



**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, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Services Block Grant - Title XX	93.667	MH-34	\$580,400
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:</i>			
Social Services Block Grant - Title XX		MR-57	398,984
Total Social Services Block Grant - Title XX			<u>979,384</u>
Medical Assistance Program (Medicaid)	93.778	(A)	6,704,057
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Medicaid)		(A)	1,347,817
<i>Passed Through Ohio Department of Mental Health:</i>			
Medical Assistance Program (Medicaid)		(A)	8,765,528
Total Medical Assistance Program (Medicaid)			<u>16,817,402</u>
<i>Passed Through Ohio Department of Mental Health:</i>			
Projects for Assistance in Transition From Homelessness	93.150	35-PATH-98-01	<u>32,577</u>
Block Grants For Community Mental Health Services			
CMHS Block Grant - Kids	93.958	(A)	67,927
CMHS Block Grant - Community Plan		(A)	563,087
Mental Health Recovery Model		(A)	8,000
Greater Dayton Hospital Study		(A)	2,500
Collaborative Training		(A)	4,442
Collaborative Development		(A)	16,339
Consumer Outcomes Incentive		(A)	26,824
Total Block Grants For Community Mental Health Services			<u>689,119</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)	2,303,688
SAPT Block Grant - UMADAOP		(A)	176,524
SAPT Block Grant - HIV/AIDS		57-57735-01-IVD-T-02-9160	225,789
SAPT Block Grant - NOVA		57-57424-01-W-T-99/00-9043	135,539
SAPT Block Grant - Project Cure		57-57640-01-WFS-T-99/00-9009	107,580
SAPT Block Grant - MVH		57-57731-02-WFS-T-99/00-9607	70,025
SAPT Block Grant - MVH		57-57731-01-WFS-T-01-9607	70,021
SAPT Block Grant - Project Impact		(A)	28,876
Total Block Grants For Prevention and Treatment of Substance Abuse			<u>3,118,042</u>
Total United States Department of Health and Human Services			<u>21,636,524</u>
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Programs:			
Community Development Block Grant (B)	14.218	B-99-UC-39-0004	209,252
		B-00-UC-39-0004	484,486
		B-01-UC-39-0004	1,535,768
		B-02-UC-39-0004	111,406
Total Community Development Block Grant			<u>2,340,912</u>
Emergency Shelter Grant	14.231	S-01-UC-39-0001	81,733
		S-02-UC-39-0001	5,620
Total Emergency Shelter Grant			<u>87,353</u>
HOME Investment Partnership Program	14.239	M-96-UC-39-0004	41,276
		M-98-UC-39-0004	111,602
		M-99-UC-39-0004	216,061
		M-00-UC-39-0004	204,116
		M-01-UC-39-0004	819,881
		M-02-UC-39-0004	39,038
Total HOME Investment Partnership Program			<u>1,431,974</u>
Total United States Department of Housing and Urban Development			<u>3,860,239</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF JUSTICE			
Direct Programs:			
Equitable Sharing Program	16.XXX	(A)	197,698
Criminal Justice Discretionary Grant Program	16.574	00-DG-D02-7561 01-DG-D02-7561	688 46,767
Total Criminal Justice Discretionary Grant Program			47,455
Juvenile Acct Incentive Block Grant (JAIBG)	16.523	00-JB-013-B056 2000-JB-007-A133 (A) 2001-JB-001-A169 2001-JB-013-A056	185,840 52,377 16,507 51,810 382,743
Total Juvenile Acct Incentive Block Grant (JAIBG)			689,277
<i>Passed Through Ohio Department of Justice:</i>			
Victims of Crime Act	16.575	01-VA-GENE-246X	7,598
Victims of Crime Act Care House grant		02-VA-GENE-246X	23,877
Victims of Crime Act		02-VA-GENE-246	43,564
Victims of Crime Act		2002VAGENE246	14,986
Victims of Crime Act Care House grant		2002VAGENE246	14,941
(Direct Programs)			
Victims of Crime Act		02-VA-CHAE-499	16,096
Victims of Crime Act		2003VACHAE499	8,263
Total Victims of Crime Act			129,325
<i>Passed Through Ohio Department of Justice:</i>			
Byrne Formula Grant Program	16.579		
Omnibus Crime Control & Safe Streets Act		98-RS-SAT-101	47,361
Omnibus Crime Control & Safe Streets Act		99-RS-SAT-101	101,781
Omnibus Crime Control & Safe Streets Act		00-RS-SAT-101	111,279
Anti-Narcotics Control - Lighthouse Sex Offenders		00-DG-C03-7354	28,163
Anti-Narcotics Control - Sheriff C.A.N.E.		01-DG-A01-7526	187,119
Anti-Narcotics Control - Sheriff C.A.N.E.		02-DG-A01-7526	30,000
Anti-Narcotics Control - Drexel Assistance Project		2001-DG-BO1-7560	49,650
Anti-Narcotics Control - RISE 2001		00-DG-F02-7566	60,957
Anti-Narcotics Control - RISE 2002		2001-DG-C01-7566	31,232
Total Byrne formula Grant Program			647,542
(Direct Programs)			
Drug Court - Juvenile Court	16.585	99-DC-VX-0167	8,860
Local Law Enforcement Block Grant	16.592	00-LB-BX-1644 01-LB-BX-2629	4,174 46,153
Total Local Law Enforcement Block Grant			50,327
<i>Passed Through Ohio Department of Justice:</i>			
Juvenile Justice and Delinquency Prevention			
Juvenile Justice - DSO Emergency Foster Care	16.540	2000-JJ-DI1-0010	1,665
Title V - Delinquency Prevention Program	16.548		
Title V-Care Coordination Team 2002/2003		2001-JV-T50-5043	7,064
Title V-Care Coordination Team 2001/2002		2000-JV-T50-5043	51,137
Total Title V Juvenile Justice and Delinquency Prevention			58,201
Violence Against Women Act	16.588	00-WF-VA2-8908 00-WF-VA5-8911 00-WF-VA2-8908 2001-WF-VA5-8911 2001-WF-VA7-8910	35,220 14,878 38,825 14,939 19,115
Total Violence Against Women Act			122,977
Total United States Department of Justice			1,953,327

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Jobs and Family Services:</i>			
Workforce Investment Act (JTPA Adult Carryover)	17.250	(A)	46,417
WIA-Youth Activities (JTPA Youth Carryover)	17.246	(A)	889,550
WIA-Youth Activities (Administrative)			158,069
Total WIA-Youth Activities (JTPA Youth Carryover)			<u>1,047,619</u>
WIA Cluster:			
WIA-Dislocated Workers (SFY 01,02)	17.260	(A)	627,789
WIA-Dislocated Workers (SFY 01,02) - Administrative			96,022
Total WIA-Dislocated Workers (SFY 01,02)			<u>723,811</u>
WIA-Youth Activities (SFY 03)	17.259	(A)	46,435
WIA-Youth Activities (SFY 03) - Administrative			63,462
Total WIA-Youth Activities (SFY 03)			<u>109,897</u>
WIA-Adult Programs (SFY 01,02)	17.258	(A)	611,546
WIA-Adult Programs (SFY 01,02) - Administrative			80,353
WIA-Adult Programs (SFY 03)			181,461
WIA-Adult Programs (SFY 03) - Administrative			248,005
Total WIA-Dislocated Workers			<u>1,121,365</u>
Sub-Total WIA Cluster			<u>1,955,073</u>
Total United States Department of Labor			<u>3,049,109</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Federal Aid Highway Program	20.205	(A)	<u>6,566,492</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Drug Free Schools and Communities - DAYBREAK	84.186A	57-57936-01-DFS-P-03-9075	37,500
		57-57936-01-DFS-P-02-9075	37,500
		57-57936-01-DFS-P-03-9075	34,458
Drug Free Schools and Communities - Proj Impact		(A)	31,250
		57-57737-01-DFS-P-00-9718	52,205
Total Drug Free Schools and Communities			<u>192,913</u>
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education - Pre-School Grants	84.173	066159-PG-S1-2002P	80,684
		066159-PG-S5-2002P	64,821
Total Special Education - Pre-School Grants			<u>145,505</u>
Special Education - Grants to States	84.027	066159-6B-SF-02P	134,316
Total Special Education Cluster			<u>279,821</u>
Innovative Education Prog Strategies Title VI	84.298	(A)	4,270
Total United States Department of Education			<u>477,004</u>

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Disbursements
UNITED STATES SOCIAL SECURITY ADMINISTRATION			
<i>Passed Through Ohio Department of Mental Health:</i>			
Social Security Research and Demonstration-Job Incentive Focus	96.007	(A)	73,488
		(A)	<u>22,020</u>
Total United States Social Security Administration - Research and Demonstration - Job Incentive Focus			<u>95,508</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Education:</i>			
Division of School Food Service: National School Lunch	10.555	070474	<u>154,746</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$37,792,949</u></u>

(A) Project number not known or not applicable.

The Notes to the Schedule of Federal Awards Expenditures is 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, 2002**

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.

Workforce Investment Act amounts reported on the Schedule 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, and the Ohio Department of Alcohol and Drug Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE C - NUTRITION CLUSTER

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

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - FEDERAL DRUG SEIZURES

During 2002, the County received federal assistance totaling \$432,822 as proceeds from the sale of assets obtained through federal drug seizures. The corresponding disbursements are shown on the Schedule of Federal Awards Expenditures (United States Department of Justice) as CFDA # 16.XXX.

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), Social Services Block Grant (Title XX) (CFDA# 93.667), Medicaid Cluster (CFDA # 93.775/.777) and State Children's Insurance Fund (Title XXI) (CFDA# 93.767).

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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 basic financial statements of Montgomery County, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 30, 2003, in which we noted the County has adopted Governmental Accounting Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*. We also 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 basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 2002-001 through 2002-005. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 30, 2003.

Internal Control Over Financial Reporting

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

Honorable County Commissioners
Honorable County Auditor
Honorable County Treasurer
Montgomery County
Independent Accountants' Report on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 30, 2003.

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

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 30, 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, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. 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, 2002. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned cost as item 2002-005.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of the County as of and for the year ended December 31, 2002, and have issued our report thereon dated June 30, 2003 in which we noted the County has adopted Governmental Accounting Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*. Our audit was performed for the purpose of forming an opinion 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, 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 30, 2003

**MONTGOMERY COUNTY FINANCIAL CONDITION
MONTGOMERY COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2002**

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program CFDA# 93.778; Community Development Block Grant CFDA# 14.218
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 1,133,789 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2002-001

Finding for Recovery – Medicaid Provider

Ohio Admin. Code Section 5101:3-1-29 (A) states “[w]here cases of suspected fraud or misrepresentation to obtain payment from the Medicaid program are detected, providers will be subject to a review or an audit by the department. In all instances of fraud, waste, and abuse, any amount in excess of that legitimately due to the provider will be recouped by the department through its surveillance and utilization review section, the state auditor, or the office of the attorney general.”

Ohio Admin. Code Section 5101:3-1-29 (B)(1) defines "Fraud" as “an intentional deception, false statement or misrepresentation made by a person with the knowledge that the deception could result in some unauthorized benefit to oneself or another person. It includes any act that constitutes fraud under applicable federal or state law. If fraud is suspected or apparent, referral of the case to the attorney general's Medicaid fraud control unit and/or the appropriate enforcement officials will be made.”

According to **Ohio Admin. Code Section 5101:3-1-29 (C)(7)**, fraud, waste and abuse may include “Collusive activities between a Medicaid provider and any person or business entity which would involve the Medicaid program.”

In reviewing the 2001, 2002, and 2003 Medicaid reimbursements to Jeffery Morgan and Paul Papanek, the following was noted:

(1) Paul Papanek, a Licensed Psychologist, permitted Jeffery Morgan, ABC Counseling, Licensed Counselor, to use his Medicaid provider number and psychology license number to bill Medicaid for services provided by Jeffery Morgan of ABC Counseling. ABC Counseling received reimbursements from Medicaid as follows:

2001:	\$ 17,810
2002:	21,094
2003:	<u>14,434</u>
	\$ 53,338

(2) A written memorandum from Papanek stated that since January 2001, he did not perform any services that were submitted to Medicaid for reimbursement. However, he did permit Mary Jo Morgan (Wife of Jeffery Morgan) of ABC Counseling to use his name in endorsing Medicaid reimbursement checks for services provided by ABC Counseling.

Paul Papanek permitted Jeffery Morgan to use his Medicaid provider number and psychology license number to bill Medicaid, for services provided by Jeffery Morgan, ABC Counseling.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for illegal expenditures is hereby issued against Paul Papanek and Jeffery Morgan, jointly and severally, in the amount of fifty three thousand three hundred thirty eight dollars (\$53,338), and in favor of the Ohio Department of Jobs and Family Services.

FINDING NUMBER 2002-002

Finding for Recovery - MRDD Emergency Shelter Petty Cash

Under Ohio law, any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditure is made is strictly liable for the amount of such expenditure. **Ohio Rev. Code Section 9.39**; *Seward v. National Surety Corp.*, 120 Ohio St. 47 (1929); 1980 Op. Atty. Gen. No. 80-074; See also, *State, ex. rel. Village of Linndale v. Masten*, 18 Ohio St.3d 228 (1985). Specifically, Ohio Rev Code Section 9.39 states that all “public officials are liable for all public money received or collected by them or by their subordinates under color of office.”

Receipts issued for the Emergency Shelter Petty Cash fund totaled \$1,553 more than deposits made to the Miami Valley In-Ovations checking account. The receipts were made to Donna Williams in a total amount of \$1,353 and to Lee Gillis in a total amount of \$200. David Gleason, Assistant Director of Family Support Services, was the signatory on the petty cash account.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money collected but not accounted for is hereby issued against Donna Williams (Account Clerk 2), David Gleason (Assistant Director of Family Support Services), and the Fidelity & Deposit Companies of Maryland, their bonding company, jointly and severally, in the amount of one thousand three hundred fifty three dollars (\$1,353), and in favor of the Montgomery County Mental Retardation and Developmental Disabilities Fund.

Additionally, a Finding for Recovery for public money collected but not accounted for is hereby issued against Lee Gillis (Emergency Shelter Supervisor), David Gleason (Assistant Director of Family Support Services), and the Fidelity & Deposit Companies of Maryland, their bonding company, jointly and severally, in the amount of two hundred dollars (\$200), and in favor of the Montgomery County Mental Retardation and Developmental Disabilities (MRDD) Fund.

FINDING NUMBER 2002-003

Finding for Recovery - MRDD Workshop Receipts

Ohio Rev. Code Section 9.39 states that all “public officials are liable for all public money received or collected by them or by their subordinates under color of office.” Cash receipts collected and recorded on Deposit Receipt Forms for monies received for various activities for the Jergens Workshop were not deposited into the Monco, Inc. bank account nor kept on hand. Additionally cash receipts, on the Cash Receipt Journals, were not reconciled to the Deposit Receipt Form, the validated deposit tickets, or deposits on the bank statements.

Cash receipts were prepared and collected by Michael West, Production Manager for the Jergens Workshop. Mr. West collected \$7,000 in public money but the money was not deposited in the Monco, Inc. bank account nor kept on hand. Mr. West is no longer an employee of the Montgomery County Board of MRDD.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a Finding for Recovery for public money collected but not accounted for is hereby issued against Michael West, Production Manager, and his bonding company, Fidelity and Deposit Companies of Maryland, in the amount of seven thousand dollars (\$7,000), and in favor of the Jergens Workshop.

FINDING NUMBER 2002-004

Non-Compliance – MRDD Board Ethics Violation

Ohio Revised Code Section 2921.42(A)(1) states that “No public official shall knowingly do any of the following: (1) Authorize, or employ the authority or influence of his office to secure authorization of any public contract in which he, a member of his family, or any of his business associates has an interest.”

Ohio Revised Code Section 102.03(D) states that “No public official or employee shall use or authorize the use of the authority or influence of office or employment to secure anything of value or the promise or offer of anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.”

Ohio Revised Code Section 102.03(E) states that “No public official or employee shall solicit or accept anything of value that is of such a character as to manifest a substantial and improper influence upon the public official or employee with respect to that person's duties.”

Ohio Rev. Code Section 5126.033 (B) states that “A county board shall not enter into a direct services contract that would result in payment to a board member, former board member, employee, former employee, or member of the immediate family of a board member, former board member, employee, or former employee if the person who would receive services under the contract stands to receive any preferential treatment or any unfair advantage over other eligible persons.”

Additionally, **Ohio Revised Code Section 5126.034 (B)** states that “Nothing in section 5126.033 of the Revised Code shall be construed to allow a member or employee of a county board to authorize, or use the authority of the member's or employee's office or employment to secure authorization of, a contract that could result in receipt by the board member or employee or a member of the immediate family of the board member or employee of payment for expenses incurred on behalf of an immediate family member who is an eligible person.” Further, **Montgomery County Board of MRDD Ethics Policies, IV.13 (6)(b)** states, in part “that no preferential treatment or any unfair advantage over other eligible persons will be given if the contract is with a board member, former board member, employee, former employee, or member of the immediate family of the aforementioned.” Additionally, **Montgomery County Board of MRDD Ethics Policies, IV.13 (9)** states “The Ethics Council shall in no way allow a member or employees of the Board to authorize, or use the authority of his/her office or employment to secure authorization of a direct services contract that the member or employee may benefit from in any way.”

In reviewing the contract between Montgomery County Board of Mental Retardation and Developmental Disabilities (MCBMRDD) and Toward Independence, the following was noted:

1. In March 2002, Jerold Morgan, then MCBMRDD President, and the three other families, who were requesting residential placement, at the Britton Avenue home, selected Toward Independence as the service provider for direct services at the Britton home.
2. In June 2002, Jerold Morgan, voted on the motion, which was carried by the Board, to enter into a \$329,576 contract addendum with Toward Independence.
3. In June 2002, MCBMRDD entered into a contract with Toward Independence. The Interim Executive Director of Toward Independence was a former employee of the MRDD Board.
4. In reviewing the Ethics Council minutes for 2002 and 2001, there was no indication that the contract was submitted to the Ethics Council for possible conflict of interest.

