,000</u>

*Defeased revenue bonds:*

Water fund.....	\$ 43,745,000
Wastewater fund.....	12,335,000
Solid Waste Management fund.....	16,400,000
<i>total:</i>	<u>\$ 72,480,000</u>

***Total Defeased Enterprise Fund Debt:*** **\$ 82,355,000**

Governmental Activities:

*Defeased general obligation bonds.....* **\$ 18,430,000**

***Total Defeased General Long-term Debt*** **\$ 18,430,000**

## *Notes to the Basic 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 considered to be special assessment debt with governmental commitment and are reported as long-term liabilities of governmental activities:

#### Governmental Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2003</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2003</i>	<i>Amount Due in 2004</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
1996	Mohler Ditch	5.250%	2004	\$ 35,000	\$	\$ (15,000)	\$ 20,000	\$ 20,000
1998	Swamp Creek Ditch	5.500%	2006	44,200		(10,200)	34,000	10,700
1998	Marshall/Sweet Potato Ditch	5.500%	2006	4,700		(1,100)	3,600	1,100
1999	Pleasant Plain Ditch	4.750%- 5.000%	2007	25,000		(5,000)	20,000	5,000
2002	Shafer-Karr Ditch	3.000%- 3.750%	2010	30,000		(500)	29,500	500
total payable from road assessments				\$ 138,900	\$ 0	\$ (31,800)	\$ 107,100	\$ 37,300
<i>Payable from water/sewer assessments:</i>								
1984	Wtr & Swr Assmt 1984 Series	9.500%	2004	\$ 30,000	\$	\$ (15,000)	\$ 15,000	\$ 15,000
1988	Hunt Drive Water Assmt	6.750%	2008	18,000		(3,000)	15,000	3,000
1989	Groby's Water Line Ext	7.750%	2009	13,000		(1,000)	12,000	2,000
1989	Ontario Ave. Sewer Line	7.375%	2009	40,000		(5,000)	35,000	5,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.300%- 6.900%	2011	70,000		(5,000)	65,000	10,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.300%- 6.900%	2011	20,000		(2,000)	18,000	2,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	200,673		(14,685)	185,988	16,302
1992	Byers Road Water Main Ext	5.700%	2012	238,000		(17,500)	220,500	21,000
	Sheehan Rd Water Main Ext	5.700%	2012	6,900		(500)	6,400	600
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	54,000		(3,000)	51,000	3,000
1996	Wolf Creek Pike Water Main	5.600%	2016	34,000		(2,000)	32,000	2,000
1999	Post Town Road Water Main	4.750%- 5.750%	2019	165,000		(5,000)	160,000	5,000
2001	Mad River Rd San Swr Ext	5.000%	2021	247,741		(8,112)	239,629	8,518
2001	Groby's San Swr Ext	5.000%	2021	52,561		(1,721)	50,840	1,807
2001	Alex-Bell Water Main Ext	5.000%	2021	26,670		(874)	25,796	917
2001	Tuscon San Swr Relocation	5.000%	2021	16,773		(549)	16,224	577
2002	Blackburn Lane Trunk Sewer	3.000%- 4.500%	2022	1,140,000		(35,000)	1,105,000	35,000
total payable from water/sewer assessments				\$ 2,373,318	\$ 0	\$ (119,941)	\$ 2,253,377	\$ 131,721
Total Special Assessment Bonds:				\$ 2,512,218	\$ 0	\$ (151,741)	\$ 2,360,477	\$ 169,021

## *Notes to the Basic Financial Statements*

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

The following general obligation bonds 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.

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2003</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2003</i>	<i>Amount Due in 2004</i>
<b>Governmental Activities:</b>								
1993	Reibold Renovation '93 Refunding	5.000%- 5.500%	2011	\$ 2,770,000	\$	\$ (260,000)	\$ 2,510,000	\$ 275,000
1993	Facility Improvements-'93 Refunding	5.000%- 5.500%	2011	18,005,000		(1,700,000)	16,305,000	1,795,000
1999	Children Services Building	4.750%- 5.500%	2014	11,415,000		(735,000)	10,680,000	760,000
2000	Reibold Bldg Renovation	5.000%- 5.500%	2020	7,550,000		(240,000)	7,310,000	260,000
Total General Obligation Bonds:				\$ 39,740,000	\$ 0	\$ (2,935,000)	\$ 36,805,000	\$ 3,090,000

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2003 are as follows:

<b>Business-type Activities Enterprise Funds</b>								
<b>Self-Supporting General Obligation Bonds</b>								
<i>Year Ending December 31</i>	<i>Water</i>		<i>Wastewater</i>		<i>Nonmajor Enterprise Funds</i>		<i>Total Enterprise Funds</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2004	\$ 177,098	\$ 141,799	\$ 1,700,000	\$ 1,333,096	\$ 700,000	\$ 891,275	\$ 2,577,098	\$ 2,366,170
2005	187,098	132,762	1,795,000	1,244,821	735,000	856,108	2,717,098	2,233,691
2006	195,448	122,992	1,890,000	1,150,566	775,000	818,833	2,860,448	2,092,391
2007	212,081	112,702	2,000,000	1,050,498	820,000	779,158	3,032,081	1,942,358
2008	220,231	101,463	2,100,000	944,158	860,000	736,988	3,180,231	1,782,609
2009-2013	930,156	329,830	9,675,000	2,993,426	3,915,000	3,006,425	14,520,156	6,329,681
2014-2018	565,000	135,925	5,255,000	694,076	3,645,000	2,077,590	9,465,000	2,907,591
2019-2023	130,000	7,475	185,000	10,634	3,780,000	1,013,100	4,095,000	1,031,209
2024-2025					1,535,000	127,875	1,535,000	127,875
Total	\$ 2,617,112	\$ 1,084,948	\$ 24,600,000	\$ 9,421,275	\$ 16,765,000	\$ 10,307,352	\$ 43,982,112	\$ 20,813,575

<b>Revenue Bonds</b>								
<i>Year Ending December 31</i>	<i>Water</i>		<i>Wastewater</i>		<i>Solid Waste Management</i>		<i>Total Enterprise Funds</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2004	\$ 2,250,000	\$ 2,021,278	\$ 871,098	\$ 1,148,983	\$ 4,325,000	\$ 1,964,856	\$ 7,446,098	\$ 5,135,117
2005	2,345,000	1,929,090	812,608	1,202,472	4,630,000	1,744,119	7,787,608	4,875,681
2006	2,445,000	1,827,203	758,921	1,256,159	4,950,000	1,490,259	8,153,921	4,573,621
2007	2,555,000	1,716,390	707,406	1,307,675	5,250,000	1,237,169	8,512,406	4,261,234
2008	2,675,000	1,597,268	1,620,000	395,080	5,560,000	965,849	9,855,000	2,958,197
2009-2013	15,170,000	6,193,430	5,435,000	619,640	12,380,000	1,019,948	32,985,000	7,833,018
2014-2017	15,020,000	2,071,255					15,020,000	2,071,255
Total	\$ 42,460,000	\$ 17,355,914	\$ 10,205,033	\$ 5,930,009	\$ 37,095,000	\$ 8,422,200	\$ 89,760,033	\$ 31,708,123



*Notes to the Basic  
Financial Statements*

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

Other remaining long-term liabilities are accounted for as follows:

	<i>January 1, 2003</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2003</i>	<i>Amount Due in 2004</i>
<b>Governmental Activities:</b>					
Compensated absences:					
Sick leave.....	\$ 6,919,406	\$ 4,097,876	\$ (3,864,664)	\$ 7,152,618	
Vacation.....	10,225,165	10,746,266	(10,614,317)	10,357,114	
Other.....	51,234	29,790	(21,443)	59,581	
Total compensated absences.....	\$ 17,195,805	\$ 14,873,932	\$ (14,500,424)	\$ 17,569,313	\$ 6,256,357
Capital lease obligations.....	\$ 846,263	\$ 752,179	\$ (411,867)	\$ 1,186,575	\$ 391,949
<b>Business-type Activities:</b>					
Compensated absences:					
Sick leave.....	\$ 1,064,121	\$ 412,024	\$ (402,692)	\$ 1,073,453	
Vacation.....	1,076,228	1,278,356	(1,230,111)	1,124,473	
Total compensated absences.....	\$ 2,140,349	\$ 1,690,380	\$ (1,632,803)	\$ 2,197,926	\$ 839,494
Capital lease obligations.....	\$ 29,027	\$ 62,577	\$ (19,428)	\$ 72,176	\$ 20,641

*Compensated Absences:* 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 liabilities for sick leave and vacation time consists of approximately 373,000 converted, vested sick hours and 542,000 unused vacation hours, respectively. The other compensated absence-related liability is made up of approximately 3,000 other compensatory time hours. Upon an employee's termination, liabilities for compensated absences are paid from the fund to which the employee's payroll is charged.

*Notes to the Basic  
Financial Statements*

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

*Capital Lease Obligations:* The County has entered into agreements to lease certain data processing equipment, as well as copiers and other items related to governmental fund activities. The gross amount of these leased assets, which total \$1,939,531, are included with the furniture, fixtures and equipment class of capital assets. The assets and related obligations are included with those of governmental activities in the government-wide Statement of Net Assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

Year	Governmental Activities		
	Lease Payments		Total Minimum
	Principal	Interest	Lease Payments
2004.....	\$ 391,949	\$ 45,323	\$ 437,272
2005.....	337,497	25,952	363,449
2006.....	209,952	11,954	221,906
2007.....	152,988	5,603	158,591
2008.....	94,189	1,400	95,589
	<u>\$ 1,186,575</u>	<u>\$ 90,232</u>	<u>\$ 1,276,807</u>

Capital lease obligations for business-type activities reflect an increase of \$43,149 over the beginning year balance of \$29,027. The increase resulted from principal additions during 2003 of \$62,577 exceeding principal payments of \$19,428. The gross amount of these leased assets, which total \$100,147, are included with the furniture, fixtures and equipment class of capital assets. The future minimum lease payments under these capital leases, broken down into their principal (the total of which represents the present value of the net minimum lease payments) and imputed interest components, are as follows:

Year	Business-type Activities Enterprise Funds							
	Lease Payments From:							
	Water		Wastewater		Solid Waste Management		Nonmajor Enterprise Funds	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2004.....	\$ 7,302	\$ 812	\$ 5,902	\$ 672	\$ 1,595	\$ 195	\$ 5,842	\$ 600
2005.....	7,586	528	6,120	454	1,648	142	6,092	350
2006.....	5,963	254	5,186	244	1,703	88	3,395	129
2007.....	4,777	85	4,777	85	1,759	31	2,014	51
2008.....							515	3
	<u>\$ 25,628</u>	<u>\$ 1,679</u>	<u>\$ 21,985</u>	<u>\$ 1,455</u>	<u>\$ 6,705</u>	<u>\$ 456</u>	<u>\$ 17,858</u>	<u>\$ 1,133</u>
Total Enterprise Funds								
Year	Principal	Interest	Total Minimum Lease Payments					
2004.....	\$ 20,641	\$ 2,279	\$ 22,920					
2005.....	21,446	1,474	22,920					
2006.....	16,247	715	16,962					
2007.....	13,327	252	13,579					
2008.....	515	3	518					
	<u>\$ 72,176</u>	<u>\$ 4,723</u>	<u>\$ 76,899</u>					



## *Notes to the Basic Financial Statements*

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

*Operating Leases:* At December 31, 2003, the County had several operating leases for office and storage space pertaining to governmental activities. 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 eighteen 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 2003 were \$2,628,799; for 2004 through 2019, rental payments are as follows:

<u>Year</u>	<u>Governmental Activities Lease Payments</u>
2004.....	\$ 2,626,561
2005.....	2,571,309
2006.....	2,596,877
2007.....	2,631,265
2008.....	1,330,554
2009-2013.....	1,490,700
2014-2018.....	1,456,716
2019.....	<u>81,102</u>
Total minimum lease payments.....	<u>\$14,785,084</u>

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

#### *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 2003 amounted to \$144,456. The \$652,385 reported as the total estimated liability for landfill postclosure costs at December 31, 2003 represents the estimate of remaining postclosure care and monitoring costs as of the end of the year. The \$130,700 reported as the current portion of this liability, represents that share of estimated postclosure care costs anticipated to be paid during 2004, leaving \$521,685 of the liability to be reported as the long-term portion. These amounts are based on what it would cost to perform all postclosure care in 2003. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. For 2003, the changes in the estimated liability for landfill postclosure costs are as follows:

#### *Business-type Activities:*

##### *Enterprise Funds:*

Payable from the Solid Waste Management Fund:

<u>January 1, 2003</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>December 31, 2003</u>	<u>Amount Due in 2004</u>
\$663,919	\$132,922	(\$144,456)	\$652,385	\$130,700

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.

#### *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, 2003, there were twelve series of Industrial Development Bonds, twenty-five series of Hospital Revenue Bonds and eleven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$34.9 million, \$687.7 million and \$44.1 million, respectively.

## *Notes to the Basic 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.

**OPERS:** The County contributes to three separate pension plans under the Ohio Public Employees Retirement System (OPERS). The Traditional Pension Plan (TP) is a cost-sharing multiple-employer defined benefit pension plan. The Member-Directed Plan (MD) is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The Combined Plan (CO) is a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS 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) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. The 2003 member contribution rates were 8.5% for members in classifications other than law enforcement and public safety. Members in the law enforcement classification, which consists generally of sheriffs, deputy sheriffs and township police contributed at a rate of 10.1%. Public safety division members contributed at 9%.

The 2003 employer contribution rate for local government employer units was 13.55% of covered payroll. For both the law enforcement and public safety divisions the employer contribution rate was 16.70%. The County's contributions to OPERS for the years ended December 31, 2003, 2002 and 2001 were \$22,774,662, \$22,180,680, and \$21,298,114, respectively, equal to the required contributions for each year.

**Post-employment Benefits:** The Ohio Public Employees Retirement System provides retirement, disability, survivor and post-retirement health care benefits to qualifying member of both Traditional and Combined Plans; however, health care benefits are not statutorily guaranteed. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-retirement health care coverage, age and service retirees must have 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 Post-employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides the statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2003 employer contribution rate for local government employer units was 13.55% of covered payroll and 5.00% was used to fund health care for the year. For both the public safety and law enforcement divisions the 2003 employer rate was 16.70% and 5.00% was used to fund health care.

#### Summary of Assumptions:

**Actuarial Review.** The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 2002.

**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 unfunded actuarial accrued liability.

**Assets Valuation Method.** All investments are carried at market value. For actuarial valuation purposes, a smoothed

*Notes to the Basic  
Financial Statements*

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

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 2002 was 8.00%.

*Active Employee Total Payroll.* An annual increase of 4.00% 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 4.00% base increase, were assumed to range from 0.50% to 6.30%.

*Health Care.* Health care costs were assumed to increase 4.00% annually.

OPEBs are advance-funded on an actuarially determined basis. At year-end 2003, the number of active contributing participants in the Traditional and Combined Plans totaled 364,881. The rates stated in the first paragraph of the Post-employment Benefits section are the actuarially determined contribution requirements for OPERS. As part of this disclosure, it will be necessary for the employer to disclose the employer contributions actually made to fund post employment benefits. The portion of employer contributions for the year 2003 that were used to fund post employment benefits was \$8,243,613. \$10.0 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2002. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$18.7 billion and \$8.7 billion, respectively.

*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 public employee retirement system administered by the State Teachers Retirement Board. Effective July 1, 2001, two new plan options were offered to selected members. New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation. The Combined Plan offers features of the DC Plan and the DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

Defined Benefit Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the "formula benefit" or the "money-purchase benefit" calculation. Under the "formula benefit," the retirement allowance is based on years of credited service and final average salary, which is the average of the member's three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31<sup>st</sup> year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation for every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the "money-purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

Defined Contribution Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity of a lump-sum withdrawal. Employer contributions into members' accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the

## *Notes to the Basic Financial Statements*

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

member's designated beneficiary is entitled to receive the member's account balance.

Combined Plan benefits are apportioned between defined benefit and defined contribution benefits. Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance. Benefits are increased annually by 3% of the original base amount. The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed. A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for a survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2003, were 9.3% of covered payroll for members and 14% for employers. Effective July 1, 2003, the member contribution rate increased to the statutory maximum of 10%. The County's contributions to STRS Ohio for the years ended December 31, 2003, 2002 and 2001 were \$415,829, \$383,812 and \$372,351, respectively, equal to the required contributions for each year. Member and employer contributions actually made for Defined Contribution and Combined Plan participants will be provided upon written request.

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2003 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, by calling (614) 227-4090, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

**Post-employment Benefits:** The State Teachers Retirement System of Ohio (STRS Ohio) provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physician's fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code (R.C.), the State Teachers Retirement Board (the board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients pay a portion of health care cost in the form of a monthly premium.

The R.C. grants authority to STRS Ohio to provide health care coverage to eligible benefit recipients, spouses and dependents. By Ohio law, health care benefits are not guaranteed and 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 Stabilization Fund from which health care benefits are paid. For the fiscal year ended June 30, 2003 the board allocated employer contributions equal to 4.5% of covered payroll was allocated to the fund. The balance in the Health Care Stabilization Fund was \$2.8 billion on June 30, 2003. For the fiscal year ended June 30, 2003, net health care costs paid by STRS Ohio were \$352,301,000. There were 108,294 eligible benefit recipients.

*Notes to the Basic  
Financial Statements*

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**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 \$250,000 for a workers' health care claims, \$300,000 for each workers' compensation claim, \$500,000 for each general liability claim and \$100,000 for each property damage claim. For the self-funded health care program, which began during 2002, as well as all other programs, there were no changes in coverage maximums from the previous year. For the health care and property and casualty loss programs, 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, 2003 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. The liabilities are based on the estimated ultimate expected 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 Basic  
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-	2003	2002
ABA Self-insurance:		
Claims liability at January 1	\$ 2,308,556	\$ 0
Current year claims and estimates	16,080,680	7,782,787
Claim payments	<u>(16,262,546)</u>	<u>(5,474,231)</u>
Claims liability at December 31	\$ 2,126,690	\$ 2,308,556
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 3,334,475	\$ 856,412
Change in provision for prior years' claims	(303,008)	1,889,338
Current year claims and estimates	800,000	827,811
Claim payments	<u>(573,291)</u>	<u>(239,086)</u>
Claims liability at December 31	\$ 3,258,176	\$ 3,334,475
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 5,852,729	\$ 4,532,674
Change in provision for prior years' claims	(172,852)	265,582
Current year claims and estimates	1,623,875	1,412,065
Claim payments	<u>(606,991)</u>	<u>(357,592)</u>
Claims liability at December 31	\$ 6,696,761	\$ 5,852,729
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 12,081,627</u>	<u>\$ 11,495,760</u>
Internal Service Funds		

On the Proprietary Fund Statement of Net Assets at December 31, 2003 the \$12,081,627 total claims liability is comprised of \$3,336,603 in estimated current insurance claims and \$8,745,024 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 a portion an employee's annual compensation, subject to certain limitations, 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 Basic  
Financial Statements*

**NOTE L - 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 2003 were levied after October 1, 2002 on the assessed value as of January 1, 2002, the lien date. Public utility property taxes collected in 2003 attached as a lien on December 31, 2001 and were levied after October 31, 2002. Taxpayers were required to pay one half of real property taxes by February 12, 2003 with the remaining half due July 16, 2003. Tangible personal property taxes collected in 2003 were levied after October 1, 2002 on the value listed as of December 31, 2002. Taxpayers were required to pay one half of personal property taxes by April 30, 2003 with the remaining half due September 20, 2003. 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 2002 and a statistical update was completed in 1999.

The assessed value by property classification, upon which the 2003 tax levy was based, follows:

Real property .....	\$ 8,549,102,870
Public utility real property.....	1,379,360
Tangible personal property.....	1,142,653,508
Public utility tangible personal property .....	<u>383,776,190</u>
Total.....	\$10,076,911,928

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 2003, 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 Current Year</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	1993	5.21	3.51	4.36	2007
Human Services B	1995	5.03	3.60	4.24	2003*
Mental Retardation	1977	1.00	0.30	0.45	cont.
<i>Total</i>		11.24	7.41	9.05	

(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.

\* During 2003, voters passed the renewal of Human Services Levy B, plus an additional one mill, making the authorized rate of the replacement levy 6.03 mills, with a final levy year of 2010.

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, 2003. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2003 were recorded as 2003 revenue in the governmental fund financial statements, with the total delinquent amount recorded as revenue in the government-wide statements. Although property taxes levied for the next fiscal year are measurable amounts as of December 31st, they are not intended to finance 2003 operations nor are they available for appropriation until next year; therefore, the receivable for the next year's property tax levy is offset by a credit to deferred revenue.

## *Notes to the Basic Financial Statements*

### NOTE M - Interfund Transfers

A summary of interfund transfers made during the year follows:

<i>Transfers From</i>	<i>Transfers To</i>										<i>TOTAL</i>
	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste</i>	<i>Nonmajor Enterprise Funds</i>	<i>Internal Service Funds</i>	
General	\$	\$	\$	\$ 3,013,703	\$ 27,772,360	\$ 404,482	\$ 74,008	\$ 1,199,618	\$ 769,287	\$	\$ 33,233,458
Human Services Levy	2,500,063	23,917,691	18,136,326	3,304,500	14,519,906				1,531,865		\$ 63,910,351
Children Services Board											
Nonmajor Governmental Funds	695,743				7,041,684			310,840			8,048,267
Business-type Activities:											
Water					116,000						116,000
Wastewater					116,000						116,000
Solid Waste											
Nonmajor Enterprise Funds	584,000										584,000
Internal Service Funds					105,000					18,000	123,000
Private Purpose Trust	119,378										119,378
<b>TOTAL</b>	<b>\$ 3,899,184</b>	<b>\$ 23,917,691</b>	<b>\$ 18,136,326</b>	<b>\$ 6,318,203</b>	<b>\$ 49,670,950</b>	<b>\$ 404,482</b>	<b>\$ 74,008</b>	<b>\$ 1,510,458</b>	<b>\$ 2,301,152</b>	<b>\$ 18,000</b>	<b>\$ 106,250,454</b>

### NOTE N - Individual Fund Deficits

*Job & Family Services*

This deficit of \$2,661,723 in this major fund 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.

*Other Governmental Funds:*

*Community Development Block Grant*

This Special Revenue Fund deficit of \$122,409 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.

*Sheriff Contracts*

This Special Revenue Fund deficit of \$527,242 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.

*Other Federal Grants*

This Special Revenue Fund deficit of \$177,428 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.

*County Engineer Federal Aid Projects*

This Capital Projects Fund deficit of \$121,165 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.

*Internal Service Funds:*

*Stockroom*

This Internal Service Fund deficit of \$15,037 resulted from an operating loss during the year. This deficit will be eliminated through future user charges.



*Notes to the Basic  
Financial Statements*

**NOTE O - Miscellaneous Revenues**

For the year ended December 31, 2003, miscellaneous revenues consist of the following:

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job &amp; Family Services</i>	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>
Reimbursements and refunds.....	\$ 1,502,420	\$ 591,723	\$ 212,750	\$ 1,550,396	\$ 510,722	\$ 3,419,866
Proceeds of unclaimed funds.....	3,831					
Donations and contributions.....		780		50		1,514,036
	<u>\$ 1,506,251</u>	<u>\$ 592,503</u>	<u>\$ 212,750</u>	<u>\$ 1,550,446</u>	<u>\$ 510,722</u>	<u>\$ 4,933,902</u>

**NOTE P - 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 \$668,478, was recorded as operating revenues and expenses by Monco in its 2003 financial statements.

*Required Supplementary Information*  
 Condition Assessments of the County's Infrastructure  
 Reported Using the Modified Approach  
 As of and For the Year Ended December 31, 2003

The County reports its infrastructure of roads and bridges using the modified approach, whereby the County has elected *not* to depreciate these assets since they are managed using an asset management system with certain specified characteristics and the County documents that the assets are being preserved at, or above, a condition level it has established and disclosed. The following disclosures pertain to this condition assessment and the budgeted and actual expenditures for the preservation of these assets.

**County Roads**

The condition of road pavement is assessed by the County Engineer, by using the MicroPAVER pavement management program, an effective method for calculating the condition of the various roadways in the County system. This program assigns a range of Pavement Condition Index (PCI) numbers to each section of roadway based on physical inspection data collected. The rating system that ranks the assessment of each roadway section is as follows:

<b>Rating</b>	<b>PCI High Value</b>	<b>PCI Low Value</b>
Excellent	100	90
Very Good	89	79
Good	78	66
Fair	65	55
Poor	54	43
Very Poor	42	29
Critical	28	14
Failed	13	0

This table reflects the relative values in the MicroPAVER system that the County Engineer has determined to be accurate for the various ratings. This determination has been developed using both historical inspection data and field evaluations of roads in the County system. Roadway assessment values change over time until maintenance work is completed to restore or improve section ratings.

It is the policy of the County Engineer that 95% of County roads be maintained in a condition of fair or better and that a condition assessment for County roads is performed annually.

The following summarizes the County Engineer's condition assessment of County roads as of December 31, 2003 and 2002:

	2003		2002	
	<b>Centerline Miles</b>	<b>% of Miles</b>	<b>Centerline Miles</b>	<b>% of Miles</b>
Condition Assessment of Fair or Better	320	100%	320	100%
Condition Assessment of Less than Fair	0	0	0	0

*Required Supplementary Information*  
 Condition Assessments of the County's Infrastructure  
 Reported Using the Modified Approach  
 As of and For the Year Ended December 31, 2003

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roadways:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$7,508,385	\$6,056,228	\$1,452,157
2003	\$8,276,806	\$6,993,893	\$1,282,913

**County Bridges**

The condition of the County's bridges is determined using a General Appraisal Rating which is a condition coding system developed by the Federal Highway Administration. The General Appraisal Rating is comprised of various ratings of the individual elements of the structure and an overall ranking of between zero and nine is assigned. The ranking is as follows:

Numerical Ranking	Condition Ranking
7 to 9	Good
5 to 6	Fair
3 to 4	Poor
0 to 2	Critical

It is the policy of the County Engineer to maintain 95% of the County bridges at a level of fair or better. In accordance with the Ohio Revised Code, each bridge is inspected annually. The following is a summary of the condition assessment of County bridges as of December 31, 2003 and 2002:

	2003		2002	
	Number of Bridges	Percentage of Bridges	Number of Bridges	Percentage of Bridges
Condition Assessment of Fair or Better	354	98%	351	98%
Condition Assessment of Less than Fair	8	2%	7	2%

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2002	\$1,574,571	\$1,269,480	\$305,091
2003	\$1,284,820	\$868,749	\$416,071

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*Combining Financial Statements  
and Individual Fund Schedules*

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*Other Governmental Funds:*

The following are the County's nonmajor governmental funds:

**Special Revenue Funds:** *These are funds used to account for specific revenues (other than major capital projects) that are legally restricted to expenditure for particular 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>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 subfunds, entitled Road, Auto & Gas and Road, Auto & Gas - Ditch Maintenance, comprise this fund.	<i>Annually Budgeted</i>
<i>Road A&amp;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>Non-annually Budgeted</i>
<i>Real Estate Assessment</i>	This fund accounts for monies 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>Non-annually Budgeted</i>
<i>Child Support Enforcement</i>	This fund accounts for operating fees, reimbursements and related expenditures to maintain and enforce the County's child support program.	<i>Non-annually Budgeted</i>
<i>Youth Services</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>Non-annually Budgeted</i>
<i>Economic Development</i>	This fund accounts for the County's commitment, pursuant to its ten-year plan, to provide funding each year for qualifying economic development programs. Its source of funding is the General Fund.	<i>Non-annually 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>Non-annually 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.	<i>Non-annually 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>Anthem Demutualization Settlement</i>	This fund accounts for proceeds received by the County from the sale of stock it received in connection with the demutualization of a health insurance provider. The fund was not budgeted for 2003 and had no expenditures during the year.	<i>Not Budgeted</i>
<i>Sheriff Contracts</i>	This fund accounts for the contractual agreements between the County and a variety of local townships and governmental agencies for which the County Sheriff provides law enforcement protection and security services. Fourteen separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>
<i>Job Center</i>	This fund accounts for the operation of the Job Center, the County's "one-stop" version of an integrated delivery system of employment, training and other services that enable area individuals and families to become economically self-sufficient.	<i>Annually Budgeted</i>
<i>MR/DD Grants</i>	This fund accounts for a number of grants received, administered and operated by the Board of Mental Retardation and Developmental Disabilities.	<i>Non-annually Budgeted</i>
<i>Certificate of Title Administration</i>	This fund accounts for the Clerk of Courts operation of its Auto Title Department, which consists of one main office and four branch offices throughout the County.	<i>Annually Budgeted</i>