**FINDING NUMBER 2002-004
 (Continued)**

The Board entered into a direct service contract with a provider selected by Jerold Morgan. The contract, which was signed by a former MCBMRRD employee, was to provide services to his son, and his three roommates. Mr. Morgan's son and his three roommates received preferential treatment or an unfair advantage over individuals who did not have as an advocate, the influence of the MCBMRDD President.

Jerold Morgan did not abstain from casting his vote on a contract addendum for a provider that provided services to his son.

Montgomery County Board of Mental Retardation and Developmental Disabilities did not submit the June 2002 direct service contract with Toward Independence to the Ethics Council for approval. The Ethics Council reviews contracts to ensure that no preferential treatment or unfair advantage over other eligible persons is gained in Board contracts.

To ensure that no direct services contract is compromised by conflict of interest, it is recommended that Montgomery County Board of Mental Retardation and Developmental Disabilities comply with applicable statutes and follow the policies that it established by submitting all direct service contracts to the MRDD Ethics Council for review and approval, and request that the County Prosecutor's office prepare a legal review of any direct service contracts that have been recommended by the Ethics Council.

A copy of this Audit will be forwarded to the Ohio Ethics Commission, to assist in their ongoing investigation into whether Jerold Morgan's actions in regard to the placement of his son in the Britton home violated any of these statutes.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2002-005
CFDA Title and Number	Medical Assistance Program CFDA# 93.778
Federal Award Number / Year	2002
Federal Agency	United States Department of Health and Human Services
Pass-Through Agency	Ohio Department of Mental Retardation and Developmental Disabilities

Questioned Cost/Non-Compliance

Ohio Revised Code Section 5126.04 (A) states that "[e]ach county board of mental retardation and developmental disabilities shall plan and set priorities based on available resources for the provision of facilities, programs, and other services to meet the needs of county residents who are individuals with mental retardation and other developmental disabilities, former residents of the county residing in state institutions or placed under purchase of service agreements under section 5123.18 of the Revised Code. Each county board shall assess the facility and service needs of the individuals with mental retardation and other developmental disabilities who are residents of the county or former residents of the county residing in state institutions or placed under purchase of service agreements under section 5123.18 of the Revised Code." Additionally, **Ohio Rev. Code 5126.41** states, "The county board of mental retardation and developmental disabilities shall identify residents of the county for whom supported living is to be provided. Identification of the residents shall be made in accordance with the priorities set under section 5126.04 of the Revised Code and the waiting list policies developed under section 5126.042 of the Revised Code. The board shall assist the residents in identifying their individual service needs."

**FINDING NUMBER 2002-005
(Continued)**

Ohio Revised Code Section 5126.042 (F)(1) states, "No individual may receive priority for services pursuant to division (D) of this section over an individual placed on a waiting list established under division (C) of this section on an emergency status."

Ohio Revised Code Section 5126.042 (D)(1)(a)(ii) states that "Except as provided in paragraph (F) of this rule, a county board shall do, as priorities, all of the following in accordance with the assessment component approved under section 5123.046 of the Revised Code of the county board's plan developed under section 5126.054 of the Revised Code:

For the purpose of obtaining additional federal Medicaid funds for home and community-based services, Medicaid case management services, and habilitation center services, do both of the following:

- (a) Give an individual who is eligible for home and community-based services and meets both the following requirements priority over any other individual on a waiting list:
 - (i) Is twenty-two years of age or older;
 - (ii) Receives supported living or family support services.
- (b) Give an individual who is eligible for home and community-based services, and meets both of the following requirements, priority over any other individual on a waiting list:
 - (i) Resides in the individual's own home or the home of the individual's family and will continue to reside in that home after enrollment in home and community-based services;
 - (ii) Receives adult services from the county board.

Ohio Administrative Code 5123:2-1-08 (C)(14) states that: "When a category of service for which there is a waiting list becomes available, the county board shall reassess the service needs of the individual next scheduled on the waiting list to receive the category of service. If the reassessment demonstrates that the individual continues to need the category of service, the board shall offer the service to the individual. If the individual refuses the service, the individual may remain on the waiting list in the individual's current position based on the individual's current need."

In reviewing Montgomery County Board of Mental Retardation and Developmental Disabilities (MCBMRDD) procedures that lead to supported living, Individual Option Waivers, and residential placement at the Britton Avenue home, the following was noted:

1. MCBMRDD internal memorandum disclosed, a August 2001 meeting of which Judy LaMusga, then MRDD Superintendent, and Michael Rench, then MRDD Director of Family Support Services, were requested, by Jerold Morgan, then MCBMRDD Board President, to purchase a house in Washington Township for his son and the children of three other families, including transportation and choice of service provider for direct services. The MCBMRDD was informed of Jerold Morgan's request at the August 24, 2001 Board meeting.

**FINDING NUMBER 2002-005
(Continued)**

2. MCBMRDD internal case files disclosed, a March 2002 meeting of which Kamaar Gage, a MCBMRDD Case Manager, was informed by Jerold Morgan, Elvia Thomas, Deputy Superintendent, and Dave Vandercher, then Director of Residential Services, that Morgan's family and three other families had selected Toward Independence as the direct service provider for their adult children and that Miami Valley In-Ovations (MVIO) and the families of the adult children had selected a home in Washington Township to be occupied by four adult children. Mr. Gage assembled the Residential Development Team to handle the placement. Despite their unsuccessful attempts in trying to find a basis for granting these individuals supported living, the Residential Development Team concluded that the MCBMRDD and Jerold Morgan acting as a Board member, had discretion in who receives supported living. The Residential Development Team began to make arrangements to place these four individuals into the residential home selected by the families as a group and MVIO.
3. April 2002, Dave Vandercher, approved the four families' requests for supported living. The four individuals gained priority status on April 29, 2002 when they were granted supported living, which also qualified them for refinancing of supported living, which further qualified them for Individual Option Waiver (IO Waiver) (IO Waivers – allow county boards to access Medicaid funds to be used as a match to pay for the more expensive services that would otherwise be paid for with 100% local funds). MVIO purchased the Britton Avenue home in May 2002 for \$165,000. The four individuals took residence in the house acquired between July and September of 2002.
4. In 2002, MCBMRDD had no priority group or supported living waiting list developed which would reflect the order in which individuals will be selected for Board services based on their priority or the date that services were requested as required per ORC 5126.042, (D), (E), and OAC 5123:2-1-08. No specific priority or waiting list criteria under ORC 5126.042 or OAC 5123:2-1-08 was documented in the case files for three of the individuals in the Britton Avenue home as a basis for granting them supported living in 2002.
5. In 2002, five individuals who had emergency status for supported living, and eleven individuals who had higher supported living or residential facility waiver request dates were passed over in favor of three individuals in the Britton Ave. home, who received supported living, but who did not have emergency status nor did they have higher request dates for supported living or residential facility waiver than the eleven individuals.

Establishing and following waiting lists for emergency, priority, and non-emergency/priority ensures that services are provided to individuals who are most in need of Board services, as well as to prevent individuals from receiving preferential treatment. When the MCBMRDD granted supported living to three individuals in the Britton Ave. home, it also qualified them for Individual Option waiver slots (IO Waivers).

Since the Montgomery County Board of Mental Retardation and Developmental Disabilities did not select individuals for supported living according to their priority status, nor did the Montgomery County Board of Mental Retardation and Developmental Disabilities document how and why certain individuals who received supported living were selected, and why other individuals who had also requested supported living who had either emergency status or higher service request dates were not selected, the Montgomery County Board of Mental Retardation and Developmental Disabilities is in violation of ORC 5126.04 (A) and 5126.042, (D), (F)(1) and OAC 5123: 2-1-08 (C)(14) which states that individuals requesting supported living should first be selected from the group of individuals classified as emergencies, then from the group of individuals classified as priorities, and last from the waiting listing according to the date services were requested.

**FINDING NUMBER 2002-005
(Continued)**

Additionally, because Montgomery County Board of Mental Retardation and Developmental Disabilities basis for granting three individuals in the Britton Ave home IO waivers was the fact they had satisfied the refinancing of supported living under ORC 5126.042 (D)(1)(a)(ii), the Montgomery County Board of Mental Retardation and Developmental Disabilities is in violation of ORC 5126.042 (D)(1)(a)(ii) since the basis for granting them supported living was in violation of ORC 5126.04 (A) and 5126.042 (F)(1). Therefore, all cost associated with their IO waivers received under ORC 5126.042 (D)(1)(a)(ii) will be deemed unallowable.

From July 2002 through June 30, 2003, \$121,298 in federal and local matching supported living funds were expended on services provided to three individuals in the Britton Ave. home through the IO waiver program. Therefore, the \$121,298 is considered a questioned cost.

**MONTGOMERY COUNTY FINANCIAL CONDITON
MONTGOMERY COUNTY**

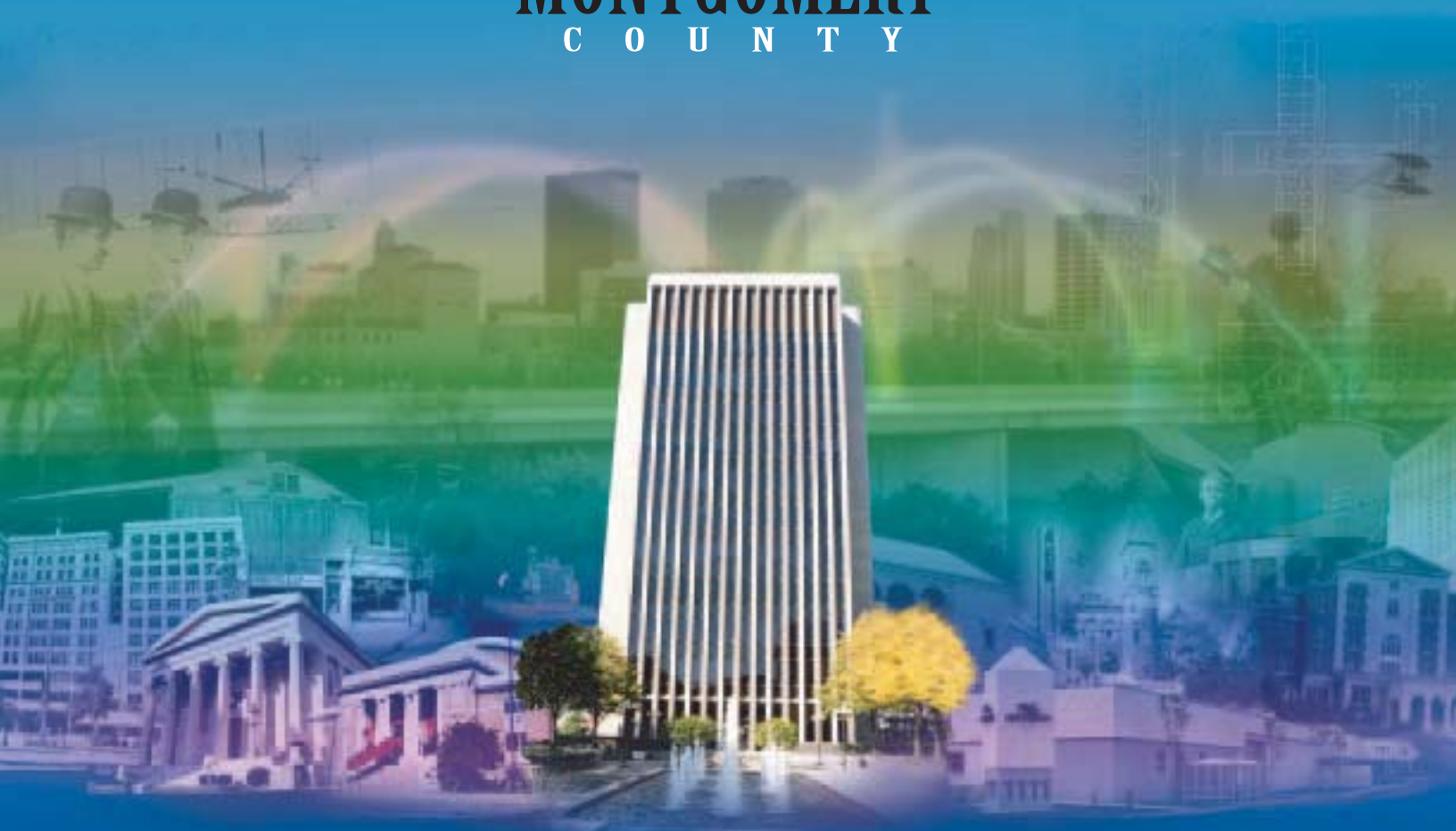
**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 §.315 (b)
DECEMBER 31, 2002**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer Valid</u> ; <i>Explain:</i>
2001-60357-001	Sheriff's depository account was not reconciled	No	Partially Corrected – Management Letter comment for FY 2002
2001-60357-002	Providers did not submit monthly cash balance reports to ADAMHS for Substance Abuse Prevention and Treatment Block Grant	Yes	Corrected – No exceptions noted for FY 2002



MONTGOMERY

C O U N T Y



Comprehensive Annual Financial Report

For the Year Ended December 31, 2002

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



KARL L. KEITH
Montgomery County Auditor

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

James M. Bayer, CPA
Director of Accounting

Carol J. Longo
Financial System Manager

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

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2002*

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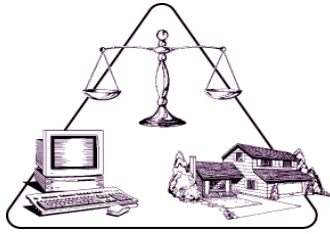


MONTGOMERY
C O U N T Y

Introductory Section



Transmittal Letter
From County Auditor



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

June 30, 2003
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, 2002. 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.

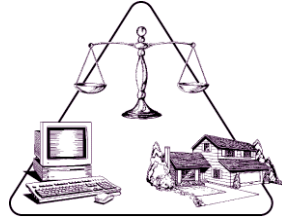
I wish to express my appreciation to all those who play a part in the financial administration of Montgomery County whose efforts have resulted in this report. I especially wish to thank the staff of the Accounting Department for their outstanding and dedicated work. This report will be submitted for 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 nineteenth consecutive year. The Certificate of Achievement will recognize the efforts of the County's officials and their staffs in preparing a high-quality report which meets professional standards for governmental accounting. I congratulate all those who play a part in making this possible.

Sincerely,

A handwritten signature in black ink that reads "Karl L. Keith". The signature is written in a cursive style.

Karl L. Keith
Montgomery County Auditor

Transmittal Letter



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

June 30, 2003
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, 2002. This report, which conforms to generally accepted accounting principles (GAAP) also incorporates 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 554,000 people reside

Transmittal Letter (Cont'd.)

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 2002, for the Dayton Metropolitan Statistical Area (MSA) was 4.8%, which was below the state and national averages of 5.3% and 6.0%, respectively. The Ohio Bureau of Employment Services reports that nonagricultural wage and salary employment, for the Dayton MSA, fell 3,700 jobs between December 2001 and December 2002, due to reductions in manufacturing, primarily industrial machinery and equipment and transportation equipment, as well as declines in construction. Total employment in service-producing industries decreased 200 jobs. Less business in services and modest losses in wholesale trade, transportation and public utilities overshadowed gains in government, finance, insurance real estate and retail trade.

Some of the largest for-profit employers in the Dayton MSA include: Premier Health Partners; Delphi Automotive Systems; Kettering Medical Network; and Meijer, Inc. Several of the area's largest employers are hospitals or medical centers, many of which provide specialized medical services to patients from outside the area. Three of the largest employers are universities. The largest single employer is Wright-Patterson Air Force Base, which employs 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 more than 5,000. 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

Transmittal Letter (Cont'd.)

after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice. The County's employee relations are established largely in association with the following labor organizations: The Fraternal Order of Police; The Professional Guild of Ohio; The Teamsters Local 957; The Health Care and Social Service Union; The American Federation of State, County and Municipal Employees; and The Dayton Public Service Union.

MAJOR INITIATIVES

Significant Events For 2002

During 2002, the Data Processing Department maintained and enhanced the countywide Intranet application, used internally by County departments, and also developed new Internet web sites for Probate Court, Domestic Relations Court and Job & Family Services. The Records Center and Archives Department implemented a digital imaging program, resulting in the conversion of over one million paper documents to digital images for such offices as the Recorder, Auditor, Clerk of Commission and Records Center. The function of daily document imaging was transferred from the Recorder's Office to the Records Center. Through the acquisition of high-speed scanners and updated software technology, faster document processing turnaround time, as well as higher quality images of scanned documents, were achieved. The Recorder's Office began the utilization of bar code technology to streamline the scanning and indexing process of daily records and established an on-line subscription service for outside public users to access imaged records through the internet.

The Clerk of Courts implemented the results of a year-long compensation/classification study with strategic plans for each division. A Human Resources Department was established for the office to organize training and assist staff with human resource-related needs. The Clerk of Courts Office worked with County officials and other courts on the development of a domestic violence database. This centralizes critical domestic violence case information from all courts in the County for access through one database. This system will provide more information to judges for use in determining the history of individuals involved in court cases.

The Common Pleas Court, General Division, instituted a retirement incentive plan, or early retirement program, for all non-elected staff. At the end of 2002, after releasing and supervising over 800 defendants over the last four years, the Pretrial Services operation ended its participation in the Sheriff's release program, resulting in the need to phase out three and one-half positions funded for that program. The Community Corrections Act federal grant, which funds screening and supervision services for violent first degree misdemeanor cases, was cut by 2.5%. The Common Pleas Court has developed a strategic plan to improve all aspects of court operations.

Plans For 2003 and Beyond

In an effort to reduce prisoner housing costs, the Sheriff's Office plans to remodel and upgrade the County Jail Building to increase bed space and eliminate much of the need for off-site housing of prisoners. The office is also reorganizing parts of its operation to be able to more efficiently utilize personnel. Deputies that serve civil papers have been moved to the operations division. These court services deputies will be upgraded to deputies to allow flexibility in their use for transporting prisoners, serving civil papers and handling calls for service. Likewise, the deputies currently assigned to road patrol operations will be able to assist with court security issues as available.

The Stillwater Center will relocate to a new replacement facility during 2003. The replacement facility is a new 100,000 square-foot building located on the current campus behind the existing facility. The existing facility is scheduled for demolition. The Stillwater Center replacement facility will be composed of two eight-unit cottages, five twelve-unit cottages and a main lodge. The lodge will house residents with higher medical needs and administrative offices, therapy rooms and common space. All buildings will be 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 ICF/MR beds, six respite beds and two transitional beds.

As sales tax revenues into the General Fund continue to show declining rates of growth, the County will be watching this revenue source very carefully during the next few years as it reflects the national, state and local economy. The age of internet purchases and their negative effect on the receipt of sales tax has not been specifically determined,

Transmittal Letter (Cont'd.)

but it is believed to have a negative impact on current and future receipts. Montgomery County maintains sound financial planning policies and procedures and engages in a cooperative approach with the Board of County Commissioners and Montgomery County's elected and appointed officials. The continued support and commitment of the elected officials of Montgomery County in the annual budget process, as well as prudent management of their annual spending, has allowed the County to operate within its revenue sources and maintain a sufficient cash reserve level to enhance the financial stability of the County in the event of a downturn of the local economy. The County will continue to maintain its long tradition of strong financial management and implement policies to continue "best practices" in service delivery to its residents.

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) 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

Transmittal Letter (Cont'd.)

management needs are coordinated by the County's Risk Management Department. Certain County property/casualty liability risks are managed through a self-funding program. The County also maintains a self-funding program for certain workers' compensation claims, by participating in a retrospective rating plan offered by the Ohio Bureau of Workers' Compensation. The liabilities for insurance claims payable from the County's self-funded programs include amounts for probable claims that have been incurred but not reported, based on previous estimates by independent claims administrators and the County.

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, 2002. 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, 2001. This was the eighteenth 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.

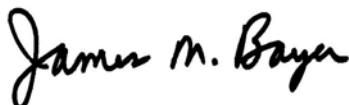
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

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 2002 Comprehensive Annual Financial Report.

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

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, 2001

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.



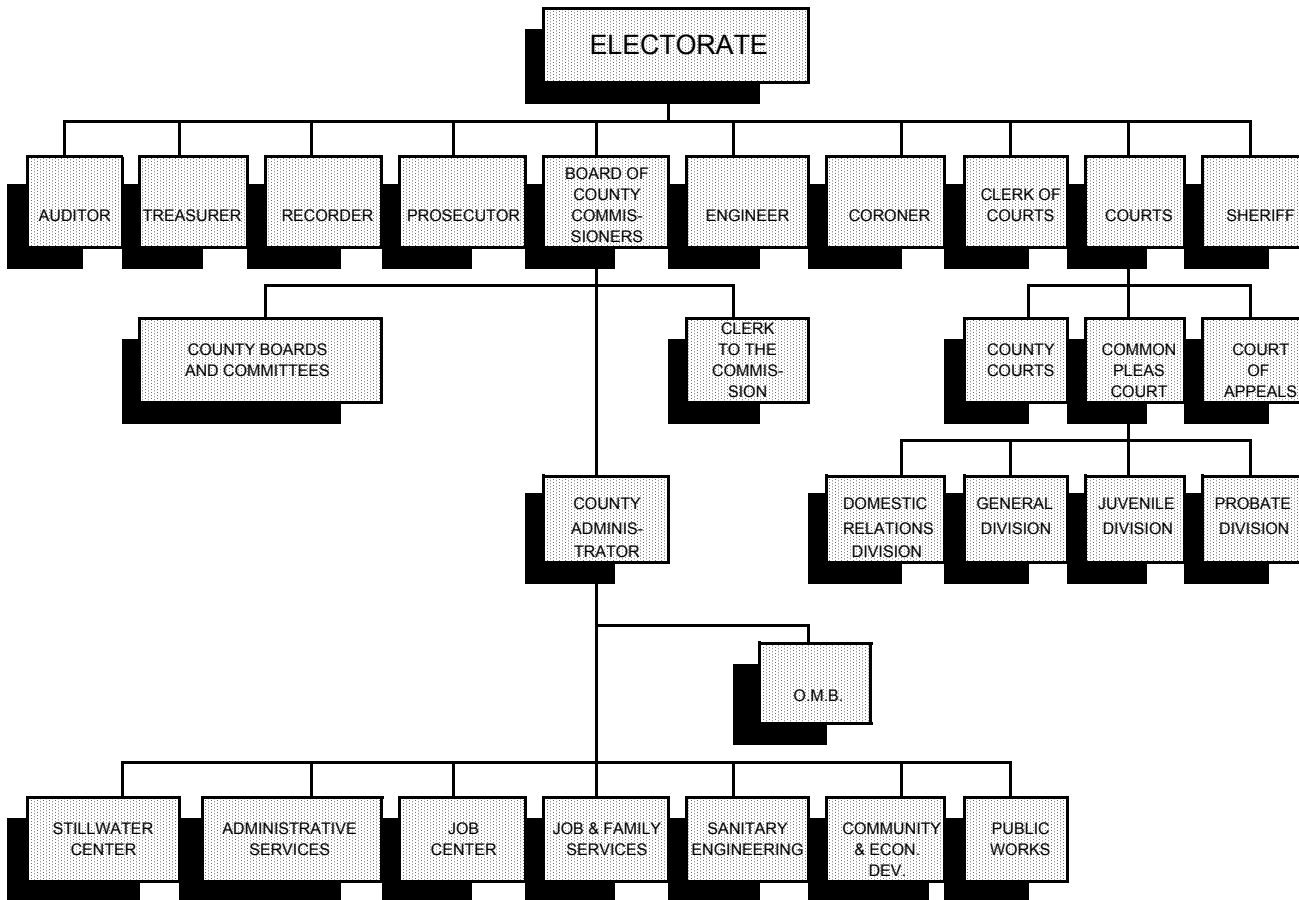
President

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 Jeffrey E. Froelich.....	Administrative Judge	
	Honorable John W. Kessler.....	Presiding Judge	
	Honorable G. Jack Davis.....	Judge	
	Honorable Mary Donovan.....	Judge	
	Honorable Barbara P. Gorman.....	Judge	
	Honorable David A. Gowdown.....	Judge	
	Honorable Michael Hall.....	Judge	
	Honorable Mary Katherine Huffman.....	Judge	
	Honorable Dennis J. Langer.....	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	Dora Lee Tate Center Advisory Board	Planning Commission
Animal Shelter Advisory Board	ED/GE Advisory Committee	Public Defender Commission
Automated Data Processing Board	Housing Advisory Board	Records Commission
Board of Revision	Human Services Advisory Board	Residential Appeals Board
Children Services Board	Human Services Levy Council	Sanitary Appeals Board
Community Development Advisory Committee	Investment Advisory Committee	Solid Waste Advisory Committee
Countywide Citizens' Advisory Committee	Mental Retardation & Developmental Disabilities Board	Sunrise Comprehensive Care Center Advisory Board
	Microfilming Board	Water/Wastewater Advisory Committee

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MONTGOMERY
C O U N T Y

Financial Section





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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Montgomery County, Ohio (the County) as of and for the year ended December 31, 2002, 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 and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit 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, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Human Services Levy, and Children Services Board funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note D, during the year ended December 31, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2003 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.

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www.auditor.state.oh.us

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 30, 2003

Management's Discussion and Analysis

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, 2002. 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, 2002 by \$1,074,045,530. Of this amount, \$303,917,461 is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$161,144,572 and may be used to meet the government's ongoing obligations. The unrestricted net assets of the County's business type activities are \$142,772,889 and may be used to meet the ongoing obligations of the County's business type activities.
- The County's total net assets increased \$18,473,009 in 2002. Net assets of the governmental activities increased \$4,175,009, which represents a 0.57 percent increase from 2001. Net assets of the business-type activities increased \$14,298,000 or 4.37 percent from 2001.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$276,091,952, a decrease of \$4,639,194 from the prior year. \$209,137,879 represents the unreserved portion of this fund balance and is available for spending on behalf of its citizens.
- At the end of the current year, unreserved fund balance for the general fund was \$70,909,804, which represents 58.32% of general fund expenditures.
- The County's outstanding debt decreased by \$748,559, or 1.22%, in governmental activities and decreased by \$3,523,769, or 1.68%, 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.)

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 detail. The proprietary fund financial statements provide separate information for the Water, Wastewater and Solid

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

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 – 77 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 85 - 216 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, 2002.

Montgomery County, Ohio						
<i>Net Assets</i>						
(In Thousands of Dollars)						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	2002	2001	2002	2001	2002	2001
Current and other assets	\$ 499,997	\$ 488,158	\$ 162,163	\$ 181,421	\$ 662,160	\$ 669,579
Capital assets	447,964	436,027	394,941	367,584	842,905	803,611
<i>Total Assets</i>	<u>947,961</u>	<u>924,185</u>	<u>557,104</u>	<u>549,005</u>	<u>1,505,065</u>	<u>1,473,190</u>
Long-term liabilities outstanding	60,488	61,236	199,406	202,262	259,894	263,498
Other liabilities	154,539	134,190	16,587	19,929	171,126	154,119
<i>Total Liabilities</i>	<u>215,027</u>	<u>195,426</u>	<u>215,993</u>	<u>222,191</u>	<u>431,020</u>	<u>417,617</u>
Net Assets:						
Invested in capital assets, net of related debt	407,379	392,569	198,338	165,321	605,717	557,890
Restricted	164,411	208,654			164,411	208,654
Unrestricted	161,144	127,536	142,773	161,493	303,917	289,029
<i>Total Net Assets</i>	<u>\$ 732,934</u>	<u>\$ 728,759</u>	<u>\$ 341,111</u>	<u>\$ 326,814</u>	<u>\$ 1,074,045</u>	<u>\$ 1,055,573</u>

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

The largest portion of the County's total net assets, 56.40 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, 15.31 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net assets, approximating \$303.9 million, may be used to meet the government's ongoing obligations to citizens and creditors.

As of December 31, 2002, 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 2002. Since this is the first year the County has prepared financial statements in connection with the implementation of GASB Statement No. 34, comparative data for the prior year is not available, but a comparative analysis will be presented in future years.

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

Montgomery County, Ohio
Changes in Net Assets
 For the Year Ended December 31, 2002
 (In Thousands of Dollars)

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Revenues:			
Program revenues:			
Charges for services	\$ 49,731	\$ 100,229	\$ 149,960
Operating grants and contributions	182,653		182,653
Capital grants and contributions	9,849	5,211	15,060
General revenues:			
Property taxes	91,728		91,728
Sales taxes	63,240		63,240
Other taxes	8,212		8,212
Unrestricted grants	21,060		21,060
Gain from disposal of fixed assets	919	1	920
Unrestricted investment earnings	30,244	709	30,953
Miscellaneous	17,691	374	18,065
<i>Total Revenues</i>	<u>475,327</u>	<u>106,524</u>	<u>581,851</u>
Expenses:			
General government	34,131		34,131
Judicial and law enforcement	135,731		135,731
Environment and public works	15,480		15,480
Social services	247,528		247,528
Community and economic development	31,589		31,589
Interest and fiscal charges	2,356		2,356
Water		29,210	29,210
Wastewater		36,105	36,105
Solid Waste Management		19,270	19,270
Parking Facilities		917	917
Stillwater Center		11,061	11,061
<i>Total Expenses</i>	<u>466,815</u>	<u>96,563</u>	<u>563,378</u>
Increase in net assets before transfers	8,512	9,961	18,473
Transfers	(4,337)	4,337	0
Increase in net assets	4,175	14,298	18,473
Net assets - Beginning	728,759	326,813	1,055,572
Net assets - Ending	<u>\$ 732,934</u>	<u>\$ 341,111</u>	<u>\$ 1,074,045</u>

Governmental Activities:

Operating grants and contributions, which exceed \$182.6 million, represent the largest program revenue, and approximately 38% of total governmental revenue. The major recipients of intergovernmental revenue were Job & Family Services, receiving almost \$57.8 million, along with the Children Services and Alcohol, Drug Addiction and Mental Health Services Boards, receiving approximately \$30.3 million and \$24.8 million, respectively.

Tax revenue accounts for approximately \$163.2 million of the \$475.3 million total revenue for governmental activity, or 34% of total revenue. Sales tax accounted for \$63.2 million, or approximately 39% of total tax revenue.

The County's direct charges to users of governmental services made up \$49.7 million, exceeding 10% 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 \$247.5 million of the \$466.8 million total expenses for governmental

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

activities, representing 53% of total expenses. The next largest program is judicial and law enforcement, accounting for almost \$135.7 million, which represents approximately 29% of total governmental expenses.

Business-type Activities:

The net assets for business-type activities increased by nearly \$14.3 million during 2002. Major revenue sources were charges for services of \$100.2 million. Business-type activities received approximately \$4.3 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 \$276 million, a decrease of about \$4.6 million in comparison with the prior year. Approximately 76% of this total (\$209.1 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 (\$64.1 million); 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 \$70,909,804 million, representing nearly all of the total fund balance of \$70,946,582. 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 58.32 percent to total General Fund expenditures, while total fund balance represents 58.35 percent of that same amount.

The fund balance of the County's General Fund decreased by \$3,164,178 during 2002. Key factors in this decrease are a continuing decline in the County's sales tax revenue and investment earnings, due to the slow, uncertain economy, along with the impact of sustained drops in the interest rates earned on County investments, while County services were maintained at current levels. While the fund balance in the Alcohol, Drug Addition and Mental Health Services Board Fund increased by \$1,972,654 during the year, the fund balances in the Children Services Board, Job & Family Services and Human Service Levy Funds declined, by approximately \$1.6 million, \$4.4 million and \$13 million, respectively. The decline was primarily attributable to decreases in intergovernmental revenues in these funds, compared to the previous year, except for the Human Service Levy fund, whose decline was attributable to increased transfers out during the year. The ending fund balances in these major governmental funds, however, remained positive, except in the Children Services Board fund, which reported a \$939,309 deficit fund balance, due to a temporary decline in available revenues to finance current period 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 \$50.6 million, while those for the

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

Wastewater and Solid Waste Management funds, approximated \$46.3 million, and \$42.8 million, respectively. Total net assets in the Water, Wastewater and Solid Waste Management funds, increased by about \$3.2 million, \$5.9 million and \$5.6 million, respectively, as each of these major enterprise funds reported increased operating income compared to the prior year.

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 5.54% or \$8,729,429. The increases occurred in the areas of transfers out (\$10,990,624), social services (\$415,083) and environment and public works (\$33,431), while decreases occurred in areas of judicial and law enforcement (-\$1,803,782), general government (-\$860,477) and community and economic development (-\$45,450). During 2002, the County spent 97.63% 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, 2002, approximated \$842.9 million (net of accumulated depreciation). This investment in capital assets includes: 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 almost \$39.3 million, or approximately 4.89 percent. Governmental activity capital assets, net of accumulated depreciation, reflect a net increase during the year of nearly \$11.9 million. Major events for governmental activity capital assets included the completion of several building improvement renovations, including renovations at the County Reibold Building, the purchase of a building, and land, to house the Sheriff's administration offices, and 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 \$27.4 million. Major events for business-type capital assets included the completion of the Sanitary Engineer's Lamme Road Office renovation and the opening of a third County parking garage, newly constructed to serve the nearby Reibold Building.

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. The most recent assessment found that 100% of the County roads have a rating of fair or better. For 2002, the County Engineer's budgeted and actual expenditures for the preservation of existing roadways were \$7,508,385 and \$6,056,228, 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. 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

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

is provided as required supplementary information to this report.

Debt: At December 31, 2002, the County had total bonded debt outstanding of \$186,161,678. Of this amount, \$39,740,000 represents general obligation bonds applicable to governmental activities and \$2,512,218 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 \$46,414,427 of self-supporting general obligation bonds and \$97,495,033 of non-tax revenue bonds, all of which are payable from business-type activities. The County also had outstanding \$57,406,905 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 \$12,716,420 during 2002. During the year, the County issued \$34,060,000 in Water Revenue Refunding Bonds and \$1,170,000 in Special Assessment Bonds.

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 \$100,769,119, 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.

Economic Factors and Next Year's General Fund Budget

The County's elected and appointed officials considered many factors when setting the fiscal year 2003 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 2003 General Fund budget, adopted at \$146.1 million, was a reduction from the 2002 adopted budget. The 2003 budget includes zero percent increases, from 2002 levels, in all departmental salary, fringe benefit and operating costs, decreases in capital outlay costs, except for certain limited replacement capital items, reductions in transfers-out to Enterprise Funds and deferrals and reductions in other General Fund support for certain County 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 2002, the County completed a revaluation of taxable property, pursuant to state law. This complete revaluation, which is required to be done every six years, resulted in an increase of approximately 10.1 percent, or nearly \$922.4 million, to the County's total assessed valuation. The impact from this sexennial revaluation will be reflected in increased property tax receipts in the County's governmental funds during 2003.