<i>Public Works Building Maintenance</i>	This fund accounts for the Public Works Department costs of maintaining certain buildings that are subsequently recovered through contractual agreement with the benefiting County agencies. Four separately-budgeted subfunds, used internally, comprise this fund.	<i>Annually Budgeted</i>																																																						
<i>Other Federal Grants</i>	This fund accounts for a number of smaller federal grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>																																																						
<i>Other State Grants</i>	This fund accounts for a number of smaller state grants received, administered and operated by various County agencies and departments.	<i>Non-annually Budgeted</i>																																																						
<i>Other</i>	This fund is comprised of a number of smaller subfunds operated by the County. These subfunds are aggregated for financial reporting purposes but are separately budgeted for internal purposes. As presented in the budget-to-actual schedules, they include: <table border="1" data-bbox="422 619 1209 1365"> <tr> <td>-Dog and Kennel</td> <td>-Sheriff-DARE/Canine Donations</td> </tr> <tr> <td>-Caring Program</td> <td>-Sheriff's CANE Seizures</td> </tr> <tr> <td>-Animal Control Contracts</td> <td>-Sheriff's Seized Assets</td> </tr> <tr> <td>-Coroner's Special Lab</td> <td>-800 MHz Operating</td> </tr> <tr> <td>-Forensic Crime Lab</td> <td>-County Recorder Equipment Needs</td> </tr> <tr> <td>-Crime Lab-AFIS Fees</td> <td>Recorder Temporary Imaging</td> </tr> <tr> <td>-Victims of Domestic Violence</td> <td>-Litter Control</td> </tr> <tr> <td>-District Court Probation Services</td> <td>-Inspection Services</td> </tr> <tr> <td>-Common Pleas Probation Services</td> <td>-HB 592 District Planning Fee</td> </tr> <tr> <td>-County Prosecutor Victim Witness</td> <td>-Auditor License Bureau</td> </tr> <tr> <td>-Prosecutor Child Support Contract</td> <td>-Domestic Relations Legal Research Fees</td> </tr> <tr> <td>-Alternative Dispute Resolution</td> <td>-Domestic Relations Automation Fees</td> </tr> <tr> <td>-Indigent Guardianship</td> <td>-Probate Court Automation Fees</td> </tr> <tr> <td>-Multi-Service Centers</td> <td>-Common Pleas Court Legal Research Fees</td> </tr> <tr> <td>-Cultural Facilities</td> <td>-Common Pleas Court Automation Fees</td> </tr> <tr> <td>-Riverscape Event Programming</td> <td>-Common Pleas Special Project Fees</td> </tr> <tr> <td>-Island Park Event Programming</td> <td>-Juvenile Court Legal Research Fees</td> </tr> <tr> <td>-Telecommunications Tax</td> <td>-Juvenile Court Automation Fees</td> </tr> <tr> <td>-Building Regulations</td> <td>-Juvenile Court Detention Ctr Education</td> </tr> <tr> <td>-Plat and Site Review</td> <td>-Juvenile Court HSL Contract Admin</td> </tr> <tr> <td>-Hospital Bond Fees</td> <td>-District Courts Legal Research Fees</td> </tr> <tr> <td>-Housing Bond Fees</td> <td>-District Courts Automation Fees</td> </tr> <tr> <td>-Low Income Housing</td> <td>-District Courts Operation</td> </tr> <tr> <td>-CED-HSL Contract Administration</td> <td>-DETAC-Prosecutor</td> </tr> <tr> <td>-Indigent Drug-Alcohol</td> <td>-DETAC-Treasurer</td> </tr> <tr> <td>-Jail Commissary</td> <td>-Treasurer's Prepayment Interest</td> </tr> <tr> <td>-MC EMA Operating</td> <td>-Inventing Flight</td> </tr> </table>	-Dog and Kennel	-Sheriff-DARE/Canine Donations	-Caring Program	-Sheriff's CANE Seizures	-Animal Control Contracts	-Sheriff's Seized Assets	-Coroner's Special Lab	-800 MHz Operating	-Forensic Crime Lab	-County Recorder Equipment Needs	-Crime Lab-AFIS Fees	Recorder Temporary Imaging	-Victims of Domestic Violence	-Litter Control	-District Court Probation Services	-Inspection Services	-Common Pleas Probation Services	-HB 592 District Planning Fee	-County Prosecutor Victim Witness	-Auditor License Bureau	-Prosecutor Child Support Contract	-Domestic Relations Legal Research Fees	-Alternative Dispute Resolution	-Domestic Relations Automation Fees	-Indigent Guardianship	-Probate Court Automation Fees	-Multi-Service Centers	-Common Pleas Court Legal Research Fees	-Cultural Facilities	-Common Pleas Court Automation Fees	-Riverscape Event Programming	-Common Pleas Special Project Fees	-Island Park Event Programming	-Juvenile Court Legal Research Fees	-Telecommunications Tax	-Juvenile Court Automation Fees	-Building Regulations	-Juvenile Court Detention Ctr Education	-Plat and Site Review	-Juvenile Court HSL Contract Admin	-Hospital Bond Fees	-District Courts Legal Research Fees	-Housing Bond Fees	-District Courts Automation Fees	-Low Income Housing	-District Courts Operation	-CED-HSL Contract Administration	-DETAC-Prosecutor	-Indigent Drug-Alcohol	-DETAC-Treasurer	-Jail Commissary	-Treasurer's Prepayment Interest	-MC EMA Operating	-Inventing Flight	<i>Annually Budgeted</i>
-Dog and Kennel	-Sheriff-DARE/Canine Donations																																																							
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-MC EMA Operating	-Inventing Flight																																																							
<b><i>Debt Service Funds : These are funds used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds are annually budgeted by the County.</i></b>																																																								
<i>Road Assessment Debt Service</i>	To account for the accumulation of Road Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds.																																																							
<i>Water and Sewer Assessment Debt Service</i>	To account for the accumulation of Water and Sewer Assessments charged to the benefited property owners for, and the payment of, principal and interest on special assessment bonds.																																																							
<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.																																																							
<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.																																																							
<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.																																																							

*Other Governmental Funds (Cont'd.):*

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**Capital Projects Funds:** *These 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 and trust funds). Capital Projects Funds are non-annually budgeted by the County.*

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<i>Public Works Capital</i>	This fund accounts for a variety of renovation and new construction projects at various County facilities which are overseen by the County's Public Works Department.
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<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.
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<i>Board of Mental Retardation Capital</i>	This fund was pursuant to state law to account for ongoing, significant capital needs of the Board of Mental Retardation and Developmental Disabilities, which also provides its funding.
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<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.
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<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 contributed to and capitalized in the respective Enterprise Fund.
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<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.
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<i>County Engineer Federal Aid Projects</i>	To account for road and bridge construction projects which are partially funded by the federal state and community highway safety program and received through the State Department of Transportation.
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<i>800 MHz Capital</i>	This fund accounts for capital outlays in connection with of the County's 800 MHz radio communication system.
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<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.
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<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.
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MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet*  
*Nonmajor Governmental Funds*

December 31, 2003

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 94,275,765	\$ 2,831,673	\$ 55,799,904	\$ 152,907,342
Cash and cash equivalents-segregated accounts.....		10,150		10,150
Net receivables:				
Taxes.....	4,769,396			4,769,396
Accounts.....	2,480,116		5,162	2,485,278
Special assessments.....		3,550,205		3,550,205
Accrued interest.....	145,948		23,220	169,168
Due from other funds.....	289,291		35,900	325,191
Due from other governments.....	9,139,080		160,793	9,299,873
<i>Total Assets</i> .....	<u>\$ 111,099,596</u>	<u>\$ 6,392,028</u>	<u>\$ 56,024,979</u>	<u>\$ 173,516,603</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 3,964,548	\$ 1,908	\$ 2,109,917	\$ 6,076,373
Deferred revenue.....	8,994,002	3,550,205	9,623	12,553,830
Due to other funds.....	4,390,732		315,046	4,705,778
Due to other governments.....	1,463,704			1,463,704
Accrued wages and benefits.....	2,673,149		2,324	2,675,473
Matured general obligation bonds.....		10,000		10,000
Matured general obligation bond interest.....		150		150
<i>Total Liabilities</i> .....	<u>21,486,135</u>	<u>3,562,263</u>	<u>2,436,910</u>	<u>27,485,308</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	14,095,813		15,254,882	29,350,695
Reserved for debt service.....		2,829,765		2,829,765
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	75,517,648			75,517,648
Capital Projects Funds.....			38,333,187	38,333,187
<i>Total Fund Balances</i> .....	<u>89,613,461</u>	<u>2,829,765</u>	<u>53,588,069</u>	<u>146,031,295</u>
<i>Total Liabilities and Fund Balances</i> .....	<u>\$ 111,099,596</u>	<u>\$ 6,392,028</u>	<u>\$ 56,024,979</u>	<u>\$ 173,516,603</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet  
Nonmajor Special Revenue Governmental Funds*

December 31, 2003

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&amp;G Projects</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>
<i>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 11,138,386	\$ 497,892	\$ 5,839,890	\$ 4,989,284	\$ 2,375,627	\$ 73,504	\$ 3,220,042
Net receivables							
Taxes.....	4,609,005						
Accounts.....	684,660		665,240		449		194,590
Accrued interest.....			70,528				
Due from other funds.....	884		34,606				
Due from other governments.....	1,253,497		2,793,577			268,342	444,069
<b>Total Assets.....</b>	<b>\$ 17,686,432</b>	<b>\$ 497,892</b>	<b>\$ 9,403,841</b>	<b>\$ 4,989,284</b>	<b>\$ 2,376,076</b>	<b>\$ 341,846</b>	<b>\$ 3,858,701</b>
<i>Liabilities</i>							
Accounts payable.....	\$ 376,952	\$ 27,412	\$ 189,458	\$ 337,122	\$ 158,615	\$ 405,729	\$ 44,685
Deferred revenue.....	5,941,789		1,829,280			18,922	
Due to other funds.....	665,780	169,954	102,066		16,282	5,817	542,944
Due to other governments.....	344		31,656			20,199	208
Accrued wages and benefits.....	897,445	73,543	254,894		49,174	13,588	414,367
<b>Total Liabilities.....</b>	<b>7,882,310</b>	<b>270,909</b>	<b>2,407,354</b>	<b>337,122</b>	<b>224,071</b>	<b>464,255</b>	<b>1,002,204</b>
<i>Fund Balances</i>							
Reserved for encumbrances.....	211,494	13,205	460,870	1,285,700	54,538	3,473,624	857,026
Unreserved/undesignated.....	9,592,628	213,778	6,535,617	3,366,462	2,097,467	(3,596,033)	1,999,471
<b>Total Fund Balances.....</b>	<b>9,804,122</b>	<b>226,983</b>	<b>6,996,487</b>	<b>4,652,162</b>	<b>2,152,005</b>	<b>(122,409)</b>	<b>2,856,497</b>
<b>Total Liabilities And Fund Balances.....</b>	<b>\$ 17,686,432</b>	<b>\$ 497,892</b>	<b>\$ 9,403,841</b>	<b>\$ 4,989,284</b>	<b>\$ 2,376,076</b>	<b>\$ 341,846</b>	<b>\$ 3,858,701</b>

(Cont'd.)

<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/ Motel Tax Admini- stration</i>	<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>
\$ 2,666,643	\$ 11,265,915	\$ 309,613	\$ 324,117	\$ 190,777	\$ 9,374,729	\$	\$ 1,841,055	\$ 8,705,806
123				160,391			2,557	30,857
89,236		5,138				39,007	30,200	
159,584			494,967			2,328,659		400,571
<u>\$ 2,915,586</u>	<u>\$ 11,265,915</u>	<u>\$ 314,751</u>	<u>\$ 819,084</u>	<u>\$ 351,168</u>	<u>\$ 9,374,729</u>	<u>\$ 2,367,666</u>	<u>\$ 1,873,812</u>	<u>\$ 9,137,234</u>
\$ 96,783	\$	\$ 62,420	\$ 680,784	\$ 125,210	\$	\$ 2,100	\$ 273,029	\$ 300,292
29,628						259,925		185,823
25,586		39,429	29,236	999		2,451,436	1,974	16,627
34,480	1,220,625	16,949						
88,880		126,871		4,453		181,447	4,561	54,831
<u>275,357</u>	<u>1,220,625</u>	<u>245,669</u>	<u>710,020</u>	<u>130,662</u>	<u>0</u>	<u>2,894,908</u>	<u>279,564</u>	<u>557,573</u>
196,140	4,047,525	96,057	1,592,313	182		9,798		458,800
2,444,089	5,997,765	(26,975)	(1,483,249)	220,324	9,374,729	(537,040)	1,594,248	8,120,861
<u>2,640,229</u>	<u>10,045,290</u>	<u>69,082</u>	<u>109,064</u>	<u>220,506</u>	<u>9,374,729</u>	<u>(527,242)</u>	<u>1,594,248</u>	<u>8,579,661</u>
<u>\$ 2,915,586</u>	<u>\$ 11,265,915</u>	<u>\$ 314,751</u>	<u>\$ 819,084</u>	<u>\$ 351,168</u>	<u>\$ 9,374,729</u>	<u>\$ 2,367,666</u>	<u>\$ 1,873,812</u>	<u>\$ 9,137,234</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2003

	<i>Certificate of Title Administration</i>	<i>Public Works Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 1,505,309	\$ 1,225,964	\$ 117,619	\$ 2,356,345	\$ 26,257,248	\$ 94,275,765
Net receivables						
Taxes.....						4,769,396
Accounts.....	146,680			185	754,775	2,480,116
Accrued interest.....					75,420	145,948
Due from other funds.....		7,033			83,187	289,291
Due from other governments.....	1,483		491,418	46,352	456,561	9,139,080
<b>Total Assets.....</b>	<b>\$ 1,653,472</b>	<b>\$ 1,232,997</b>	<b>\$ 609,037</b>	<b>\$ 2,402,882</b>	<b>\$ 27,627,191</b>	<b>\$ 111,099,596</b>
<i>Liabilities</i>						
Accounts payable.....	\$ 19,166	\$ 98,909	\$ 192,003	\$ 19,518	\$ 554,361	\$ 3,964,548
Deferred revenue.....			450,670	1,031	276,934	8,994,002
Due to other funds.....	19,912	29,843	47,107	12,267	213,473	4,390,732
Due to other governments.....		5,476	80,735	9,524	43,508	1,463,704
Accrued wages and benefits.....	46,630	66,532	15,950	36,100	343,883	2,673,149
<b>Total Liabilities.....</b>	<b>85,708</b>	<b>200,760</b>	<b>786,465</b>	<b>78,440</b>	<b>1,432,159</b>	<b>21,486,135</b>
<i>Fund Balances</i>						
Reserved for encumbrances.....		21,292	251,360	617,142	448,747	14,095,813
Unreserved/undesignated.....	1,567,764	1,010,945	(428,788)	1,707,300	25,746,285	75,517,648
<b>Total Fund Balances.....</b>	<b>1,567,764</b>	<b>1,032,237</b>	<b>(177,428)</b>	<b>2,324,442</b>	<b>26,195,032</b>	<b>89,613,461</b>
<b>Total Liabilities And Fund Balances.....</b>	<b>\$ 1,653,472</b>	<b>\$ 1,232,997</b>	<b>\$ 609,037</b>	<b>\$ 2,402,882</b>	<b>\$ 27,627,191</b>	<b>\$ 111,099,596</b>

*Combining Balance Sheet  
Nonmajor Debt Service Governmental Funds*

December 31, 2003

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Assets</i>						
Equity in pooled cash and cash equivalents.....	\$ 66,260	\$ 1,943,053	\$	\$ 784,010	\$ 38,350	\$ 2,831,673
Cash and cash equivalents-- segregated accounts.....				10,150		10,150
Special assessments receivable.....	<u>136,780</u>	<u>3,413,425</u>				<u>3,550,205</u>
<b>Total Assets.....</b>	<b><u>\$ 203,040</u></b>	<b><u>\$ 5,356,478</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 794,160</u></b>	<b><u>\$ 38,350</u></b>	<b><u>\$ 6,392,028</u></b>
<i>Liabilities</i>						
Accounts payable.....	\$	\$ 1,908	\$	\$	\$	\$ 1,908
Deferred revenue.....	136,780	3,413,425				3,550,205
Matured general obligation bonds.....				10,000		10,000
Matured general obligation bond interest.....				<u>150</u>		<u>150</u>
<b>Total Liabilities.....</b>	<b><u>136,780</u></b>	<b><u>3,415,333</u></b>	<b><u>0</u></b>	<b><u>10,150</u></b>	<b><u>0</u></b>	<b><u>3,562,263</u></b>
<i>Fund Balances</i>						
Reserved for debt service.....	<u>66,260</u>	<u>1,941,145</u>	<u>0</u>	<u>784,010</u>	<u>38,350</u>	<u>2,829,765</u>
<b>Total Fund Balances.....</b>	<b><u>66,260</u></b>	<b><u>1,941,145</u></b>	<b><u>0</u></b>	<b><u>784,010</u></b>	<b><u>38,350</u></b>	<b><u>2,829,765</u></b>
<b>Total Liabilities And Fund Balances.....</b>	<b><u>\$ 203,040</u></b>	<b><u>\$ 5,356,478</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 794,160</u></b>	<b><u>\$ 38,350</u></b>	<b><u>\$ 6,392,028</u></b>

*Combining Balance Sheet  
Nonmajor Capital Projects Governmental Funds*

*December 31, 2003*

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$ 44,144,999	\$ 6,628,506	\$ 2,319,446	\$ 629,408	\$ 224,308
Net receivables					
Accounts.....	5,162				
Accrued interest.....	23,220				
Due from other funds.....	35,900				
Due from other governments.....					
<i>Total Assets</i> .....	<u>\$ 44,209,281</u>	<u>\$ 6,628,506</u>	<u>\$ 2,319,446</u>	<u>\$ 629,408</u>	<u>\$ 224,308</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 1,975,513	\$ 51,158	\$	\$	\$ 1,000
Deferred revenue.....	9,623				
Due to other funds.....	1,072	2,171	35,900		
Accrued wages and benefits.....	2,324				
<i>Total Liabilities</i> .....	<u>1,988,532</u>	<u>53,329</u>	<u>35,900</u>	<u>0</u>	<u>1,000</u>
<i>Fund Balances</i>					
Reserved for encumbrances.....	11,849,939	409,915	32,524		6,604
Unreserved/undesignated.....	<u>30,370,810</u>	<u>6,165,262</u>	<u>2,251,022</u>	<u>629,408</u>	<u>216,704</u>
<i>Total Fund Balances</i> .....	<u>42,220,749</u>	<u>6,575,177</u>	<u>2,283,546</u>	<u>629,408</u>	<u>223,308</u>
<i>Total Liabilities And Fund Balances</i> .....	<u>\$ 44,209,281</u>	<u>\$ 6,628,506</u>	<u>\$ 2,319,446</u>	<u>\$ 629,408</u>	<u>\$ 224,308</u>

<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
\$	\$	\$ 274,842	\$ 1,457,943	\$ 120,452	\$ 55,799,904
					5,162
					23,220
					35,900
	160,793				160,793
\$ <u>0</u>	\$ <u>160,793</u>	\$ <u>274,842</u>	\$ <u>1,457,943</u>	\$ <u>120,452</u>	\$ <u>56,024,979</u>
\$	\$ 6,055	\$	\$ 76,191	\$	\$ 2,109,917
	275,903				9,623
					315,046
					2,324
<u>0</u>	<u>281,958</u>	<u>0</u>	<u>76,191</u>	<u>0</u>	<u>2,436,910</u>
454,049	2,237,756		252,530	11,565	15,254,882
<u>(454,049)</u>	<u>(2,358,921)</u>	<u>274,842</u>	<u>1,129,222</u>	<u>108,887</u>	<u>38,333,187</u>
<u>0</u>	<u>(121,165)</u>	<u>274,842</u>	<u>1,381,752</u>	<u>120,452</u>	<u>53,588,069</u>
\$ <u>0</u>	\$ <u>160,793</u>	\$ <u>274,842</u>	\$ <u>1,457,943</u>	\$ <u>120,452</u>	\$ <u>56,024,979</u>

MONTGOMERY COUNTY, OHIO

*Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds*

For the Year Ended December 31, 2003

	<i>Nonmajor Special Revenue Funds</i>	<i>Nonmajor Debt Service Funds</i>	<i>Nonmajor Capital Projects Funds</i>	<i>Total Nonmajor Governmental Funds</i>
<i>Revenues:</i>				
Property taxes.....	\$ 5,238,490	\$	\$	\$ 5,238,490
Other taxes.....	6,462,278			6,462,278
Licenses and permits.....	2,725,103			2,725,103
Fees and charges for services.....	21,543,904		46,242	21,590,146
Fines and forfeitures.....	341,791			341,791
Special assessments.....		280,320		280,320
Intergovernmental.....	68,261,696		6,740,683	75,002,379
Investment earnings.....	327,996		72,005	400,001
Miscellaneous.....	3,780,357		1,153,545	4,933,902
<i>Total Revenues.....</i>	<u>108,681,615</u>	<u>280,320</u>	<u>8,012,475</u>	<u>116,974,410</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	10,698,382			10,698,382
Judicial and law enforcement.....	45,409,016			45,409,016
Environment and public works.....	18,998,253			18,998,253
Social services.....	53,859,222			53,859,222
Community and economic development.....	10,303,746			10,303,746
Capital outlay.....			20,793,226	20,793,226
<i>Intergovernmental:</i>				
Community and economic development.....	9,677,341			9,677,341
<i>Debt service:</i>				
Principal retirement.....	167,368	3,086,741		3,254,109
Interest and fiscal charges.....	17,880	2,218,827		2,236,707
<i>Total Expenditures.....</i>	<u>149,131,208</u>	<u>5,305,568</u>	<u>20,793,226</u>	<u>175,230,002</u>
<i>Excess (Deficiency) Of Revenues</i>				
<i>Over Expenditures.....</i>	(40,449,593)	(5,025,248)	(12,780,751)	(58,255,592)
<i>Other Financing Sources And Uses</i>				
Proceeds from sale of capital assets/sundries.....	7,405			7,405
Proceeds from capital leases.....	482,925			482,925
Transfers in.....	35,636,808	5,020,153	9,013,989	49,670,950
Transfers out.....	(7,556,164)		(492,103)	(8,048,267)
<i>Total Other Financing Sources And Uses.....</i>	<u>28,570,974</u>	<u>5,020,153</u>	<u>8,521,886</u>	<u>42,113,013</u>
<i>Net Change in Fund Balances.....</i>	(11,878,619)	(5,095)	(4,258,865)	(16,142,579)
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>101,492,080</u>	<u>2,834,860</u>	<u>57,846,934</u>	<u>162,173,874</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 89,613,461</u>	<u>\$ 2,829,765</u>	<u>\$ 53,588,069</u>	<u>\$ 146,031,295</u>



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

For the Year Ended December 31, 2003

(Cont'd.)

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&amp;G Projects</i>	<i>Real Estate Assessment</i>
<i>Revenues:</i>					
Property taxes.....	\$ 3,897,197	\$	\$	\$	\$
Other taxes.....	5,051		4,113,609		
Licenses and permits.....					65
Fees and charges for services.....	1,746,388	365,766	227,851		1,960,247
Fines and forfeitures.....			293,643		
Intergovernmental.....	9,536,256		10,420,896		
Investment earnings.....			148,396		
Miscellaneous.....	118,775	17,334	200,740	45,000	595
<b>Total Revenues.....</b>	<b>15,303,667</b>	<b>383,100</b>	<b>15,405,135</b>	<b>45,000</b>	<b>1,960,907</b>
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					3,472,083
Judicial and law enforcement.....					
Environment and public works.....			11,990,533	3,885,566	
Social services.....	32,311,969	2,320,047			
Community and economic development.....					
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	89,803				
Interest and fiscal charges.....	6,098				
<b>Total Expenditures.....</b>	<b>32,407,870</b>	<b>2,320,047</b>	<b>11,990,533</b>	<b>3,885,566</b>	<b>3,472,083</b>
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(17,104,203)</i>	<i>(1,936,947)</i>	<i>3,414,602</i>	<i>(3,840,566)</i>	<i>(1,511,176)</i>
<i>Other Financing Sources And Uses</i>					
Proceeds from sale of capital assets/sundries.....	2,150		5,166		
Proceeds from capital leases.....	322,814				
Transfers in.....	11,225,541	1,858,362	170,130	3,185,409	
Transfers out.....	(300,000)		(3,185,409)	(170,130)	
<b>Total Other Financing Sources And Uses</b>	<b>11,250,505</b>	<b>1,858,362</b>	<b>(3,010,113)</b>	<b>3,015,279</b>	<b>0</b>
<i>Net Change in Fund Balances.....</i>	<i>(5,853,698)</i>	<i>(78,585)</i>	<i>404,489</i>	<i>(825,287)</i>	<i>(1,511,176)</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<i>15,657,820</i>	<i>305,568</i>	<i>6,591,998</i>	<i>5,477,449</i>	<i>3,663,181</i>
<i>Fund Balance (Deficit) At</i>					
<i>End Of Year.....</i>	<i>\$ 9,804,122</i>	<i>\$ 226,983</i>	<i>\$ 6,996,487</i>	<i>\$ 4,652,162</i>	<i>\$ 2,152,005</i>

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

For the Year Ended December 31, 2003

	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>	<i>Youth Services</i>	<i>Economic Development</i>	<i>Community Corrections</i>	<i>ADAMHS Board Federal Grants</i>	<i>Hotel/ Motel Tax Admini- stration</i>
<i>Revenues:</i>							
Property taxes.....	\$	\$	\$	\$	\$	\$	\$
Other taxes.....							2,343,618
Licenses and permits.....							
Fees and charges for services.....		585,875					
Fines and forfeitures.....							
Intergovernmental.....	3,719,333	11,800,748	4,250,585		4,514,112	5,986,283	
Investment earnings.....							
Miscellaneous.....	72,664	154,820	1,057				
<b>Total Revenues.....</b>	<b>3,791,997</b>	<b>12,541,443</b>	<b>4,251,642</b>	<b>0</b>	<b>4,514,112</b>	<b>5,986,283</b>	<b>2,343,618</b>
<i>Expenditures:</i>							
<i>Current:</i>							
General government.....							
Judicial and law enforcement.....		17,760,713	3,605,364		4,472,860		
Environment and public works.....							
Social services.....						5,856,711	
Community and economic development.....	3,608,012			153,783			1,552,444
<i>Intergovernmental:</i>							
Community and economic development.....				9,677,341			
<i>Debt Service:</i>							
Principal retirement.....		52,114				394	
Interest and fiscal charges.....		9,373				51	
<b>Total Expenditures.....</b>	<b>3,608,012</b>	<b>17,822,200</b>	<b>3,605,364</b>	<b>9,831,124</b>	<b>4,473,305</b>	<b>5,856,711</b>	<b>1,552,444</b>
<i>Excess (Deficiency) Of</i>							
<b>Revenues Over Expenditures.....</b>	<b>183,985</b>	<b>(5,280,757)</b>	<b>646,278</b>	<b>(9,831,124)</b>	<b>40,807</b>	<b>129,572</b>	<b>791,174</b>
<i>Other Financing Sources And Uses</i>							
Proceeds from sale of capital assets/sundries....							
Proceeds from capital leases.....		155,099			5,012		
Transfers in.....		6,015,423	27,293	5,050,000			
Transfers out.....		(108,495)	(6,478)				(754,250)
<b>Total Other Financing Sources And Uses</b>	<b>0</b>	<b>6,062,027</b>	<b>20,815</b>	<b>5,050,000</b>	<b>5,012</b>	<b>0</b>	<b>(754,250)</b>
<b>Net Change in Fund Balances.....</b>	<b>183,985</b>	<b>781,270</b>	<b>667,093</b>	<b>(4,781,124)</b>	<b>45,819</b>	<b>129,572</b>	<b>36,924</b>
<i>Fund Balance (Deficit) At</i>							
<b>Beginning of Year.....</b>	<b>(306,394)</b>	<b>2,075,227</b>	<b>1,973,136</b>	<b>14,826,414</b>	<b>23,263</b>	<b>(20,508)</b>	<b>183,582</b>
<i>Fund Balance (Deficit) At</i>							
<b>End Of Year.....</b>	<b>\$ (122,409)</b>	<b>\$ 2,856,497</b>	<b>\$ 2,640,229</b>	<b>\$ 10,045,290</b>	<b>\$ 69,082</b>	<b>\$ 109,064</b>	<b>\$ 220,506</b>

<i>Anthem Demutualization Settlement</i>	<i>Sheriff Contracts</i>	<i>Job Center</i>	<i>MR/DD Grants</i>	<i>Certificate of Title Administration</i>	<i>PublicWorks Building Maintenance</i>	<i>Other Federal Grants</i>	<i>Other State Grants</i>	<i>Other</i>	<i>Total Nonmajor Special Revenue Funds</i>
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
								1,341,293	5,238,490
									6,462,278
								2,725,038	2,725,103
		2,093,020	23,530	2,084,390	2,744,022			9,712,815	21,543,904
							3,514	44,634	341,791
	5,997,493		4,329,748	16,077	13,021	1,916,660	1,798,911	3,961,573	68,261,696
				525				179,075	327,996
5,252	899		1,802,084	38,165	771,958	16,489		534,525	3,780,357
5,252	5,998,392	2,093,020	6,155,362	2,139,157	3,529,001	1,933,149	1,802,425	18,498,953	108,681,615
					1,801,683	517,371		4,907,245	10,698,382
	6,711,251			2,189,576	1,715,336	903,135	1,513,359	6,537,422	45,409,016
						25,521	74,699	3,021,934	18,998,253
		3,364,085	8,427,895		225,939	286,199		1,066,377	53,859,222
							1,113,800	3,875,707	10,303,746
									9,677,341
								25,057	167,368
								2,358	17,880
0	6,711,251	3,364,085	8,427,895	2,189,576	3,742,958	1,732,226	2,701,858	19,436,100	149,131,208
5,252	(712,859)	(1,271,065)	(2,272,533)	(50,419)	(213,957)	200,923	(899,433)	(937,147)	(40,449,593)
								89	7,405
									482,925
		1,115,586			1,092,102	192,605	45,572	5,658,785	35,636,808
	(36,981)				(1,042,409)	(792,163)	(1,113)	(1,158,736)	(7,556,164)
0	(36,981)	1,115,586	0	0	49,693	(599,558)	44,459	4,500,138	28,570,974
5,252	(749,840)	(155,479)	(2,272,533)	(50,419)	(164,264)	(398,635)	(854,974)	3,562,991	(11,878,619)
9,369,477	222,598	1,749,727	10,852,194	1,618,183	1,196,501	221,207	3,179,416	22,632,041	101,492,080
\$ 9,374,729	\$ (527,242)	\$ 1,594,248	\$ 8,579,661	\$ 1,567,764	\$ 1,032,237	\$ (177,428)	\$ 2,324,442	\$ 26,195,032	\$ 89,613,461