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, 2002

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Monco Enterprises, Inc.
<i>Assets:</i>				
Equity in pooled cash and cash equivalents.....	\$ 308,886,161	\$ 53,518,778	\$ 362,404,939	\$ 716,175
Cash and cash equivalents-segregated accounts.....	10,150	500	10,650	
Net receivables:				
Taxes.....	118,493,914		118,493,914	
Accounts.....	4,105,388	19,282,942	23,388,330	130,756
Special assessments.....	3,689,027		3,689,027	
Accrued interest.....	6,797,305	790,025	7,587,330	
Due from other governments.....	56,652,374	1,386,060	58,038,434	
Internal balances.....	904,431	(904,431)	0	
Prepaid expenses.....	242,547		242,547	23,773
Inventory of supplies.....	215,749	935,173	1,150,922	74,619
<i>Restricted Assets:</i>				
Equity in pooled cash and cash equivalents.....		62,358,130	62,358,130	
Cash and cash equivalents--segregated accounts.....		21,383,034	21,383,034	
Investments--segregated accounts.....		3,413,146	3,413,146	
Other assets.....				46,928
Capital assets not being depreciated.....	334,287,550	126,264,336	460,551,886	
Capital assets being depreciated.....	113,676,509	268,676,241	382,352,750	309,697
<i>Total Assets</i>	<u>947,961,105</u>	<u>557,103,934</u>	<u>1,505,065,039</u>	<u>1,301,948</u>
<i>Liabilities:</i>				
Accounts payable.....	23,483,927	2,506,241	25,990,168	52,274
Accrued wages and benefits.....	5,658,303	1,284,977	6,943,280	36,365
Due to other governments.....	2,950,310	9,422,795	12,373,105	
Accrued interest payable.....	466,933	362,463	829,396	
Matured bonds and interest payable.....	10,150		10,150	
Other.....				2,951
<i>Payable from restricted assets:</i>				
Accrued interest payable.....		783,120	783,120	
Matured bonds and interest payable.....		124,738	124,738	
Construction contracts.....		2,048,701	2,048,701	
Other.....		53,165	53,165	
Deferred revenue.....	110,473,962		110,473,962	
Insurance claims payable.....	11,495,760		11,495,760	
Long-term liabilities				
Due within one year.....	9,170,635	14,165,084	23,335,719	
Due in more than one year.....	51,317,041	192,389,748	243,706,789	
Less: unamortized bond charges.....		(7,148,544)	(7,148,544)	
<i>Total Liabilities</i>	<u>215,027,021</u>	<u>215,992,488</u>	<u>431,019,509</u>	<u>91,590</u>
<i>Net Assets:</i>				
Invested in capital assets, net of related debt.....	407,378,685	198,338,557	605,717,242	
Restricted for:				
Capital projects.....	39,614,582		39,614,582	
Debt service.....	2,367,927		2,367,927	
Other purposes.....	122,428,318		122,428,318	
Unrestricted.....	161,144,572	142,772,889	303,917,461	1,210,358
<i>Total Net Assets</i>	<u>\$ 732,934,084</u>	<u>\$ 341,111,446</u>	<u>\$ 1,074,045,530</u>	<u>\$ 1,210,358</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, 2002

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General government.....	\$ 34,130,942	\$ 21,496,187	\$ 125,162	\$
Judicial and law enforcement.....	135,730,501	13,857,959	19,264,130	804,850
Environment and public works.....	15,480,097	4,378,272	9,967,642	9,044,008
Social services.....	247,528,396	7,556,601	148,908,371	
Community and economic development.....	31,588,870	2,442,001	4,388,175	
Interest and fiscal charges.....	2,356,195			
Total Governmental Activities.....	466,815,001	49,731,020	182,653,480	9,848,858
Business-type Activities:				
Water.....	29,210,025	29,742,197		1,518,686
Wastewater.....	36,104,975	37,582,338		3,657,698
Solid Waste Management.....	19,269,319	22,632,957		34,357
Parking Facilities.....	917,228	1,027,341		
Stillwater Center.....	11,061,211	9,244,505		
Total Business-type Activities.....	96,562,758	100,229,338	0	5,210,741
Total Primary Government.....	\$ 563,377,759	\$ 149,960,358	\$ 182,653,480	\$ 15,059,599
Component Unit:				
Monco Enterprises, Inc.....	\$ 2,853,270	\$ 2,056,387	\$ 700,167	\$ 448,267

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 fixed 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.
\$ (12,509,593)	\$	\$ (12,509,593)	\$
(101,803,562)		(101,803,562)	
7,909,825		7,909,825	
(91,063,424)		(91,063,424)	
(24,758,694)		(24,758,694)	
(2,356,195)		(2,356,195)	
(224,581,643)	0	(224,581,643)	0
	2,050,858	2,050,858	
	5,135,061	5,135,061	
	3,397,995	3,397,995	
	110,113	110,113	
	(1,816,706)	(1,816,706)	
0	8,877,321	8,877,321	0
(224,581,643)	8,877,321	(215,704,322)	
			351,551
15,418,454		15,418,454	
4,086,789		4,086,789	
72,223,077		72,223,077	
63,239,752		63,239,752	
8,211,846		8,211,846	
21,060,412		21,060,412	
918,730	1,125	919,855	
30,243,526	709,424	30,952,950	10,282
17,690,687	373,509	18,064,196	33,351
(4,336,621)	4,336,621	0	
228,756,652	5,420,679	234,177,331	43,633
4,175,009	14,298,000	18,473,009	395,184
728,759,075	326,813,446	1,055,572,521	815,174
\$ 732,934,084	\$ 341,111,446	\$ 1,074,045,530	\$ 1,210,358

MONTGOMERY COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2002

	<i>General</i>	<i>Children Services Board</i>	<i>Alcohol, Drug Addiction and Mental Health Services Bd.</i>	<i>Job & Family Services</i>
<i>Assets</i>				
Equity in pooled cash and cash equivalents.....	\$ 61,756,722	\$ 480,535	\$ 7,101,177	\$ 10,771,912
Cash and cash equivalents-segregated accounts.....				
Net receivables:				
Taxes.....	18,618,397			
Accounts.....	449,730	121,736	38,877	34,306
Special assessments.....				
Accrued interest.....	6,511,730			
Due from other funds.....	969,931	474,019	376,136	
Due from other governments.....	28,196,137	5,333,511	4,950,229	1,103,884
<i>Total Assets</i>	<u>\$ 116,502,647</u>	<u>\$ 6,409,801</u>	<u>\$ 12,466,419</u>	<u>\$ 11,910,102</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 3,280,587	\$ 3,926,956	\$ 1,716,924	\$ 6,546,018
Deferred revenue.....	38,571,308	2,475,788	1,435,591	
Due to other funds.....	1,184,004	481,561	14,130	887,080
Due to other governments.....	349,101	2,481	207,710	48,833
Accrued wages and benefits.....	2,171,065	462,324	53,401	545,749
Matured general obligation bonds.....				
Matured general obligation bond interest.....				
<i>Total Liabilities</i>	<u>45,556,065</u>	<u>7,349,110</u>	<u>3,427,756</u>	<u>8,027,680</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	36,778	126,702	10,129,657	10,860,456
Reserved for debt service.....				
Unreserved/Undesignated, reported in:				
General Fund.....	70,909,804			
Special Revenue Funds.....		(1,066,011)	(1,090,994)	(6,978,034)
Capital Projects Funds.....				
<i>Total Fund Balances</i>	<u>70,946,582</u>	<u>(939,309)</u>	<u>9,038,663</u>	<u>3,882,422</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 116,502,647</u>	<u>\$ 6,409,801</u>	<u>\$ 12,466,419</u>	<u>\$ 11,910,102</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>
\$ 29,360,593	\$ 167,265,499 10,150	\$ 276,736,438 10,150
94,595,575	5,279,942 2,446,053 3,689,027 285,575 176,470	118,493,914 3,090,702 3,689,027 6,797,305 1,996,556
<u>7,970,230</u>	<u>9,098,383</u>	<u>56,652,374</u>
<u>\$ 131,926,398</u>	<u>\$ 188,251,099</u>	<u>\$ 467,466,466</u>
\$ 292,297 100,380,324 5,745 246,408 11,904	\$ 6,737,753 13,216,862 2,289,870 1,462,976 2,359,614 10,000 150	\$ 22,500,535 156,079,873 4,862,390 2,317,509 5,604,057 10,000 150
<u>100,936,678</u>	<u>26,077,225</u>	<u>191,374,514</u>
632,441	42,333,179 2,834,860	64,119,213 2,834,860
30,357,279	77,422,317 <u>39,583,518</u>	70,909,804 98,644,557 <u>39,583,518</u>
<u>30,989,720</u>	<u>162,173,874</u>	<u>276,091,952</u>
<u>\$ 131,926,398</u>	<u>\$ 188,251,099</u>	<u>\$ 467,466,466</u>

MONTGOMERY COUNTY, OHIO

**Reconciliation of Total Governmental Fund Balances
To Net Assets of Governmental Activities
December 31, 2002**

Total governmental fund balances	\$276,091,952
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	447,617,335
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.	24,036,577
Some assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	45,848,458
Some liabilities, including bonds payable, accrued interest, capital leases and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(60,660,238)
Net assets of governmental activities	<u><u>\$732,934,084</u></u>

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, 2002

(Cont'd.)

	General	Children Services Board	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services
Revenues:				
Property taxes.....	\$ 13,762,584	\$	\$	\$
Sales tax.....	62,952,069			
Other taxes.....	1,766,421			
Licenses and permits.....	51,893			
Fees and charges for services.....	20,692,856	19,862	1,068,423	
Fines and forfeitures.....	1,071,494			
Special assessments.....				
Intergovernmental.....	20,864,491	30,297,470	24,836,270	57,757,347
Investment earnings.....	30,095,317			
Miscellaneous.....	1,056,619	415,183	587,865	1,497,837
Total Revenues.....	152,313,744	30,732,515	26,492,558	59,255,184
Expenditures:				
Current:				
General government.....	21,050,369			
Judicial and law enforcement.....	83,427,855			
Environment and public works.....	480,093			
Social services.....	2,939,959	51,276,189	48,462,317	69,071,172
Community and economic development.....	10,025,234			
Capital outlay.....				
Intergovernmental:				
General government.....	73,920			
Social services.....	153,300			
Community and economic development.....	3,030,000			
Environment and public works.....	232,744			
Debt service:				
Principal retirement.....	152,554	27,580	4,901	33,904
Interest and fiscal charges.....	21,252	8,640	1,979	5,611
Total Expenditures.....	121,587,280	51,312,409	48,469,197	69,110,687
Excess (Deficiency) Of Revenues Over Expenditures.....	30,726,464	(20,579,894)	(21,976,639)	(9,855,503)
Other Financing Sources And Uses				
Proceeds from sale of fixed assets/sundries.....	871,138	1,452		
Proceeds from capital leases.....	245,773		16,543	
Proceeds from bonds.....				
Transfers in.....	3,427,698	19,225,667	23,932,750	5,421,316
Transfers out.....	(38,435,251)	(199,717)		
Total Other Financing Sources And Uses.....	(33,890,642)	19,027,402	23,949,293	5,421,316
Net Change in Fund Balances.....	(3,164,178)	(1,552,492)	1,972,654	(4,434,187)
Fund Balance (Deficit) at Beginning Of Year.....	74,110,760	613,183	7,066,009	8,316,609
Fund Balance (Deficit) at End Of Year.....	\$ 70,946,582	\$ (939,309)	\$ 9,038,663	\$ 3,882,422

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, 2002

	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>	<i>Totals</i>
<i>Revenues:</i>			
Property taxes.....	\$ 70,700,228	\$ 5,359,094	\$ 89,821,906
Sales tax.....			62,952,069
Other taxes.....	68,842	6,376,583	8,211,846
Licenses and permits.....		2,671,297	2,723,190
Fees and charges for services.....		21,579,226	43,360,367
Fines and forfeitures.....		350,216	1,421,710
Special assessments.....		292,867	292,867
Intergovernmental.....	9,255,474	72,381,675	215,392,727
Investment earnings.....		732,583	30,827,900
Miscellaneous.....	2,199	14,312,172	17,871,875
<i>Total Revenues.....</i>	<u>80,026,743</u>	<u>124,055,713</u>	<u>472,876,457</u>
<i>Expenditures:</i>			
<i>Current:</i>			
General government.....		7,237,062	28,287,431
Judicial and law enforcement.....		45,927,502	129,355,357
Environment and public works.....		17,183,986	17,664,079
Social services.....	11,212,563	49,959,961	232,922,161
Community and economic development.....		9,701,537	19,726,771
Capital outlay.....		26,925,145	26,925,145
<i>Intergovernmental:</i>			
General government.....			73,920
Social services.....	11,721,878		11,875,178
Community and economic development.....		3,016,679	6,046,679
Environment and public works.....			232,744
<i>Debt service:</i>			
Principal retirement.....		3,161,318	3,380,257
Interest and fiscal charges.....		2,335,634	2,373,116
<i>Total Expenditures.....</i>	<u>22,934,441</u>	<u>165,448,824</u>	<u>478,862,838</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>	<u>57,092,302</u>	<u>(41,393,111)</u>	<u>(5,986,381)</u>
<i>Other Financing Sources And Uses</i>			
Proceeds from sale of fixed assets/sundries.....		9,481	882,071
Proceeds from capital leases.....		164,645	426,961
Proceeds from bonds.....		1,170,000	1,170,000
Transfers in.....		78,983,183	130,990,614
Transfers out.....	(70,085,290)	(23,402,201)	(132,122,459)
<i>Total Other Financing Sources And Uses.....</i>	<u>(70,085,290)</u>	<u>56,925,108</u>	<u>1,347,187</u>
<i>Net Change in Fund Balances.....</i>	<u>(12,992,988)</u>	<u>15,531,997</u>	<u>(4,639,194)</u>
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>	<u>43,982,708</u>	<u>146,641,877</u>	<u>280,731,146</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>	<u>\$ 30,989,720</u>	<u>\$ 162,173,874</u>	<u>\$ 276,091,952</u>

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

MONTGOMERY COUNTY, OHIO

**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, 2002**

Net Change in Fund Balances - Total Governmental Funds \$ (4,639,194)

**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.	12,313,444
Revenues previously deferred in the funds were collected to provide current financial resources but are not reported as revenues in the statement of activities.	(715,402)
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.	1,783,296
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.	(1,057,259)
The net expense of certain activities of internal service funds is reported with governmental activities.	<u>(3,509,876)</u>
Change in net assets of governmental activities	<u>\$ 4,175,009</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
General Fund*

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2002

	<i>Budgeted Amounts</i>		<i>Actual Amounts</i>	<i>Variance with Final Budget- Positive (Negative)</i>
	<i>Original</i>	<i>Final</i>		
<i>Revenues:</i>				
Property taxes.....	\$ 14,068,521	\$ 14,068,521	\$ 13,773,395	\$ (295,126)
Sales tax.....	64,308,109	64,308,109	63,698,248	(609,861)
Other taxes.....	1,410,100	1,410,100	1,769,889	359,789
Licenses and permits.....	58,000	58,000	51,668	(6,332)
Fees and charges for services.....	15,939,255	15,939,555	21,114,711	5,175,156
Fines and forfeitures.....	1,064,231	1,064,231	1,085,219	20,988
Intergovernmental.....	22,045,154	22,045,154	20,973,683	(1,071,471)
Investment earnings.....	24,044,401	24,044,401	22,979,045	(1,065,356)
Miscellaneous.....	895,737	903,492	1,840,679	937,187
<i>Total Revenues.....</i>	<u>143,833,508</u>	<u>143,841,563</u>	<u>147,286,537</u>	<u>3,444,974</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	24,057,006	23,175,909	21,606,836	1,569,073
Judicial and law enforcement.....	86,250,461	84,446,679	82,590,983	1,855,696
Environment and public works.....	498,208	531,639	476,920	54,719
Social services.....	2,519,045	2,940,828	2,768,611	172,217
Community and economic development.....	10,399,746	10,354,296	10,059,081	295,215
<i>Intergovernmental:</i>				
General government.....	53,300	73,920	73,920	0
Environment and public works.....	232,744	232,744	232,744	0
Social services.....	160,000	153,300	153,300	0
Community and economic development.....	3,030,000	3,030,000	3,030,000	0
<i>Total Expenditures.....</i>	<u>127,200,510</u>	<u>124,939,315</u>	<u>120,992,395</u>	<u>3,946,920</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>16,632,998</u>	<u>18,902,248</u>	<u>26,294,142</u>	<u>7,391,894</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	7,767,341	9,087,341	6,402,136	(2,685,205)
Operating transfers out.....	(30,420,183)	(41,410,807)	(41,409,688)	1,119
<i>Total Other Financing Sources And Uses.....</i>	<u>(22,652,842)</u>	<u>(32,323,466)</u>	<u>(35,007,552)</u>	<u>(2,684,086)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	<u>(6,019,844)</u>	<u>(13,421,218)</u>	<u>(8,713,410)</u>	<u>4,707,808</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>47,658,059</u>	<u>47,658,059</u>	<u>47,658,059</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 41,638,215</u>	<u>\$ 34,236,841</u>	<u>\$ 38,944,649</u>	<u>\$ 4,707,808</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
Children Services Board
(Non-GAAP Budgetary Basis)*

For the Year Ended December 31, 2002

	<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.....	\$ 14,007	\$ 14,007	\$ 20,432	\$ 6,425
Intergovernmental.....	26,507,098	26,845,390	28,980,675	2,135,285
Miscellaneous.....	197,217	201,617	452,929	251,312
<i>Total Revenues</i>	<u>26,718,322</u>	<u>27,061,014</u>	<u>29,454,036</u>	<u>2,393,022</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	46,288,052	50,305,807	50,130,688	175,119
<i>Total Expenditures</i>	<u>46,288,052</u>	<u>50,305,807</u>	<u>50,130,688</u>	<u>175,119</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(19,569,730)	(23,244,793)	(20,676,652)	2,568,141
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	18,370,821	21,811,203	19,225,667	(2,585,536)
Operating transfers out.....	(273,013)	(200,717)	(199,717)	1,000
<i>Total Other Financing Sources And Uses</i>	<u>18,097,808</u>	<u>21,610,486</u>	<u>19,025,950</u>	<u>(2,584,536)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(1,471,922)	(1,634,307)	(1,650,702)	(16,395)
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>1,727,473</u>	<u>1,727,473</u>	<u>1,727,473</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 255,551</u>	<u>\$ 93,166</u>	<u>\$ 76,771</u>	<u>\$ (16,395)</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, 2002

	<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.....	\$ 70,841,054	\$ 70,841,054	\$ 70,812,484	\$ (28,570)
Other taxes.....	40,000	40,000	68,842	28,842
Intergovernmental.....	7,975,673	8,097,615	9,422,820	1,325,205
Miscellaneous.....			2,199	2,199
<i>Total Revenues</i>	<u>78,856,727</u>	<u>78,978,669</u>	<u>80,306,345</u>	<u>1,327,676</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Social services.....	<u>29,122,166</u>	<u>30,781,021</u>	<u>27,611,185</u>	<u>3,169,836</u>
<i>Total Expenditures</i>	<u>29,122,166</u>	<u>30,781,021</u>	<u>27,611,185</u>	<u>3,169,836</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	49,734,561	48,197,648	52,695,160	4,497,512
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	1,599,405	2,121,905	2,862,786	740,881
Operating transfers out.....	<u>(67,364,913)</u>	<u>(74,467,890)</u>	<u>(72,948,076)</u>	<u>1,519,814</u>
<i>Total Other Financing Sources And Uses</i>	<u>(65,765,508)</u>	<u>(72,345,985)</u>	<u>(70,085,290)</u>	<u>2,260,695</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(16,030,947)	(24,148,337)	(17,390,130)	6,758,207
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>45,732,188</u>	<u>45,732,188</u>	<u>45,732,188</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 29,701,241</u>	<u>\$ 21,583,851</u>	<u>\$ 28,342,058</u>	<u>\$ 6,758,207</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, 2002

(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.....	\$ 8,223,303	\$ 14,553,018	\$ 28,045,967	\$ 2,696,490	\$ 53,518,778	\$ 32,149,723
Cash and cash equivalents--segregated accounts.....				500	500	
Net receivables:						
Accounts.....	6,834,340	8,507,508	3,167,907	773,187	19,282,942	1,014,686
Accrued interest.....	532,894	209,729	8,228	39,174	790,025	
<i>Total receivables.....</i>	<u>7,367,234</u>	<u>8,717,237</u>	<u>3,176,135</u>	<u>812,361</u>	<u>20,072,967</u>	<u>1,014,686</u>
Due from other funds.....	13,291	30,763	22,669	8,697	75,420	3,524,749
Due from other governments.....		889,581	496,479		1,386,060	
Inventory of supplies.....	119,953	717,238	57,893	40,089	935,173	215,749
<i>Total current assets.....</i>	<u>15,723,781</u>	<u>24,907,837</u>	<u>31,799,143</u>	<u>3,558,137</u>	<u>75,988,898</u>	<u>36,904,907</u>
<i>Noncurrent assets:</i>						
<i>Restricted Assets:</i>						
Equity in pooled cash and cash equivalents.....	34,556,323	23,226,709	1,810,450	2,764,648	62,358,130	
Cash and cash equivalents--segregated accounts.....	7,043,403	5,065,595	9,274,036		21,383,034	
Investments--segregated accounts.....			3,413,146		3,413,146	
<i>Total restricted assets.....</i>	<u>41,599,726</u>	<u>28,292,304</u>	<u>14,497,632</u>	<u>2,764,648</u>	<u>87,154,310</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	653,518		770,341	
Utility plant in service.....	129,745,606	183,756,318			313,501,924	
Buildings, structures and improvements.....	10,846,091	96,821,912	38,234,831	21,689,456	167,592,290	
Furniture, fixtures and equipment.....	2,785,725	4,235,230	6,717,651	489,622	14,228,228	1,361,367
Less: Accumulated depreciation.....	(67,434,568)	(140,188,055)	(13,180,402)	(6,613,517)	(227,416,542)	(1,014,643)
Construction-in-progress.....	30,851,590	66,141,019	3,121,866	17,617,303	117,731,778	
<i>Total net capital assets.....</i>	<u>109,055,906</u>	<u>213,287,258</u>	<u>38,114,549</u>	<u>34,482,864</u>	<u>394,940,577</u>	<u>346,724</u>
<i>Total noncurrent assets.....</i>	<u>150,655,632</u>	<u>241,579,562</u>	<u>52,612,181</u>	<u>37,247,512</u>	<u>482,094,887</u>	<u>346,724</u>
<i>Total Assets.....</i>	<u>166,379,413</u>	<u>266,487,399</u>	<u>84,411,324</u>	<u>40,805,649</u>	<u>558,083,785</u>	<u>37,251,631</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2002

	<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>Liabilities</i>						
<i>Current Liabilities:</i>						
Accounts payable.....	\$ 323,793	\$ 535,146	\$ 1,321,175	\$ 326,127	\$ 2,506,241	\$ 983,392
Current portion of insurance claims payable.....					0	3,536,310
Due to other funds.....	129,080	430,810	91,297	27,217	678,404	55,931
Due to other governments.....	5,264,408	4,034,630	35,358	88,399	9,422,795	632,801
Accrued wages and benefits.....	155,970	370,958	146,492	611,557	1,284,977	54,246
Current portion of long-term notes.....	27,375	3,211,885	143,000		3,382,260	
Current portion of general obligation bonds.....	167,315	1,610,000		655,000	2,432,315	
Accrued interest on general obligation bonds.....	22,360	218,925		121,178	362,463	
Current portion of capitalized leases.....	2,836	1,500		3,829	8,165	40,828
Current portion of compensated absences.....	72,550	217,317	213,686	103,791	607,344	25,936
Total current liabilities.....	6,165,687	10,631,171	1,951,008	1,937,098	20,684,964	5,329,444
<i>Current liabilities payable from restricted assets:</i>						
Matured revenue bonds.....			105,000		105,000	
Matured revenue bond interest.....			19,738		19,738	
Accrued revenue bond interest.....	263,873	157,873	361,374		783,120	
Current portion of revenue bonds.....	2,160,000	1,540,000	4,035,000		7,735,000	
Construction contracts.....	231,447	244,664	292,928	1,279,662	2,048,701	
Other.....	5,408	39,715	8,042		53,165	
Total current liabilities payable from restricted assets.....	2,660,728	1,982,252	4,822,082	1,279,662	10,744,724	0
<i>Long-term liabilities:</i>						
<i>(net of current portions)</i>						
Long-term notes.....	522,908	52,500,737	1,001,000		54,024,645	
Insurance claims payable.....					0	7,959,450
Revenue bonds.....	42,460,000	10,205,033	37,095,000		89,760,033	
Accreted interest on revenue bonds.....		2,405,172			2,405,172	
Less: Unamortized revenue bond charges.....	(2,320,075)	(1,765,686)	(2,274,093)		(6,359,854)	
General obligation bonds.....	2,617,112	24,600,000		16,765,000	43,982,112	
Less: Unamortized general obligation bond charges.....	(47,370)	(513,950)		(227,370)	(788,690)	
Capitalized leases.....	7,424	3,781		9,657	20,862	59,264
Compensated absences.....	288,563	668,113	249,768	326,561	1,533,005	168,343
Estimated liability for landfill post-closure costs			663,919		663,919	
Total long-term liabilities.....	43,528,562	88,103,200	36,735,594	16,873,848	185,241,204	8,187,057
Total Liabilities.....	52,354,977	100,716,623	43,508,684	20,090,608	216,670,892	13,516,501
<i>Net Assets</i>						
Invested in capital assets, net of related debt.....	63,458,381	119,488,786	(1,885,358)	17,276,748	198,338,557	246,632
Unrestricted.....	50,566,055	46,281,990	42,787,998	3,438,293	143,074,336	23,488,498
Total Net Assets.....	\$ 114,024,436	\$ 165,770,776	\$ 40,902,640	\$ 20,715,041	341,412,893	\$ 23,735,130
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....					(301,447)	
Total Net Assets of Business-type Activities.....					\$ 341,111,446	

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, 2002

(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.....	\$ 29,742,197	\$ 37,582,338	\$ 22,632,957
Other revenue.....	198,824	18,755	60,620
<i>Total Operating Revenues.....</i>	<u>29,941,021</u>	<u>37,601,093</u>	<u>22,693,577</u>
<i>Operating Expenses:</i>			
Personal services.....	3,442,026	9,347,193	4,058,534
Materials and supplies.....	886,483	1,171,089	499,277
Contractual services.....	1,453,563	1,551,980	1,446,925
Utilities.....	18,247,093	11,549,651	7,388,073
Depreciation.....	2,848,452	7,261,798	1,955,494
Insurance claims.....			
Other expenses.....	1,151,245	1,775,845	848,268
<i>Total Operating Expenses.....</i>	<u>28,028,862</u>	<u>32,657,556</u>	<u>16,196,571</u>
<i>Operating Income (Loss).....</i>	<u>1,912,159</u>	<u>4,943,537</u>	<u>6,497,006</u>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....	294,747	207,667	207,010
Interest expense and fiscal charges.....	(1,010,427)	(3,264,287)	(2,670,883)
Capital contributions.....	1,518,686	3,657,698	34,357
Gain (loss) from disposal of fixed assets.....	1,125	(193,247)	(316,152)
Other nonoperating revenue (expense).....		(1,732)	
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>804,131</u>	<u>406,099</u>	<u>(2,745,668)</u>
<i>Income (Loss) Before Transfers.....</i>	<u>2,716,290</u>	<u>5,349,636</u>	<u>3,751,338</u>
Transfers in.....	599,428	953,459	1,931,530
Transfers out.....	(72,606)	(345,214)	(39,276)
<i>Change in Net Assets.....</i>	<u>3,243,112</u>	<u>5,957,881</u>	<u>5,643,592</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<u>110,781,324</u>	<u>159,812,895</u>	<u>35,259,048</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<u>\$ 114,024,436</u>	<u>\$ 165,770,776</u>	<u>\$ 40,902,640</u>

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

For The Year Ended December 31, 2002

	<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.....	\$ 10,271,846	\$ 100,229,338	\$ 22,366,541
Other revenue.....	95,310	373,509	693,486
Total Operating Revenues.....	10,367,156	100,602,847	23,060,027
<i>Operating Expenses:</i>			
Personal services.....	7,565,605	24,413,358	1,736,021
Materials and supplies.....	835,013	3,391,862	3,308,443
Contractual services.....	1,490,930	5,943,398	4,892,959
Utilities.....	289,132	37,473,949	1,475,991
Depreciation.....	386,211	12,451,955	67,025
Insurance claims.....		0	11,972,289
Other expenses.....	621,376	4,396,734	319,321
Total Operating Expenses.....	11,188,267	88,071,256	23,772,049
<i>Operating Income (Loss).....</i>	<i>(821,111)</i>	<i>12,531,591</i>	<i>(712,022)</i>
<i>Nonoperating Revenues (Expenses)</i>			
Investment income.....		709,424	
Interest expense and fiscal charges.....	(212,606)	(7,158,203)	(5,887)
Capital contributions.....		5,210,741	
Gain (loss) from disposal of fixed assets.....	(520,721)	(1,028,995)	(71,913)
Other nonoperating revenue (expense).....		(1,732)	(18,209)
Total Nonoperating Revenues (Expenses).....	(733,327)	(2,268,765)	(96,009)
<i>Income (Loss) Before Transfers.....</i>	<i>(1,554,438)</i>	<i>10,262,826</i>	<i>(808,031)</i>
Transfers in.....	2,431,865	5,916,282	
Transfers out.....	(1,122,565)	(1,579,661)	(3,003,293)
Change in Net Assets.....	(245,138)	14,599,447	(3,811,324)
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year.....</i>	<i>20,960,179</i>		<i>27,546,454</i>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year.....</i>	<i>\$ 20,715,041</i>		<i>\$ 23,735,130</i>
Adjustment to reflect the consolidation of internal service activities related to Enterprise Funds.....		(301,447)	
Change in Net Assets of Business-type Activities.....	\$	<u>14,298,000</u>	

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

MONTGOMERY COUNTY, OHIO

Statement of Cash Flows
Proprietary Funds

For the Year Ended December 31, 2002

(Cont'd.)

Increase (Decrease) in Cash and Cash Equivalents	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Totals	
<i>Cash flows from operating activities:</i>						
Cash receipts from customers.....	\$ 28,814,398	\$ 36,350,523	\$ 22,411,574	\$ 10,152,381	\$ 97,728,876	\$ 1,846,124
Cash receipts from interfund services provided.....	69,300	82,489	259,313	107,081	518,183	19,983,115
Cash payments to employees for services.....	(2,997,048)	(6,465,063)	(3,120,752)	(5,620,053)	(18,202,916)	(1,279,309)
Cash payments to suppliers for goods and services.....	(23,312,843)	(15,662,669)	(8,891,587)	(2,925,488)	(50,792,587)	(8,704,813)
Cash payments for insurance claims.....					0	(6,070,909)
Cash payments for interfund services used.....	(1,631,458)	(3,803,423)	(2,241,313)	(2,089,463)	(9,765,657)	(736,397)
Landfill post-closure costs paid.....			(135,600)		(135,600)	
Other operating cash receipts.....	198,997	19,063	60,620	95,658	374,338	680,827
Cash from other sources.....	246	72,133	52,873		125,252	35,946
other cash payments.....		(1,732)			(1,732)	(10,537)
<i>Net cash provided by (used for) operating activities.....</i>	<u>1,141,592</u>	<u>10,591,321</u>	<u>8,395,128</u>	<u>(279,884)</u>	<u>19,848,157</u>	<u>5,744,047</u>
<i>Cash flows from noncapital financing activities:</i>						
Transfers in from other funds.....	599,428	953,459	1,931,530	2,431,865	5,916,282	
Transfers out to other funds.....	(72,606)	(345,214)	(39,276)	(1,122,565)	(1,579,661)	(3,003,293)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>526,822</u>	<u>608,245</u>	<u>1,892,254</u>	<u>1,309,300</u>	<u>4,336,621</u>	<u>(3,003,293)</u>
<i>Cash flows from capital and related financing activities:</i>						
Principal paid on capital leases.....	(2,927)	(1,664)		(9,136)	(13,727)	(41,667)
Interest paid on capital leases.....	(598)	(336)		(789)	(1,723)	(5,887)
Principal paid on long-term notes.....	(27,375)	(2,233,400)	(143,000)		(2,403,775)	
Interest paid on long-term notes.....		(1,983,437)			(1,983,437)	
Proceeds from revenue refunding bonds.....	34,060,000				34,060,000	
Bond issuance costs paid.....	(550,539)				(550,539)	
Premium received on revenue refunding bonds.....	2,113,467				2,113,467	
Accrued interest received on revenue refunding bonds.....	82,559				82,559	
Principal paid on revenue bonds.....	(1,480,000)	(1,470,000)	(4,230,000)		(7,180,000)	
Interest paid on revenue bonds.....	(2,170,965)	(547,120)	(2,377,763)		(5,095,848)	
Principal paid on general obligation bonds.....	(162,315)	(1,535,000)		(620,000)	(2,317,315)	
Interest paid on general obligation bonds.....	(158,437)	(1,494,573)		(954,723)	(2,607,733)	
Payments to refunded bond escrow agent.....	(37,002,353)				(37,002,353)	
Other fiscal charges paid.....	(117,313)	(25,265)	(133,876)	(50)	(276,504)	
Proceeds of capital grant.....		981,009			981,009	
Acquisition and construction of capital assets.....	(4,000,230)	(3,502,093)	(6,192,742)	(12,287,037)	(25,982,102)	(44,849)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(9,417,026)</u>	<u>(11,811,879)</u>	<u>(13,077,381)</u>	<u>(13,871,735)</u>	<u>(48,178,021)</u>	<u>(92,403)</u>
<i>Cash flows from investing activities:</i>						
Sale of investment securities.....		2,038,460	1,505,332		3,543,792	
Interest received on investments.....	1,368,354	535,139	220,971	223,712	2,348,176	
<i>Net cash provided by (used for) investing activities.....</i>	<u>1,368,354</u>	<u>2,573,599</u>	<u>1,726,303</u>	<u>223,712</u>	<u>5,891,968</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(6,380,258)	1,961,286	(1,063,696)	(12,618,607)	(18,101,275)	2,648,351
Cash and cash equivalents at beginning of year.....	56,203,287	40,884,036	40,194,149	18,080,245	155,361,717	29,501,372
Cash and cash equivalents at end of year.....	<u>\$ 49,823,029</u>	<u>\$ 42,845,322</u>	<u>\$ 39,130,453</u>	<u>\$ 5,461,638</u>	<u>\$ 137,260,442</u>	<u>\$ 32,149,723</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2002

	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).....	\$ 1,912,159	\$ 4,943,537	\$ 6,497,006	\$ (821,111)	\$ 12,531,591	\$ (712,022)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>						
Depreciation.....	2,848,452	7,261,798	1,955,494	386,211	12,451,955	67,025
Miscellaneous nonoperating income (expense).....	246	70,401	52,873		123,520	25,409
(Increase) decrease in accounts receivable.....	(857,924)	(1,012,631)	30,615	(7,102)	(1,847,042)	(547,148)
(Increase) decrease in due from other funds.....	(402)	(2,007)	6,731	(4,934)	(612)	(208,107)
(Increase) decrease in due from other governments.....		(134,380)	584		(133,796)	
(Increase) decrease in inventory of supplies.....	(13,472)	(18,124)	(6,898)	3,822	(34,672)	103,272
Increase (decrease) in accounts payable.....	(153,285)	39,678	(51,768)	(22,544)	(187,919)	517,343
Increase (decrease) in due to other funds.....	(174,678)	(268,254)	(213,516)	11,058	(645,390)	(82,631)
Increase (decrease) in due to other governments.....	(2,137,562)	(822,711)	35,358	16	(2,924,899)	380,028
Increase (decrease) in accrued wages and benefits.....	33,922	103,134	22,408	157,766	317,230	14,086
Increase (decrease) in insurance claims payable.....					0	6,106,674
Increase (decrease) in compensated absences.....	(315,864)	430,880	66,241	16,934	198,191	80,118
<i>Total adjustments</i>	<u>(770,567)</u>	<u>5,647,784</u>	<u>1,898,122</u>	<u>541,227</u>	<u>7,316,566</u>	<u>6,456,069</u>
<i>Net cash provided by (used for) operating activities</i>	<u>\$ 1,141,592</u>	<u>\$ 10,591,321</u>	<u>\$ 8,395,128</u>	<u>\$ (279,884)</u>	<u>\$ 19,848,157</u>	<u>\$ 5,744,047</u>

Noncash investing, capital and financing activities:

During 2002, the Water and Wastewater funds reflected note payable obligations from noncash state capital public works loans in the amounts of \$194,408 and \$9,157,473, respectively. The Water, Wastewater and Solid Waste Management funds recognized noncash contributions of capital in the amounts of \$1,518,686, \$2,676,689 and \$34,357, respectively. The Water, Wastewater and Nonmajor Enterprise funds entered into new borrowings under capital lease agreements in the amounts of \$13,187, \$6,945 and \$17,438, respectively. The Internal Service funds entered into new borrowings under capital lease agreements in the amount of \$69,452.