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

*For the Year Ended December 31, 2003*

	<i>Road Assessment Debt Service</i>	<i>Water and Sewer Assessment Debt Service</i>	<i>Various Purpose Facility Improvement Debt Service</i>	<i>Reibold Building Debt Service</i>	<i>Children Services Building Debt Service</i>	<i>Total Nonmajor Debt Service Funds</i>
<i>Revenues:</i>						
Special assessments.....	\$ 40,662	\$ 239,658	\$ _____	\$ _____	\$ _____	\$ 280,320
<i>Total Revenues</i> .....	<u>40,662</u>	<u>239,658</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>280,320</u>
<i>Expenditures:</i>						
<i>Debt service:</i>						
Principal retirement.....	31,800	119,941	1,700,000	500,000	735,000	3,086,741
Interest and fiscal charges.....	<u>6,934</u>	<u>126,740</u>	<u>951,106</u>	<u>542,409</u>	<u>591,638</u>	<u>2,218,827</u>
<i>Total Expenditures</i> .....	<u>38,734</u>	<u>246,681</u>	<u>2,651,106</u>	<u>1,042,409</u>	<u>1,326,638</u>	<u>5,305,568</u>
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures</i> .....	1,928	(7,023)	(2,651,106)	(1,042,409)	(1,326,638)	(5,025,248)
<i>Other Financing Sources And Uses</i>						
Transfers in.....	_____	_____	<u>2,651,106</u>	<u>1,042,409</u>	<u>1,326,638</u>	<u>5,020,153</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>0</u>	<u>2,651,106</u>	<u>1,042,409</u>	<u>1,326,638</u>	<u>5,020,153</u>
 <i>Net Change in Fund Balances</i> .....	 1,928	 (7,023)	 0	 0	 0	 (5,095)
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year</i> .....	<u>64,332</u>	<u>1,948,168</u>	<u>0</u>	<u>784,010</u>	<u>38,350</u>	<u>2,834,860</u>
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year</i> .....	<u>\$ 66,260</u>	<u>\$ 1,941,145</u>	<u>\$ 0</u>	<u>\$ 784,010</u>	<u>\$ 38,350</u>	<u>\$ 2,829,765</u>

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

For the Year Ended December 31, 2003

(Cont'd)

	<i>Public Works Capital</i>	<i>Capital Improvement</i>	<i>Board of Mental Retardation Capital</i>	<i>Road Assessment Projects</i>	<i>Water and Sewer Assessment Projects</i>
<i>Revenues:</i>					
Fees and charges for services.....	\$ 36,722	\$	\$ 9,300	\$	\$
Intergovernmental.....	2,187,646	361,496	521,429		
Investment earnings.....	65,113				6,892
Miscellaneous.....	1,139,851	4,686			
<i>Total Revenues.....</i>	<u>3,429,332</u>	<u>366,182</u>	<u>530,729</u>	<u>0</u>	<u>6,892</u>
<i>Expenditures:</i>					
Capital outlay.....	15,135,981	654,161	361,485	5,000	91,438
<i>Total Expenditures.....</i>	<u>15,135,981</u>	<u>654,161</u>	<u>361,485</u>	<u>5,000</u>	<u>91,438</u>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures.....</i>	(11,706,649)	(287,979)	169,244	(5,000)	(84,546)
<i>Other Financing Sources And Uses</i>					
Transfers in.....	4,583,106	4,061,050	300,000		
Transfers out.....	(10,035)	(482,068)			
<i>Total Other Financing Sources And Uses.....</i>	<u>4,573,071</u>	<u>3,578,982</u>	<u>300,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances.....</i>	(7,133,578)	3,291,003	469,244	(5,000)	(84,546)
 <i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year.....</i>	<u>49,354,327</u>	<u>3,284,174</u>	<u>1,814,302</u>	<u>634,408</u>	<u>307,854</u>
 <i>Fund Balance (Deficit)</i>					
<i>At End Of Year.....</i>	<u>\$ 42,220,749</u>	<u>\$ 6,575,177</u>	<u>\$ 2,283,546</u>	<u>\$ 629,408</u>	<u>\$ 223,308</u>

*Combining Statement of Revenues,  
Expenditures and Changes in Fund Balances  
Nonmajor Capital Projects Governmental Funds (Cont'd.)*

*For the Year Ended December 31, 2003*

	<i>County Engineer Issue 2 Projects</i>	<i>County Engineer Federal Aid Projects</i>	<i>800 MHz Capital</i>	<i>Data Processing Capital</i>	<i>Insurance Safety Capital</i>	<i>Total Nonmajor Capital Projects Funds</i>
<i>Revenues:</i>						
Fees and charges for services.....	\$	\$	\$	\$	\$ 220	\$ 46,242
Intergovernmental.....	982,611	2,687,501				6,740,683
Investment earnings.....						72,005
Miscellaneous.....				9,008		1,153,545
<i>Total Revenues.....</i>	<u>982,611</u>	<u>2,687,501</u>	<u>0</u>	<u>9,008</u>	<u>220</u>	<u>8,012,475</u>
<i>Expenditures:</i>						
Capital outlay.....	<u>982,611</u>	<u>2,736,260</u>		<u>735,558</u>	<u>90,732</u>	<u>20,793,226</u>
<i>Total Expenditures.....</i>	<u>982,611</u>	<u>2,736,260</u>	<u>0</u>	<u>735,558</u>	<u>90,732</u>	<u>20,793,226</u>
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	0	(48,759)	0	(726,550)	(90,512)	(12,780,751)
<i>Other Financing Sources And Uses</i>						
Transfers in.....				69,833		9,013,989
Transfers out.....						(492,103)
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>69,833</u>	<u>0</u>	<u>8,521,886</u>
<i>Net Change in Fund Balances.....</i>	0	(48,759)	0	(656,717)	(90,512)	(4,258,865)
 <i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	<u>0</u>	<u>(72,406)</u>	<u>274,842</u>	<u>2,038,469</u>	<u>210,964</u>	<u>57,846,934</u>
 <i>Fund Balance (Deficit)</i>						
<i>At End Of Year.....</i>	<u>\$ 0</u>	<u>\$ (121,165)</u>	<u>\$ 274,842</u>	<u>\$ 1,381,752</u>	<u>\$ 120,452</u>	<u>\$ 53,588,069</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2003

(Cont'd.)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 15,379,864	\$ 15,379,864	\$ 14,895,675	\$ (484,189)
Sales tax.....	63,807,051	63,807,051	64,220,588	413,537
Other taxes.....	1,545,302	1,545,302	1,985,539	440,237
Licenses and permits.....	58,000	58,000	60,966	2,966
Fees and charges for services.....	16,894,416	16,946,846	19,497,065	2,550,219
Fines and forfeitures.....	1,082,273	1,082,273	1,118,334	36,061
Intergovernmental.....	20,401,720	20,402,916	21,466,175	1,063,259
Investment earnings.....	20,393,485	20,393,485	20,316,504	(76,981)
Miscellaneous.....	2,188,343	2,188,343	2,114,646	(73,697)
<i>Total Revenues.....</i>	<i>\$ 141,750,454</i>	<i>\$ 141,804,080</i>	<i>\$ 145,675,492</i>	<i>\$ 3,871,412</i>
<i>General Government</i>				
<i>Expenditures:</i>				
<i>Board of County Commissioners</i>				
Personal services.....	\$ 667,020	\$ 667,020	\$ 644,950	\$ 22,070
Professional services.....	26,523	26,523	16,777	9,746
Operating expenditures.....	50,037	71,058	34,169	36,889
<i>Total Board of County Commissioners.....</i>	<i>743,580</i>	<i>764,601</i>	<i>695,896</i>	<i>68,705</i>
<i>County Administrator</i>				
Personal services.....	221,675	231,461	231,461	0
Professional services.....	15,117	15,472	15,472	0
Operating expenditures.....	12,755	13,457	13,388	69
<i>Total County Administrator.....</i>	<i>249,547</i>	<i>260,390</i>	<i>260,321</i>	<i>69</i>
<i>Clerk of the Commission</i>				
Personal services.....	69,453	69,528	69,514	14
Professional services.....	29,789	29,789	26,243	3,546
Operating expenditures.....	10,407	15,804	5,330	10,474
Capital outlays.....	5,937	5,937	5,937	0
<i>Total Clerk of the Commission.....</i>	<i>115,586</i>	<i>121,058</i>	<i>107,024</i>	<i>14,034</i>
<i>Office of Management and Budget</i>				
Personal services.....	785,385	775,524	643,337	132,187
Professional services.....	67,620	87,700	85,364	2,336
Operating expenditures.....	30,574	84,902	16,901	68,001
Capital outlays.....	215	2,716	2,544	172
<i>Total Office of Management and Budget.....</i>	<i>883,794</i>	<i>950,842</i>	<i>748,146</i>	<i>202,696</i>
<i>Administrative Services</i>				
Personal services.....	1,525,152	1,494,652	1,396,924	97,728
Professional services.....	170,215	187,948	125,416	62,532
Operating expenditures.....	188,772	172,698	125,178	47,520
Capital outlays.....	98,971	125,374	121,204	4,170
<i>Total Administrative Services.....</i>	<i>1,983,110</i>	<i>1,980,672</i>	<i>1,768,722</i>	<i>211,950</i>
<i>Public Works</i>				
Personal services.....	2,578,335	2,618,667	2,529,775	88,892
Professional services.....	419,690	473,048	421,677	51,371
Operating expenditures.....	1,250,728	1,170,085	949,719	220,366
Capital outlays.....	1,142	17,909	17,909	0
<i>Total Public Works.....</i>	<i>4,249,895</i>	<i>4,279,709</i>	<i>3,919,080</i>	<i>360,629</i>

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

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2003*

*(Cont'd.)*

<i>General Government (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Personal services.....	\$ 456,978	\$ 174,982	\$ 174,982	\$ 0
Professional services.....	489,798	986,653	986,653	0
Operating expenditures.....	1,338,926	194,537	194,537	0
<i>Total Non-Departmental.....</i>	<u>2,285,702</u>	<u>1,356,172</u>	<u>1,356,172</u>	<u>0</u>
<i>Data Processing</i>				
Personal services.....	1,874,005	1,874,005	1,766,704	107,301
Professional services.....	1,489,519	1,488,937	1,403,625	85,312
Operating expenditures.....	138,510	152,760	93,296	59,464
Capital outlays.....		78,043	76,567	1,476
<i>Total Data Processing.....</i>	<u>3,502,034</u>	<u>3,593,745</u>	<u>3,340,192</u>	<u>253,553</u>
<i>Records Center and Archives</i>				
Personal services.....	721,992	721,992	716,207	5,785
Professional services.....	137,231	131,431	109,011	22,420
Operating expenditures.....	73,527	89,924	39,806	50,118
Capital outlays.....		18,660	18,660	0
<i>Total Records Center and Archives.....</i>	<u>932,750</u>	<u>962,007</u>	<u>883,684</u>	<u>78,323</u>
<i>Auditor</i>				
Personal services.....	2,623,952	2,661,187	2,661,187	0
Professional services.....	322,992	250,787	221,581	29,206
Operating expenditures.....	138,022	134,760	92,925	41,835
Capital outlays.....	33,779	129,910	122,545	7,365
<i>Total Auditor.....</i>	<u>3,118,745</u>	<u>3,176,644</u>	<u>3,098,238</u>	<u>78,406</u>
<i>Treasurer</i>				
Personal services.....	1,142,650	1,142,650	1,067,389	75,261
Professional services.....	500,015	488,497	454,857	33,640
Operating expenditures.....	48,878	116,543	47,315	69,228
Capital outlays.....	14,367	50,211	50,109	102
<i>Total Treasurer.....</i>	<u>1,705,910</u>	<u>1,797,901</u>	<u>1,619,670</u>	<u>178,231</u>
<i>Recorder</i>				
Personal services.....	1,054,104	1,069,066	1,062,435	6,631
Professional services.....	45,068	35,760	28,764	6,996
Operating expenditures.....	31,249	50,410	30,511	19,899
Capital outlays.....	3,863	5,738	5,717	21
<i>Total Recorder.....</i>	<u>1,134,284</u>	<u>1,160,974</u>	<u>1,127,427</u>	<u>33,547</u>
<i>Board of Elections</i>				
Personal services.....	2,225,871	2,237,871	2,048,041	189,830
Professional services.....	155,296	219,616	208,200	11,416
Operating expenditures.....	357,401	312,575	236,872	75,703
Capital outlays.....	10,667	25,824	25,754	70
<i>Total Board of Elections.....</i>	<u>2,749,235</u>	<u>2,795,886</u>	<u>2,518,867</u>	<u>277,019</u>
<i>Total General Government.....</i>	<u>23,654,172</u>	<u>23,200,601</u>	<u>21,443,439</u>	<u>1,757,162</u>



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

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2003*

*(Cont'd.)*

<i>Judicial and Law Enforcement</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Public Works</i>				
Personal services.....	\$ 1,294,043	\$ 1,332,275	\$ 1,249,770	\$ 82,505
Professional services.....	219,564	276,446	223,840	52,606
Operating expenditures.....	1,112,459	1,278,614	1,244,744	33,870
<i>Total Public Works</i> .....	<u>2,626,066</u>	<u>2,887,335</u>	<u>2,718,354</u>	<u>168,981</u>
<i>Non-Departmental</i>				
Personal services.....	986,418	1,021,540	1,021,352	188
Professional services.....	5,838,339	7,238,694	7,237,972	722
Operating expenditures.....	252,443	108,950	107,755	1,195
Capital outlays.....	8,400	12,853	12,819	34
<i>Total Non-Departmental</i> .....	<u>7,085,600</u>	<u>8,382,037</u>	<u>8,379,898</u>	<u>2,139</u>
<i>Prosecutor</i>				
Personal services.....	9,015,878	9,148,755	9,148,755	0
Professional services.....	286,698	281,652	276,837	4,815
Operating expenditures.....	328,851	353,747	351,460	2,287
Capital outlays.....	162,889	180,039	180,039	0
<i>Total Prosecutor</i> .....	<u>9,794,316</u>	<u>9,964,193</u>	<u>9,957,091</u>	<u>7,102</u>
<i>Sheriff</i>				
Personal services.....	22,572,896	22,257,589	22,255,521	2,068
Professional services.....	2,125,574	2,661,881	2,637,496	24,385
Operating expenditures.....	1,581,263	1,556,988	1,371,511	185,477
Capital outlays.....	7,746	62,807	58,918	3,889
<i>Total Sheriff</i> .....	<u>26,287,479</u>	<u>26,539,265</u>	<u>26,323,446</u>	<u>215,819</u>
<i>Coroner</i>				
Personal services.....	2,739,625	2,827,089	2,827,089	0
Professional services.....	266,430	294,375	282,943	11,432
Operating expenditures.....	142,099	135,984	134,266	1,718
Capital outlays.....	14,772	14,772	14,772	0
<i>Total Coroner</i> .....	<u>3,162,926</u>	<u>3,272,220</u>	<u>3,259,070</u>	<u>13,150</u>
<i>Clerk of Courts</i>				
Personal services.....	1,135,560	1,136,560	1,111,169	25,391
Professional services.....	69,519	69,985	55,365	14,620
Operating expenditures.....	540,879	564,728	521,001	43,727
Capital outlays.....	3,000	4,125	4,123	2
<i>Total Clerk of Courts</i> .....	<u>1,748,958</u>	<u>1,775,398</u>	<u>1,691,658</u>	<u>83,740</u>
<i>Common Pleas Court</i>				
Personal services.....	9,172,949	9,258,360	9,258,360	0
Professional services.....	964,858	1,028,685	1,028,213	472
Operating expenditures.....	416,390	369,929	369,161	768
Debt service.....	56,225	42,074	42,074	0
Capital outlays.....	60,211	98,185	98,184	1
<i>Total Common Pleas Court</i> .....	<u>10,670,633</u>	<u>10,797,233</u>	<u>10,795,992</u>	<u>1,241</u>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2003

(Cont'd.)

<i>Judicial and Law Enforcement (Cont'd.)</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Juvenile Court</i>				
Personal services.....	\$ 13,324,930	\$ 13,278,111	\$ 13,278,111	\$ 0
Professional services.....	1,937,264	2,479,928	2,450,439	29,489
Operating expenditures.....	786,052	774,038	682,101	91,937
Debt service.....	25,768	21,528	21,291	237
Capital outlays.....	40,044	103,498	83,438	20,060
<i>Total Juvenile Court.....</i>	<u>16,114,058</u>	<u>16,657,103</u>	<u>16,515,380</u>	<u>141,723</u>
<i>Domestic Relations Court</i>				
Personal services.....	299,284	299,462	299,462	0
Professional services.....	40,643	32,732	32,668	64
Operating expenditures.....	8,550	8,382	7,652	730
Capital outlays.....		800	389	411
<i>Total Domestic Relations Court.....</i>	<u>348,477</u>	<u>341,376</u>	<u>340,171</u>	<u>1,205</u>
<i>Probate Court</i>				
Personal services.....	1,448,438	1,504,417	1,504,417	0
Professional services.....	105,243	107,157	105,548	1,609
Operating expenditures.....	104,767	102,972	102,533	439
Capital outlays.....		26,909	26,752	157
<i>Total Probate Court.....</i>	<u>1,658,448</u>	<u>1,741,455</u>	<u>1,739,250</u>	<u>2,205</u>
<i>District Courts</i>				
Personal services.....	699,106	699,106	691,841	7,265
Professional services.....	66,378	45,490	40,651	4,839
Operating expenditures.....	28,934	24,436	18,587	5,849
Capital outlays.....		18,947	17,049	1,898
<i>Total District Courts.....</i>	<u>794,418</u>	<u>787,979</u>	<u>768,128</u>	<u>19,851</u>
<i>Municipal Courts</i>				
Personal services.....	67,843	116,943	99,338	17,605
Professional services.....	65,590	64,090	49,375	14,715
Operating expenditures.....	872,093	824,493	741,971	82,522
<i>Total Municipal Courts.....</i>	<u>1,005,526</u>	<u>1,005,526</u>	<u>890,684</u>	<u>114,842</u>
<i>Court of Appeals</i>				
Personal services.....	22,543	24,543	24,318	225
Professional services.....	51,045	47,461	42,222	5,239
Operating expenditures.....	102,215	94,795	77,299	17,496
Debt service.....	3,486			0
Capital outlays.....	778	3,609	3,049	560
<i>Total Court of Appeals.....</i>	<u>180,067</u>	<u>170,408</u>	<u>146,888</u>	<u>23,520</u>
<i>Public Defender</i>				
Personal services.....	4,272,228	4,388,469	4,388,469	0
Professional services.....	195,145	177,595	177,359	236
Operating expenditures.....	179,343	138,646	138,191	455
Capital outlays.....	3,628	26,042	26,028	14
<i>Total Public Defender.....</i>	<u>4,650,344</u>	<u>4,730,752</u>	<u>4,730,047</u>	<u>705</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>86,127,316</u>	<u>89,052,280</u>	<u>88,256,057</u>	<u>796,223</u>

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

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2003*

*(Cont'd.)*

<i>Environment &amp; Public Works</i>	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	\$ 86,845	\$ 83,681	\$ 83,681	\$ 0
Operating expenditures.....	232,744	232,744	232,744	0
<i>Total Non-Departmental</i> .....	<u>319,589</u>	<u>316,425</u>	<u>316,425</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	325,288	325,288	319,535	5,753
Professional services.....	54,818	55,018	51,437	3,581
Operating expenditures.....	39,593	51,587	40,157	11,430
Debt service.....	7,100	8,600	8,097	503
Capital outlays.....	25,000	32,524	7,428	25,096
<i>Total County Engineer</i> .....	<u>451,799</u>	<u>473,017</u>	<u>426,654</u>	<u>46,363</u>
<i>Total Environment &amp; Public Works</i> .....	<u>771,388</u>	<u>789,442</u>	<u>743,079</u>	<u>46,363</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	852,947	1,624,998	1,624,998	0
Operating expenditures.....	185,448	169,826	169,826	0
<i>Total Non-Departmental</i> .....	<u>1,038,395</u>	<u>1,794,824</u>	<u>1,794,824</u>	<u>0</u>
<i>Veteran Services</i>				
Personal services.....	879,969	875,119	780,365	94,754
Professional services.....	56,741	57,071	44,080	12,991
Operating expenditures.....	1,077,691	1,612,031	1,426,111	185,920
Capital outlays.....	6,165	10,965	10,962	3
<i>Total Veteran Services</i> .....	<u>2,020,566</u>	<u>2,555,186</u>	<u>2,261,518</u>	<u>293,668</u>
<i>Total Social Services</i> .....	<u>3,058,961</u>	<u>4,350,010</u>	<u>4,056,342</u>	<u>293,668</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	670,232	675,093	575,751	99,342
Professional services.....	48,703	61,093	52,605	8,488
Operating expenditures.....	50,788	95,167	32,845	62,322
Capital outlays.....	19,162	28,452	28,280	172
<i>Total Community Development and Planning</i> .....	<u>788,885</u>	<u>859,805</u>	<u>689,481</u>	<u>170,324</u>
<i>Public Works</i>				
Personal services.....	1,511,478	1,437,685	1,391,544	46,141
Professional services.....	254,754	258,466	254,151	4,315
Operating expenditures.....	354,945	321,135	319,380	1,755
Debt service.....	2,118			0
Capital outlays.....	51,275	91,996	91,897	99
<i>Total Public Works</i> .....	<u>2,174,570</u>	<u>2,109,282</u>	<u>2,056,972</u>	<u>52,310</u>

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

*(Non-GAAP Budgetary Basis)*

*For the Year Ended December 31, 2003*

<i>Community and Economic Development (Cont'd.)</i>	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	\$ 90,000	\$ 90,000	\$ 90,000	\$ 0
Operating expenditures.....	2,475,715	2,486,277	2,486,277	0
<i>Total Non-Departmental</i> .....	<u>2,565,715</u>	<u>2,576,277</u>	<u>2,576,277</u>	<u>0</u>
<i>Total Community and Economic Development</i> .....	<u>5,529,170</u>	<u>5,545,364</u>	<u>5,322,730</u>	<u>222,634</u>
<hr/>				
<i>Totals</i>				
<i>Total Expenditures</i> .....	\$ 119,141,007	\$ 122,937,697	\$ 119,821,647	\$ 3,116,050
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	22,609,447	18,866,383	25,853,845	6,987,462
<i>Other Financing Sources And Uses</i>				
Transfers in.....	4,359,920	5,817,955	6,255,461	437,506
Transfers out.....	(28,015,713)	(35,590,341)	(35,589,736)	605
<i>Total Other Financing Sources And Uses</i> .....	<u>(23,655,793)</u>	<u>(29,772,386)</u>	<u>(29,334,275)</u>	<u>438,111</u>
<i>Net Change in Fund Balance</i> .....	<u>(1,046,346)</u>	<u>(10,906,003)</u>	<u>(3,480,430)</u>	<u>7,425,573</u>
<i>Fund Balance at Beginning of Year</i> .....	<u>40,413,888</u>	<u>40,413,888</u>	<u>40,413,888</u>	<u>0</u>
<i>Fund Balance at End of Year</i> .....	<u>\$ 39,367,542</u>	<u>\$ 29,507,885</u>	<u>\$ 36,933,458</u>	<u>\$ 7,425,573</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 19,818	\$ 19,818	\$ 18,024	\$ (1,794)
Intergovernmental.....	26,242,607	26,547,068	30,786,993	4,239,925
Miscellaneous.....	367,712	375,062	588,387	213,325
<i>Total Revenues</i> .....	<u>26,630,137</u>	<u>26,941,948</u>	<u>31,393,404</u>	<u>4,451,456</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....	19,488,238	19,291,973	19,198,939	93,034
Professional services.....	21,791,825	22,092,780	22,030,577	62,203
Operating expenditures.....	5,010,861	6,066,332	6,006,659	59,673
Debt service.....	1,433,966	1,432,614	1,432,614	0
Capital outlays.....	218,956	252,144	251,367	777
<i>Total Expenditures</i> .....	<u>47,943,846</u>	<u>49,135,843</u>	<u>48,920,156</u>	<u>215,687</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(21,313,709)	(22,193,895)	(17,526,752)	4,667,143
<i>Other Financing Sources And Uses</i>				
Transfers in.....	23,037,505	23,917,691	23,917,691	0
<i>Total Other Financing Sources And Uses</i> .....	<u>23,037,505</u>	<u>23,917,691</u>	<u>23,917,691</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	1,723,796	1,723,796	6,390,939	4,667,143
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	480,535	480,535	480,535	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 2,204,331</u>	<u>\$ 2,204,331</u>	<u>\$ 6,871,474</u>	<u>\$ 4,667,143</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 35,839,839	\$ 35,839,839	\$ 34,716,232	\$ (1,123,607)
Other taxes.....	20,000	20,000	35,807	15,807
Intergovernmental.....	3,984,454	3,984,454	4,418,795	434,341
Miscellaneous.....			66,961	66,961
<i>Total Revenues</i> .....	<u>39,844,293</u>	<u>39,844,293</u>	<u>39,237,795</u>	<u>(606,498)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	1,842,960	2,791,660	2,786,791	4,869
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	<u>129,210</u>	<u>129,210</u>	<u>129,210</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>1,972,170</u>	<u>2,920,870</u>	<u>2,916,001</u>	<u>4,869</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	37,872,123	36,923,423	36,321,794	(601,629)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(40,285,272)</u>	<u>(39,766,622)</u>	<u>(39,521,298)</u>	<u>245,324</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(40,285,272)</u>	<u>(39,766,622)</u>	<u>(39,521,298)</u>	<u>245,324</u>
<i>Net Change in Fund Balance</i> .....	(2,413,149)	(2,843,199)	(3,199,504)	(356,305)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>6,462,970</u>	<u>6,462,970</u>	<u>6,462,970</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 4,049,821</u>	<u>\$ 3,619,771</u>	<u>\$ 3,263,466</u>	<u>\$ (356,305)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 35,851,739	\$ 35,851,739	\$ 34,752,929	\$ (1,098,810)
Other taxes.....	20,000	20,000	35,591	15,591
Intergovernmental.....	3,985,776	3,985,776	4,595,785	610,009
Miscellaneous.....			165,375	165,375
<i>Total Revenues</i> .....	<u>39,857,515</u>	<u>39,857,515</u>	<u>39,549,680</u>	<u>(307,835)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	10,379,427	7,460,099	7,088,316	371,783
<i>Intergovernmental:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	<u>12,243,512</u>	<u>12,243,512</u>	<u>12,243,512</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>22,622,939</u>	<u>19,703,611</u>	<u>19,331,828</u>	<u>371,783</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	17,234,576	20,153,904	20,217,852	63,948
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(21,831,053)</u>	<u>(25,331,053)</u>	<u>(25,331,053)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(21,831,053)</u>	<u>(25,331,053)</u>	<u>(25,331,053)</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(4,596,477)	(5,177,149)	(5,113,201)	63,948
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>19,705,959</u>	<u>19,705,959</u>	<u>19,705,959</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 15,109,482</u>	<u>\$ 14,528,810</u>	<u>\$ 14,592,758</u>	<u>\$ 63,948</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$	\$	\$ 148,001	\$ 148,001
<i>Total Revenues</i> .....	0	0	148,001	148,001
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Personal services.....	260,225	260,225	248,117	12,108
Professional services.....	93,338	169,068	132,822	36,246
Operating expenditures.....	64,225	66,225	39,283	26,942
Capital outlays.....	13,248	22,748	19,637	3,111
<i>Total Expenditures</i> .....	431,036	518,266	439,859	78,407
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(431,036)	(518,266)	(291,858)	226,408
<i>Other Financing Sources And Uses</i>				
Transfers in.....	445,250	445,250	332,000	(113,250)
Transfers out.....	(500)	(300)		300
<i>Total Other Financing Sources And Uses</i> .....	444,750	444,950	332,000	(112,950)
<i>Net Change in Fund Balance</i> .....	13,714	(73,316)	40,142	113,458
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	141,287	141,287	141,287	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 155,001	\$ 67,971	\$ 181,429	\$ 113,458