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

*Statement of Fiduciary Net Assets
Fiduciary Funds*

December 31, 2002

	<i>Private Purpose Trust Unclaimed Funds</i>	<i>Agency Funds</i>
<i>Assets</i>		
Equity in pooled cash and cash equivalents.....	\$ 1,231,520	\$ 85,563,356
Cash and cash equivalents-- segregated accounts.....		14,426,317
Taxes levied for other governments.....		483,503,662
<i>Total Assets</i>	<u>\$ 1,231,520</u>	<u>\$ 583,493,335</u>
<i>Liabilities</i>		
Undistributed assets.....	\$	\$ 2,897,841
Due to other governments.....		525,693,601
Other liabilities.....	<u>10,000</u>	<u>54,901,893</u>
<i>Total Liabilities</i>	<u>10,000</u>	<u>\$ 583,493,335</u>
<i>Net Assets</i>		
Held in trust.....	<u>\$ 1,221,520</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, 2002

	<i>Private Purpose Trust Unclaimed Funds</i>
<i>Additions:</i>	
Additional unclaimed funds.....	\$ 328,510
<i>Total Additions</i>	<u>328,510</u>
<i>Deductions:</i>	
Funds claimed.....	115,819
Transfers out.....	<u>201,483</u>
<i>Total Deductions</i>	<u>317,302</u>
<i>Changes in Net Assets</i>	<u>11,208</u>
<i>Net Assets Beginning of Year</i>	<u>1,210,312</u>
<i>Net Assets End of Year</i>	<u><u>\$ 1,221,520</u></u>

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

*Notes to the Basic
Financial Statements
December 31, 2002*

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

Reporting Entity

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

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

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

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

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

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

Jointly Governed Organizations: The Montgomery Greene County Local Response Committee (MGCLERC) is the Local Emergency Planning Committee (LEPC) for Montgomery and Greene County. The LEPC is a jointly governed organization formed for the purpose of implementing chemical emergency response and preparedness plans. The LEPC is appointed by the Montgomery Greene County Emergency Response Commission (the Commission). The Commission appoints the LEPC from a listing of agreed upon individuals approved by the Montgomery and Greene County Commissioners. Due to regulations set forth by the Ohio Revised Code, the LEPC shall consist of such number of members as the Commission considers appropriate but shall include representatives from each of the following groups: elected state and local officials, law enforcement personnel, emergency management personnel, fire-fighting personnel, first aid personnel, health personnel, local environmental personnel, hospital personnel, transportation personnel, broadcast and print media personnel, community groups, and owners and operators of facilities subject to this chapter. All revenues are generated from State and Federal funding. Montgomery County is acting as the fiscal agent for the LEPC. The County did not pay any monies to the LEPC during calendar year 2002. 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:

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 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.

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:

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*

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

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.

Summary of Significant Accounting Policies

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

Measurement Focus and Basis of Accounting

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. 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 proprietary activities and Financial Accounting Standards Board statements and interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

Budgetary Accounting and Control

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

Each County department, in conjunction with the Office of Management and Budget, prepares an original budget which is approved by the Board of County Commissioners. Throughout the year, the County monitors and maintains the legal level of budgetary control within an organizational unit and fund by not permitting expenditures/expenses and encumbrances to exceed appropriations for each major expenditure/expense category (i.e. personal services, professional services, capital outlays, etc.). While management is permitted discretion in allocating a major expenditure/expense

*Notes to the Basic
Financial Statements*

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

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.

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.

Encumbrances

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

Cash and Cash Equivalents and Investments

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

For purposes of the Statement of Cash Flows, Proprietary Fund participation in the Treasurer's investment pool is treated as a demand account. In addition, all highly liquid investments held by fiscal agents in segregated accounts, with

*Notes to the Basic
Financial Statements*

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

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

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 of at least five years. 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.....	5-12 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*

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

Unamortized Bond Charges

In 1993, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 23 in connection with its accounting and financial reporting for refundings of debt reported by 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.

Capitalization of Interest

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, 2002, net interest cost of \$1,162,940 was capitalized to construction-in-progress, in connection with these projects.

Special Assessments

The County applies the provisions of GASB Statement No. 6 in accounting for and reporting special assessments and related transactions. The County's Special Assessment Bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County as additional security. 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 \$256,325 of delinquent amounts outstanding.

Deferred Revenue

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.

Sales Tax

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

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

Interfund Transactions

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.

Compensated Absences

The County applies the provisions of GASB Statement No. 16 in accounting for and reporting compensated absences. The vesting method is used to estimate accrued sick leave liabilities. These liabilities, as well as those for vacation leave and other compensatory leave, also include estimates for salary-related payments associated with the payment of compensated absences. 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.

Insurance

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.

Net Assets and Fund Balance Reserves

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 limitations imposed on their use as a result of state law, County restriction or external restrictions imposed by grantors, creditors or the laws or regulations of other applicable governments. The County reserves 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, 2002 on the GAAP basis to the budget basis follows:

<i>Reconciliation of Net Change in Fund Balance (GAAP Basis) to Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses (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.....	\$ (3,164,178)	\$ (1,552,492)	\$ (12,992,988)
Increase (decrease)			
Due to revenues:			
Property taxes.....	10,811	570	112,256
Sales tax.....	746,179		
Other taxes.....	3,468		
Licenses and permits.....	(225)		
Fees and charges for services.....	421,855		
Fines and forfeitures.....	13,725		
Intergovernmental.....	109,192	(1,316,795)	167,346
Investment earnings.....	(7,116,272)		
Miscellaneous.....	784,060	37,746	
Due to expenditures:			
Current:			
General government.....	(556,467)		
Judicial and law enforcement.....	836,872		
Environment and public works.....	3,173		
Social services.....	171,348	1,145,501	(4,676,744)
Community and economic development.....	(33,847)		
Debt Service:			
Principal retirement.....	152,554	27,580	
Interest and fiscal charges.....	21,252	8,640	
Due to other financing sources and (uses):			
Proceeds from sale of fixed assets/sundries....	(871,138)	(1,452)	
Proceeds from capital leases.....	(245,773)		
Operating transfers in.....	2,974,438		2,862,786
Operating transfers out.....	(2,974,437)		(2,862,786)
Budgetary basis.....	<u>\$ (8,713,410)</u>	<u>\$ (1,650,702)</u>	<u>\$ (17,390,130)</u>

*Notes to the Basic
Financial Statements*

NOTE D – Change in Accounting Principles, Prior Period Adjustments and Restatements

For 2002, the County has implemented GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments"; GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". GASB Statement No. 37 clarifies certain provisions of GASB Statement No. 34. GASB Statement No. 38 modifies, establishes and rescinds certain financial statement note disclosures and GASB Interpretation No. 6. clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures.

In addition to the adjustments to governmental funds and governmental activities resulting from the change in accounting principles, adjustments were also reflected in business-type activities to reflect a previously unrecognized in-transit cash item and accreted interest amount and a correction to construction-in-progress. Finally, the change in accounting principles also resulted in the reclassification of the County's previously reported expendable trust fund, pertaining to unclaimed funds, to a private purpose trust.

The following summarizes the restatements for governmental and business-type activities:

Governmental Activities:

	General	Children Services Board	Alcohol, Drug Addiction and Mental Health Services Bd.	Job & Family Services	Human Services Levy	Nonmajor Governmental Funds	Total Governmental Activities
Fund Balance at December 31, 2001, as previously reported:	\$ 65,379,795	\$ 613,183	\$ 7,066,009	\$ 8,316,609	\$ 43,982,708	\$ 155,372,842	\$ 280,731,146
Change in Fund Structure	8,730,965					(8,730,965)	0
Fund Balance at January 1, 2002, as restated:	<u>\$ 74,110,760</u>	<u>\$ 613,183</u>	<u>\$ 7,066,009</u>	<u>\$ 8,316,609</u>	<u>\$ 43,982,708</u>	<u>\$ 146,641,877</u>	<u>280,731,146</u>
GASB Statement No. 34 Adjustments:							
Capital assets used in governmental activities:							435,679,255
Inclusion of interal service funds in governmental activities:							27,546,454
Assets deferred in the funds:							46,341,728
Noncurrent liabilities not reported in the funds:							(61,539,508)
Governmental Activities Net Assets at January 1, 2002:							<u>\$ 728,759,075</u>

Business-type Activities:

	Water	Wastewater	Solid Waste Management	Nonmajor Enterprise Funds	Total Business-type Activities
Fund Equity at December 31, 2001, as previously reported:	\$ 113,656,700	\$ 161,950,826	\$ 34,659,048	\$ 20,960,179	\$ 331,226,753
Adjustment to reflect:					
In-transit cash item:				600,000	600,000
Accreted interest:		(2,137,931)			(2,137,931)
Construction-in-progress correction:	(2,875,376)				(2,875,376)
Adjusted Net Assets at January 1, 2002:	<u>\$ 110,781,324</u>	<u>\$ 159,812,895</u>	<u>\$ 35,259,048</u>	<u>\$ 20,960,179</u>	<u>\$ 326,813,446</u>

*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, 2002. 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.....	\$308,886,161
Business-type Activities.....	115,876,908
Private Purpose Trust.....	1,231,520
Agency Funds.....	85,563,356

Segregated:

Governmental Activities.....	10,150
Business-type Activities.....	21,383,534
Agency Funds.....	14,426,317

Segregated investment accounts (carrying amounts)

Business-type Activities.....	3,413,146
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Reconciling items (net) to arrive at bank balance of deposits.....	<u>20,686,190</u>
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Total available for deposit and investment:

(Bank balance of deposits/fair value of investments).....	<u>\$571,477,282</u>
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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, 2002, the fair value of investments was \$22,094,566 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, 2002 are classified as follows:

	Category		Bank Balance	Carrying Value	Fair Value
	1	3			
Deposits:					
FDIC Insured Deposits	\$ 4,758,905	\$	\$ 4,758,905		
Demand Deposits		<u>47,079,649</u>	<u>47,079,649</u>		
<i>Total Deposits</i>	<u>\$ 4,758,905</u>	<u>\$ 47,079,649</u>	<u>\$ 51,838,554</u>		
Investments:					
U.S. Government Securities	\$ 496,375,715			\$ 496,375,715	\$ 496,375,715
Municipal Bonds	977,645			977,645	977,645
Investments in State Treasury I (1)				12,263,805	12,263,805
Investments in U.S. Gov't. Mutual Funds (1)				10,021,563	10,021,563
<i>Total Investments</i>	<u>\$ 497,353,360</u>	<u>\$ 0</u>		<u>\$ 519,638,728</u>	<u>\$ 519,638,728</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 \$716,175 available for deposit, of which \$478,682 was eligible for FDIC insurance coverage, with the remaining \$237,493 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, 2002, are as follows:

	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Governmental Funds:		
General Fund.....	\$ 969,931	\$ 1,184,004
Children Services Board.....	474,019	481,561
Alcohol, Drug Addiction and Mental Health Services Board.....	376,136	14,130
Job & Family Services.....		887,080
Human Services Levy.....		5,745
Other Governmental Funds.....	176,470	2,289,870
	1,996,556	4,862,390
Proprietary Funds:		
Enterprise Funds -		
Water.....	13,291	129,080
Wastewater.....	30,763	430,810
Solid Waste Management.....	22,669	91,297
Other Nonmajor Enterprise Funds.....	8,697	27,217
	75,420	678,404
Internal Service Funds.....	3,524,749	55,931
Total.....	\$ 5,596,725	\$ 5,596,725

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets

Capital asset activity for the year ended December 31, 2002 was as follows:

Governmental Activities:

	<i>Balance January 1, 2002</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2002</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 7,084,640	\$ 868,094	\$ (247,664)	\$ 7,705,070
Construction-in-progress.....	19,871,211	14,413,700	(24,335,577)	9,949,334
Infrastructure.....	312,491,669	12,168,554	(8,027,077)	316,633,146
<i>Total capital assets, not being depreciated.....</i>	<i>339,447,520</i>	<i>27,450,348</i>	<i>(32,610,318)</i>	<i>334,287,550</i>
<i>Capital Assets, Being Depreciated:</i>				
Land Improvements.....	1,470,295			1,470,295
Buildings, structures and improvements.....	116,817,828	20,442,483	(449,526)	136,810,785
Furniture, fixtures and equipment.....	38,977,778	5,702,147	(1,908,682)	42,771,243
<i>Total capital assets, being depreciated.....</i>	<i>157,265,901</i>	<i>26,144,630</i>	<i>(2,358,208)</i>	<i>181,052,323</i>
<i>Accumulated Depreciation:</i>				
Land Improvements.....	920,486	63,269		983,755
Buildings, structures and improvements.....	36,120,829	3,713,767	(21,619)	39,812,977
Furniture, fixtures and equipment.....	23,645,483	4,289,910	(1,356,311)	26,579,082
<i>Total accumulated depreciation.....</i>	<i>60,686,798</i>	<i>8,066,946</i>	<i>(1,377,930)</i>	<i>67,375,814</i>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<i>96,579,103</i>	<i>18,077,684</i>	<i>(980,278)</i>	<i>113,676,509</i>
<i>Governmental Activities Capital Assets, Net.....</i>	<i>\$ 436,026,623</i>	<i>\$ 45,528,032</i>	<i>\$(33,590,596)</i>	<i>\$ 447,964,059</i>

Business-type Activities:

	<i>Balance January 1, 2002</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2002</i>
<i>Capital Assets, Not Being Depreciated:</i>				
Land.....	\$ 8,119,119	\$ 874,218	\$ (460,779)	\$ 8,532,558
Construction-in-progress.....	116,700,236	32,856,220	(31,824,678)	117,731,778
<i>Total capital assets, not being depreciated.....</i>	<i>124,819,355</i>	<i>33,730,438</i>	<i>(32,285,457)</i>	<i>126,264,336</i>

*Notes to the Basic
Financial Statements*

NOTE G - Capital Assets (Cont'd.)

	<i>Balance January 1, 2002</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2002</i>
Business-type Activities (Cont'd.):				
<i>Capital Assets, Being Depreciated:</i>				
Land Improvements.....	\$ 704,526	\$ 81,346	\$ (15,531)	\$ 770,341
Utility plant in service.....	300,544,146	13,160,087	(202,309)	313,501,924
Buildings, structures and improvements.....	144,409,455	23,815,407	(632,572)	167,592,290
Furniture, fixtures and equipment.....	13,049,797	2,041,808	(863,377)	14,228,228
<i>Total capital assets, being depreciated.....</i>	<u>458,707,924</u>	<u>39,098,648</u>	<u>(1,713,789)</u>	<u>496,092,783</u>
<i>Accumulated Depreciation:</i>				
Land Improvements.....	332,744	35,618	(15,530)	352,832
Utility plant in service.....	137,333,966	6,019,518	(8,430)	143,345,054
Buildings, structures and improvements.....	68,740,556	5,042,477	(208,834)	73,574,199
Furniture, fixtures and equipment.....	9,536,421	1,354,342	(746,306)	10,144,457
<i>Total accumulated depreciation.....</i>	<u>215,943,687</u>	<u>12,451,955</u>	<u>(979,100)</u>	<u>227,416,542</u>
<i>Total Capital Assets, Being Depreciated, Net....</i>	<u>242,764,237</u>	<u>26,646,693</u>	<u>(734,689)</u>	<u>268,676,241</u>
<i>Business-type Activities Capital Assets, Net.....</i>	<u>\$367,583,592</u>	<u>\$ 60,377,131</u>	<u>\$(33,020,146)</u>	<u>\$394,940,577</u>

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

Governmental Activities:

General Government	\$ 1,459,057
Judicial and Law Enforcement	4,020,698
Environment and Public Works	782,885
Social Services	1,518,249
Community and Economic Development	286,057
Total Depreciation Expense - Governmental Activities	<u><u>\$ 8,066,946</u></u>

Business-type Activities:

Water	\$ 2,848,452
Wastewater	7,261,798
Solid Waste Management	1,955,494
Other Non-major Enterprise	386,211
Total Depreciation Expense - Business-type Activities	<u><u>\$ 12,451,955</u></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, 2002, are as follows:

<u>Governmental Activities:</u>	<u>Committed</u>
Animal Resource Center Construction	\$ 4,994,385
Juvenile Detention Facility Construction	2,179,087
Road and Bridge Projects	2,277,388
Total	<u>\$ 9,450,860</u>
<u>Business-type Activities:</u>	
Water Projects	\$ 4,881,011
Wastewater Projects	15,335,417
Solid Waste Management Projects	371,473
Other Nonmajor Enterprise - Stillwater Construction Project	631,739
Total	<u>\$ 21,219,640</u>

Discretely Presented Component Unit:

Monco Enterprises, Inc.:

	<i>Balance January 1, 2002</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2002</i>
<i>Capital Assets, Being Depreciated:</i>				
Buildings, structures and improvements.....	\$ 64,521	\$ 10,908	\$	\$ 75,429
Furniture, fixtures and equipment.....	539,717	55,267	(25,533)	569,451
<i>Total capital assets, being depreciated.....</i>	<u>604,238</u>	<u>66,175</u>	<u>(25,533)</u>	<u>644,880</u>
<i>Accumulated Depreciation:</i>				
Buildings, structures and improvements.....	34,155	3,823		37,978
Furniture, fixtures and equipment.....	276,342	30,934	(10,071)	297,205
<i>Total accumulated depreciation.....</i>	<u>310,497</u>	<u>34,757</u>	<u>(10,071)</u>	<u>335,183</u>
<i>Total Capital Assets.....</i>	<u>\$ 293,741</u>	<u>\$ 31,418</u>	<u>\$ (15,462)</u>	<u>\$ 309,697</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, 2002:

Business-type Activities:

<i>Year Issued</i>	<i>Purpose/Description</i>	<i>Interest Rate</i>	<i>Final Maturity</i>	<i>January 1, 2002</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2002</i>	<i>Amount Due in 2003</i>
<i>Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
<i>Payable from water funds:</i>								
1992	Yankee St/Sp Valley Wtr Main Ext	5.700%	2012	\$ 437,242	\$	\$ (29,815)	\$ 407,427	\$ 29,815
1992	Byers Rd Wtr Main Ext	5.700%	2012	109,500		(7,500)	102,000	7,500
1993	North High Water Main '93 Refunding	4.900%- 5.500%	2011	810,000		(65,000)	745,000	70,000
1999	St Rt 49/I-70 Corr Wtr Improvement	4.750%- 5.750%	2019	1,590,000		(60,000)	1,530,000	60,000
	total payable from water			\$ 2,946,742	\$ 0	\$ (162,315)	\$ 2,784,427	\$ 167,315
<i>Payable from wastewater funds:</i>								
1992	Chatauqua Sewer Dist	5.700%	2012	\$ 250,000	\$	\$ (15,000)	\$ 235,000	\$ 20,000
1993	Sewer Improve Bonds- '93 Refunding	4.900%- 5.500%	2011	8,330,000		(690,000)	7,640,000	725,000
1994	Clyo/Spring Valley Swr Project	6.000%- 6.200%	2014	1,140,000		(60,000)	1,080,000	65,000
1996	Big Three Trunk Swr Project	5.300%- 5.600%	2016	5,195,000		(225,000)	4,970,000	235,000
1996	Water Pollution Control Master Plan	5.300%- 5.600%	2016	10,575,000		(455,000)	10,120,000	480,000
1999	St Rt 49/I-70 Corr Swr Improvement	4.750%- 5.750%	2019	2,245,000		(80,000)	2,165,000	85,000
	total payable from wastewater			\$ 27,735,000	\$ 0	\$ (1,525,000)	\$ 26,210,000	\$ 1,610,000
<i>Payable from parking facilities funds:</i>								
1993	Parking Facilities- '93 Refunding	4.900%- 5.500%	2011	\$ 3,645,000		(300,000)	\$ 3,345,000	\$ 315,000
2000	Parking Garage Facility	5.000%- 5.500%	2020	3,890,000		(115,000)	3,775,000	120,000
	total payable from parking facilities			\$ 7,535,000	\$ 0	\$ (415,000)	\$ 7,120,000	\$ 435,000
<i>Payable from stillwater center funds:</i>								
2000	Stillwater Center Replacement Facility	5.000%- 5.500%	2025	\$ 10,505,000	\$	\$ (205,000)	\$ 10,300,000	\$ 220,000
	total payable from stillwater center			\$ 10,505,000	\$ 0	\$ (205,000)	\$ 10,300,000	\$ 220,000
<i>Total Self-Supporting General Obligation Bonds Payable From Enterprise Funds:</i>								
				\$ 48,721,742	\$ 0	\$ (2,307,315)	\$ 46,414,427	\$ 2,432,315

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, 2002</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2002</i>	<i>Amount Due in 2003</i>
<i>Revenue Bonds Payable From Enterprise Fund Revenues:</i>								
<i>Payable from water revenues:</i>								
1992	Water Rev Bonds- Grtr Moraine/Beavercreek	5.600%- 6.250%	2017	\$ 35,350,000	\$	\$ (35,350,000)	\$ 0	\$ 0
1993	Water Rev Refunding Bond	4.900%- 5.300%	2008	12,040,000		(1,480,000)	10,560,000	1,550,000
2002	Water Rev Refunding Bond	1.750%- 5.500%	2017		34,060,000		34,060,000	610,000
	total payable from water			\$ 47,390,000	\$ 34,060,000	\$ (36,830,000)	\$ 44,620,000	\$ 2,160,000
<i>Payable from wastewater revenues:</i>								
1993	Sewer System Revenue Refunding	5.000%- 5.800%	2011	\$ 13,215,033	\$	\$ (1,470,000)	\$11,745,033	\$ 1,540,000
	total payable from wastewater			\$ 13,215,033	\$ 0	\$ (1,470,000)	\$11,745,033	\$ 1,540,000
<i>Payable from solid waste management revenues:</i>								
1967	Incinerator	4.500%	2002	\$ 480,000	\$	\$ (480,000)	\$ 0	\$ 0
1995	Solid Waste Rev Refunding	4.450%- 6.000%	2010	19,530,000		(1,540,000)	17,990,000	1,620,000
1996	Solid Waste Rev Bonds	4.700%- 5.500%	2010	25,445,000		(2,305,000)	23,140,000	2,415,000
	total payable from solid waste management			\$ 45,455,000	\$ 0	\$ (4,325,000)	\$ 41,130,000	\$ 4,035,000
	Total Revenue Bonds Payable From Enterprise Revenues:			\$ 106,060,033	\$ 34,060,000	\$ (42,625,000)	\$ 97,495,033	\$ 7,735,000
<i>Long-term Notes Payable From Enterprise Funds:</i>								
<i>Payable from water funds:</i>								
1994	Ohio Public Works Commission Loans	0%	2015	\$ 383,250	\$ 194,408	\$ (27,375)	\$ 550,283	\$ 27,375
	total payable from water			\$ 383,250	\$ 194,408	\$ (27,375)	\$ 550,283	\$ 27,375
<i>Payable from wastewater funds:</i>								
1978	Ohio Water Dev. Authority	5.250%	2017	\$ 2,704,922	\$	\$ (117,257)	\$ 2,587,666	\$ 123,411
1994	Ohio Public Works Commission Loans	0%	2019	3,796,199		(248,120)	3,548,079	248,120
1995	Ohio Water Dev. Authority	4.180%	2014	1,224,935		(76,400)	1,148,535	79,627
1996	Ohio Water Dev. Authority	4.160%	2016	3,974,255	6,133	(126,779)	3,853,609	268,093
1996	Ohio Water Dev. Authority	4.350%	2016	937,073		(48,299)	888,774	50,423
1997	Ohio Water Dev. Authority	4.040%	2016	940,944	102,107	(28,539)	1,014,512	72,465
1997	Ohio Water Dev. Authority	4.120%	2017	5,556,810		(236,947)	5,319,862	364,030
1998	Ohio Water Dev. Authority	3.910%	2019	5,492,579	64,599	(198,112)	5,359,066	315,239
1999	Ohio Public Works Commission Loans	3.000%	2022	819,958	8,803	(28,996)	799,765	32,974
1999	Ohio Water Dev. Authority	3.790%	2020	11,963,418	277,425	(480,526)	11,760,317	653,351
2000	Ohio Water Dev. Authority	4.640%	2021	9,984,892	2,817,493	(440,654)	12,361,731	650,617
2001	Ohio Water Dev. Authority	0.200%	2022	1,392,564	5,880,913	(202,771)	7,070,706	353,535
	total payable from wastewater			\$ 48,788,549	\$ 9,157,473	\$ (2,233,400)	\$ 55,712,622	\$ 3,211,885

*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, 2002</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2002</i>	<i>Amount Due in 2003</i>
<i>Payable from solid waste management funds:</i>								
2000	Ohio Public Works							
	Commission Loans	0%	2009	\$ 1,287,000	\$	\$ (143,000)	\$ 1,144,000	\$ 143,000
	total payable from solid waste manager			\$ 1,287,000	\$ 0	\$ (143,000)	\$ 1,144,000	\$ 143,000
Total Long-term Notes Payable From Enterprise Funds:				\$ 50,458,799	\$ 9,351,881	\$ (2,403,775)	\$ 57,406,905	\$ 3,382,260

*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, 2002:

	Total Bonds Out- standing (Long-term & Current Portions)	Less: Unamortized Bond Charges:			Total	Net Carrying Value of Bonds
		Issuance Costs	(Discount) Premium	Deferred Loss		
Business-type Activities:						
Enterprise Funds-						
Revenue Bonds:						
<i>Water Fund:</i>						
1993 Water Rev Refunding Bonds	\$ 10,560,000	\$ (159,588)	\$ (53,279)	\$ (921,175)	\$ (1,134,042)	\$ 9,425,958
2002 Water Rev Refunding Bonds	34,060,000	(550,539)	2,113,467	(2,748,961)	(1,186,033)	32,873,967
total	\$ 44,620,000	\$ (710,127)	\$ 2,060,188	\$ (3,670,136)	\$ (2,320,075)	\$ 42,299,925
<i>Wastewater Fund:</i>						
1993 Sewer Sys. Rev. Refunding Bonds	\$ 11,745,033	\$ (245,439)	\$ (70,658)	\$ (1,449,589)	\$ (1,765,686)	\$ 9,979,347
total	\$ 11,745,033	\$ (245,439)	\$ (70,658)	\$ (1,449,589)	\$ (1,765,686)	\$ 9,979,347
<i>Solid Waste Management fund:</i>						
1996 Solid Waste Revenue Bonds	\$ 23,140,000	\$ (396,966)	\$ (60,262)	\$	\$ (457,228)	\$ 22,682,772
1995 Solid Waste Rev. Refndng Bonds	17,990,000	(302,295)	107,228	(1,621,798)	(1,816,865)	16,173,135
total	\$ 41,130,000	\$ (699,261)	\$ 46,966	\$ (1,621,798)	\$ (2,274,093)	\$ 38,855,907
Total Enterprise Funds:	\$ 97,495,033	\$ (1,654,827)	\$ 2,036,496	\$ (6,741,523)	\$ (6,359,854)	\$ 91,135,179
Self-Supporting General Obligation Bonds:						
<i>Water fund:</i>						
1993 N. High Wtr. Refunding Bonds	\$ 745,000	\$ (4,996)	\$ (3,878)	\$ (38,496)	\$ (47,370)	\$ 697,630
Other Water Bonds	2,039,427					2,039,427
total	\$ 2,784,427	\$ (4,996)	\$ (3,878)	\$ (38,496)	\$ (47,370)	\$ 2,737,057
<i>Wastewater fund:</i>						
1993 Sew Impr. Refunding Bonds	\$ 7,640,000	\$ (51,267)	\$ (39,807)	\$ (422,876)	\$ (513,950)	\$ 7,126,050
Other Wastewater Bonds	18,570,000					18,570,000
total	\$ 26,210,000	\$ (51,267)	\$ (39,807)	\$ (422,876)	\$ (513,950)	\$ 25,696,050
<i>Parking Facilities fund:</i>						
1993 Parking Fac. Refunding Bonds	\$ 3,345,000	\$ (22,466)	\$ (17,442)	\$ (187,462)	\$ (227,370)	\$ 3,117,630
Other Parking Facilities bonds	3,775,000				0	3,775,000
total	\$ 7,120,000	\$ (22,466)	\$ (17,442)	\$ (187,462)	\$ (227,370)	\$ 6,892,630
<i>Stillwater Center fund:</i>						
2000 Replacement Fac. Bonds	\$ 10,300,000	\$	\$	\$	\$	\$ 10,300,000
total	\$ 10,300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,300,000
Total Enterprise Funds:	\$ 46,414,427	\$ (78,729)	\$ (61,127)	\$ (648,834)	\$ (788,690)	\$ 45,625,737

*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, 2002. 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.....	\$ 675,000
Wastewater fund.....	6,930,000
Parking Facilities fund.....	3,280,000
<i>total:</i>	<u>\$ 10,885,000</u>

Defeased revenue bonds:

Water fund.....	\$ 45,605,000
Wastewater fund.....	13,420,000
Solid Waste Management fund.....	17,900,000
<i>total:</i>	<u>\$ 76,925,000</u>

Total Defeased Enterprise Fund Debt: \$ 87,810,000

Governmental Activities:

Defeased general obligation bonds..... \$ 20,175,000

Total Defeased General Long-term Debt \$ 20,175,000

Advance Refunding - Water Enterprise Fund

On August 1, 2002, the County issued \$34,060,000 in Water System Revenue Refunding Bonds with interest rates ranging from 1.75% TO 5.50% to advance refund the 1992 Water Revenue Bonds. On the date of the refunding, the prior bonds had an outstanding principal balance of \$35,350,000, unamortized bond charges of \$1,096,608, and a net carrying value of \$34,253,392. Proceeds of the new issue were used to fund cash and investments in an irrevocable trust account with an escrow agent, which is pledged solely to the payment of principal and interest on the defeased 1992 bonds. As a result of this advance refunding, the County reduced its total debt service over the next 15 years by \$8,116,669 and obtained an economic gain (difference between the present values of the debt service on the old and new debt) of \$4,834,456.

*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, 2002</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2002</i>	<i>Amount Due in 2003</i>
<i>Special Assessment Debt With Governmental Commitment:</i>								
<i>Special Assessment Bonds-</i>								
<i>Payable from road assessments:</i>								
1992	McEwen Road Improvement	5.700%	2002	\$ 75,000	\$	\$ (75,000)	\$ 0	\$ 0
1996	Mohler Ditch	5.250%	2004	50,000		(15,000)	35,000	15,000
1998	Swamp Creek Ditch	5.500%	2006	53,900		(9,700)	44,200	10,200
1998	Marshall/Sweet Potato Ditch	5.500%	2006	5,700		(1,000)	4,700	1,100
1999	Pleasant Plain Ditch	4.750%- 5.000%	2007	30,000		(5,000)	25,000	5,000
2002	Shafer-Karr Ditch	3.000%- 3.750%	2010		30,000		30,000	500
total payable from road assessments				\$ 214,600	\$ 30,000	\$ (105,700)	\$ 138,900	\$ 31,800
<i>Payable from water/sewer assessments:</i>								
1984	Wtr & Swr Assmt 1984 Series	9.500%	2004	\$ 45,000	\$	\$ (15,000)	\$ 30,000	\$ 15,000
1988	Hunt Drive Water Assmt	6.750%	2008	21,000		(3,000)	18,000	3,000
1989	Groby's Water Line Ext	7.750%	2009	14,000		(1,000)	13,000	1,000
1989	Ontario Ave. Sewer Line	7.375%	2009	45,000		(5,000)	40,000	5,000
1991	Centerville Terr Swr Assmt Series B-Issue I	6.200%- 6.900%	2011	80,000		(10,000)	70,000	5,000
1991	Social Row Road Wtr Assmt Series B-Issue II	6.200%- 6.900%	2011	22,000		(2,000)	20,000	2,000
1992	Yankee Street/Spring Valley Water Main	5.700%	2012	215,358		(14,685)	200,673	14,685
1992	Byers Road Water Main Ext	5.700%	2012	255,500		(17,500)	238,000	17,500
	Sheehan Rd Water Main Ext	5.700%	2012	7,400		(500)	6,900	500
1994	Wilmington Pike Swr Project	6.000%- 6.200%	2014	57,000		(3,000)	54,000	3,000
1996	Wolf Creek Pike Water Main	5.600%	2016	35,000		(1,000)	34,000	2,000
1999	Post Town Road Water Main	4.750%- 5.750%	2019	175,000		(10,000)	165,000	5,000
2001	Mad River Rd San Swr Ext	5.000%	2021	255,467		(7,726)	247,741	8,112
2001	Groby's San Swr Ext	5.000%	2021	54,201		(1,640)	52,561	1,721
2001	Alex-Bell Water Main Ext	5.000%	2021	27,501		(831)	26,670	874
2001	Tuscon San Swr Relocation	5.000%	2021	17,296		(523)	16,773	549
2002	Blackburn Lane Trunk Sewer	4.000%- 4.500%	2022		1,140,000		1,140,000	35,000
total payable from water/sewer assessments				\$ 1,326,723	\$ 1,140,000	\$ (93,405)	\$ 2,373,318	\$ 119,941
Total Special Assessment Bonds:				\$ 1,541,323	\$ 1,170,000	\$ (199,105)	\$ 2,512,218	\$ 151,741

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, 2002</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2002</i>	<i>Amount Due in 2003</i>
Governmental Activities:								
1993	Reibold Renovation	4.900%-						
	'93 Refunding	5.500%	2011	\$ 3,020,000	\$	\$ (250,000)	\$ 2,770,000	\$ 260,000
1993	Facility Improvements-	4.900%-						
	'93 Refunding	5.500%	2011	19,630,000		(1,625,000)	18,005,000	1,700,000
1999	Children Services	4.750%-						
	Building	5.500%	2014	12,120,000		(705,000)	11,415,000	735,000
2000	Reibold Bldg Renovation	5.000%-						
		5.500%	2020	7,785,000		(235,000)	7,550,000	240,000
Total General Obligation Bonds:				\$ 42,555,000	\$ 0	\$ (2,815,000)	\$ 39,740,000	\$ 2,935,000

The annual requirements to amortize long-term bond and note obligations outstanding as of December 31, 2002 are as follows:

<i>Business-type Activities Enterprise Funds</i>						
<i>Year Ended December 31</i>	<i>General Obligation Bonds Paid from Revenue</i>		<i>Revenue Bonds</i>		<i>Long-term Note Obligations</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2003	\$ 2,432,315	\$ 2,490,619	\$ 7,735,000	\$ 4,752,839	\$ 3,382,260	\$ 1,908,119
2004	2,577,098	2,366,170	7,446,098	5,135,117	3,438,801	1,797,991
2005	2,717,098	2,233,691	7,787,608	4,875,681	3,453,494	1,687,212
2006	2,860,448	2,092,391	8,153,921	4,573,621	3,468,869	1,575,750
2007	3,032,081	1,942,358	8,512,406	4,261,234	3,484,959	1,463,574
2008-2012	15,455,387	7,155,504	39,555,000	9,803,215	17,219,505	5,607,772
2013-2017	10,595,000	3,492,014	18,305,000	3,059,256	15,551,678	2,704,803
2018-2022	4,510,000	1,280,650			7,407,339	509,500
2023-2025	2,235,000	250,800				
Total	\$ 46,414,427	\$ 23,304,197	\$ 97,495,033	\$ 36,460,963	\$ 57,406,905	\$ 17,254,721

<i>Governmental Activities</i>						
<i>Year Ended December 31</i>	<i>Special Assessment Bonds</i>		<i>General Obligation Bonds</i>			
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>		
2003	\$ 151,741	\$ 131,497	\$ 2,935,000	\$ 2,085,170		
2004	169,021	115,442	3,090,000	1,940,257		
2005	149,812	106,241	3,255,000	1,784,722		
2006	144,882	98,844	3,425,000	1,618,702		
2007	149,601	91,750	3,610,000	1,441,702		
2008-2012	735,993	348,098	16,710,000	4,237,815		
2013-2017	490,311	192,073	4,850,000	1,124,221		
2018-2022	520,857	69,720	1,865,000	209,275		
Total	\$ 2,512,218	\$ 1,153,665	\$ 39,740,000	\$ 14,441,864		

*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, 2002</i>	<i>Additions</i>	<i>(Reductions)</i>	<i>December 31, 2002</i>	<i>Amount Due in 2003</i>
Governmental Activities:					
Compensated absences:					
Sick leave.....	\$ 6,325,824	\$ 3,829,397	\$ (3,235,815)	\$ 6,919,406	
Vacation.....	9,870,376	10,068,241	(9,713,452)	10,225,165	
Other.....	40,691	25,617	(15,074)	51,234	
Total compensated absences.....	<u>\$ 16,236,891</u>	<u>\$ 13,923,255</u>	<u>\$ (12,964,341)</u>	<u>\$ 17,195,805</u>	\$ 5,710,291
Capital Lease Obligations.....	\$ 716,553	\$ 426,961	\$ (398,232)	\$ 745,282	\$ 306,839

Capital lease reductions of \$398,232 is comprised of 2002 principal payments totaling \$366,152 and discontinued leases in the amount of \$32,080 resulting from the trade-in of certain leased equipment during the year.