*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 and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Community Access</i>				
Personal services.....	234,427	251,427	238,688	12,739
Professional services.....	484,658	1,456,208	1,433,043	23,165
Operating expenditures.....	115,941	82,441	61,981	20,460
Capital outlays.....	117,900	97,900	60,601	37,299
<i>Total Expenditures</i> .....	<u>952,926</u>	<u>1,887,976</u>	<u>1,794,313</u>	<u>93,663</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(952,926)	(1,887,976)	(1,794,313)	93,663
<i>Other Financing Sources And Uses</i>				
Transfers in.....	850,000	850,000	550,000	(300,000)
<i>Total Other Financing Sources And Uses</i> .....	<u>850,000</u>	<u>850,000</u>	<u>550,000</u>	<u>(300,000)</u>
<i>Net Change in Fund Balance</i> .....	(102,926)	(1,037,976)	(1,244,313)	(206,337)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>2,875,795</u>	<u>2,875,795</u>	<u>2,875,795</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 2,772,869</u>	<u>\$ 1,837,819</u>	<u>\$ 1,631,482</u>	<u>\$ (206,337)</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 and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Professional services.....	69,400	226,900	117,791	109,109
Operating expenditures.....	2,000	29,500	11,667	17,833
<i>Total Expenditures</i> .....	<u>71,400</u>	<u>256,400</u>	<u>129,458</u>	<u>126,942</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(71,400)	(256,400)	(129,458)	126,942
<i>Other Financing Sources And Uses</i>				
Transfers in.....	60,000	245,000	60,000	(185,000)
<i>Total Other Financing Sources And Uses</i> .....	<u>60,000</u>	<u>245,000</u>	<u>60,000</u>	<u>(185,000)</u>
<i>Net Change in Fund Balance</i> .....	(11,400)	(11,400)	(69,458)	(58,058)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>174,582</u>	<u>174,582</u>	<u>174,582</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 163,182</u>	<u>\$ 163,182</u>	<u>\$ 105,124</u>	<u>\$ (58,058)</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 4,456,745	\$ 4,456,745	\$ 3,892,765	\$ (563,980)
Other taxes.....	6,699	6,699	5,051	(1,648)
Fees and charges for services.....	1,653,500	1,653,500	1,790,760	137,260
Intergovernmental.....	9,537,264	9,537,264	9,904,949	367,685
Miscellaneous.....	83,500	83,500	147,052	63,552
<i>Total Revenues</i> .....	<u>15,737,708</u>	<u>15,737,708</u>	<u>15,740,577</u>	<u>2,869</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental</i>				
<i>Disabilities</i>				
Personal services.....	29,612,230	29,603,684	27,591,920	2,011,764
Professional services.....	2,831,602	2,865,282	2,412,472	452,810
Operating expenditures.....	2,518,708	2,464,804	1,923,613	541,191
Debt service.....	4,006	4,006	4,006	0
Capital outlays.....	186,311	213,478	198,260	15,218
<i>Total Expenditures</i> .....	<u>35,152,857</u>	<u>35,151,254</u>	<u>32,130,271</u>	<u>3,020,983</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(19,415,149)	(19,413,546)	(16,389,694)	3,023,852
<i>Other Financing Sources And Uses</i>				
Transfers in.....	11,400,965	11,400,965	11,225,541	(175,424)
Transfers out.....	(763,240)	(764,843)	(764,843)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>10,637,725</u>	<u>10,636,122</u>	<u>10,460,698</u>	<u>(175,424)</u>
<i>Net Change in Fund Balance</i> .....	(8,777,424)	(8,777,424)	(5,928,996)	2,848,428
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>15,125,593</u>	<u>15,125,593</u>	<u>15,125,593</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 6,348,169</u>	<u>\$ 6,348,169</u>	<u>\$ 9,196,597</u>	<u>\$ 2,848,428</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 428,580	\$ 428,580	\$ 365,766	\$ (62,814)
Miscellaneous.....			17,334	17,334
<i>Total Revenues</i> .....	<u>428,580</u>	<u>428,580</u>	<u>383,100</u>	<u>(45,480)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-Country View Manor</i>				
Personal services.....	1,643,696	1,643,696	1,486,603	157,093
Professional services.....	422,677	421,677	300,074	121,603
Operating expenditures.....	513,919	514,919	419,618	95,301
Capital outlays.....	<u>26,100</u>	<u>26,100</u>	<u>26,100</u>	<u>26,100</u>
<i>Total Expenditures</i> .....	<u>2,606,392</u>	<u>2,606,392</u>	<u>2,206,295</u>	<u>400,097</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>(2,177,812)</u>	<u>(2,177,812)</u>	<u>(1,823,195)</u>	<u>354,617</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,895,530</u>	<u>1,895,530</u>	<u>1,858,362</u>	<u>(37,168)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>1,895,530</u>	<u>1,895,530</u>	<u>1,858,362</u>	<u>(37,168)</u>
<i>Net Change in Fund Balance</i> .....	<u>(282,282)</u>	<u>(282,282)</u>	<u>35,167</u>	<u>317,449</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>445,259</u>	<u>445,259</u>	<u>445,259</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 162,977</u>	<u>\$ 162,977</u>	<u>\$ 480,426</u>	<u>\$ 317,449</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 4,100,000	\$ 4,100,000	\$ 4,119,333	\$ 19,333
Fees and charges for services.....	110,000	110,000	192,071	82,071
Fines and forfeitures.....	320,000	320,000	284,434	(35,566)
Intergovernmental.....	9,525,000	9,525,000	10,371,292	846,292
Investment earnings.....	431,910	431,910	164,456	(267,454)
Miscellaneous.....	7,000	7,000	99,059	92,059
<i>Total Revenues</i> .....	<u>14,493,910</u>	<u>14,493,910</u>	<u>15,230,645</u>	<u>736,735</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	7,242,085	7,242,085	6,723,777	518,308
Professional services.....	513,336	527,336	502,111	25,225
Operating expenditures.....	2,358,697	2,644,846	2,389,366	255,480
Capital outlays.....	4,682,234	4,007,825	3,276,828	730,997
<i>Total Expenditures</i> .....	<u>14,796,352</u>	<u>14,422,092</u>	<u>12,892,082</u>	<u>1,530,010</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(302,442)	71,818	2,338,563	2,266,745
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,000	2,000	213,787	211,787
Transfers out.....	<u>(2,885,000)</u>	<u>(3,259,259)</u>	<u>(3,185,409)</u>	<u>73,850</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(2,883,000)</u>	<u>(3,257,259)</u>	<u>(2,971,622)</u>	<u>285,637</u>
<i>Net Change in Fund Balance</i> .....	(3,185,442)	(3,185,441)	(633,059)	2,552,382
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>5,607,087</u>	<u>5,607,087</u>	<u>5,607,087</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 2,421,645</u>	<u>\$ 2,421,646</u>	<u>\$ 4,974,028</u>	<u>\$ 2,552,382</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 and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 40,600	\$ 44,200	\$ 45,264	\$ 1,064
<i>Total Revenues</i> .....	<u>40,600</u>	<u>44,200</u>	<u>45,264</u>	<u>1,064</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Capital outlays.....	142,808	144,203	21,918	122,285
<i>Total Expenditures</i> .....	<u>142,808</u>	<u>144,203</u>	<u>21,918</u>	<u>122,285</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(102,208)	(100,003)	23,346	123,349
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	<u>184,837</u>	<u>184,837</u>	<u>184,837</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 82,629</u>	<u>\$ 84,834</u>	<u>\$ 208,183</u>	<u>\$ 123,349</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$	\$	\$ 65	\$ 65
Fees and charges for services.....	1,500,000	1,500,000	1,959,798	459,798
Miscellaneous.....			595	595
<i>Total Revenues</i> .....	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,960,458</u>	<u>460,458</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	1,652,166	1,652,166	1,616,733	35,433
Professional services.....	1,610,064	1,530,264	1,164,597	365,667
Operating expenditures.....	110,913	110,913	65,680	45,233
Capital outlays.....	53,195	879,995	868,441	11,554
<i>Total Expenditures</i> .....	<u>3,426,338</u>	<u>4,173,338</u>	<u>3,715,451</u>	<u>457,887</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(1,926,338)	(2,673,338)	(1,754,993)	918,345
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>3,917,872</u>	<u>3,917,872</u>	<u>3,917,872</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 1,991,534</u>	<u>\$ 1,244,534</u>	<u>\$ 2,162,879</u>	<u>\$ 918,345</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Other taxes.....	\$ 2,200,000	\$ 2,415,400	\$ 2,326,030	\$ (89,370)
<i>Total Revenues</i> .....	<u>2,200,000</u>	<u>2,415,400</u>	<u>2,326,030</u>	<u>(89,370)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	102,083	104,583	103,124	1,459
Professional services.....	10,617	10,617	7,592	3,025
Operating expenditures.....	1,370,110	1,515,610	1,442,706	72,904
Capital outlays.....		<u>2,000</u>	<u>1,631</u>	<u>369</u>
<i>Total Expenditures</i> .....	<u>1,482,810</u>	<u>1,632,810</u>	<u>1,555,053</u>	<u>77,757</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	717,190	782,590	770,977	(11,613)
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>(717,190)</u>	<u>(782,590)</u>	<u>(754,250)</u>	<u>28,340</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>(717,190)</u>	<u>(782,590)</u>	<u>(754,250)</u>	<u>28,340</u>
<i>Net Change in Fund Balance</i> .....	0	0	16,727	16,727
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>173,867</u>	<u>173,867</u>	<u>173,867</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 173,867</u>	<u>\$ 173,867</u>	<u>\$ 190,594</u>	<u>\$ 16,727</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 3,003,920	\$ 3,078,920	\$ 1,954,317	\$ (1,124,603)
Miscellaneous.....			726	726
<i>Total Revenues.....</i>	<u>3,003,920</u>	<u>3,078,920</u>	<u>1,955,043</u>	<u>(1,123,877)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,667,254	2,803,874	2,787,352	16,522
Professional services.....	289,355	254,535	184,682	69,853
Operating expenditures.....	47,311	20,511	20,449	62
<i>Total Expenditures.....</i>	<u>3,003,920</u>	<u>3,078,920</u>	<u>2,992,483</u>	<u>86,437</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(1,037,440)	(1,037,440)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>203,972</u>	<u>203,972</u>	<u>203,972</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 203,972</u>	<u>\$ 203,972</u>	<u>\$ (833,468)</u>	<u>\$ (1,037,440)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 2,482,096	\$ 2,631,174	\$ 882,382	\$ (1,748,792)
Miscellaneous.....			109	109
<i>Total Revenues</i> .....	<u>2,482,096</u>	<u>2,631,174</u>	<u>882,491</u>	<u>(1,748,683)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,321,859	2,470,937	2,137,306	333,631
Professional services.....	139,639	139,639	77,402	62,237
Operating expenditures.....	20,598	20,598	11,371	9,227
<i>Total Expenditures</i> .....	<u>2,482,096</u>	<u>2,631,174</u>	<u>2,226,079</u>	<u>405,095</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	(1,343,588)	(1,343,588)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>231,396</u>	<u>231,396</u>	<u>231,396</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 231,396</u>	<u>\$ 231,396</u>	<u>\$ (1,112,192)</u>	<u>\$ (1,343,588)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 377,506	\$ 401,256	\$ 172,015	\$ (229,241)
Miscellaneous.....			64	64
<i>Total Revenues.....</i>	<u>377,506</u>	<u>401,256</u>	<u>172,079</u>	<u>(229,177)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	284,339	284,339	228,195	56,144
Professional services.....	61,132	85,132	81,784	3,348
Operating expenditures.....	32,035	8,035	6,041	1,994
<i>Total Expenditures.....</i>	<u>377,506</u>	<u>377,506</u>	<u>316,020</u>	<u>61,486</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	23,750	(143,941)	(167,691)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(23,750)</u>	<u>(23,750)</u>	<u>(23,750)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (23,750)</u>	<u>\$ 0</u>	<u>\$ (167,691)</u>	<u>\$ (167,691)</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 110,074	\$ 110,074	\$ 64,073	\$ (46,001)
<u>Total Revenues.....</u>	<u>110,074</u>	<u>110,074</u>	<u>64,073</u>	<u>(46,001)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	109,354	109,354	101,358	7,996
Professional services.....	720	720	140	580
<u>Total Expenditures.....</u>	<u>110,074</u>	<u>110,074</u>	<u>101,498</u>	<u>8,576</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(37,425)	(37,425)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>20,265</u>	<u>20,265</u>	<u>20,265</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 20,265</u>	<u>\$ 20,265</u>	<u>\$ (17,160)</u>	<u>\$ (37,425)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 355,704	\$ 392,685	\$ 155,342	\$ (237,343)
<i>Total Revenues</i> .....	<u>355,704</u>	<u>392,685</u>	<u>155,342</u>	<u>(237,343)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	353,526	353,370	291,834	61,536
Professional services.....		156	156	0
Operating expenditures.....	<u>2,178</u>	<u>2,178</u>	<u>2,178</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>355,704</u>	<u>355,704</u>	<u>294,168</u>	<u>61,536</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	36,981	(138,826)	(175,807)
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(36,981)	(36,981)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>(36,981)</u>	<u>(36,981)</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	0	0	(175,807)	(175,807)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>98,692</u>	<u>98,692</u>	<u>98,692</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 98,692</u>	<u>\$ 98,692</u>	<u>\$ (77,115)</u>	<u>\$ (175,807)</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....		11,924	11,924	0
<i>Total Expenditures</i> .....	0	11,924	11,924	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	(11,924)	(11,924)	0
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	11,924	11,924	11,924	0
<i>Fund Balance (Deficit) At End Of Year</i> .....	\$ 11,924	\$ 0	\$ 0	\$ 0

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 64,260	\$ 67,260	\$ 49,336	\$ (17,924)
<i>Total Revenues</i> .....	<u>64,260</u>	<u>67,260</u>	<u>49,336</u>	<u>(17,924)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	61,900	66,381	65,176	1,205
Professional services.....	1,578	97	97	0
Operating expenditures.....	<u>782</u>	<u>782</u>	<u>782</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>64,260</u>	<u>67,260</u>	<u>66,055</u>	<u>1,205</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	(16,719)	(16,719)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>2,177</u>	<u>2,177</u>	<u>2,177</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 2,177</u>	<u>\$ 2,177</u>	<u>\$ (14,542)</u>	<u>\$ (16,719)</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 260,394	\$ 361,106	\$ 232,126	\$ (128,980)
<i>Total Revenues</i> .....	<u>260,394</u>	<u>361,106</u>	<u>232,126</u>	<u>(128,980)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	243,706	243,706	173,137	70,569
Professional services.....	7,043	7,043	1,472	5,571
Operating expenditures.....	<u>9,645</u>	<u>9,645</u>	<u>4,530</u>	<u>5,115</u>
<i>Total Expenditures</i> .....	<u>260,394</u>	<u>260,394</u>	<u>179,139</u>	<u>81,255</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	100,712	52,987	(47,725)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>(75,224)</u>	<u>(75,224)</u>	<u>(75,224)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ (75,224)</u>	<u>\$ 25,488</u>	<u>\$ (22,237)</u>	<u>\$ (47,725)</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 136,733	\$ 164,897	\$ 113,981	\$ (50,916)
<i>Total Revenues</i> .....	<u>136,733</u>	<u>164,897</u>	<u>113,981</u>	<u>(50,916)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	131,784	138,682	132,561	6,121
Professional services.....	3,095	197	192	5
Operating expenditures.....	<u>1,854</u>	<u>26,018</u>	<u>26,018</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>136,733</u>	<u>164,897</u>	<u>158,771</u>	<u>6,126</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	(44,790)	(44,790)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>(8,449)</u>	<u>(8,449)</u>	<u>(8,449)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ (8,449)</u>	<u>\$ (8,449)</u>	<u>\$ (53,239)</u>	<u>\$ (44,790)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 137,208	\$ 137,208	\$ 89,334	\$ (47,874)
<i>Total Revenues</i> .....	<u>137,208</u>	<u>137,208</u>	<u>89,334</u>	<u>(47,874)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	131,785	131,785	117,444	14,341
Professional services.....	3,569	3,569	127	3,442
Operating expenditures.....	<u>1,854</u>	<u>1,854</u>	<u>1,854</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>137,208</u>	<u>137,208</u>	<u>119,425</u>	<u>17,783</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	(30,091)	(30,091)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>3,847</u>	<u>3,847</u>	<u>3,847</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 3,847</u>	<u>\$ 3,847</u>	<u>\$ (26,244)</u>	<u>\$ (30,091)</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 76,375	\$ 76,652	\$ 100,680	\$ 24,028
<i>Total Revenues</i> .....	<u>76,375</u>	<u>76,652</u>	<u>100,680</u>	<u>24,028</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	71,649	75,352	64,393	10,959
Professional services.....	3,426			0
Operating expenditures.....	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>76,375</u>	<u>76,652</u>	<u>65,693</u>	<u>10,959</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	34,987	34,987
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>(34,987)</u>	<u>(34,987)</u>	<u>(34,987)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ (34,987)</u>	<u>\$ (34,987)</u>	<u>\$ 0</u>	<u>\$ 34,987</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 79,213	\$ 79,213	\$ 44,400	\$ (34,813)
<i>Total Revenues</i> .....	<u>79,213</u>	<u>79,213</u>	<u>44,400</u>	<u>(34,813)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	78,312	78,312	62,088	16,224
Professional services.....	251	251		251
Operating expenditures.....	<u>650</u>	<u>650</u>	<u>650</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>79,213</u>	<u>79,213</u>	<u>62,738</u>	<u>16,475</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	(18,338)	(18,338)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (18,338)</u>	<u>\$ (18,338)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$	\$ 262,366	\$ 34,901	\$ (227,465)
<i>Total Revenues</i> .....		<u>0</u>	<u>34,901</u>	<u>(227,465)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....		195,530	49,220	146,310
Professional services.....		10,836		10,836
Operating expenditures.....		13,000		13,000
Capital outlays.....		43,000		43,000
<i>Total Expenditures</i> .....		<u>0</u>	<u>49,220</u>	<u>213,146</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....		0	(14,319)	(14,319)
<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>(14,319)</u>	<u>(14,319)</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental.....	\$	\$ 39,812	\$ 8,176	\$ (31,636)
<b>Total Revenues.....</b>	<b>0</b>	<b>39,812</b>	<b>8,176</b>	<b>(31,636)</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Judicial and Law Enforcement</b>				
<b>Sheriff</b>				
Personal services.....		39,112	28,845	10,267
Operating expenditures.....		700		700
<b>Total Expenditures.....</b>	<b>0</b>	<b>39,812</b>	<b>28,845</b>	<b>10,967</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>0</b>	<b>(20,669)</b>	<b>(20,669)</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (20,669)</b>	<b>\$ (20,669)</b>

*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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,071,579	\$ 2,071,579	\$ 2,091,781	\$ 20,202
Total Revenues.....	<u>2,071,579</u>	<u>2,071,579</u>	<u>2,091,781</u>	<u>20,202</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	167,841	167,841	164,902	2,939
Professional services.....	1,278,604	1,781,501	1,189,838	591,663
Operating expenditures.....	2,339,413	2,353,413	2,325,027	28,386
Capital outlays.....		<u>4,717</u>	<u>2,953</u>	<u>1,764</u>
Total Expenditures.....	<u>3,785,858</u>	<u>4,307,472</u>	<u>3,682,720</u>	<u>624,752</u>
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(1,714,279)	(2,235,893)	(1,590,939)	644,954
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,093,239</u>	<u>1,093,239</u>	<u>1,115,586</u>	<u>22,347</u>
Total Other Financing Sources And Uses.....	<u>1,093,239</u>	<u>1,093,239</u>	<u>1,115,586</u>	<u>22,347</u>
Net Change in Fund Balance.....	(621,040)	(1,142,654)	(475,353)	667,301
Fund Balance (Deficit) At Beginning Of Year.....	<u>2,316,002</u>	<u>2,316,002</u>	<u>2,316,002</u>	<u>0</u>
Fund Balance (Deficit) At End Of Year.....	<u>\$ 1,694,962</u>	<u>\$ 1,173,348</u>	<u>\$ 1,840,649</u>	<u>\$ 667,301</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,010,158	\$ 2,010,158	\$ 2,075,801	\$ 65,643
Intergovernmental.....			17,384	17,384
Miscellaneous.....	17,044	17,044	40,165	23,121
<i>Total Revenues</i> .....	<u>2,027,202</u>	<u>2,027,202</u>	<u>2,133,350</u>	<u>106,148</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,732,686	1,732,686	1,722,663	10,023
Professional services.....	191,667	246,114	231,647	14,467
Operating expenditures.....	195,533	193,467	182,947	10,520
Capital outlays.....		54,431	51,474	2,957
<i>Total Expenditures</i> .....	<u>2,119,886</u>	<u>2,226,698</u>	<u>2,188,731</u>	<u>37,967</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(92,684)	(199,496)	(55,381)	144,115
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>1,548,687</u>	<u>1,548,687</u>	<u>1,548,687</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 1,456,003</u>	<u>\$ 1,349,191</u>	<u>\$ 1,493,306</u>	<u>\$ 144,115</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 583,085	\$ 653,184	\$ 510,077	\$ (143,107)
Intergovernmental.....			13,021	13,021
Miscellaneous.....			32	32
<i>Total Revenues</i> .....	<u>583,085</u>	<u>653,184</u>	<u>523,130</u>	<u>(130,054)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	518,287	505,813	475,061	30,752
Professional services.....	84,618	80,048	75,691	4,357
Operating expenditures.....	779,127	872,370	868,113	4,257
Capital outlays.....	10,000	3,900	3,900	0
<i>Total Expenditures</i> .....	<u>1,392,032</u>	<u>1,462,131</u>	<u>1,422,765</u>	<u>39,366</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>(808,947)</u>	<u>(808,947)</u>	<u>(899,635)</u>	<u>(90,688)</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	805,212	863,061	796,748	(66,313)
<i>Total Other Financing Sources And Uses</i> .....	<u>805,212</u>	<u>863,061</u>	<u>796,748</u>	<u>(66,313)</u>
<i>Net Change in Fund Balance</i> .....	<u>(3,735)</u>	<u>54,114</u>	<u>(102,887)</u>	<u>(157,001)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>(40,049)</u>	<u>(40,049)</u>	<u>(40,049)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ (43,784)</u>	<u>\$ 14,065</u>	<u>\$ (142,936)</u>	<u>\$ (157,001)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,494,289	\$ 1,494,289	\$ 2,151,990	\$ 657,701
Miscellaneous.....	636,070	636,070	637,378	1,308
<i>Total Revenues.....</i>	<u>2,130,359</u>	<u>2,130,359</u>	<u>2,789,368</u>	<u>659,009</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	910,423	963,423	961,945	1,478
Professional services.....	238,799	269,714	266,321	3,393
Operating expenditures.....	545,340	604,005	598,602	5,403
Capital outlays.....	6,184	6,604	6,604	0
<i>Total Expenditures.....</i>	<u>1,700,746</u>	<u>1,843,746</u>	<u>1,833,472</u>	<u>10,274</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	429,613	286,613	955,896	669,283
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(1,042,411)	(1,042,411)	(1,042,409)	2
<i>Total Other Financing Sources And Uses.....</i>	<u>(1,042,411)</u>	<u>(1,042,411)</u>	<u>(1,042,409)</u>	<u>2</u>
<i>Net Change in Fund Balance.....</i>	(612,798)	(755,798)	(86,513)	669,285
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,272,129</u>	<u>1,272,129</u>	<u>1,272,129</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 659,331</u>	<u>\$ 516,331</u>	<u>\$ 1,185,616</u>	<u>\$ 669,285</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	124,934	124,934	120,239	4,695
Professional services.....	38,473	38,973	38,685	288
Operating expenditures.....	139,645	139,145	136,163	2,982
<i>Total Expenditures</i> .....	<u>303,052</u>	<u>303,052</u>	<u>295,087</u>	<u>7,965</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(303,052)	(303,052)	(295,087)	7,965
<i>Other Financing Sources And Uses</i>				
Transfers in.....	302,605	302,605	295,354	(7,251)
<i>Total Other Financing Sources And Uses</i> .....	<u>302,605</u>	<u>302,605</u>	<u>295,354</u>	<u>(7,251)</u>
<i>Net Change in Fund Balance</i> .....	(447)	(447)	267	714
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>27,531</u>	<u>27,531</u>	<u>27,531</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 27,084</u>	<u>\$ 27,084</u>	<u>\$ 27,798</u>	<u>\$ 714</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 240,879	\$ 240,879	\$ 85,001	\$ (155,878)
Miscellaneous.....			46	46
<i>Total Revenues</i> .....	<u>240,879</u>	<u>240,879</u>	<u>85,047</u>	<u>(155,832)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	85,605	92,890	92,863	27
Professional services.....	139,155	149,605	143,979	5,626
Operating expenditures.....	<u>23,242</u>	<u>12,462</u>	<u>8,875</u>	<u>3,587</u>
<i>Total Expenditures</i> .....	<u>248,002</u>	<u>254,957</u>	<u>245,717</u>	<u>9,240</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(7,123)	(14,078)	(160,670)	(146,592)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>139,777</u>	<u>139,777</u>	<u>139,777</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 132,654</u>	<u>\$ 125,699</u>	<u>\$ (20,893)</u>	<u>\$ (146,592)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 870,000	\$ 870,000	\$ 903,090	\$ 33,090
Fees and charges for services.....	93,000	93,000	113,865	20,865
Fines and forfeitures.....			25,364	25,364
Miscellaneous.....	25,300	25,300	40,192	14,892
<i>Total Revenues</i> .....	<u>988,300</u>	<u>988,300</u>	<u>1,082,511</u>	<u>94,211</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,268,377	1,335,363	1,328,984	6,379
Professional services.....	148,810	146,915	140,974	5,941
Operating expenditures.....	162,913	172,883	160,645	12,238
Capital outlays.....	45,000	28,000	27,962	38
<i>Total Expenditures</i> .....	<u>1,625,100</u>	<u>1,683,161</u>	<u>1,658,565</u>	<u>24,596</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(636,800)	(694,861)	(576,054)	118,807
<i>Other Financing Sources And Uses</i>				
Transfers in.....	541,228	563,689	563,689	0
<i>Total Other Financing Sources And Uses</i> .....	<u>541,228</u>	<u>563,689</u>	<u>563,689</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(95,572)	(131,172)	(12,365)	118,807
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>681,569</u>	<u>681,569</u>	<u>681,569</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 585,997</u>	<u>\$ 550,397</u>	<u>\$ 669,204</u>	<u>\$ 118,807</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 26,500	\$ 26,500	\$ 32,210	\$ 5,710
Miscellaneous.....	23,500	23,500	18,790	(4,710)
<i>Total Revenues.....</i>	<u>50,000</u>	<u>50,000</u>	<u>51,000</u>	<u>1,000</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Professional services.....	30,048	50,450	43,539	6,911
Operating expenditures.....	21,626	5,224	4,445	779
<i>Total Expenditures.....</i>	<u>51,674</u>	<u>55,674</u>	<u>47,984</u>	<u>7,690</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(1,674)	(5,674)	3,016	8,690
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(95,000)	(95,000)	0
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(95,000)</u>	<u>(95,000)</u>	<u>0</u>
<i>Net Change in Fund Balance.....</i>	(1,674)	(100,674)	(91,984)	8,690
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>115,736</u>	<u>115,736</u>	<u>115,736</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 114,062</u>	<u>\$ 15,062</u>	<u>\$ 23,752</u>	<u>\$ 8,690</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 86,000	\$ 86,000	\$ 97,950	\$ 11,950
<i>Total Revenues</i> .....	<u>86,000</u>	<u>86,000</u>	<u>97,950</u>	<u>11,950</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	40,747	18,286	14,654	3,632
Professional services.....	20,200	20,145	16,486	3,659
Operating expenditures.....	29,076	29,131	28,255	876
Capital outlays.....	27,413	52,413	27,413	25,000
<i>Total Expenditures</i> .....	<u>117,436</u>	<u>119,975</u>	<u>86,808</u>	<u>33,167</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(31,436)	(33,975)	11,142	45,117
<i>Other Financing Sources And Uses</i>				
Transfers out.....		(22,461)	(22,461)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>(22,461)</u>	<u>(22,461)</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(31,436)	(56,436)	(11,319)	45,117
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>88,079</u>	<u>88,079</u>	<u>88,079</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 56,643</u>	<u>\$ 31,643</u>	<u>\$ 76,760</u>	<u>\$ 45,117</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 350,000	\$ 396,870	\$ 636,365	\$ 239,495
<i>Total Revenues</i> .....	<u>350,000</u>	<u>396,870</u>	<u>636,365</u>	<u>239,495</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Professional services.....	30,000	30,000	11,713	18,287
Operating expenditures.....	147,045	139,442	135,213	4,229
Capital outlays.....	138,224	208,224	205,614	2,610
<i>Total Expenditures</i> .....	<u>315,269</u>	<u>377,666</u>	<u>352,540</u>	<u>25,126</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	34,731	19,204	283,825	264,621
<i>Other Financing Sources And Uses</i>				
Transfers out.....	(85,000)	(139,473)	(139,473)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>(85,000)</u>	<u>(139,473)</u>	<u>(139,473)</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(50,269)	(120,269)	144,352	264,621
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	<u>390,177</u>	<u>390,177</u>	<u>390,177</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 339,908</u>	<u>\$ 269,908</u>	<u>\$ 534,529</u>	<u>\$ 264,621</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 65,000	\$ 65,000	\$ 70,903	\$ 5,903
Intergovernmental.....	1,005,000	1,005,000	1,083,770	78,770
Miscellaneous.....	60,500	60,500	60,500	0
<i>Total Revenues</i> .....	<u>1,130,500</u>	<u>1,130,500</u>	<u>1,215,173</u>	<u>84,673</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,533,028	1,533,028	1,479,648	53,380
Professional services.....	89,384	89,516	76,296	13,220
Operating expenditures.....	501,139	520,160	491,810	28,350
Capital outlays.....	28,000	28,000	24,072	3,928
<i>Total Expenditures</i> .....	<u>2,151,551</u>	<u>2,170,704</u>	<u>2,071,826</u>	<u>98,878</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>(1,021,051)</u>	<u>(1,040,204)</u>	<u>(856,653)</u>	<u>183,551</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	888,405	907,558	841,845	(65,713)
Transfers out.....	(141,160)	(141,160)	(28,222)	112,938
<i>Total Other Financing Sources And Uses</i> .....	<u>747,245</u>	<u>766,398</u>	<u>813,623</u>	<u>47,225</u>
<i>Net Change in Fund Balance</i> .....	<u>(273,806)</u>	<u>(273,806)</u>	<u>(43,030)</u>	<u>230,776</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>318,719</u>	<u>318,719</u>	<u>318,719</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 44,913</u>	<u>\$ 44,913</u>	<u>\$ 275,689</u>	<u>\$ 230,776</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 257,140	\$ 257,140	\$ 258,422	\$ 1,282
<i>Total Revenues</i> .....	<u>257,140</u>	<u>257,140</u>	<u>258,422</u>	<u>1,282</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	259,834	259,834	219,694	40,140
Professional services.....	4,100	4,243	3,422	821
Operating expenditures.....	<u>7,000</u>	<u>6,857</u>	<u>3,106</u>	<u>3,751</u>
<i>Total Expenditures</i> .....	<u>270,934</u>	<u>270,934</u>	<u>226,222</u>	<u>44,712</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(13,794)	(13,794)	32,200	45,994
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>126,696</u>	<u>126,696</u>	<u>126,696</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 112,902</u>	<u>\$ 112,902</u>	<u>\$ 158,896</u>	<u>\$ 45,994</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 155,000	\$ 155,000	\$ 135,410	\$ (19,590)
<i>Total Revenues</i> .....	<u>155,000</u>	<u>155,000</u>	<u>135,410</u>	<u>(19,590)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	<u>155,000</u>	<u>155,000</u>	<u>147,749</u>	<u>7,251</u>
<i>Total Expenditures</i> .....	<u>155,000</u>	<u>155,000</u>	<u>147,749</u>	<u>7,251</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	(12,339)	(12,339)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>84,142</u>	<u>84,142</u>	<u>84,142</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 84,142</u>	<u>\$ 84,142</u>	<u>\$ 71,803</u>	<u>\$ (12,339)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 62,500	\$ 62,500	\$ 66,026	\$ 3,526
<i>Total Revenues</i> .....	<u>62,500</u>	<u>62,500</u>	<u>66,026</u>	<u>3,526</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	54,823	93,282	89,006	4,276
Professional services.....		57	57	0
<i>Total Expenditures</i> .....	<u>54,823</u>	<u>93,339</u>	<u>89,063</u>	<u>4,276</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	7,677	(30,839)	(23,037)	7,802
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>184,110</u>	<u>184,110</u>	<u>184,110</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 191,787</u>	<u>\$ 153,271</u>	<u>\$ 161,073</u>	<u>\$ 7,802</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$ 72,700	\$ 80,340	\$ 7,640
<i>Total Revenues</i> .....	0	72,700	80,340	7,640
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		15,500	15,025	475
Operating expenditures.....		1,000		1,000
Capital outlays.....	1,128	57,328	23,014	34,314
<i>Total Expenditures</i> .....	1,128	73,828	38,039	35,789
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(1,128)	(1,128)	42,301	43,429
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	77,538	77,538	77,538	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 76,410	\$ 76,410	\$ 119,839	\$ 43,429

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$	\$ 5,250	\$ 5,250	\$ 0
<i>Total Revenues</i> .....	0	5,250	5,250	0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Operating expenditures.....		8,562	407	8,155
<i>Total Expenditures</i> .....	0	8,562	407	8,155
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	(3,312)	4,843	8,155
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	3,312	3,312	3,312	0
<i>Fund Balance (Deficit) At End Of Year</i> .....	\$ 3,312	\$ 0	\$ 8,155	\$ 8,155

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Prosecutor Child Support Contract-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 2,440,776	\$ 2,440,776	\$ 2,350,618	\$ (90,158)
<i>Total Revenues</i> .....	<u>2,440,776</u>	<u>2,440,776</u>	<u>2,350,618</u>	<u>(90,158)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	2,222,461	2,172,168	2,108,504	63,664
Professional services.....	43,712	63,566	63,566	0
Operating expenditures.....	174,603	182,130	181,532	598
Capital outlays.....		2,180	2,180	0
<i>Total Expenditures</i> .....	<u>2,440,776</u>	<u>2,420,044</u>	<u>2,355,782</u>	<u>64,262</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	20,732	(5,164)	(25,896)
<i>Other Financing Sources And Uses</i>				
Transfers in.....		20,732	80,519	59,787
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>20,732</u>	<u>80,519</u>	<u>59,787</u>
<i>Net Change in Fund Balance</i> .....	0	41,464	75,355	33,891
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 0</u>	<u>\$ 41,464</u>	<u>\$ 75,355</u>	<u>\$ 33,891</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 350,000	\$ 474,906	\$ 440,914	\$ (33,992)
<i>Total Revenues</i> .....	<u>350,000</u>	<u>474,906</u>	<u>440,914</u>	<u>(33,992)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	126,453	243,585	231,919	11,666
Professional services.....	166,726	164,500	145,277	19,223
Operating expenditures.....	7,675	14,675	1,950	12,725
Capital outlays.....		<u>3,000</u>		<u>3,000</u>
<i>Total Expenditures</i> .....	<u>300,854</u>	<u>425,760</u>	<u>379,146</u>	<u>46,614</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	49,146	49,146	61,768	12,622
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>546,969</u>	<u>546,969</u>	<u>546,969</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 596,115</u>	<u>\$ 596,115</u>	<u>\$ 608,737</u>	<u>\$ 12,622</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 85,000	\$ 85,000	\$ 83,809	\$ (1,191)
<i>Total Revenues</i> .....	<u>85,000</u>	<u>85,000</u>	<u>83,809</u>	<u>(1,191)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	43,947	45,455	41,786	3,669
Professional services.....	67,230	74,130	74,032	98
Operating expenditures.....	<u>1,616</u>	<u>3,116</u>	<u>2,387</u>	<u>729</u>
<i>Total Expenditures</i> .....	<u>112,793</u>	<u>122,701</u>	<u>118,205</u>	<u>4,496</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(27,793)	(37,701)	(34,396)	3,305
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>267,469</u>	<u>267,469</u>	<u>267,469</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 239,676</u>	<u>\$ 229,768</u>	<u>\$ 233,073</u>	<u>\$ 3,305</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 370,092	\$ 370,092	\$ 468,976	\$ 98,884
Intergovernmental.....			2,822	2,822
Miscellaneous.....			2,876	2,876
<i>Total Revenues</i> .....	<u>370,092</u>	<u>370,092</u>	<u>474,674</u>	<u>104,582</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Multi-Service Centers</i>				
Personal services.....	511,524	507,724	433,798	73,926
Professional services.....	273,596	276,956	257,409	19,547
Operating expenditures.....	112,156	105,436	71,966	33,470
Debt service.....	347	4,507	4,506	1
Capital outlays.....		3,000	3,000	0
<i>Total Expenditures</i> .....	<u>897,623</u>	<u>897,623</u>	<u>770,679</u>	<u>126,944</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(527,531)	(527,531)	(296,005)	231,526
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>511,627</u>	<u>511,627</u>	<u>392,078</u>	<u>(119,549)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>511,627</u>	<u>511,627</u>	<u>392,078</u>	<u>(119,549)</u>
<i>Net Change in Fund Balance</i> .....	(15,904)	(15,904)	96,073	111,977
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>234,838</u>	<u>234,838</u>	<u>234,838</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 218,934</u>	<u>\$ 218,934</u>	<u>\$ 330,911</u>	<u>\$ 111,977</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 144,700	\$ 144,700	\$ 139,204	\$ (5,496)
Miscellaneous.....	95,000	270,000	218,757	(51,243)
<i>Total Revenues.....</i>	<u>239,700</u>	<u>414,700</u>	<u>357,961</u>	<u>(56,739)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	749,280	749,280	631,713	117,567
Professional services.....	428,917	619,173	442,044	177,129
Operating expenditures.....	259,842	304,586	243,630	60,956
Capital outlays.....	63,825	53,825	36,842	16,983
<i>Total Expenditures.....</i>	<u>1,501,864</u>	<u>1,726,864</u>	<u>1,354,229</u>	<u>372,635</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(1,262,164)</u>	<u>(1,312,164)</u>	<u>(996,268)</u>	<u>315,896</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	728,082	728,082	804,318	76,236
<i>Total Other Financing Sources And Uses.....</i>	<u>728,082</u>	<u>728,082</u>	<u>804,318</u>	<u>76,236</u>
<i>Net Change in Fund Balance.....</i>	<u>(534,082)</u>	<u>(584,082)</u>	<u>(191,950)</u>	<u>392,132</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,347,667</u>	<u>1,347,667</u>	<u>1,347,667</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 813,585</u>	<u>\$ 763,585</u>	<u>\$ 1,155,717</u>	<u>\$ 392,132</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 368,750	\$ 368,750	\$ 310,000	\$ (58,750)
Miscellaneous.....		75,000	130,055	55,055
<i>Total Revenues.....</i>	<u>368,750</u>	<u>443,750</u>	<u>440,055</u>	<u>(3,695)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Professional services.....	434,175	460,175	314,071	146,104
Operating expenditures.....	<u>110,909</u>	<u>159,909</u>	<u>140,770</u>	<u>19,139</u>
<i>Total Expenditures.....</i>	<u>545,084</u>	<u>620,084</u>	<u>454,841</u>	<u>165,243</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(176,334)	(176,334)	(14,786)	161,548
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>319,214</u>	<u>319,214</u>	<u>319,214</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 142,880</u>	<u>\$ 142,880</u>	<u>\$ 304,428</u>	<u>\$ 161,548</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0
<u>Total Revenues.....</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Professional services.....	35,050	35,050	26,150	8,900
Operating expenditures.....	24,950	24,950	14,943	10,007
<u>Total Expenditures.....</u>	<u>60,000</u>	<u>60,000</u>	<u>41,093</u>	<u>18,907</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	18,907	18,907
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>18,956</u>	<u>18,956</u>	<u>18,956</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 18,956</u>	<u>\$ 18,956</u>	<u>\$ 37,863</u>	<u>\$ 18,907</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$	\$	\$ 71,174	\$ 71,174
<i>Total Revenues</i> .....	0	0	71,174	71,174
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Telecommunications</i>				
Professional services.....	692,000	662,500	562,167	100,333
Operating expenditures.....	5,000	5,525	5,525	0
<i>Total Expenditures</i> .....	697,000	668,025	567,692	100,333
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(697,000)	(668,025)	(496,518)	171,507
<i>Other Financing Sources And Uses</i>				
Transfers in.....	575,000	644,000	475,000	(169,000)
Transfers out.....		(150,000)	(150,000)	0
<i>Total Other Financing Sources And Uses</i> .....	575,000	494,000	325,000	(169,000)
<i>Net Change in Fund Balance</i> .....	(122,000)	(174,025)	(171,518)	2,507
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	992,994	992,994	992,994	0
<i>Fund Balance (Deficit) At End Of Year</i> .....	\$ 870,994	\$ 818,969	\$ 821,476	\$ 2,507

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 1,370,726	\$ 1,370,726	\$ 1,638,274	\$ 267,548
Fees and charges for services.....	1,000	1,000	3,339	2,339
Intergovernmental.....	43,680	43,680	25,000	(18,680)
Miscellaneous.....	1,000	1,000		(1,000)
<i>Total Revenues</i> .....	<u>1,416,406</u>	<u>1,416,406</u>	<u>1,666,613</u>	<u>250,207</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	1,192,112	1,207,037	1,205,386	1,651
Professional services.....	135,311	144,408	139,673	4,735
Operating expenditures.....	151,168	145,530	139,975	5,555
Capital outlays.....	34,936	53,917	53,917	0
<i>Total Expenditures</i> .....	<u>1,513,527</u>	<u>1,550,892</u>	<u>1,538,951</u>	<u>11,941</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(97,121)	(134,486)	127,662	262,148
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>499,721</u>	<u>499,721</u>	<u>499,721</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 402,600</u>	<u>\$ 365,235</u>	<u>\$ 627,383</u>	<u>\$ 262,148</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 15,000	\$ 15,000	\$ 11,740	\$ (3,260)
<i>Total Revenues</i> .....	<u>15,000</u>	<u>15,000</u>	<u>11,740</u>	<u>(3,260)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development Plat and Site Review</i>				
Professional services.....	<u>1,500</u>	<u>1,500</u>	<u>298</u>	<u>1,202</u>
<i>Total Expenditures</i> .....	<u>1,500</u>	<u>1,500</u>	<u>298</u>	<u>1,202</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	13,500	13,500	11,442	(2,058)
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	<u>84,206</u>	<u>84,206</u>	<u>84,206</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 97,706</u>	<u>\$ 97,706</u>	<u>\$ 95,648</u>	<u>\$ (2,058)</u>



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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ _____	\$ _____	\$ 150,000	\$ 150,000
<i>Total Revenues</i> .....	<u>0</u>	<u>0</u>	<u>150,000</u>	<u>150,000</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Operating expenditures.....	<u>5,000</u>	<u>5,000</u>	<u>4,249</u>	<u>751</u>
<i>Total Expenditures</i> .....	<u>5,000</u>	<u>5,000</u>	<u>4,249</u>	<u>751</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(5,000)	(5,000)	145,751	150,751
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>601,760</u>	<u>601,760</u>	<u>601,760</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 596,760</u>	<u>\$ 596,760</u>	<u>\$ 747,511</u>	<u>\$ 150,751</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ _____	\$ _____	\$ <u>50,500</u>	\$ <u>50,500</u>
<i>Total Revenues</i> .....	<u>0</u>	<u>0</u>	<u>50,500</u>	<u>50,500</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Professional services.....	<u>16,250</u>	<u>72,500</u>	<u>72,500</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>16,250</u>	<u>72,500</u>	<u>72,500</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(16,250)	(72,500)	(22,000)	50,500
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>147,625</u>	<u>147,625</u>	<u>147,625</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ <u><u>131,375</u></u>	\$ <u><u>75,125</u></u>	\$ <u><u>125,625</u></u>	\$ <u><u>50,500</u></u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Non-Departmental</i>				
Professional services.....		247,000	226,500	20,500
Operating expenditures.....	<u>1,010,000</u>	<u>1,010,000</u>	<u>1,010,000</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>1,010,000</u>	<u>1,257,000</u>	<u>1,236,500</u>	<u>20,500</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(1,010,000)	(1,257,000)	(1,236,500)	20,500
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,010,000</u>	<u>1,010,000</u>	<u>0</u>	<u>(1,010,000)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>1,010,000</u>	<u>1,010,000</u>	<u>0</u>	<u>(1,010,000)</u>
<i>Net Change in Fund Balance</i> .....	0	(247,000)	(1,236,500)	(989,500)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>1,964,041</u>	<u>1,964,041</u>	<u>1,964,041</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 1,964,041</u>	<u>\$ 1,717,041</u>	<u>\$ 727,541</u>	<u>\$ (989,500)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
CED-HSL Contract Administration-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
<i>Total Revenues.....</i>	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Community Development</i>				
Professional services.....	60,911	430,611	430,611	0
<i>Total Expenditures.....</i>	60,911	430,611	430,611	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(60,911)	(430,611)	(430,611)	0
<i>Other Financing Sources And Uses</i>				
Transfers in.....		369,700	369,700	0
<i>Total Other Financing Sources And Uses.....</i>	0	369,700	369,700	0
<i>Net Change in Fund Balance.....</i>	(60,911)	(60,911)	(60,911)	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	60,914	60,914	60,914	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	\$ 3	\$ 3	\$ 3	\$ 0

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 10,000	\$ 10,000	\$ 3,910	\$ (6,090)
Fines and forfeitures.....			11,110	11,110
<i>Total Revenues</i> .....	<u>10,000</u>	<u>10,000</u>	<u>15,020</u>	<u>5,020</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Professional services.....	<u>20,000</u>	<u>20,000</u>	<u>16,015</u>	<u>3,985</u>
<i>Total Expenditures</i> .....	<u>20,000</u>	<u>20,000</u>	<u>16,015</u>	<u>3,985</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(10,000)	(10,000)	(995)	9,005
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>124,363</u>	<u>124,363</u>	<u>124,363</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 114,363</u>	<u>\$ 114,363</u>	<u>\$ 123,368</u>	<u>\$ 9,005</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 124,000	\$ 124,000	\$ 109,122	\$ (14,878)
<i>Total Revenues</i> .....	<u>124,000</u>	<u>124,000</u>	<u>109,122</u>	<u>(14,878)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....	11,450	85,450	76,546	8,904
Capital outlays.....	<u>53,200</u>	<u>68,200</u>	<u>63,593</u>	<u>4,607</u>
<i>Total Expenditures</i> .....	<u>64,650</u>	<u>153,650</u>	<u>140,139</u>	<u>13,511</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	59,350	(29,650)	(31,017)	(1,367)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>304,144</u>	<u>304,144</u>	<u>304,144</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 363,494</u>	<u>\$ 274,494</u>	<u>\$ 273,127</u>	<u>\$ (1,367)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
MC EMA-Operating-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$	\$ 67,087	\$ 67,087	\$ 0
Intergovernmental.....		181,585	133,674	(47,911)
Miscellaneous.....		33,600	35,900	2,300
<i>Total Revenues</i> .....		<u>0</u>	<u>236,661</u>	<u>(45,611)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Administrative Services</i>				
Personal services.....		159,187	136,132	23,055
Professional services.....		35,897	33,704	2,193
Operating expenditures.....		48,466	46,268	2,198
Capital outlays.....		25,093	24,926	167
<i>Total Expenditures</i> .....		<u>0</u>	<u>241,030</u>	<u>27,613</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....		0	(4,369)	(17,998)
<i>Other Financing Sources and Uses</i>				
Transfers out.....		(12,395)	(12,395)	0
<i>Total Other Financing Sources and Uses</i> .....		<u>0</u>	<u>(12,395)</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....		0	(16,764)	(17,998)
<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><u>1,234</u></u>	<u><u>(16,764)</u></u>	<u><u>(17,998)</u></u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>	
	<u>Original</u>	<u>Final</u>			
<i>Revenues:</i>					
Miscellaneous.....	\$	\$ 14,310	\$ 1,075	\$ (13,235)	
<i>Total Revenues</i> .....		0	14,310	1,075	(13,235)
<i>Expenditures:</i>					
<i>Current:</i>					
<i>Judicial and Law Enforcement</i>					
<i>Sheriff</i>					
Professional services.....		3,000	3,000	0	
Operating expenditures.....	999	3,999	3,999	0	
Capital outlays.....		8,310	8,100	210	
<i>Total Expenditures</i> .....	999	15,309	15,099	210	
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures</i> .....	(999)	(999)	(14,024)	(13,025)	
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	18,062	18,062	18,062	0	
<i>Fund Balance (Deficit) At End Of Year</i> .....	\$ 17,063	\$ 17,063	\$ 4,038	\$ (13,025)	



*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Sheriff's CANE Seizures-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fines and forfeitures.....	\$	\$	\$ 429	\$ 429
Fees and charges for services.....		229,051	243,704	14,653
Miscellaneous.....			2,443	2,443
<i>Total Revenues</i> .....	<u>0</u>	<u>229,051</u>	<u>246,576</u>	<u>17,525</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....		103,457	81,660	21,797
Operating expenditures.....		110,600	99,485	11,115
Capital outlays.....		10,000	7,980	2,020
<i>Total Expenditures</i> .....	<u>0</u>	<u>224,057</u>	<u>189,125</u>	<u>34,932</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	<u>0</u>	<u>4,994</u>	<u>57,451</u>	<u>52,457</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....		60,000	302,756	242,756
Transfers out.....		(61,451)	(61,451)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>(1,451)</u>	<u>241,305</u>	<u>242,756</u>
<i>Net Change in Fund Balance</i> .....	<u>0</u>	<u>3,543</u>	<u>298,756</u>	<u>295,213</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 0</u>	<u>\$ 3,543</u>	<u>\$ 298,756</u>	<u>\$ 295,213</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Sheriff's Seized Assets-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fines and forfeitures.....	\$	\$	\$ 8,837	\$ 8,837
Fees and charges for services.....			155,111	155,111
Miscellaneous.....			203	203
<i>Total Revenues</i> .....	<u>0</u>	<u>0</u>	<u>164,151</u>	<u>164,151</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....		13,476	13,476	0
Capital outlays.....		87,844	51,638	36,206
<i>Total Expenditures</i> .....	<u>0</u>	<u>101,320</u>	<u>65,114</u>	<u>36,206</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	(101,320)	99,037	200,357
<i>Other Financing Sources And Uses</i>				
Transfers in.....		169,059	498,587	329,528
Transfers out.....		(64,338)	(64,338)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>104,721</u>	<u>434,249</u>	<u>329,528</u>
<i>Net Change in Fund Balance</i> .....	0	3,401	533,286	529,885
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 0</u>	<u>\$ 3,401</u>	<u>\$ 533,286</u>	<u>\$ 529,885</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 344,242	\$ 344,242	\$ 427,476	\$ 83,234
<i>Total Revenues</i> .....	<u>344,242</u>	<u>344,242</u>	<u>427,476</u>	<u>83,234</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	92,433	92,433	91,730	703
Professional services.....	171,024	186,748	186,396	352
Operating expenditures.....	<u>283,783</u>	<u>268,059</u>	<u>257,095</u>	<u>10,964</u>
<i>Total Expenditures</i> .....	<u>547,240</u>	<u>547,240</u>	<u>535,221</u>	<u>12,019</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(202,998)	(202,998)	(107,745)	95,253
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	(2,998)	(2,998)	92,255	95,253
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>64,785</u>	<u>64,785</u>	<u>64,785</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 61,787</u>	<u>\$ 61,787</u>	<u>\$ 157,040</u>	<u>\$ 95,253</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder</i>				
Professional services.....	39,800	28,800	9,603	19,197
Operating expenditures.....	10,200	15,200	12,315	2,885
Capital outlays.....		129,925	115,345	14,580
<i>Total Expenditures</i> .....	<u>50,000</u>	<u>173,925</u>	<u>137,263</u>	<u>36,662</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(50,000)	(173,925)	(137,263)	36,662
<i>Other Financing Sources And Uses</i>				
Transfers in.....	510,000	510,000	743,596	233,596
Transfers out.....	(247,899)	(406,899)	(406,837)	62
<i>Total Other Financing Sources And Uses</i> .....	<u>262,101</u>	<u>103,101</u>	<u>336,759</u>	<u>233,658</u>
<i>Net Change in Fund Balance</i> .....	212,101	(70,824)	199,496	270,320
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>847,794</u>	<u>847,794</u>	<u>847,794</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 1,059,895</u>	<u>\$ 776,970</u>	<u>\$ 1,047,290</u>	<u>\$ 270,320</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Recorder's Temporary Imaging-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Recorder</i>				
Personal services.....		41,000	31,887	9,113
<i>Total Expenditures</i> .....	0	41,000	31,887	9,113
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	(41,000)	(31,887)	9,113
<i>Other Financing Sources And Uses</i>				
Transfers in.....		153,000	153,000	0
<i>Total Other Financing Sources And Uses</i> .....	0	153,000	153,000	0
<i>Net Change in Fund Balance</i> .....	0	112,000	121,113	9,113
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 0	\$ 112,000	\$ 121,113	\$ 9,113

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 226,400	\$ 226,400	\$ 216,151	\$ (10,249)
<b>Total Revenues.....</b>	<b>226,400</b>	<b>226,400</b>	<b>216,151</b>	<b>(10,249)</b>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Public Works</i>				
Personal services.....	99,289	98,784	93,825	4,959
Professional services.....	219,070	200,955	176,143	24,812
Operating expenditures.....	1,386	19,066	14,081	4,985
Capital outlays.....	19,500	20,440	20,021	419
<b>Total Expenditures.....</b>	<b>339,245</b>	<b>339,245</b>	<b>304,070</b>	<b>35,175</b>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(112,845)</i>	<i>(112,845)</i>	<i>(87,919)</i>	<i>24,926</i>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	71,026	71,080	38,500	(32,580)
<b>Total Other Financing Sources And Uses.....</b>	<b>71,026</b>	<b>71,080</b>	<b>38,500</b>	<b>(32,580)</b>
<i>Net Change in Fund Balance.....</i>	<i>(41,819)</i>	<i>(41,765)</i>	<i>(49,419)</i>	<i>(7,654)</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>49,517</i>	<i>49,517</i>	<i>49,517</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 7,698</i>	<i>\$ 7,752</i>	<i>\$ 98</i>	<i>\$ (7,654)</i>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Licenses and permits.....	\$ 145,000	\$ 145,000	\$ 173,656	\$ 28,656
Miscellaneous.....	3,600	3,600	8,030	4,430
<i>Total Revenues.....</i>	<u>148,600</u>	<u>148,600</u>	<u>181,686</u>	<u>33,086</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Sanitary Engineering</i>				
Personal services.....	338,512	370,607	353,585	17,022
Professional services.....	27,032	23,532	16,108	7,424
Operating expenditures.....	24,111	27,611	19,120	8,491
Capital outlays.....	46,862	66,499	56,248	10,251
<i>Total Expenditures.....</i>	<u>436,517</u>	<u>488,249</u>	<u>445,061</u>	<u>43,188</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(287,917)</u>	<u>(339,649)</u>	<u>(263,375)</u>	<u>76,274</u>
<i>Other Financing Sources And Uses</i>				
Transfers in.....	278,371	322,371	232,000	(90,371)
<i>Total Other Financing Sources And Uses.....</i>	<u>278,371</u>	<u>322,371</u>	<u>232,000</u>	<u>(90,371)</u>
<i>Net Change in Fund Balance.....</i>	<u>(9,546)</u>	<u>(17,278)</u>	<u>(31,375)</u>	<u>(14,097)</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>37,901</u>	<u>37,901</u>	<u>37,901</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 28,355</u>	<u>\$ 20,623</u>	<u>\$ 6,526</u>	<u>\$ (14,097)</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
HB 592 District Planning Fee-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 1,880,000	\$ 1,880,000	\$ 1,727,709	\$ (152,291)
Miscellaneous.....			20,833	20,833
<i>Total Revenues.....</i>	<u>1,880,000</u>	<u>1,880,000</u>	<u>1,748,542</u>	<u>(131,458)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	564,936	603,461	597,427	6,034
Professional services.....	877,032	901,572	850,669	50,903
Operating expenditures.....	937,125	1,021,477	874,641	146,836
Capital outlays.....	80,570	80,570	78,883	1,687
<i>Total Expenditures.....</i>	<u>2,459,663</u>	<u>2,607,080</u>	<u>2,401,620</u>	<u>205,460</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(579,663)</u>	<u>(727,080)</u>	<u>(653,078)</u>	<u>74,002</u>
<i>Other Financing Sources and Uses</i>				
Transfers out.....	<u>(121,456)</u>	<u>(432,296)</u>	<u>(413,027)</u>	<u>19,269</u>
<i>Total Other Financing Sources and Uses.....</i>	<u>(121,456)</u>	<u>(432,296)</u>	<u>(413,027)</u>	<u>19,269</u>
<i>Net Change in Fund Balance.....</i>	<u>(701,119)</u>	<u>(1,159,376)</u>	<u>(1,066,105)</u>	<u>93,271</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,923,888</u>	<u>1,923,888</u>	<u>1,923,888</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,222,769</u>	<u>\$ 764,512</u>	<u>\$ 857,783</u>	<u>\$ 93,271</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 149,000	\$ 149,000	\$ 165,329	\$ 16,329
<i>Total Revenues</i> .....	<u>149,000</u>	<u>149,000</u>	<u>165,329</u>	<u>16,329</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	131,729	131,729	129,069	2,660
Professional services.....	4,275	4,275	1,347	2,928
Operating expenditures.....	<u>17,976</u>	<u>21,476</u>	<u>20,299</u>	<u>1,177</u>
<i>Total Expenditures</i> .....	<u>153,980</u>	<u>157,480</u>	<u>150,715</u>	<u>6,765</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(4,980)	(8,480)	14,614	23,094
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>32,872</u>	<u>32,872</u>	<u>32,872</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 27,892</u>	<u>\$ 24,392</u>	<u>\$ 47,486</u>	<u>\$ 23,094</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 25,546	\$ 25,546	\$ 9,234	\$ (16,312)
<i>Total Revenues</i> .....	<u>25,546</u>	<u>25,546</u>	<u>9,234</u>	<u>(16,312)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	6,000	2,162		2,162
Operating expenditures.....		400		400
Capital outlays.....		3,438		3,438
<i>Total Expenditures</i> .....	<u>6,000</u>	<u>6,000</u>	<u>0</u>	<u>6,000</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	19,546	19,546	9,234	(10,312)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>23,721</u>	<u>23,721</u>	<u>23,721</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 43,267</u>	<u>\$ 43,267</u>	<u>\$ 32,955</u>	<u>\$ (10,312)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 53,518	\$ 53,518	\$ 43,050	\$ (10,468)
<i>Total Revenues</i> .....	<u>53,518</u>	<u>53,518</u>	<u>43,050</u>	<u>(10,468)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	14,042	14,042	13,902	140
Professional services.....	18,989	18,989	18,989	0
Operating expenditures.....	10,145	10,145	4,099	6,046
Capital outlays.....	71,400	71,400	59,584	11,816
<i>Total Expenditures</i> .....	<u>114,576</u>	<u>114,576</u>	<u>96,574</u>	<u>18,002</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(61,058)	(61,058)	(53,524)	7,534
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>90,018</u>	<u>90,018</u>	<u>90,018</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 28,960</u>	<u>\$ 28,960</u>	<u>\$ 36,494</u>	<u>\$ 7,534</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 74,000	\$ 74,000	\$ 74,810	\$ 810
<i>Total Revenues</i> .....	<u>74,000</u>	<u>74,000</u>	<u>74,810</u>	<u>810</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	55,714	57,094	56,779	315
Professional services.....	46,602	63,125	63,119	6
Operating expenditures.....		2,151	1,037	1,114
Capital outlays.....		14,755	13,830	925
<i>Total Expenditures</i> .....	<u>102,316</u>	<u>137,125</u>	<u>134,765</u>	<u>2,360</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(28,316)	(63,125)	(59,955)	3,170
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>227,159</u>	<u>227,159</u>	<u>227,159</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 198,843</u>	<u>\$ 164,034</u>	<u>\$ 167,204</u>	<u>\$ 3,170</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 73,301	\$ 140,856	\$ 36,100	\$ (104,756)
<i>Total Revenues</i> .....	<u>73,301</u>	<u>140,856</u>	<u>36,100</u>	<u>(104,756)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		11,005	11,005	0
Operating expenditures.....		1,500		1,500
Capital outlays.....		55,050	48,567	6,483
<i>Total Expenditures</i> .....	<u>0</u>	<u>67,555</u>	<u>59,572</u>	<u>7,983</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	73,301	73,301	(23,472)	(96,773)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>87,490</u>	<u>87,490</u>	<u>87,490</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 160,791</u>	<u>\$ 160,791</u>	<u>\$ 64,018</u>	<u>\$ (96,773)</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 153,457	\$ 153,457	\$ 174,133	\$ 20,676
<i>Total Revenues</i> .....	<u>153,457</u>	<u>153,457</u>	<u>174,133</u>	<u>20,676</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	26,986	26,986	26,028	958
Professional services.....	59,133	59,133	59,133	0
Operating expenditures.....	13,717	13,717	6,648	7,069
Capital outlays.....	<u>98,568</u>	<u>98,568</u>	<u>95,043</u>	<u>3,525</u>
<i>Total Expenditures</i> .....	<u>198,404</u>	<u>198,404</u>	<u>186,852</u>	<u>11,552</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(44,947)	(44,947)	(12,719)	32,228
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>372,562</u>	<u>372,562</u>	<u>372,562</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 327,615</u>	<u>\$ 327,615</u>	<u>\$ 359,843</u>	<u>\$ 32,228</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ _____	\$ 25,000	\$ 96,264	\$ 71,264
<i>Total Revenues</i> .....	0	25,000	96,264	71,264
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....	_____	25,000	25,000	0
<i>Total Expenditures</i> .....	0	25,000	25,000	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	71,264	71,264
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ 0	\$ 0	\$ 71,264	\$ 71,264

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 15,000	\$ 15,000	\$ 15,559	\$ 559
<i>Total Revenues</i> .....	<u>15,000</u>	<u>15,000</u>	<u>15,559</u>	<u>559</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Professional services.....	1,085	11,085	2,102	8,983
<i>Total Expenditures</i> .....	<u>1,085</u>	<u>11,085</u>	<u>2,102</u>	<u>8,983</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	13,915	3,915	13,457	9,542
<i>Fund Balance (Deficit) At Beginning Of Year</i> .....	<u>81,133</u>	<u>81,133</u>	<u>81,133</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i> .....	<u>\$ 95,048</u>	<u>\$ 85,048</u>	<u>\$ 94,590</u>	<u>\$ 9,542</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 48,000	\$ 48,000	\$ 52,102	\$ 4,102
<i>Total Revenues</i> .....	<u>48,000</u>	<u>48,000</u>	<u>52,102</u>	<u>4,102</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Professional services.....		38,250	38,250	0
Operating expenditures.....		19,000	18,372	628
Capital outlays.....	<u>2,362</u>	<u>24,362</u>	<u>23,736</u>	<u>626</u>
<i>Total Expenditures</i> .....	<u>2,362</u>	<u>81,612</u>	<u>80,358</u>	<u>1,254</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	45,638	(33,612)	(28,256)	5,356
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>117,363</u>	<u>117,363</u>	<u>117,363</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 163,001</u>	<u>\$ 83,751</u>	<u>\$ 89,107</u>	<u>\$ 5,356</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Intergovernmental.....	\$ 990,000	\$ 990,000	\$ 2,072,415	\$ 1,082,415
<i>Total Revenues</i> .....	<u>990,000</u>	<u>990,000</u>	<u>2,072,415</u>	<u>1,082,415</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	923,199	923,199	850,944	72,255
Professional services.....	19,454	11,908	2,926	8,982
Operating expenditures.....	39,266	43,812	38,685	5,127
Debt service.....	6,900	6,900	6,900	0
Capital outlays.....	6,210	9,210	7,010	2,200
<i>Total Expenditures</i> .....	<u>995,029</u>	<u>995,029</u>	<u>906,465</u>	<u>88,564</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(5,029)	(5,029)	1,165,950	1,170,979
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>776,037</u>	<u>776,037</u>	<u>776,037</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 771,008</u>	<u>\$ 771,008</u>	<u>\$ 1,941,987</u>	<u>\$ 1,170,979</u>

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Juvenile HSL Contract Admin-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Miscellaneous.....	\$ _____	\$ _____	\$ 125,775	\$ 125,775
<i>Total Revenues</i> .....	0	0	125,775	125,775
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	190,058	187,562	187,562	0
Professional services.....	104,000	82,945	72,545	10,400
Operating expenditures.....	10,480	7,851	4,625	3,226
<i>Total Expenditures</i> .....	304,538	278,358	264,732	13,626
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(304,538)	(278,358)	(138,957)	139,401
<i>Other Financing Sources And Uses</i>				
Transfers in.....	300,000	300,000	174,225	(125,775)
Transfers out.....	_____	(26,180)	(26,180)	0
<i>Total Other Financing Sources And Uses</i> .....	300,000	273,820	148,045	(125,775)
<i>Net Change in Fund Balance</i> .....	(4,538)	(4,538)	9,088	13,626
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	327,149	327,149	327,149	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	\$ <u>322,611</u>	\$ <u>322,611</u>	\$ <u>336,237</u>	\$ <u>13,626</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 66,000	\$ 66,000	\$ 49,933	\$ (16,067)
<i>Total Revenues</i> .....	<u>66,000</u>	<u>66,000</u>	<u>49,933</u>	<u>(16,067)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	26,958	26,958	21,901	5,057
Professional services.....	21,500	29,000	27,265	1,735
Operating expenditures.....	<u>21,788</u>	<u>14,288</u>	<u>11,958</u>	<u>2,330</u>
<i>Total Expenditures</i> .....	<u>70,246</u>	<u>70,246</u>	<u>61,124</u>	<u>9,122</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(4,246)	(4,246)	(11,191)	(6,945)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>181,621</u>	<u>181,621</u>	<u>181,621</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 177,375</u>	<u>\$ 177,375</u>	<u>\$ 170,430</u>	<u>\$ (6,945)</u>

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

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 142,000	\$ 142,000	\$ 162,261	\$ 20,261
<i>Total Revenues</i> .....	<u>142,000</u>	<u>142,000</u>	<u>162,261</u>	<u>20,261</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	40,524	40,524	33,527	6,997
Professional services.....	27,008	33,248	29,795	3,453
Operating expenditures.....	20,058	13,818	9,081	4,737
Capital outlays.....	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>0</u>
<i>Total Expenditures</i> .....	<u>120,590</u>	<u>120,590</u>	<u>105,403</u>	<u>15,187</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	21,410	21,410	56,858	35,448
<i>Other Financing Sources And Uses</i>				
Transfers out.....	<u>0</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i> .....	21,410	1,410	36,858	35,448
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>99,012</u>	<u>99,012</u>	<u>99,012</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 120,422</u>	<u>\$ 100,422</u>	<u>\$ 135,870</u>	<u>\$ 35,448</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Fees and charges for services.....	\$ 75,000	\$ 75,000	\$ 102,484	\$ 27,484
Miscellaneous.....			108	108
<i>Total Revenues</i> .....	<u>75,000</u>	<u>75,000</u>	<u>102,592</u>	<u>27,592</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	75,679	86,179	72,331	13,848
Capital outlays.....		60,000	35,418	24,582
<i>Total Expenditures</i> .....	<u>75,679</u>	<u>146,179</u>	<u>107,749</u>	<u>38,430</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(679)	(71,179)	(5,157)	66,022
<i>Other Financing Sources And Uses</i>				
Transfers in.....			20,000	20,000
Transfers out.....		(14,000)	(14,000)	0
<i>Total Other Financing Sources And Uses</i> .....	<u>0</u>	<u>(14,000)</u>	<u>6,000</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i> .....	(679)	(85,179)	843	86,022
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>301,875</u>	<u>301,875</u>	<u>301,875</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 301,196</u>	<u>\$ 216,696</u>	<u>\$ 302,718</u>	<u>\$ 86,022</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 550,000	\$ 550,000	\$ 615,643	\$ 65,643
<i>Total Revenues</i> .....	<u>550,000</u>	<u>550,000</u>	<u>615,643</u>	<u>65,643</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	199,122	199,122	197,692	1,430
Professional services.....	121,150	146,150	127,469	18,681
Operating expenditures.....	31,815	11,495	9,769	1,726
Capital outlays.....	10,000	5,320	4,180	1,140
<i>Total Expenditures</i> .....	<u>362,087</u>	<u>362,087</u>	<u>339,110</u>	<u>22,977</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	187,913	187,913	276,533	88,620
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>2,128,974</u>	<u>2,128,974</u>	<u>2,128,974</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 2,316,887</u>	<u>\$ 2,316,887</u>	<u>\$ 2,405,507</u>	<u>\$ 88,620</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Property taxes.....	\$ 725,158	\$ 725,158	\$ 725,651	\$ 493
<i>Total Revenues</i> .....	<u>725,158</u>	<u>725,158</u>	<u>725,651</u>	<u>493</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	451,255	451,255	428,106	23,149
Professional services.....	198,551	197,517	158,367	39,150
Operating expenditures.....	13,319	18,253	14,540	3,713
Capital outlays.....	18,866	19,541	14,044	5,497
<i>Total Expenditures</i> .....	<u>681,991</u>	<u>686,566</u>	<u>615,057</u>	<u>71,509</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	43,167	38,592	110,594	72,002
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>1,234,256</u>	<u>1,234,256</u>	<u>1,234,256</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 1,277,423</u>	<u>\$ 1,272,848</u>	<u>\$ 1,344,850</u>	<u>\$ 72,002</u>



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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Investment earnings.....	\$ 123,000	\$ 123,000	\$ 181,896	\$ 58,896
Total Revenues.....	123,000	123,000	181,896	58,896
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	81,613	81,613	74,897	6,716
Professional services.....	49,627	47,647	33,543	14,104
Operating expenditures.....	510	4,393	4,346	47
Capital outlays.....	1,768	3,887	3,875	12
Total Expenditures.....	133,518	137,540	116,661	20,879
<i>Excess (Deficiency) Of</i>				
Revenues Over Expenditures.....	(10,518)	(14,540)	65,235	79,775
Fund Balance (Deficit) At Beginning Of Year.....	220,896	220,896	220,896	0
Fund Balance (Deficit) At End Of Year.....	\$ 210,378	\$ 206,356	\$ 286,131	\$ 79,775

*Schedule of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
Inventing Flight-Other Special Revenue Fund  
(Non-GAAP Budgetary Basis and Perspective)*

For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Miscellaneous.....	\$ 0	\$ 100,000	\$ 100,000	\$ 0
<b>Total Revenues.....</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Community and Economic Development</i>				
<i>Inventing Flight</i>				
Professional services.....		91,440	91,440	0
Operating expenditures.....		8,491	8,491	0
<b>Total Expenditures.....</b>	<b>0</b>	<b>99,931</b>	<b>99,931</b>	<b>0</b>
<b>Excess (Deficiency) Of</b>				
<b>Revenues Over Expenditures.....</b>	<b>0</b>	<b>69</b>	<b>69</b>	<b>0</b>
<b>Other Financing Sources And Uses</b>				
Transfers out.....		(69)	(69)	0
<b>Total Other Financing Sources And Uses.....</b>	<b>0</b>	<b>(69)</b>	<b>(69)</b>	<b>0</b>
<b>Net Change in Fund Balance.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>Beginning Of Year.....</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (Deficit) At</b>				
<b>End Of Year.....</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

*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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 38,739	\$ 38,739	\$ 40,662	\$ 1,923
<i>Total Revenues</i> .....	<u>38,739</u>	<u>38,739</u>	<u>40,662</u>	<u>1,923</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	31,800	31,800	31,800	0
Interest and fiscal charges.....	6,939	6,939	6,934	5
<i>Total Expenditures</i> .....	<u>38,739</u>	<u>38,739</u>	<u>38,734</u>	<u>5</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	0	0	1,928	1,928
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>64,332</u>	<u>64,332</u>	<u>64,332</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 64,332</u>	<u>\$ 64,332</u>	<u>\$ 66,260</u>	<u>\$ 1,928</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Special assessments.....	\$ 244,523	\$ 244,523	\$ 239,658	\$ (4,865)
<i>Total Revenues</i> .....	<u>244,523</u>	<u>244,523</u>	<u>239,658</u>	<u>(4,865)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	119,944	119,944	119,941	3
Interest and fiscal charges.....	127,079	127,079	126,761	318
<i>Total Expenditures</i> .....	<u>247,023</u>	<u>247,023</u>	<u>246,702</u>	<u>321</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(2,500)	(2,500)	(7,044)	(4,544)
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>
<i>Net Change in Fund Balance</i> .....	0	0	(7,044)	(7,044)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>1,950,097</u>	<u>1,950,097</u>	<u>1,950,097</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 1,950,097</u>	<u>\$ 1,950,097</u>	<u>\$ 1,943,053</u>	<u>\$ (7,044)</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	1,700,000	1,700,000	1,700,000	0
Interest and fiscal charges.....	951,124	951,124	951,106	18
<i>Total Expenditures</i> .....	<u>2,651,124</u>	<u>2,651,124</u>	<u>2,651,106</u>	<u>18</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(2,651,124)	(2,651,124)	(2,651,106)	18
<i>Other Financing Sources And Uses</i>				
Transfers in.....	2,651,124	2,651,124	2,651,106	(18)
<i>Total Other Financing Sources And Uses</i> .....	<u>2,651,124</u>	<u>2,651,124</u>	<u>2,651,106</u>	<u>(18)</u>
<i>Net Change in Fund Balance</i> .....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	500,000	500,000	500,000	0
Interest and fiscal charges.....	542,411	542,411	542,409	2
<i>Total Expenditures</i> .....	<u>1,042,411</u>	<u>1,042,411</u>	<u>1,042,409</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(1,042,411)	(1,042,411)	(1,042,409)	2
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,042,411</u>	<u>1,042,411</u>	<u>1,042,409</u>	<u>(2)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>1,042,411</u>	<u>1,042,411</u>	<u>1,042,409</u>	<u>(2)</u>
<i>Net Change in Fund Balance</i> .....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>784,010</u>	<u>784,010</u>	<u>784,010</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i> .....	<u>\$ 784,010</u>	<u>\$ 784,010</u>	<u>\$ 784,010</u>	<u>\$ 0</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
<i>Total Revenues</i> .....	\$ 0	\$ 0	\$ 0	\$ 0
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	735,000	735,000	735,000	0
Interest and fiscal charges.....	591,639	591,639	591,638	1
<i>Total Expenditures</i> .....	<u>1,326,639</u>	<u>1,326,639</u>	<u>1,326,638</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i> .....	(1,326,639)	(1,326,639)	(1,326,638)	1
<i>Other Financing Sources And Uses</i>				
Transfers in.....	<u>1,326,639</u>	<u>1,326,639</u>	<u>1,326,638</u>	<u>(1)</u>
<i>Total Other Financing Sources And Uses</i> .....	<u>1,326,639</u>	<u>1,326,639</u>	<u>1,326,638</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i> .....	0	0	0	0
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i> .....	<u>38,350</u>	<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>\$ 38,350</u>	<u>\$ 0</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 28,686,035	\$ 28,686,035	\$ 27,430,410	\$ (1,255,625)
Other.....	75,900	75,900	969,904	894,004
<i>Total Revenues.....</i>	<u>28,761,935</u>	<u>28,761,935</u>	<u>28,400,314</u>	<u>(361,621)</u>
<i>Expenses:</i>				
Personal services.....	4,367,533	4,443,493	3,984,305	459,188
Professional services.....	1,655,842	1,692,316	1,460,750	231,566
Operating expenses.....	18,206,644	18,269,092	17,586,375	682,717
Debt service.....	4,714,544	125,975	47,937	78,038
Capital outlays.....	817,197	812,378	628,978	183,400
<i>Total Expenses.....</i>	<u>29,761,760</u>	<u>25,343,254</u>	<u>23,708,345</u>	<u>1,634,909</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(999,825)	3,418,681	4,691,969	1,273,288
Transfers in.....	499,605	499,605	404,482	(95,123)
Transfers out.....	(2,000,000)	(7,145,888)	(6,552,806)	593,082
<i>Net Change in Fund Equity.....</i>	<u>(2,500,220)</u>	<u>(3,227,602)</u>	<u>(1,456,355)</u>	<u>1,771,247</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>8,223,303</u>	<u>8,223,303</u>	<u>8,223,303</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 5,723,083</u>	<u>\$ 4,995,701</u>	<u>\$ 6,766,948</u>	<u>\$ 1,771,247</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 35,636,478	\$ 35,636,478	\$ 36,774,538	\$ 1,138,060
Other.....	252,395	252,395	79,448	(172,947)
<i>Total Revenues.....</i>	<u>35,888,873</u>	<u>35,888,873</u>	<u>36,853,986</u>	<u>965,113</u>
<i>Expenses:</i>				
Personal services.....	9,358,097	9,357,197	8,761,897	595,300
Professional services.....	1,953,052	2,151,803	1,796,215	355,588
Operating expenses.....	14,310,758	15,035,207	14,278,992	756,215
Debt service.....	9,821,818	4,781,880	4,637,548	144,332
Capital outlays.....	1,270,139	1,345,983	1,133,827	212,156
<i>Total Expenses.....</i>	<u>36,713,864</u>	<u>32,672,070</u>	<u>30,608,479</u>	<u>2,063,591</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(824,991)</u>	<u>3,216,803</u>	<u>6,245,507</u>	<u>3,028,704</u>
Transfers in.....	50,000	50,000	74,008	24,008
Transfers out.....	(3,086,000)	(8,113,144)	(7,897,742)	215,402
<i>Net Change in Fund Equity.....</i>	<u>(3,860,991)</u>	<u>(4,846,341)</u>	<u>(1,578,227)</u>	<u>3,268,114</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>14,553,018</u>	<u>14,553,018</u>	<u>14,553,018</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 10,692,027</u>	<u>\$ 9,706,677</u>	<u>\$ 12,974,791</u>	<u>\$ 3,268,114</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 21,946,082	\$ 21,946,082	\$ 23,593,018	\$ 1,646,936
Other.....	18,000	18,000	432,610	414,610
<i>Total Revenues.....</i>	<u>21,964,082</u>	<u>21,964,082</u>	<u>24,025,628</u>	<u>2,061,546</u>
<i>Expenses:</i>				
Personal services.....	4,527,138	4,527,138	4,232,830	294,308
Professional services.....	2,508,773	1,713,067	1,539,398	173,669
Operating expenses.....	8,742,903	10,103,794	9,904,917	198,877
Debt service.....	158,000	158,000	148,374	9,626
Capital outlays.....	855,627	984,305	936,831	47,474
<i>Total Expenses.....</i>	<u>16,792,441</u>	<u>17,486,304</u>	<u>16,762,350</u>	<u>723,954</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>5,171,641</u>	<u>4,477,778</u>	<u>7,263,278</u>	<u>2,785,500</u>
Transfers in.....	890,959	890,959	1,574,145	683,186
Transfers out.....	(6,203,241)	(18,836,556)	(18,812,552)	24,004
<i>Net Change in Fund Equity.....</i>	<u>(140,641)</u>	<u>(13,467,819)</u>	<u>(9,975,129)</u>	<u>3,492,690</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>28,045,968</u>	<u>28,045,968</u>	<u>28,045,968</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 27,905,327</u>	<u>\$ 14,578,149</u>	<u>\$ 18,070,839</u>	<u>\$ 3,492,690</u>

## *Nonmajor Enterprise Funds*

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*Enterprise Funds represent a proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The following are nonmajor Enterprise Funds:*

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

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*Stillwater Center*      Stillwater Center is a skilled nursing care facility for the mentally retarded and developmentally disabled. Sources of revenue include Medicaid funding, as well as a County subsidy from the Human Services Levy Fund. A new Stillwater Center replacement facility completed construction and began operation during 2003.

*Combining Statement of Net Assets  
Nonmajor Enterprise Funds*

December 31, 2003

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Assets</i>			
<i>Current assets:</i>			
Equity in pooled cash and cash equivalents.....	\$ 438,228	\$ 1,499,041	\$ 1,937,269
Cash and cash equivalents--segregated accounts.....		500	500
<i>Net receivables:</i>			
Accounts.....	27,211	860,672	887,883
Accrued interest.....		2,910	2,910
<i>Total receivables</i> .....	<u>27,211</u>	<u>863,582</u>	<u>890,793</u>
Due from other funds.....	40,102		40,102
Inventory of supplies.....	178	64,346	64,524
<i>Total current assets</i> .....	<u>505,719</u>	<u>2,427,469</u>	<u>2,933,188</u>
<i>Current restricted assets:</i>			
Equity in pooled cash and cash equivalents.....	337,113	338,614	675,727
<i>Total current restricted assets</i> .....	<u>337,113</u>	<u>338,614</u>	<u>675,727</u>
<i>Noncurrent assets:</i>			
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	18,968,923	36,142,734
Furniture, fixtures and equipment.....	25,249	361,587	386,836
Less: Accumulated depreciation.....	(3,023,158)	(310,450)	(3,333,608)
<i>Total net capital assets</i> .....	<u>15,475,902</u>	<u>19,020,060</u>	<u>34,495,962</u>
<i>Total noncurrent assets</i> .....	<u>15,475,902</u>	<u>19,020,060</u>	<u>34,495,962</u>
<i>Total Assets</i> .....	<u>16,318,734</u>	<u>21,786,143</u>	<u>38,104,877</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	13,383	228,997	242,380
Due to other funds.....	2,287	15,925	18,212
Due to other governments.....		6,806	6,806
Accrued wages and benefits.....	9,392	874,805	884,197
Current portion of general obligation bonds.....	465,000	235,000	700,000
Accrued interest on general obligation bonds.....	69,654	44,857	114,511
Current portion of capitalized leases.....		5,842	5,842
Current portion of compensated absences.....		135,958	135,958
<i>Total current liabilities</i> .....	<u>559,716</u>	<u>1,548,190</u>	<u>2,107,906</u>
<i>Current liabilities payable from restricted assets:</i>			
Construction contracts.....		88,988	88,988
<i>Total current liabilities payable from restricted assets</i> .....	<u>0</u>	<u>88,988</u>	<u>88,988</u>
<i>Long-term liabilities:</i>			
<i>(net of current portions)</i>			
General obligation bonds.....	6,220,000	9,845,000	16,065,000
Less: Unamortized general obligation bond charges.....	(202,107)		(202,107)
Capitalized leases.....		12,016	12,016
Compensated absences.....	3,306	328,368	331,674
<i>Total long-term liabilities</i> .....	<u>6,021,199</u>	<u>10,185,384</u>	<u>16,206,583</u>
<i>Total Liabilities</i> .....	<u>6,580,915</u>	<u>11,822,562</u>	<u>18,403,477</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	8,993,009	8,922,202	17,915,211
Restricted for capital purposes.....	313,952	186,910	500,862
Restricted for debt service.....	23,161	62,716	85,877
Unrestricted.....	407,697	791,753	1,199,450
<i>Total net assets</i> .....	<u>\$ 9,737,819</u>	<u>\$ 9,963,581</u>	<u>\$ 19,701,400</u>

*Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Nonmajor Enterprise Funds*

*For The Year Ended December 31, 2003*

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,508,709	\$ 9,697,340	\$ 11,206,049
Other revenue.....	<u>                    </u>	<u>25,833</u>	<u>25,833</u>
<i>Total Operating Revenues</i> .....	<u>1,508,709</u>	<u>9,723,173</u>	<u>11,231,882</u>
<i>Operating Expenses:</i>			
Personal services.....	252,300	8,324,902	8,577,202
Materials and supplies.....	21,068	818,591	839,659
Contractual services.....	136,397	1,570,797	1,707,194
Utilities.....	68,862	325,256	394,118
Depreciation.....	432,932	69,184	502,116
Other expenses.....	<u>264,538</u>	<u>436,541</u>	<u>701,079</u>
<i>Total Operating Expenses</i> .....	<u>1,176,097</u>	<u>11,545,271</u>	<u>12,721,368</u>
<i>Operating Income (Loss)</i> .....	332,612	(1,822,098)	(1,489,486)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(394,249)	(761)	(395,010)
Gain (loss) from disposal of capital assets.....	<u>                    </u>	<u>(846,297)</u>	<u>(846,297)</u>
<i>Total Nonoperating Revenues (Expenses)</i> .....	<u>(394,249)</u>	<u>(847,058)</u>	<u>(1,241,307)</u>
<i>Income (Loss) Before Transfers</i> .....	(61,637)	(2,669,156)	(2,730,793)
Transfers in.....	<u>                    </u>	2,301,152	2,301,152
Transfers out.....	<u>(200,000)</u>	<u>(384,000)</u>	<u>(584,000)</u>
<i>Change in Net Assets</i> .....	<u>(261,637)</u>	<u>(752,004)</u>	<u>(1,013,641)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year</i> .....	<u>9,999,456</u>	<u>10,715,585</u>	<u>20,715,041</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year</i> .....	<u>\$ 9,737,819</u>	<u>\$ 9,963,581</u>	<u>\$ 19,701,400</u>

## Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2003

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Cash flows from operating activities:</i>			
Cash receipts from customers.....	\$ 1,301,810	\$ 9,599,850	\$ 10,901,660
Cash receipts from interfund services provided.....	158,288		158,288
Cash payments to employees for services.....	(183,935)	(6,103,902)	(6,287,837)
Cash payments to suppliers for goods and services.....	(678,043)	(3,136,300)	(3,814,343)
Cash payments for interfund services used.....	(194,934)	(2,107,895)	(2,302,829)
Other operating cash receipts.....		25,833	25,833
<i>Net cash provided by (used for) operating activities.....</i>	<u>403,186</u>	<u>(1,722,414)</u>	<u>(1,319,228)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....		2,301,152	2,301,152
Transfers out to other funds.....	(200,000)	(384,000)	(584,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>(200,000)</u>	<u>1,917,152</u>	<u>1,717,152</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....		(5,164)	(5,164)
Interest paid on capital leases.....		(761)	(761)
Principal paid on general obligation bonds.....	(435,000)	(220,000)	(655,000)
Interest paid on general obligation bonds.....	(374,736)	(549,287)	(924,023)
Acquisition and construction of capital assets.....		(1,694,174)	(1,694,174)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(809,736)</u>	<u>(2,469,386)</u>	<u>(3,279,122)</u>
<i>Cash flows from investing activities:</i>			
Interest received on investments.....		33,056	33,056
<i>Net cash provided by (used for) investing activities.....</i>	<u>0</u>	<u>33,056</u>	<u>33,056</u>
Net increase (decrease) in cash and cash equivalents.....	(606,550)	(2,241,592)	(2,848,142)
Cash and cash equivalents at beginning of year.....	1,381,891	4,079,747	5,461,638
Cash and cash equivalents at end of year.....	<u>\$ 775,341</u>	<u>\$ 1,838,155</u>	<u>\$ 2,613,496</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 332,612	\$ (1,822,098)	\$ (1,489,486)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	432,932	69,184	502,116
(Increase) decrease in accounts receivable.....	(17,206)	(97,490)	(114,696)
(Increase) decrease in due from other funds.....	(31,405)		(31,405)
(Increase) decrease in inventory of supplies.....	255	(24,690)	(24,435)
Increase (decrease) in accounts payable.....	(315,524)	(65,120)	(380,644)
Increase (decrease) in due to other funds.....	(172)	(8,833)	(9,005)
Increase (decrease) in due to other governments.....		(81,593)	(81,593)
Increase (decrease) in accrued wages and benefits.....	859	271,781	272,640
Increase (decrease) in compensated absences.....	835	36,445	37,280
<i>Total adjustments.....</i>	<u>70,574</u>	<u>99,684</u>	<u>170,258</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 403,186</u>	<u>\$ (1,722,414)</u>	<u>\$ (1,319,228)</u>

*Noncash investing, capital and financing activities:*

During 2003, the Stillwater Center fund entered into new borrowings under a capital lease agreement in the amount of \$9,536.

*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, 2003*

	<u>Budgeted Amounts</u>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,556,300	\$ 1,556,300	\$ 1,460,098	\$ (96,202)
<i>Total Revenues</i> .....	<u>1,556,300</u>	<u>1,556,300</u>	<u>1,460,098</u>	<u>(96,202)</u>
<i>Expenses:</i>				
Personal services.....	254,171	250,971	247,624	3,347
Professional services.....	164,103	177,003	147,451	29,552
Operating expenses.....	230,861	221,161	180,466	40,695
Capital outlays.....	<u>7,510</u>	<u>7,510</u>	<u>7,510</u>	<u>0</u>
<i>Total Expenses</i> .....	<u>656,645</u>	<u>656,645</u>	<u>583,051</u>	<u>73,594</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	899,655	899,655	877,047	(22,608)
Transfers out.....	(1,053,223)	(1,053,223)	(1,053,220)	3
<i>Net Change in Fund Equity</i> .....	(153,568)	(153,568)	(176,173)	(22,605)
<i>Fund Equity At Beginning Of Year</i> .....	<u>606,753</u>	<u>606,753</u>	<u>606,753</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 453,185</u>	<u>\$ 453,185</u>	<u>\$ 430,580</u>	<u>\$ (22,605)</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 10,257,908	\$ 10,257,908	\$ 9,599,850	\$ (658,058)
Other.....	25,000	25,000	24,503	(497)
<i>Total Revenues.....</i>	<u>10,282,908</u>	<u>10,282,908</u>	<u>9,624,353</u>	<u>(658,555)</u>
<i>Expenses:</i>				
Personal services.....	8,396,233	8,031,874	7,999,170	32,704
Professional services.....	1,147,082	1,678,561	1,633,068	45,493
Operating expenses.....	1,606,659	1,793,649	1,733,417	60,232
Capital outlays.....	92,392	117,092	102,412	14,680
<i>Total Expenses.....</i>	<u>11,242,366</u>	<u>11,621,176</u>	<u>11,468,067</u>	<u>153,109</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(959,458)</u>	<u>(1,338,268)</u>	<u>(1,843,714)</u>	<u>(505,446)</u>
Transfers in.....	1,531,865	1,531,865	1,531,865	0
Transfers out.....	(664,720)	(425,910)	(384,000)	41,910
<i>Net Change in Fund Equity.....</i>	<u>(92,313)</u>	<u>(232,313)</u>	<u>(695,849)</u>	<u>(463,536)</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>2,089,738</u>	<u>2,089,738</u>	<u>2,089,738</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 1,997,425</u>	<u>\$ 1,857,425</u>	<u>\$ 1,393,889</u>	<u>\$ (463,536)</u>



## *Internal Service Funds*

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

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

## Combining Statement of Net Assets Internal Service Funds

December 31, 2003

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications
<i>Assets</i>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$ 27,881	\$ 90,575	\$ 85,397	\$ 1,789	\$ 2,098,517
Accounts receivable (net).....	12,181	229	28,998	94,318	57,641
Due from other funds.....	52,661	86,663	158,922	57,845	160,961
Inventory of supplies.....	15,776	3,070	89,903	30,725	9,500
<i>Total current assets</i> .....	<u>108,499</u>	<u>180,537</u>	<u>363,220</u>	<u>184,677</u>	<u>2,326,619</u>
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	424,769	89,652	31,497	24,304	591,713
Less: Accumulated depreciation.....	(255,520)	(34,279)	(31,497)	(9,415)	(565,727)
<i>Total net capital assets</i> .....	<u>169,249</u>	<u>55,373</u>	<u>0</u>	<u>14,889</u>	<u>25,986</u>
<i>Total noncurrent assets</i> .....	<u>169,249</u>	<u>55,373</u>	<u>0</u>	<u>14,889</u>	<u>25,986</u>
<i>Total Assets</i> .....	<u>277,748</u>	<u>235,910</u>	<u>363,220</u>	<u>199,566</u>	<u>2,352,605</u>
<i>Liabilities</i>					
<i>Current Liabilities:</i>					
Accounts payable.....	91,861	96,844	362,787	69,851	174,378
Current portion of insurance claims payable.....					
Due to other funds.....	5,272	2,267	2,108	69,710	5,187
Due to other governments.....	206				
Accrued wages and benefits.....	15,264	8,781	8,434	9,071	3,310
Current portion of capitalized leases.....	17,642	6,037			
Current portion of compensated absences.....					4,162
<i>Total Current Liabilities</i> .....	<u>130,245</u>	<u>113,929</u>	<u>373,329</u>	<u>148,632</u>	<u>187,037</u>
<i>Long Term Liabilities:</i>					
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....	22,916	6,388			
Compensated absences.....	56,514	35,707	4,928	2,139	8,784
<i>Total Long Term Liabilities</i> .....	<u>79,430</u>	<u>42,095</u>	<u>4,928</u>	<u>2,139</u>	<u>8,784</u>
<i>Total Liabilities</i> .....	<u>209,675</u>	<u>156,024</u>	<u>378,257</u>	<u>150,771</u>	<u>195,821</u>
<i>Net Assets</i>					
Invested in capital assets, net of related debt.....	128,691	42,948		14,889	25,986
Unrestricted.....	(60,618)	36,938	(15,037)	33,906	2,130,798
<i>Total Net Assets</i> .....	<u>\$ 68,073</u>	<u>\$ 79,886</u>	<u>\$ (15,037)</u>	<u>\$ 48,795</u>	<u>\$ 2,156,784</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P</i>	<i>ABA Self Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 84,599	\$ 259,666	\$ 3,545,633	\$ 3,798,088	\$ 24,742,248	\$ 34,734,393
		27,402	1,266	487,445	709,480
		17,150		3,261,355	3,795,557
					148,974
<u>84,599</u>	<u>259,666</u>	<u>3,590,185</u>	<u>3,799,354</u>	<u>28,491,048</u>	<u>39,388,404</u>
	5,435		12,214	22,944	1,202,528
	(3,804)		(3,725)	(8,554)	(912,521)
<u>0</u>	<u>1,631</u>	<u>0</u>	<u>8,489</u>	<u>14,390</u>	<u>290,007</u>
<u>0</u>	<u>1,631</u>	<u>0</u>	<u>8,489</u>	<u>14,390</u>	<u>290,007</u>
<u>84,599</u>	<u>261,297</u>	<u>3,590,185</u>	<u>3,807,843</u>	<u>28,505,438</u>	<u>39,678,411</u>
	26,173		29,672	1,000	852,566
		2,126,690	295,033	914,880	3,336,603
	7,123		1,348	1,348	94,363
				1,187,176	1,187,382
	5,315		2,077	2,077	54,329
			923	923	25,525
	<u>64,026</u>				<u>68,188</u>
<u>0</u>	<u>102,637</u>	<u>2,126,690</u>	<u>329,053</u>	<u>2,107,404</u>	<u>5,618,956</u>
			2,963,143	5,781,881	8,745,024
			3,605	3,605	36,514
	<u>1,844</u>		<u>14,410</u>	<u>14,410</u>	<u>138,736</u>
<u>0</u>	<u>1,844</u>	<u>0</u>	<u>2,981,158</u>	<u>5,799,896</u>	<u>8,920,274</u>
<u>0</u>	<u>104,481</u>	<u>2,126,690</u>	<u>3,310,211</u>	<u>7,907,300</u>	<u>14,539,230</u>
	1,631		3,961	9,862	227,968
<u>84,599</u>	<u>155,185</u>	<u>1,463,495</u>	<u>493,671</u>	<u>20,588,276</u>	<u>24,911,213</u>
<u>\$ 84,599</u>	<u>\$ 156,816</u>	<u>\$ 1,463,495</u>	<u>\$ 497,632</u>	<u>\$ 20,598,138</u>	<u>\$ 25,139,181</u>

*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds*

*For the Year Ended December 31, 2003*

	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Operating Revenues:</i>					
Charges for services.....	\$ 887,951	\$ 1,606,303	\$ 2,731,988	\$ 1,222,314	\$ 1,996,327
Other revenue.....	11,559			168	249,728
<b>Total Operating Revenues.....</b>	<b>899,510</b>	<b>1,606,303</b>	<b>2,731,988</b>	<b>1,222,482</b>	<b>2,246,055</b>
<i>Operating Expenses:</i>					
Personal services.....	398,632	241,655	242,367	230,938	267,067
Materials and supplies.....	149,852	920,744	1,441,465	801,531	7,276
Contractual services.....	162,515	500,038	1,055,206	171,776	72,966
Utilities.....					1,411,465
Depreciation.....	26,205	17,930	550	2,431	12,727
Insurance claims.....					
Other expenses.....	118,789	1,278	72,948	18,828	47,087
<b>Total Operating Expenses.....</b>	<b>855,993</b>	<b>1,681,645</b>	<b>2,812,536</b>	<b>1,225,504</b>	<b>1,818,588</b>
<i>Operating Income (Loss).....</i>	43,517	(75,342)	(80,548)	(3,022)	427,467
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....	(2,847)	(1,221)			
Gain (loss) from disposal of capital assets.....	(44,375)	(781)	655		
Other nonoperating revenue (expense).....	(6,451)	1,107			
<b>Total Nonoperating Revenues (Expenses).....</b>	<b>(53,673)</b>	<b>(895)</b>	<b>655</b>	<b>0</b>	<b>0</b>
<i>Income (Loss) Before Transfers.....</i>	(10,156)	(76,237)	(79,893)	(3,022)	427,467
Transfers in.....		9,000	9,000		
Transfers out.....				(18,000)	(105,000)
<b>Change in Net Assets.....</b>	<b>(10,156)</b>	<b>(67,237)</b>	<b>(70,893)</b>	<b>(21,022)</b>	<b>322,467</b>
<i>Total Net Assets (Deficit) At</i>					
<i>Beginning Of Year.....</i>	78,229	147,123	55,856	69,817	1,834,317
<i>Total Net Assets (Deficit) At</i>					
<i>End Of Year.....</i>	\$ <u>68,073</u>	\$ <u>79,886</u>	\$ <u>(15,037)</u>	\$ <u>48,795</u>	\$ <u>2,156,784</u>

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>ABA Self Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 41,699	\$ 392,707	\$ 17,640,393	\$ 1,694,914	\$ 3,725,017	\$ 31,939,613
		91,710	3,284	135,809	492,258
<u>41,699</u>	<u>392,707</u>	<u>17,732,103</u>	<u>1,698,198</u>	<u>3,860,826</u>	<u>32,431,871</u>
	200,242		97,717	84,083	1,762,701
			5,757	4,273	3,330,898
29,823	155,805	710,672	1,717,879	1,309,896	5,886,576
					1,411,465
	543		1,141	2,214	63,741
		16,080,680	496,992	1,451,023	18,028,695
	<u>22,522</u>		<u>49,002</u>	<u>54,293</u>	<u>384,747</u>
<u>29,823</u>	<u>379,112</u>	<u>16,791,352</u>	<u>2,368,488</u>	<u>2,905,782</u>	<u>30,868,823</u>
11,876	13,595	940,751	(670,290)	955,044	1,563,048
			(42)	(42)	(4,152)
					(44,501)
					(5,344)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(42)</u>	<u>(42)</u>	<u>(53,997)</u>
11,876	13,595	940,751	(670,332)	955,002	1,509,051
					18,000
					(123,000)
<u>11,876</u>	<u>13,595</u>	<u>940,751</u>	<u>(670,332)</u>	<u>955,002</u>	<u>1,404,051</u>
<u>72,723</u>	<u>143,221</u>	<u>522,744</u>	<u>1,167,964</u>	<u>19,643,136</u>	<u>23,735,130</u>
\$ <u>84,599</u>	\$ <u>156,816</u>	\$ <u>1,463,495</u>	\$ <u>497,632</u>	\$ <u>20,598,138</u>	\$ <u>25,139,181</u>

*Combining Statement of Cash Flows  
All Internal Service Funds*

*For the Year Ended December 31, 2003*

<i>Increase (Decrease) in Cash and Cash Equivalents</i>	<i>Printing Services</i>	<i>Mailroom</i>	<i>Stockroom</i>	<i>Service Depot</i>	<i>Telecom- munications</i>
<i>Cash flows from operating activities:</i>					
Cash receipts from customers.....	\$ 61,718	\$ 15,831	\$ 62,463	\$ 322,797	\$ 245,398
Cash receipts from interfund services provided.....	790,472	1,607,790	2,709,184	927,297	1,785,110
Cash payments to employees for services.....	(307,974)	(170,167)	(171,005)	(172,817)	(216,012)
Cash payments to suppliers for goods and services.....	(355,263)	(1,383,724)	(2,564,236)	(873,891)	(1,472,785)
Cash payments for insurance claims.....					
Cash payments for interfund services used.....	(109,078)	(52,972)	(91,574)	(158,440)	(90,287)
Other operating cash receipts.....	11,395			10,789	252,132
Cash from other sources.....	1,110		655		
Other cash payments.....	(9,504)	(2,913)		(35,946)	
<i>Net cash provided by (used for) operating activities.....</i>	<u>82,876</u>	<u>13,845</u>	<u>(54,513)</u>	<u>19,789</u>	<u>503,556</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers in from other funds.....		9,000	9,000		
Transfers out to other funds.....				(18,000)	(105,000)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>	<u>9,000</u>	<u>9,000</u>	<u>(18,000)</u>	<u>(105,000)</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....	(32,739)	(5,599)			
Interest paid on capital leases.....	(2,847)	(1,221)			
Acquisition and construction of capital assets.....	(53,316)				
<i>Net cash provided by (used for) capital and related financing activities...</i>	<u>(88,902)</u>	<u>(6,820)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(6,026)	16,025	(45,513)	1,789	398,556
Cash and cash equivalents at beginning of year.....	33,907	74,550	130,910	0	1,699,961
Cash and cash equivalents at end of year.....	<u>\$ 27,881</u>	<u>\$ 90,575</u>	<u>\$ 85,397</u>	<u>\$ 1,789</u>	<u>\$ 2,098,517</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ 43,517	\$ (75,342)	\$ (80,548)	\$ (3,022)	\$ 427,467
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	26,205	17,930	550	2,431	12,727
Miscellaneous nonoperating income (expense).....	(8,394)	(2,913)	655	(35,946)	
(Increase) decrease in accounts receivable.....	(5,690)	(10)	(18,384)	7,679	12,939
(Increase) decrease in due from other funds.....	(30,235)	17,328	58,043	30,722	23,646
(Increase) decrease in inventory of supplies.....	7,936	42,757	12,897	(1,563)	4,748
Increase (decrease) in accounts payable.....	40,187	(10,647)	(28,756)	(23,736)	25,160
Increase (decrease) in due to other funds.....	2,603	62	777	68,307	1,472
Increase (decrease) in due to other governments.....	206				
Increase (decrease) in accrued wages and benefits.....	1,683	127	622	2,292	(3,170)
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	4,858	24,553	(369)	(27,375)	(1,433)
<i>Total adjustments.....</i>	<u>39,359</u>	<u>89,187</u>	<u>26,035</u>	<u>22,811</u>	<u>76,089</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 82,876</u>	<u>\$ 13,845</u>	<u>\$ (54,513)</u>	<u>\$ 19,789</u>	<u>\$ 503,556</u>
<i>Noncash investing, capital and financing activities:</i>					

During 2003, there were no noncash investing, capital and related financing activities in the Internal Service Funds.

<i>Other Data Services</i>	<i>Health Insurance Admin./E.A.P.</i>	<i>ABA Self- Insurance</i>	<i>Property/ Casualty Risk Management</i>	<i>Workers' Compensation Risk Management</i>	<i>Totals</i>
\$ 5,429	\$ 19,981	\$ 1,947,624	\$ 26,331	\$ 574,435	\$ 3,282,007
36,270	372,726	15,704,794	1,671,583	2,905,295	28,510,521
	(154,405)		(75,503)	(75,231)	(1,343,114)
(29,823)	(152,005)	(594,520)	(1,712,907)	(831,842)	(9,970,996)
		(16,262,546)	(573,291)	(606,991)	(17,442,828)
	(55,862)		(83,290)	(30,771)	(672,274)
		82,132	2,018	109,981	468,447
			458	457	2,680
					(48,363)
<u>11,876</u>	<u>30,435</u>	<u>877,484</u>	<u>(744,601)</u>	<u>2,045,333</u>	<u>2,786,080</u>
					18,000
					(123,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(105,000)</u>
			(302)	(302)	(38,942)
			(42)	(42)	(4,152)
					(53,316)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(344)</u>	<u>(344)</u>	<u>(96,410)</u>
11,876	30,435	877,484	(744,945)	2,044,989	2,584,670
72,723	229,231	2,668,149	4,543,033	22,697,259	32,149,723
<u>\$ 84,599</u>	<u>\$ 259,666</u>	<u>\$ 3,545,633</u>	<u>\$ 3,798,088</u>	<u>\$ 24,742,248</u>	<u>\$ 34,734,393</u>
\$ 11,876	\$ 13,595	\$ 940,751	\$ (670,290)	\$ 955,044	\$ 1,563,048
	543		1,141	2,214	63,741
			458	457	(45,683)
		224,891	(1,266)	85,047	305,206
		(17,150)	3,000	(356,162)	(270,808)
					66,775
	9	(89,142)	(3,164)	(33,664)	(123,753)
	6,008		(5,356)	505	74,378
				554,375	554,581
	(395)		(538)	(538)	83
		(181,866)	(76,299)	844,032	585,867
	10,675		7,713	(5,977)	12,645
<u>0</u>	<u>16,840</u>	<u>(63,267)</u>	<u>(74,311)</u>	<u>1,090,289</u>	<u>1,223,032</u>
<u>\$ 11,876</u>	<u>\$ 30,435</u>	<u>\$ 877,484</u>	<u>\$ (744,601)</u>	<u>\$ 2,045,333</u>	<u>\$ 2,786,080</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Charges for services.....	\$ 855,000	\$ 859,800	\$ 852,190	\$ (7,610)
Other.....			12,505	12,505
<i>Total Revenues.....</i>	<u>855,000</u>	<u>859,800</u>	<u>864,695</u>	<u>4,895</u>
<i>Expenses:</i>				
Personal services.....	389,003	389,582	389,401	181
Professional services.....	194,828	166,293	166,285	8
Operating expenses.....	236,879	270,544	270,369	175
Debt service.....	46,000	45,091	45,090	1
<i>Total Expenses.....</i>	<u>866,710</u>	<u>871,510</u>	<u>871,145</u>	<u>365</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(11,710)	(11,710)	(6,450)	5,260
<i>Fund Equity At Beginning Of Year.....</i>	<u>33,907</u>	<u>33,907</u>	<u>33,907</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 22,197</u>	<u>\$ 22,197</u>	<u>\$ 27,457</u>	<u>\$ 5,260</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,539,881	\$ 1,602,781	\$ 1,623,621	\$ 20,840
<i>Total Revenues</i> .....	<u>1,539,881</u>	<u>1,602,781</u>	<u>1,623,621</u>	<u>20,840</u>
<i>Expenses:</i>				
Personal services.....	206,136	217,236	216,514	722
Professional services.....	455,532	507,032	494,201	12,831
Operating expenses.....	878,016	878,016	876,285	1,731
Debt service.....	10,880	10,880	10,880	0
Capital outlays.....	15,204	26,504	26,293	211
<i>Total Expenses</i> .....	<u>1,565,768</u>	<u>1,639,668</u>	<u>1,624,173</u>	<u>15,495</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	(25,887)	(36,887)	(552)	36,335
Transfers in.....	6,958	6,958	9,000	2,042
<i>Net Change in Fund Equity</i> .....	(18,929)	(29,929)	8,448	38,377
<i>Fund Equity At Beginning Of Year</i> .....	<u>74,550</u>	<u>74,550</u>	<u>74,550</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 55,621</u>	<u>\$ 44,621</u>	<u>\$ 82,998</u>	<u>\$ 38,377</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,655,000	\$ 2,861,200	\$ 2,771,647	\$ (89,553)
Other.....			655	655
<i>Total Revenues.....</i>	<u>2,655,000</u>	<u>2,861,200</u>	<u>2,772,302</u>	<u>(88,898)</u>
<i>Expenses:</i>				
Personal services.....	233,523	241,223	241,200	23
Professional services.....	905,536	1,146,036	1,138,827	7,209
Operating expenses.....	1,433,177	1,433,564	1,421,888	11,676
Capital outlays.....	93,013	50,626	50,626	0
<i>Total Expenses.....</i>	<u>2,665,249</u>	<u>2,871,449</u>	<u>2,852,541</u>	<u>18,908</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(10,249)</u>	<u>(10,249)</u>	<u>(80,239)</u>	<u>(69,990)</u>
Transfers in.....	6,833	6,833	9,000	2,167
<i>Net Change in Fund Equity.....</i>	<u>(3,416)</u>	<u>(3,416)</u>	<u>(71,239)</u>	<u>(67,823)</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>130,910</u>	<u>130,910</u>	<u>130,910</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 127,494</u>	<u>\$ 127,494</u>	<u>\$ 59,671</u>	<u>\$ (67,823)</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,000,000	\$ 1,305,200	\$ 1,250,094	\$ (55,106)
Other.....			10,789	10,789
<i>Total Revenues.....</i>	<u>1,000,000</u>	<u>1,305,200</u>	<u>1,260,883</u>	<u>(44,317)</u>
<i>Expenses:</i>				
Personal services.....	241,940	231,940	222,055	9,885
Professional services.....	91,489	185,142	183,155	1,987
Operating expenses.....	652,005	802,508	802,475	33
<i>Total Expenses.....</i>	<u>985,434</u>	<u>1,219,590</u>	<u>1,207,685</u>	<u>11,905</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	14,566	85,610	53,198	(32,412)
Transfers out.....	(18,000)	(18,000)	(18,000)	0
<i>Net Change in Fund Equity.....</i>	(3,434)	67,610	35,198	(32,412)
<i>Fund Equity At Beginning Of Year.....</i>	<u>(35,946)</u>	<u>(35,946)</u>	<u>(35,946)</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ (39,380)</u>	<u>\$ 31,664</u>	<u>\$ (748)</u>	<u>\$ (32,412)</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 1,998,110	\$ 1,998,110	\$ 2,030,508	\$ 32,398
Other.....			252,132	252,132
<i>Total Revenues.....</i>	<u>1,998,110</u>	<u>1,998,110</u>	<u>2,282,640</u>	<u>284,530</u>
<i>Expenses:</i>				
Personal services.....	279,362	279,362	269,872	9,490
Professional services.....	157,226	155,226	100,612	54,614
Operating expenses.....	1,549,458	1,418,858	1,373,344	45,514
Capital outlays.....		42,825	42,261	564
<i>Total Expenses.....</i>	<u>1,986,046</u>	<u>1,896,271</u>	<u>1,786,089</u>	<u>110,182</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	12,064	101,839	496,551	394,712
Transfers out.....		(125,000)	(105,000)	20,000
<i>Net Change in Fund Equity.....</i>	12,064	(23,161)	391,551	414,712
<i>Fund Equity At Beginning Of Year.....</i>	<u>1,699,961</u>	<u>1,699,961</u>	<u>1,699,961</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 1,712,025</u>	<u>\$ 1,676,800</u>	<u>\$ 2,091,512</u>	<u>\$ 414,712</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 38,350	\$ 38,350	\$ 41,699	\$ 3,349
<i>Total Revenues</i> .....	<u>38,350</u>	<u>38,350</u>	<u>41,699</u>	<u>3,349</u>
<i>Expenses:</i>				
Professional services.....	29,823	29,823	29,823	0
<i>Total Expenses</i> .....	<u>29,823</u>	<u>29,823</u>	<u>29,823</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	8,527	8,527	11,876	3,349
<i>Fund Equity At Beginning Of Year</i> .....	<u>72,723</u>	<u>72,723</u>	<u>72,723</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 81,250</u>	<u>\$ 81,250</u>	<u>\$ 84,599</u>	<u>\$ 3,349</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 363,639	\$ 363,639	\$ 392,707	\$ 29,068
<i>Total Revenues</i> .....	<u>363,639</u>	<u>363,639</u>	<u>392,707</u>	<u>29,068</u>
<i>Expenses:</i>				
Personal services.....	189,790	189,790	189,381	409
Professional services.....	184,716	202,724	190,803	11,921
Operating expenses.....	15,148	13,579	13,428	151
Capital outlays.....	<u>5,148</u>	<u>9,348</u>	<u>9,243</u>	<u>105</u>
<i>Total Expenses</i> .....	<u>394,802</u>	<u>415,441</u>	<u>402,855</u>	<u>12,586</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	(31,163)	(51,802)	(10,148)	41,654
<i>Fund Equity At Beginning Of Year</i> .....	<u>229,231</u>	<u>229,231</u>	<u>229,231</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 198,068</u>	<u>\$ 177,429</u>	<u>\$ 219,083</u>	<u>\$ 41,654</u>

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

*For the Year Ended December 31, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 16,867,245	\$ 16,873,545	\$ 17,652,418	\$ 778,873
Other.....			82,132	82,132
<i>Total Revenues</i> .....	<u>16,867,245</u>	<u>16,873,545</u>	<u>17,734,550</u>	<u>861,005</u>
<i>Expenses:</i>				
Professional services.....	16,442,055	17,642,055	17,254,655	387,400
<i>Total Expenses</i> .....	<u>16,442,055</u>	<u>17,642,055</u>	<u>17,254,655</u>	<u>387,400</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> .....	425,190	(768,510)	479,895	1,248,405
<i>Fund Equity At Beginning Of Year</i> .....	<u>2,668,149</u>	<u>2,668,149</u>	<u>2,668,149</u>	<u>0</u>
<i>Fund Equity At End Of Year</i> .....	<u>\$ 3,093,339</u>	<u>\$ 1,899,639</u>	<u>\$ 3,148,044</u>	<u>\$ 1,248,405</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, 2003*

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Revenues:</i>				
Charges for services.....	\$ 2,300,823	\$ 2,300,823	\$ 1,654,583	\$ (646,240)
Other.....			45,349	45,349
<i>Total Revenues.....</i>	<u>2,300,823</u>	<u>2,300,823</u>	<u>1,699,932</u>	<u>(600,891)</u>
<i>Expenses:</i>				
Personal services.....	110,697	107,697	90,190	17,507
Professional services.....	2,157,308	2,425,208	2,346,427	78,781
Operating expenses.....	50,733	79,333	19,334	59,999
Capital outlays.....		103,500	100,045	3,455
<i>Total Expenses.....</i>	<u>2,318,738</u>	<u>2,715,738</u>	<u>2,555,996</u>	<u>159,742</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(17,915)	(414,915)	(856,064)	(441,149)
<i>Fund Equity At Beginning Of Year.....</i>	<u>4,543,033</u>	<u>4,543,033</u>	<u>4,543,033</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 4,525,118</u>	<u>\$ 4,128,118</u>	<u>\$ 3,686,969</u>	<u>\$ (441,149)</u>



## *Fiduciary Funds - Agency Funds*

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*Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. Fiduciary funds include Agency Funds.*

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*Agency Funds are used to report resources held in a purely custodial capacity (assets equal liabilities) and typically involve only the receipt, temporary investment and remittance of fiduciary resources to others.*

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

For the Year Ended December 31, 2003

<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.....	\$ 2,371,754	\$ 205,309,359	\$ 206,863,525	\$ 817,588
	<i>Total Assets</i> .....	<u>\$ 2,371,754</u>	<u>\$ 205,309,359</u>	<u>\$ 206,863,525</u>	<u>\$ 817,588</u>
<i>Liabilities</i>					
	Due to other governments.....	\$ 2,371,754	\$ 84,997,352	\$ 86,551,518	\$ 817,588
	Other liabilities.....	0	120,312,007	120,312,007	0
	<i>Total Liabilities</i> .....	<u>\$ 2,371,754</u>	<u>\$ 205,309,359</u>	<u>\$ 206,863,525</u>	<u>\$ 817,588</u>
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 32,726,355	\$ 791,135,028	\$ 787,919,987	\$ 35,941,396
	Taxes levied for other governments.....	483,503,662	530,474,417	481,493,109	532,484,970
	<i>Total Assets</i> .....	<u>\$ 516,230,017</u>	<u>\$ 1,321,609,445</u>	<u>\$ 1,269,413,096</u>	<u>\$ 568,426,366</u>
<i>Liabilities</i>					
	Undistributed assets.....	\$ 2,897,841	\$ 3,612,893	\$ 2,897,841	\$ 3,612,893
	Due to other governments.....	513,332,176	1,317,996,552	1,266,515,255	564,813,473
	<i>Total Liabilities</i> .....	<u>\$ 516,230,017</u>	<u>\$ 1,321,609,445</u>	<u>\$ 1,269,413,096</u>	<u>\$ 568,426,366</u>
<i>Other Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 50,465,247	\$ 90,739,574	\$ 88,907,399	\$ 52,297,422
	Cash and cash equivalents-segregated accounts.....	14,426,317	216,525,189	217,595,110	13,356,396
	<i>Total Assets</i> .....	<u>\$ 64,891,564</u>	<u>\$ 307,264,763</u>	<u>\$ 306,502,509</u>	<u>\$ 65,653,818</u>
<i>Liabilities</i>					
	Undistributed assets.....	\$ 0	\$ 23,261,640	\$ 23,261,640	\$ 0
	Due to other governments.....	9,989,671	6,671,937	3,934,744	12,726,864
	Other liabilities.....	54,901,893	277,331,186	279,306,125	52,926,954
	<i>Total Liabilities</i> .....	<u>\$ 64,891,564</u>	<u>\$ 307,264,763</u>	<u>\$ 306,502,509</u>	<u>\$ 65,653,818</u>
<i>Total Agency Funds</i>					
<i>Assets</i>					
	Equity in pooled cash and cash equivalents.....	\$ 85,563,356	\$ 1,087,183,961	\$ 1,083,690,911	\$ 89,056,406
	Cash and cash equivalents-segregated accounts.....	14,426,317	216,525,189	217,595,110	13,356,396
	Taxes levied for other governments.....	483,503,662	530,474,417	481,493,109	532,484,970
	<i>Total Assets</i> .....	<u>\$ 583,493,335</u>	<u>\$ 1,834,183,567</u>	<u>\$ 1,782,779,130</u>	<u>\$ 634,897,772</u>
<i>Liabilities</i>					
	Undistributed assets.....	\$ 2,897,841	\$ 26,874,533	\$ 26,159,481	\$ 3,612,893
	Due to other governments.....	525,693,601	1,409,665,841	1,357,001,517	578,357,925
	Other liabilities.....	54,901,893	397,643,193	399,618,132	52,926,954
	<i>Total Liabilities</i> .....	<u>\$ 583,493,335</u>	<u>\$ 1,834,183,567</u>	<u>\$ 1,782,779,130</u>	<u>\$ 634,897,772</u>

*Capital Assets Used in the Operation of Governmental Funds*

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*Schedule of Capital Assets Used in the Operation of Governmental Funds  
By Source*

*December 31, 2003*

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,705,070
Land improvements.....	1,470,295
Buildings, structures, and improvements.....	137,018,139
Furniture, fixtures, and equipment.....	41,405,652
Infrastructure.....	321,166,633
Construction-in-progress.....	12,544,143
<i>Total Governmental Funds Capital Assets.....</i>	<u><u>\$ 521,309,932</u></u>
 <i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 27,968,998
Special revenue fund revenues.....	26,461,283
Capital projects.....	459,565,993
Donations.....	7,313,658
<i>Total Governmental Funds Capital Assets.....</i>	<u><u>\$ 521,309,932</u></u>

*Schedule of Capital Assets Used in the Operation of Governmental Funds  
By Function and Activity*

December 31, 2003

<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>Infrastructure</i>	<i>Total</i>
<i>General Government:</i>						
Legislative and Executive.....	\$	\$	\$	\$ 262,040	\$	\$ 262,040
Data Processing.....				2,736,419		2,736,419
Auditor.....				492,537		492,537
Treasurer.....				131,221		131,221
Recorder.....				194,629		194,629
Board of Elections.....				174,002		174,002
Public Works.....	965,977		39,039,241	348,704		40,353,922
<i>Total General Government.....</i>	<u>965,977</u>	<u>0</u>	<u>39,039,241</u>	<u>4,339,552</u>	<u>0</u>	<u>44,344,770</u>
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			20,998,883	12,161,570		33,160,453
County Courts.....	3,077,078		39,093,345	5,244,679		47,415,102
Prosecutor.....				494,656		494,656
Coroner.....	400,000		2,800,024	1,686,149		4,886,173
Forensic Crime Lab.....				971,575		971,575
Animal Shelter.....	6,169		958,942	419,202		1,384,313
Support Enforcement.....				193,383		193,383
<i>Total Judicial and Law Enforcement.....</i>	<u>3,483,247</u>	<u>0</u>	<u>63,851,194</u>	<u>21,171,214</u>	<u>0</u>	<u>88,505,655</u>
<i>Environment and Public Works:</i>						
Memorial Hall.....	42,345		1,707,815	30,041		1,780,201
Public works.....				60,700		60,700
County Engineer.....	48,211		5,187,918	5,585,651	321,166,633	331,988,413
<i>Total Environment and Public Works.....</i>	<u>90,556</u>	<u>0</u>	<u>6,895,733</u>	<u>5,676,392</u>	<u>321,166,633</u>	<u>333,829,314</u>
<i>Social Services:</i>						
Children Services Board.....	145,666		12,259,720	930,852		13,336,238
Job and Family Services.....	23,945		765,028	2,013,645		2,802,618
Board of Mental Retardation.....	713,618	69,259	9,482,658	5,666,599		15,932,134
ADAMHS Board.....				53,334		53,334
Country View Manor.....	36,570		2,012,103	151,318		2,199,991
<i>Total Social Services.....</i>	<u>919,799</u>	<u>69,259</u>	<u>24,519,509</u>	<u>8,815,748</u>	<u>0</u>	<u>34,324,315</u>
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			60,000	274,429		334,429
County Parks.....	2,245,491	1,401,036	2,652,462	1,128,317		7,427,306
<i>Total Community And Economic Development.....</i>	<u>2,245,491</u>	<u>1,401,036</u>	<u>2,712,462</u>	<u>1,402,746</u>	<u>0</u>	<u>7,761,735</u>
Construction-in-progress.....			5,900,383		6,643,760	12,544,143
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 7,705,070</u>	<u>\$ 1,470,295</u>	<u>\$ 142,918,522</u>	<u>\$ 41,405,652</u>	<u>\$ 327,810,393</u>	<u>\$ 521,309,932</u>

*Schedule of Changes in Capital Assets Used in the Operation of Governmental Funds  
By Function and Activity*

*For the Year Ended December 31, 2003*

<i>Function and Activity</i>	<i>Balance January 1, 2003</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2003</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 244,343	\$ 23,067	\$ (5,370)	\$ 262,040
Data Processing.....	2,735,498	184,250	(183,329)	2,736,419
Auditor.....	458,489	46,668	(12,620)	492,537
Treasurer.....	131,221			131,221
Recorder.....	134,059	60,570		194,629
Board of Elections.....	157,995	16,007		174,002
Public Works.....	40,259,540	110,782	(16,400)	40,353,922
<i>Total General Government.....</i>	<u>44,121,145</u>	<u>441,344</u>	<u>(217,719)</u>	<u>44,344,770</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	33,171,948	187,231	(198,726)	33,160,453
County Courts.....	46,921,118	684,664	(190,680)	47,415,102
Prosecutor.....	499,255	7,874	(12,473)	494,656
Coroner.....	4,815,125	122,583	(51,535)	4,886,173
Forensic Crime Lab.....	1,034,191		(62,616)	971,575
Animal Shelter.....	1,329,487	54,826		1,384,313
Support Enforcement.....	193,383			193,383
<i>Total Judicial and Law Enforcement.....</i>	<u>87,964,507</u>	<u>1,057,178</u>	<u>(516,030)</u>	<u>88,505,655</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,780,201			1,780,201
Public Works.....	60,700			60,700
County Engineer.....	328,424,868	10,834,763	(7,271,218)	331,988,413
<i>Total Environment and Public Works.....</i>	<u>330,265,769</u>	<u>10,834,763</u>	<u>(7,271,218)</u>	<u>333,829,314</u>
<i>Social Services:</i>				
Children Services Board.....	13,285,398	84,392	(33,552)	13,336,238
Job and Family Services.....	2,762,518	54,392	(14,292)	2,802,618
Board of Mental Retardation.....	15,690,204	836,895	(594,965)	15,932,134
ADAMHS Board.....	81,639	16,427	(44,732)	53,334
Country View Manor.....	2,199,991			2,199,991
<i>Total Social Services.....</i>	<u>34,019,750</u>	<u>992,106</u>	<u>(687,541)</u>	<u>34,324,315</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	402,300		(67,871)	334,429
County Parks.....	7,255,701	171,605		7,427,306
<i>Total Community And Economic Development.....</i>	<u>7,658,001</u>	<u>171,605</u>	<u>(67,871)</u>	<u>7,761,735</u>
Construction-in-progress.....	9,949,334	13,049,252	(10,454,443)	12,544,143
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 513,978,506</u>	<u>\$ 26,546,248</u>	<u>\$ (19,214,822)</u>	<u>\$ 521,309,932</u>



# MONTGOMERY

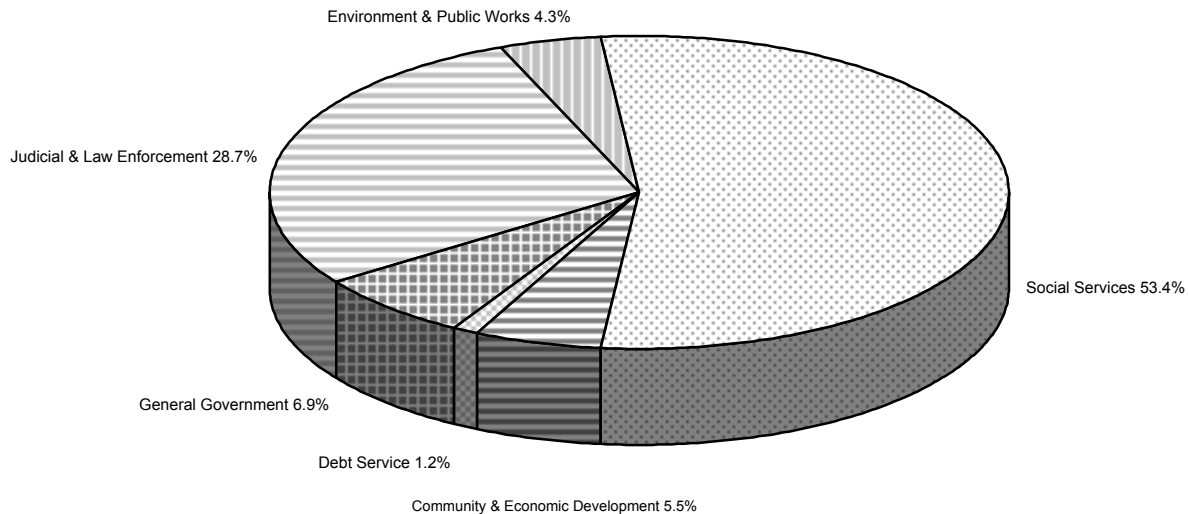
C O U N T Y

**Statistical Section**

*General Governmental Expenditures by Function*

*Last Ten Fiscal Years*

	<i>General Government</i>	<i>Judicial &amp; Law Enforcement</i>	<i>Environment &amp; Public Works</i>	<i>Social Services</i>	<i>Community &amp; Economic Development</i>	<i>Parks, Recreation &amp; Conservation</i>	<i>Debt Service</i>	<i>Total</i>
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
2002	28,361,351	129,355,357	17,896,823	244,797,339	25,773,450	-	5,753,373	451,937,693
2003	31,760,712	132,470,525	19,715,467	246,057,054	25,173,475	-	5,725,916	460,903,149



2003

Source: Montgomery County Auditor's Office

Note: Includes General, Special Revenue and Debt Service Funds presented on the modified accrual basis of accounting.

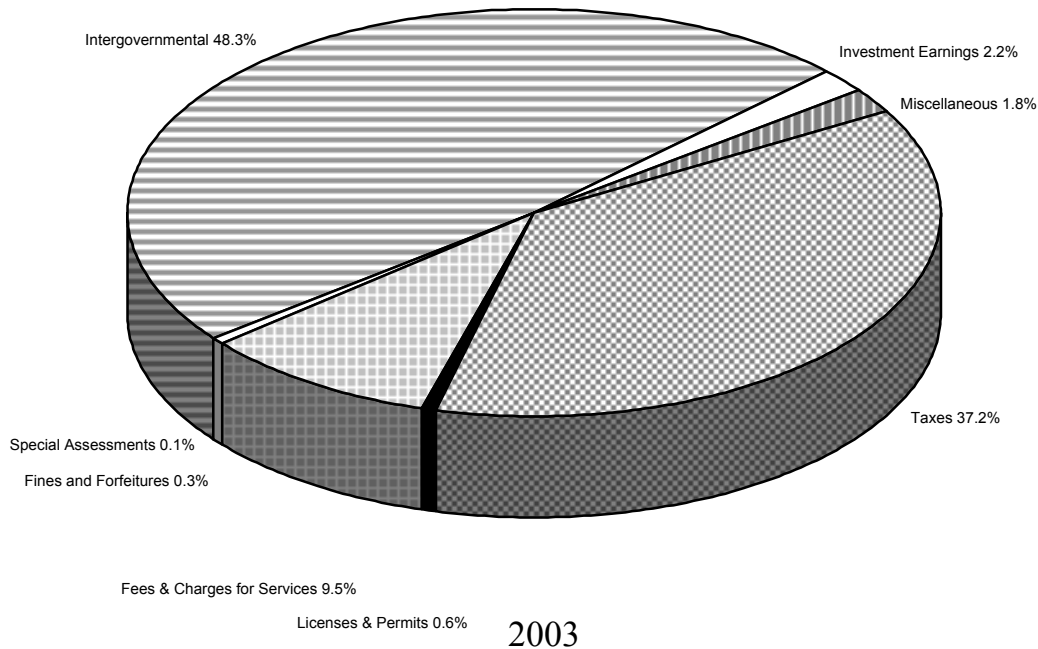
Beginning in 1999, the Parks, Recreation and Conservation classification was eliminated.



### 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
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
2002	160,985,821	2,723,190	43,298,818	1,421,710	275,124	205,798,993	30,695,193	15,967,657	461,166,506
2003	162,872,091	2,786,094	41,366,379	1,498,338	280,320	211,174,836	9,389,267	8,153,029	437,520,354



Source: Montgomery County Auditor's Office

Note: Includes General, Special Revenue and Debt Service Funds presented on the modified accrual basis of accounting.

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

*Last Ten Fiscal Years*

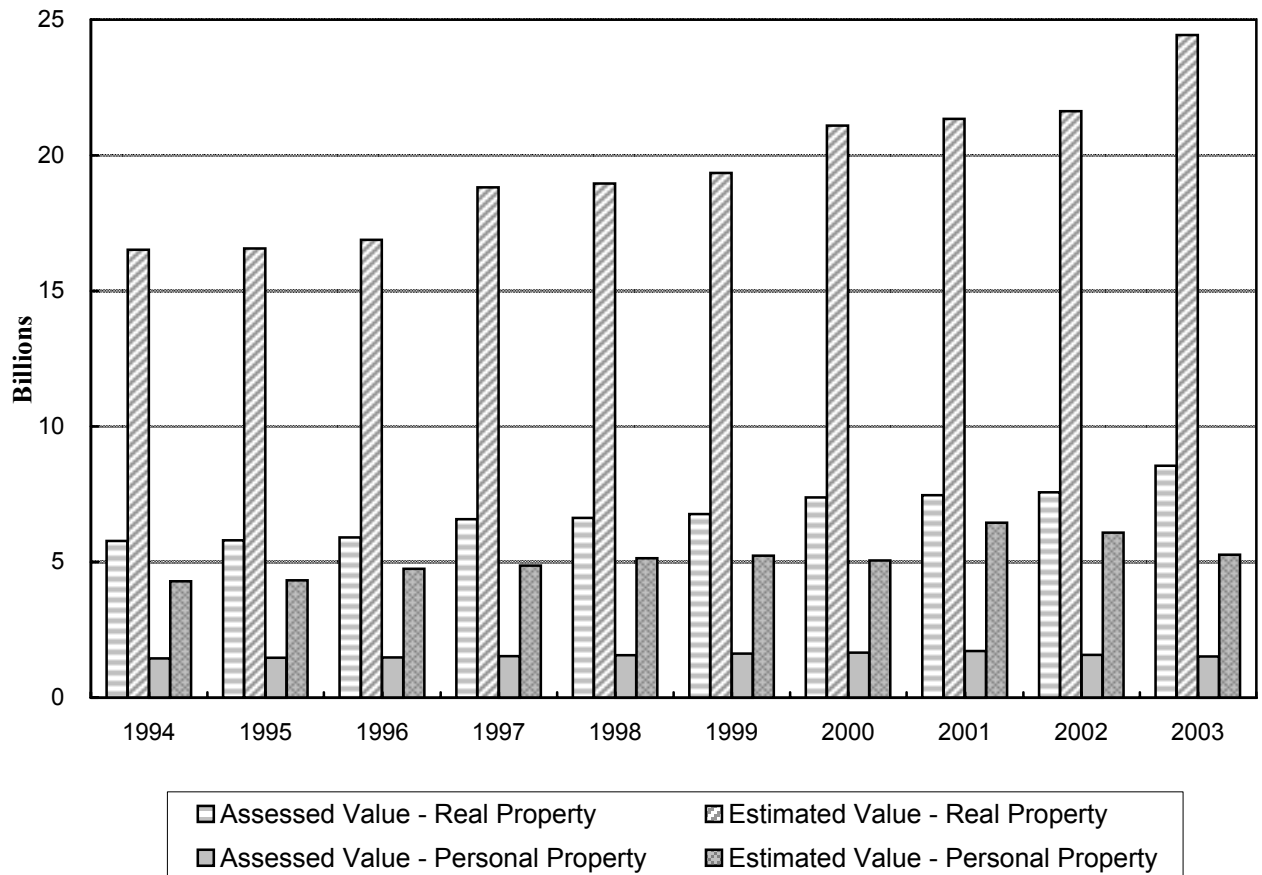
<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1993	1994	\$ 82,376,126	\$ 80,211,424	97.4%	\$ 2,870,566	\$ 83,081,990
1994	1995	82,224,796	81,776,243	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
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596
2002	2003	101,128,099	97,093,057	96.0%	3,903,621	100,996,678

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
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
2002	7,568,805,050	21,625,157,286	1,585,734,273	6,084,278,422	9,154,539,323	27,709,435,708
2003	8,550,482,230	24,429,949,229	1,526,429,698	5,268,221,065	10,076,911,928	29,698,170,294



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.)*

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<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 III	2.36	2.36	-	-	-	-	-	-	-	-
Human Services Levy IV	2.67	2.67	-	-	-	-	-	-	-	-
Human Services Levy A	5.21	5.21	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	5.03	5.03
<i>Total Rates</i>	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94
<i>School Districts</i>										
Brookville	49.28	49.08	57.58	57.24	57.22	57.15	57.09	57.09	57.08	65.06
Centerville	50.58	56.48	56.48	56.48	56.48	56.05	55.85	60.75	60.75	60.75
Dayton	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65	70.85
Huber Heights	48.68	48.47	48.37	47.98	47.92	47.71	54.11	54.10	54.09	54.03
Jefferson	56.40	56.40	56.40	56.40	56.40	61.90	61.90	61.90	61.90	61.90
Kettering	49.81	49.80	53.10	53.10	53.10	53.10	53.10	56.30	56.30	60.90
Mad River	50.60	50.60	50.60	50.60	50.60	50.60	50.60	56.50	62.22	62.22
Miamisburg	38.95	38.95	44.70	43.95	44.95	44.63	46.88	46.52	47.70	47.02
New Lebanon	48.55	48.55	48.55	48.30	48.30	48.30	48.30	52.57	52.57	52.57
Northmont	54.18	59.18	59.18	59.08	59.03	58.93	58.85	58.83	58.80	58.35
Northridge	44.35	52.10	52.10	52.10	52.10	52.10	52.10	52.10	52.10	54.05
Oakwood	82.32	88.82	88.82	88.82	88.82	88.82	95.57	95.57	95.57	105.95
Trotwood-Madison	45.86	45.86	55.76	53.74	53.74	53.74	52.64	52.64	52.91	61.05
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	47.86	47.86	45.86	45.86	45.86	45.06	44.86	44.66	44.36
West Carrollton	50.84	50.76	50.76	53.26	53.26	53.26	53.26	60.66	59.67	59.67
<i>Out-Of-County School Districts</i>										
Beavercreek	40.10	39.00	42.50	43.00	42.90	42.00	42.60	42.12	45.40	43.50
Carlisle	42.70	42.70	42.70	42.70	43.70	50.51	50.51	49.85	49.60	49.60
Fairborn	41.80	41.80	41.80	41.80	41.80	41.80	44.70	44.64	44.70	44.70
Preble Shawnee	27.50	25.50	25.00	24.50	22.50	25.49	25.49	25.49	25.49	25.49
Tri County North	33.95	42.95	42.70	41.95	41.17	40.85	40.55	40.05	39.75	38.95
Springboro Community S.D.								51.96	51.06	50.91

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

*Last Ten Fiscal Years*

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<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	2.64	2.64	2.64	2.64	2.51	2.35	2.35	2.35	2.35	2.35
Clayton	9.46	9.46	9.46	9.46	9.46	9.28	9.28	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	10.17	10.59	10.59	10.59	10.59
Farmersville	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	12.64	12.64
Germantown	5.16	5.16	5.16	4.66	4.66	4.66	5.66	5.66	5.66	5.66
Huber Heights	11.96	11.79	11.79	11.76	11.76	11.74	11.69	11.68	11.64	11.62
Kettering	7.17	7.17	7.17	7.00	7.00	6.98	6.92	6.92	6.91	6.85
Miamisburg	7.03	7.03	7.03	7.03	7.03	6.35	7.03	7.03	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	16.70	16.70	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	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39
Trotwood	3.44	3.44	6.94	15.14	15.14	15.14	15.14	11.64	17.39	17.39
Union	13.11	13.11	13.11	13.11	13.11	16.03	16.03	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	13.30	13.30	14.30	14.30	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

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<i>Townships</i>										
Butler	15.10	15.10	15.10	16.60	17.60	17.60	17.60	16.94	16.94	16.94
Clay	9.90	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
German	16.36	15.86	15.86	14.70	15.70	15.70	16.70	16.70	16.70	17.20
Harrison	13.28	13.28	13.68	13.68	13.68	13.68	16.63	16.63	17.53	17.53
Jackson	15.15	15.15	15.15	16.90	18.70	18.70	18.70	18.70	18.70	18.70
Jefferson	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59	18.59
Madison	19.64	19.64	19.64	-	-	-	-	-	-	-
Mad River	13.53	-	-	-	-	-	-	-	-	-
Miami	18.54	17.00	17.00	17.00	17.25	17.25	18.25	18.25	18.75	18.55
Perry	10.80	10.80	10.80	10.80	10.80	10.80	11.00	11.30	11.30	11.30
Randolph	10.34	10.34	10.34	10.34	10.34	10.34	-	-	-	-
Washington	15.75	15.75	15.75	15.75	15.50	15.50	14.00	14.00	14.00	13.95
<i>Other Units</i>										
Dayton/Montgomery Library	-	0.72	0.72	0.72	0.26	0.26	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	3.03
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	1.20	1.20	1.20	1.20	1.20	1.20	1.80	1.80	1.80
Wright Memorial Public Library								0.94	0.94	0.94
Clayton Fire Dist								3.30	3.30	3.30
Germantown Cemetary								0.50	0.50	0.50
Washington Twp. Park Dist								2.00	2.00	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>
1994	\$ 1,283,636	\$ 1,164,887	90.7%	\$ 1,121,165
1995	1,749,884	1,449,211	82.8%	1,227,363
1996	692,667	647,329	93.5%	765,300
1997	431,522	402,524	93.3%	439,380
1998	356,443	344,528	96.7%	224,740
1999	425,342	386,095	90.8%	271,888
2000	250,040	231,704	92.7%	314,341
2001	289,773	281,506	97.1%	233,913
2002	267,246	258,956	96.9%	256,325
2003	319,729	318,253	99.5%	284,434

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>
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
2002	554,470	9,154,539	186,161,678	146,421,678	822,361	38,917,639	0.425%	70.19
2003	552,187	10,076,912	172,907,622	136,102,622	822,361	35,982,639	0.357%	65.16

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 Improvements, Reibold Building and Children Services 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 &amp; Fiscal Charges</i>			
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%
2002	2,815,000	2,222,282	5,037,282	451,937,693	1.11%
2003	2,935,000	2,085,170	5,020,170	460,903,149	1.09%

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 presented on the modified accrual basis of accounting.



*Computation of Legal Debt Margin*

December 31, 2003

<i>Total of all County Debt Outstanding (1)</i> .....		\$ 172,907,622
<i>Debt exempt from computation:</i>		
Special assessment bonds.....	\$ 2,360,477	
Revenue bonds.....	89,760,033	
Self-supporting general obligation bonds paid from:		
Water revenue.....	2,617,112	
Wastewater revenue.....	24,600,000	
Parking facilities revenue.....	6,685,000	
Stillwater Center revenue.....	10,080,000	
Portion of general obligation bonds for County jail / family courts expansion.....	11,076,057	
Portion of general obligation bonds for Children Service's Board admin bldg.....	10,680,000	
<i>Total exempt debt</i> .....		<u>(157,858,679)</u>
Net debt.....		\$ <u>15,048,943</u>
<i>Assessed Valuation of County (2)</i> .....		\$ 9,982,969,719
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).....		
		\$ 248,074,243
Net debt (all unvoted).....		<u>(15,048,943)</u>
Direct Legal Debt Margin (Voted and Unvoted).....		\$ 233,025,300
<i>Unvoted debt limitation (1% of County assessed valuation)</i> .....		\$ 99,829,697
Net unvoted debt.....		<u>(15,048,943)</u>
<i>Unvoted Legal Debt Margin</i> .....		\$ 84,780,754

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 2004 levy will be based, is used.

*Computation of Direct, Overlapping and Underlying Debt*

December 31, 2003

	<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.....	\$ 172,907,622	\$ 136,102,622	\$ 822,361	\$ 35,982,639	100.00%	\$ 35,982,639
<i>Total Net Direct Debt.....</i>						<u>35,982,639</u>
<i>Overlapping:</i>						
City of Huber Heights.....	24,669,829	6,988,285	1,466,406	16,215,138	98.99%	16,051,365
City of Springboro.....	33,252,000			33,252,000	2.20%	731,544
City of Union.....	997,900			997,900	99.63%	994,208
<i>Total Net Overlapping Debt.....</i>						<u>17,777,117</u>
<i>Underlying:</i>						
Cities, Villages, Townships						
Within Montgomery County.....	177,425,061	23,395,873	12,839,011	141,190,177	100.00%	141,190,177
School Districts						
Within Montgomery County.....	504,021,933	60,970,294	21,474,809	421,576,830	100.00%	421,576,830
<i>Total Net Underlying Debt.....</i>						<u>562,767,007</u>
<i>Total Net Debt.....</i>						<u>\$ 616,526,763</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) 2003 Tax Budgets filed with County Budget Commission by July 20, 2002. Certified unencumbered balances filed with the County Budget Commission January 2003. 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>													
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	
2002	35,450,708	25,180,410	10,270,298	1,480,000	2,170,965	3,650,965	2.81	6,619,333	162,315	158,438	320,753	20.64	
2003	31,515,181	22,621,939	8,893,242	2,160,000	2,110,978	4,270,978	2.08	4,622,264	167,315	150,276	317,591	14.55	
<i>Wastewater Fund Bond Coverage:</i>													
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	
2002	39,295,000	25,395,758	13,899,242	1,470,000	547,120	2,017,120	6.89	11,882,122	1,525,000	1,494,423	3,019,423	3.94	
2003	36,660,918	26,408,502	10,252,416	1,540,000	473,620	2,013,620	5.09	8,238,796	1,610,000	1,416,318	3,026,318	2.72	

(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

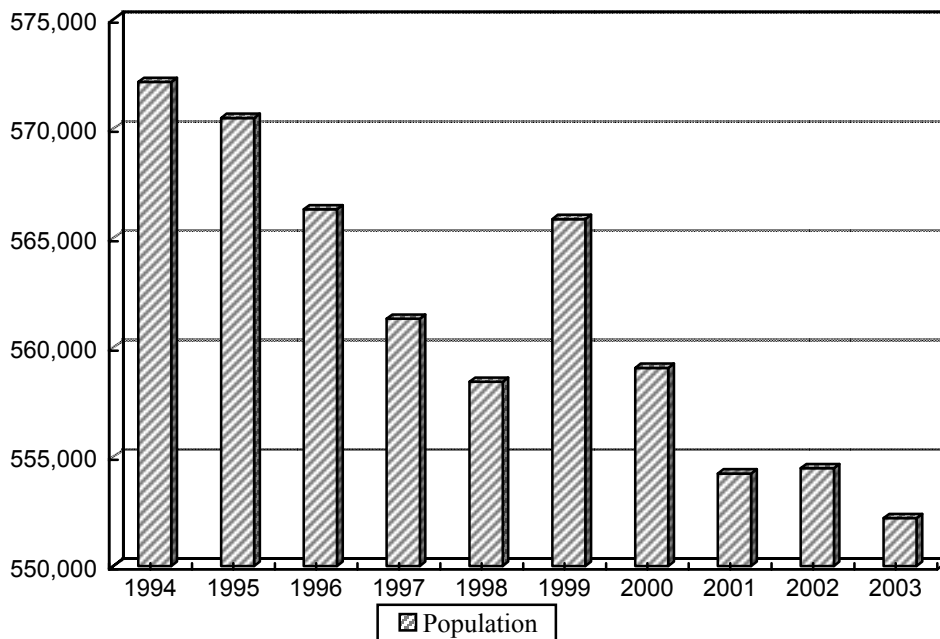
Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds				
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service Requirements			Bond Coverage
				Principal	Interest	Total			Principal	Interest	Total	
<i>Solid Waste Management Fund Bond Coverage:</i>												
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
2002	50,630,252	14,241,077	36,389,175	4,325,000	2,377,481	6,702,481	5.43	n/a	n/a	n/a	n/a	n/a
2003	53,147,700	14,680,796	38,466,904	4,035,000	2,168,241	6,203,241	6.20	n/a	n/a	n/a	n/a	n/a
<i>Parking Facilities Fund Bond Coverage: (3)</i>												
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
2002	2,402,574	449,681	n/a	n/a	n/a	n/a	n/a	1,952,893	415,000	395,187	810,187	2.41
2003	2,092,066	743,165	n/a	n/a	n/a	n/a	n/a	1,348,901	435,000	374,737	809,737	1.67
<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
2002	13,575,860	10,352,375	n/a	n/a	n/a	n/a	n/a	3,223,485	205,000	559,538	764,538	4.22
2003	13,796,406	11,476,087	n/a	n/a	n/a	n/a	n/a	2,320,319	220,000	549,288	769,288	3.02

*Demographic Statistics*

December 31, 2003

<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>	
1994	572,140
1995	570,490
1996	566,312
1997	561,303
1998	558,427
1999	565,866
2000	559,062
2001	554,232
2002	554,470
2003	552,187



Source: U.S. Census Bureau

*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
Premier Health Partners.....	10,600
Delphi Automotive Systems.....	8,700
Kettering Medical Network.....	6,460
Montgomery County.....	5,293
GM Moraine Assembly Plant.....	4,200
Lexis Nexis.....	4,000
AK Steel.....	3,800
Dayton Public Schools.....	3,500
NCR.....	2,700

Source: Dayton Development Coalition

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

<i>Year</i>	<i>Total Permits Issued(1)</i>	<i>Building Permits Total Estimated Value of Buildings(1)</i>	<i>Real Property</i>		<i>Banking Activity Bank Deposits(3)</i>
			<i>Assessed Value(2)</i>	<i>Estimated Actual Value</i>	
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
2002	7,585	335,611,802	7,568,805,050	21,625,157,286	241,447,000
2003	2,684	316,580,406	8,550,482,230	24,429,949,229	249,614,000

(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, 2003*

<i>Company</i>	<i>Taxes</i>	<i>Assessed Value (1)</i>	<i>Percentage of Total County Assessed Valuation</i>
Dayton Power & Light Co.	\$19,168,092	\$219,079,100	2.17%
Ohio Bell	7,886,810	86,176,340	0.86%
City of Dayton	2,461,889	39,107,570	0.39%
Vectren Energy Delivery of Ohio	1,994,408	21,229,180	0.21%
Dayton Mall Venture Inc.	1,981,951	32,254,210	0.32%
Huber Investment Corp.	1,541,266	27,503,170	0.27%
NCR Corporation	1,305,821	17,958,370	0.18%
Arts Center Foundation	1,217,226	16,585,110	0.16%
Delphi Automotive Systems LLC	1,163,708	20,116,290	0.20%
Verizon North Inc.	1,030,815	10,720,970	0.11%
<i>Total Real and Personal Property Valuation</i>		490,730,310	4.87%
All Others		9,586,181,618	95.13%
<i>Total Assessed Valuation</i>		<u>\$10,076,911,928</u>	<u>100.00%</u>

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

(1) Value used for this disclosure is that upon which the 2003 levy was based.

*Synopsis of Insurance*

December 31, 2003

<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	9/1/03-9/1/04	Business Property	\$222,000		\$2,339
			Comprehensive	\$500,000	Per Incident	
			General	\$1,000,000	Aggregate	
			Personal & Advertising	\$500,000		
			Employee Dishonesty	\$100,000		
			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		
			Umbrella Liability	\$5,000,000		
			Other than Business Property		\$0	\$3,750
Philadelphia Insurance Co.	PHSD078149	2/1/03-2/1/04	Directors & Officers Liability	\$3,000,000	\$2,500	\$12,690
			Employment Practices Liability	\$2,000,000	\$5,000	
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Ohio School Plan	OH4000829-P01-L	4/1/03-3/31/04	Acts or Omissions	\$1,000,000	Per Incident	up to \$19,315
			Directors & Officers Liability	\$3,000,000	Aggregate	\$10,000
Twin City Fire Ins. Co.	45XSQA5319	8/24/03-8/24/04	Excess Auto Coverage	\$1,000,000		\$0
Ohio School Plan	OH4000829-P02-A	8/24/03-8/24/04	Liability	\$1,000,000	Per Accident	\$0
			Medical Pay	\$5,000	Per Person	\$0
			Buses-Comprehensive			\$1,000
			All Other Vehicles-Comprehensive			\$250
			Buses-Collision			\$1,000
			All Other Vehicles-Collision			\$500
Fidelity and Deposit Company of Maryland	CCP0020532	1/29/02-1/29/05	Forgery or Alteration	\$10,000		\$1,000
			Theft, Disappearance and Destruction	\$5,000	Inside	\$1,000
				\$5,000	Outside	\$1,000
			Employee Dishonesty	\$10,000	Per Incident	\$1,000
<i>Other County Agencies:</i>						
Affiliated FM Insurance Company	ME845	12/5/03-12/5/04	Property and Boiler & Machinery Program	varies by type of covered loss	\$100,000	\$304,524
National Union (AIG)	006615775	12/31/03-12/31/04	Crime	\$1,000,000	\$25,000	\$15,112
Old Republic	PR-185503	12/31/03-12/31/04	Aviation General Liability	\$10,000,000	N/A	\$12,988
Safeco	6073144	3/19/03-3/19/05	Public Officials Bond	\$1,032,000	N/A	\$5,160
Clarendon	XSR 00310256	12/31/03-12/31/04	Excess General Liability, Excess Auto Liability, Excess Public Officials Liability, Excess Law Enforcement Liability	\$5,000,000	\$500,000	\$402,675
Evanston Insurance Company	XO NJ 1831 03	12/31/03-12/31/04	Excess Liability for all the above coverages	\$10,000,000	\$500,000	\$263,929
Westchester Surplus Lines Ins.	MEW 775456 0	12/31/03-12/31/04	Excess Liability over and above Evanston Excess policy	\$10,000,000	\$500,000	\$100,000
Lexington Insurance Co.	132-42-48	10/31/03-12/31/04	Employment Practices Liability	\$5,000,000	\$500,000	\$185,365
Source: Montgomery County Risk Management Department, ADAMHS Board, Board of Mental Retardation and Developmental Disabilities.						



*Miscellaneous Statistics**December 31, 2003*

	Population Rank Among Ohio Counties.....	4th
	Elevation (ft. above sea level).....	755
	Universities & Colleges.....	10
	School Districts.....	16
	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.....	71 miles
	Sources: Various including the Dayton/Montgomery County Convention & Visitors Bureau, Inc. and the Miami Valley Regional Planning Commission	
<i>Health Care</i>	Hospitals.....	9
	Physicians per 100,000.....	396
	Hospital Beds per 100,000.....	516
<i>Enrollment in Colleges &amp; Universities</i>	Sinclair Community College.....	23,588
	Wright State University.....	16,488
	University of Dayton.....	10,279
	Institutions with Fewer Than 1000 Enrolled (Seven).....	2,473
<i>(2003) Transportation</i>	International Airport.....	1
	Air Lines.....	14
	Flights per day.....	93
	Other Airfields.....	5
	Truck Companies.....	148
	Bus Lines-Arrivals per day.....	22
	Railroads.....	2
<i>November 2003 Elections</i>	Total Number of Registered Voters.....	342,811
	Voters in General Election.....	117,269
	Percentage of Registered Voters Voting.....	34.21%
	Source: Montgomery County Board of Elections	
<i>Sanitary Engineering</i>	No. Miles of Sewer Lines.....	1,193
	No. Miles of Water Lines.....	1,185
	No. of Sewer Customers.....	79,006
	No. Water Customers.....	80,864
	Source: Montgomery County Sanitary Engineering	
<i>Solid Waste Management</i>	No. Tons of Solid Waste Received.....	508,796
	No. Tons of Solid Waste Transferred to Landfill.....	325,493
	Source: Montgomery County Solid Waste Management	





**Auditor of State  
Betty Montgomery**

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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 26, 2004**