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 liability for vacation time consists of approximately 472,000 unused vacation hours. The other accrued wages and benefits liability is made up of approximately 3,000 other compensatory time hours.

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 \$1,357,903, 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 and the present values of net minimum lease payments at December 31, 2002 are as follows:

<u>Year</u>	<u>Lease Payments</u>
2003.....	\$ 342,689
2004.....	232,597
2005.....	173,608
2006.....	51,430
2007.....	<u>11,778</u>
Total minimum lease payments.....	812,102
Less amount representing interest.....	<u>(66,820)</u>
Present value of future minimum lease payments.....	<u>\$745,282</u>

Capital lease obligations in Proprietary Funds reflect an increase of \$51,628 over the beginning year balance of \$77,491. The increase resulted from principal additions during 2002 of \$107,022 exceeding principal payments of \$55,394. The gross amount of these leased assets, which total \$236,926, are included with the furniture, fixtures

*Notes to the Basic
Financial Statements*

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

and equipment class of capital assets. The future minimum lease payments from Proprietary Fund capital leases and the present values of net minimum lease payments at December 31, 2002 are as follows:

<u>Year</u>	<u>Lease Payments</u>
2003.....	\$ 54,596
2004.....	38,256
2005.....	34,807
2006.....	12,291
Total minimum lease payments.....	139,950
Less amount representing interest.....	<u>(10,831)</u>
Present value of future minimum lease payments.....	<u>\$ 129,119</u>

The present value of future minimum lease payments is reflected in the Proprietary Fund Statement of Net Assets under current and long-term portions of capitalized leases. In the government-wide Statement of Net Assets, the portion of these leased capital assets and related liabilities applicable to the Internal Service Funds, \$199,356 and \$100,092, respectively, is included with governmental activities; the portion of these leased capital assets and related liabilities applicable to the Enterprise Funds, \$37,570 and \$29,027, respectively, are included with business-type activities.

Operating Leases: At December 31, 2002, the County had several operating leases for office and storage space. Current operating leases provide for set annual payments with options to renegotiate the terms of the agreement at the end of the lease period. The operating lease arrangements range in length from six months to 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 2002 were \$2,837,978; for 2003 through 2019, rental payments are as follows:

<u>Year</u>	<u>Lease Payments</u>
2003.....	\$ 2,628,799
2004.....	2,463,745
2005.....	2,478,063
2006.....	2,503,631
2007.....	2,538,019
2008-2012.....	2,429,953
2013-2017.....	1,490,700
2018-2019.....	<u>368,258</u>
Total minimum lease payments.....	<u>\$16,901,168</u>

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

Conduit Debt Obligations:

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

As of December 31, 2002, there were thirteen series of Industrial Development Bonds, twenty-seven series of Hospital Revenue Bonds and eleven series of Housing Revenue Bonds outstanding, with aggregate principal amounts payable of \$37.7 million, \$759.7 million and \$38.6 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.

PERS: The County contributes to the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Board. OPERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code and assigned to the Public Employees Retirement Board. 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-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement and public safety. The law enforcement classification consists of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. Public safety division members contribute at 9%.

The 2002 employer contribution rate for local government employer units was 13.55% of covered payroll. The 2002 employer contribution rate for both the law enforcement and public safety divisions was 16.70% of covered payroll. The County's contributions to OPERS for the years ended December 31, 2002, 2001 and 2000 were \$22,180,680, \$21,298,114, and \$16,352,329, respectively, equal to the required contributions for each year.

Postemployment Benefits: The Ohio Public Employees Retirement System provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to 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 was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2002 employer contribution rate for local government employer units was 13.55% of covered payroll and 5.00% was the portion used to fund health care for the year. For both the public safety and law enforcement divisions the 2002 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, 2001.

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

Investment Return. The investment assumption rate for 2001 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%.

*Notes to the Basic
Financial Statements*

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

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

OPEBs are advance-funded on an actuarially determined basis. The number of active contributing participants was 402,041. The rates stated in the first paragraph of the Post-employment Benefits section are the actuarially determined contribution requirements for OPERS. The portion of the County's contributions for the year 2002 that were used to fund post employment benefits was \$8,025,887. \$11.6 billion represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2001. The actuarially accrued liability and the unfounded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of Health Care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

STRS Ohio. The County also contributes to the State Teachers Retirement System of Ohio (STRS Ohio) for certified teachers employed by the County's Board of Mental Retardation. STRS Ohio is a cost-sharing multiple-employer defined benefit pension plan administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by State statute per Chapter 3307 of the Ohio Revised Code and assigned to the State Teachers Retirement Board. STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2002 *Comprehensive Annual Financial Report* will can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3371, or by calling (614) 227-4090.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution requirements and the contributions actually made for the fiscal year ended June 30, 2001, were 9.3% of covered payroll for members and 14% for employers. The County's contributions to STRS Ohio for the years ended December 31, 2002, 2001 and 2000 were \$383,812, \$372,351 and \$333,985, respectively, equal to the required contributions for each year.

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

The Revised Code grants authority to STRS Ohio to provide health care coverage to benefit recipients, spouses and dependents. By Ohio law, the cost of the coverage paid from STRS Ohio funds shall be included in the employer contribution rate, currently 14% of covered payroll. The board allocates employer contributions to the Health Care Stabilization Fund from which health care benefits are paid. For the fiscal year ended June 30, 2002 the board allocated employer contributions equal to 4.5% of covered payroll to the Health Care Stabilization Fund.

*Notes to the Basic
Financial Statements*

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

Effective July 1, 2002, 1% of covered payroll will be allocated to the fund. The balance in the Health Care Reserve Fund was \$3.011 billion at June 30, 2002.

For the year ended June 30, 2002, the net health care costs paid by STRS Ohio were \$354,697,000. There were 105,300 eligible benefit recipients.

NOTE J - Risk Management

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County accounts for its risk management activities in Internal Service funds which also finance its uninsured risks of loss. Under these programs the Internal Service funds provide coverage for up to a maximum of \$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. The self-funded health care program began July 1, 2002. For 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, 2002 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 for the health care program. The estimates for the property/casualty and workers' compensation programs have been revised to reflect an actuarial review performed during 2002. 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-	2002	2001
ABA Self-insurance:		
Claims liability at January 1	\$ 0	
Current year claims and estimates	7,782,787	
Claim payments	<u>(5,474,231)</u>	
Claims liability at December 31	\$ 2,308,556	
Property/Casualty Risk Management:		
Claims liability at January 1	\$ 856,412	\$ 581,700
Change in provision for prior years' claims	1,889,338	256,940
Current year claims and estimates	827,811	500,000
Claim payments	<u>(239,086)</u>	<u>(482,228)</u>
Claims liability at December 31	\$ 3,334,475	\$ 856,412
Property/Casualty Risk Management		
Workers' Compensation Risk Management:		
Claims liability at January 1	\$ 4,532,674	\$ 4,650,795
Change in provision for prior years' claims	265,582	42,118
Current year claims and estimates	1,412,065	1,000,000
Claim payments	<u>(357,592)</u>	<u>(1,160,239)</u>
Claims liability at December 31	\$ 5,852,729	\$ 4,532,674
Workers' Compensation Risk Management		
Total claims liability at December 31	<u>\$ 11,495,760</u>	<u>\$ 5,389,086</u>
Internal Service Funds		

On the Proprietary Fund Statement of Net Assets at December 31, 2002 the \$11,495,760 total claims liability is comprised of \$3,536,310 in estimated current insurance claims and \$7,959,450 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 2002 were levied after October 1, 2001 on the assessed value as of January 1, 2001, the lien date. Public utility property taxes collected in 2002 attached as a lien on December 31, 2000 and were levied after October 31, 2001. Taxpayers were required to pay one half of these taxes by February 13, 2002 with the remaining half due July 17, 2002. Tangible personal property taxes collected in 2002 were levied after October 1, 2001 on the value listed as of December 31, 2001. 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 2002 tax levy was based, follows:

Real property	\$7,566,789,210
Public utility real property.....	2,015,840
Tangible personal property.....	1,224,433,273
Public utility tangible personal property	<u>361,301,000</u>
Total.....	\$9,154,539,323

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 2002, in addition to the 1.70 mills, 11.24 mills were levied based upon mills voted for the Human Services and Mental Retardation Levies.

A summary of voted millage follows:

<i>Purpose</i>	<i>Voter Levy Date</i>	<i>Authorized Rate</i>	<i>Rate Levied for</i>		<i>Final (b) Levy Year</i>
			<i>(a) R/A</i>	<i>C/I</i>	
Human Services A	1993	5.21	3.95	4.79	2007
Human Services B	1995	5.03	4.05	4.66	2003
Mental Retardation	1977	<u>1.00</u>	<u>0.34</u>	<u>0.50</u>	cont.
<i>Total</i>		11.24	8.34	9.95	

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

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collection of the taxes and their remittance to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable in the Governmental Funds represent outstanding delinquent taxes and real, tangible personal and public utility taxes which were measurable as of December 31, 2002. The delinquent taxes outstanding which were collected and available to the County within the first 60 days of 2002 were recorded as 2002 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 2002 operations nor are they available for appropriation until 2002; 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 & Family Services</i>	<i>Nonmajor Governmental Funds</i>	<i>Water</i>	<i>Wastewater</i>	<i>Solid Waste</i>	<i>Nonmajor Enterprise Funds</i>	
General	\$	\$	\$	\$ 2,736,044	\$ 32,010,894	\$ 585,289	\$ 928,322	\$ 1,274,702	\$ 900,000	\$ 38,435,251
Human Services Levy	2,586,895	19,222,464	23,932,750	304,500	22,506,816				1,531,865	70,085,290
Children Services Board	199,717									199,717
Nonmajor Governmental Funds	439,603	3,203		2,380,772	19,921,795			656,828		23,402,201
Business-type Activities:										
Water					72,606					72,606
Wastewater					345,214					345,214
Solid Waste						14,139	25,137			39,276
Nonmajor Enterprise Funds					1,122,565					1,122,565
Internal Service Funds					3,003,293					3,003,293
Private Purpose Trust	201,483									201,483
TOTAL	\$ 3,427,698	\$ 19,225,667	\$ 23,932,750	\$ 5,421,316	\$ 78,983,183	\$ 599,428	\$ 953,459	\$ 1,931,530	\$ 2,431,865	\$ 136,906,896

NOTE N - Deficit Fund Balances

Children Services Board

This deficit of \$939,309 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 \$306,394 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.

ADAMHS Board Federal Grants

This Special Revenue Fund deficit of \$20,508 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 \$72,406 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.

*Notes to the Basic
Financial Statements*

NOTE O - Contingencies, Judgments and Claims Litigation

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

Contingencies Under Grant Programs

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

Insurance Claims

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

NOTE P - Miscellaneous Revenues

For the year ended December 31, 2002, 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 & Family Services</i>	<i>Human Services Levy</i>	<i>Other Governmental Funds</i>
Reimbursements and refunds.....	\$ 278,176	\$ 408,750	\$ 587,865	\$ 1,497,837	\$ 2,199	\$ 12,242,762
Proceeds of unclaimed funds.....	387,857					
Donations and contributions.....	390,586	6,433				2,069,410
	<u>\$ 1,056,619</u>	<u>\$ 415,183</u>	<u>\$ 587,865</u>	<u>\$ 1,497,837</u>	<u>\$ 2,199</u>	<u>\$ 14,312,172</u>

NOTE Q - 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 \$689,607, was recorded as operating revenues and expenses by Monco in its 2002 financial statements.

*Notes to the Basic
Financial Statements*

NOTE R - 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 2002 amounted to \$135,600. The \$663,919 reported as the estimated liability for landfill postclosure costs at December 31, 2002 represents the current estimate of remaining postclosure care and monitoring costs as of the end of the year. These amounts are based on what it would cost to perform all postclosure care in 2002. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

Required Supplementary Information
 Condition Assessments of the County's Infrastructure
 Reported Using the Modified Approach
 As of and For the Year Ended December 31, 2002

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:

Rating	PCI High Value	PCI Low Value
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, 2002:

	Centerline Miles	% of Miles
Condition Assessment of Fair or Better	320	100%
Condition Assessment of Less than Fair	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, 2002

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

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 performed as of December 31, 2002:

	Number of Bridges	Percentage of Bridges
Condition Assessment of Fair or Better	351	98%
Condition Assessment of Less than Fair	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

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*Combining Financial Statements
and Individual Fund Schedules*

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&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 the proceeds received by the County, during 2002, from the sale of stock received in connection with the demutualization of a health insurance provider.	<i>Annually 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. Six 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: <ul style="list-style-type: none"> -Dog and Kennel -Caring Program -Animal Control Contracts -Coroner's Special Lab -Forensic Crime Lab -Crime Lab-AFIS Fees -Victims of Domestic Violence -District Court Probation Services -Common Pleas Probation Services -County Prosecutor Victim Witness -Alternative Dispute Resolution -Indigent Guardianship -Multi-Service Centers -Cultural Facilities -Riverscape Event Programming -Courthouse Square Event Programming -Island Park Event Programming -Telecommunications Tax -Building Regulations -Plat and Site Review -Hospital Bond Fees -Housing Bond Fees -Joint Office of Economic Development -CED-HSL Contract Administration -Indigent Drug-Alcohol -Jail Commissary -Sheriff-DARE/Canine Donations -800 MHz Operating -Montgomery County Sentencing -County Recorder Equipment Needs -Litter Control -Inspection Services -HB 592 District Planning Fee -Development Fee -Auditor License Bureau -Welfare Audit -Domestic Relations Legal Research Fees -Domestic Relations Automation Fees -Probate Court Automation Fees -Common Pleas Court Legal Research Fees -Common Pleas Court Automation Fees -Juvenile Court Legal Research Fees -Juvenile Court Automation Fees -Juvenile Court Detention Ctr Education -Juvenile Court HSL Contract Admin -District Courts Legal Research Fees -District Courts Automation Fees -District Courts Operation -DETAC-Prosecutor -DETAC-Treasurer -Treasurer's Prepayment Interest 	<i>Annually Budgeted</i>
<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>		
<i>Road Assessment Debt Service</i>	To account for the accumulation of Road Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds.	
<i>Water and Sewer Assessment Debt Service</i>	To account for the accumulation of Water and Sewer Assessments charged to the benefitted property owners for, and the payment of, principal and interest on special assessment bonds.	
<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.):

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.*

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

*Combining Balance Sheet
Nonmajor Governmental Funds*

December 31, 2002

	<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.....	\$ 104,816,048	\$ 2,836,789	\$ 59,612,662	\$ 167,265,499
Cash and cash equivalents-segregated accounts.....		10,150		10,150
Net receivables:				
Taxes.....	5,279,942			5,279,942
Accounts.....	2,316,171		129,882	2,446,053
Special assessments.....		3,689,027		3,689,027
Accrued interest.....	228,376		57,199	285,575
Due from other funds.....	160,278		16,192	176,470
Due from other governments.....	8,989,669		108,714	9,098,383
<i>Total Assets</i>	<u>\$ 121,790,484</u>	<u>\$ 6,535,966</u>	<u>\$ 59,924,649</u>	<u>\$ 188,251,099</u>
<i>Liabilities</i>				
Accounts payable.....	\$ 4,735,285	\$ 1,929	\$ 2,000,539	\$ 6,737,753
Deferred revenue.....	9,496,771	3,689,027	31,064	13,216,862
Due to other funds.....	2,245,732		44,138	2,289,870
Due to other governments.....	1,462,976			1,462,976
Accrued wages and benefits.....	2,357,640		1,974	2,359,614
Matured general obligation bonds.....		10,000		10,000
Matured general obligation bond interest.....		150		150
<i>Total Liabilities</i>	<u>20,298,404</u>	<u>3,701,106</u>	<u>2,077,715</u>	<u>26,077,225</u>
<i>Fund Balances</i>				
Reserved for encumbrances.....	24,069,763		18,263,416	42,333,179
Reserved for debt service.....		2,834,860		2,834,860
Unreserved/Undesignated, reported in:				
Special Revenue Funds.....	77,422,317			77,422,317
Capital Projects Funds.....			39,583,518	39,583,518
<i>Total Fund Balances</i>	<u>101,492,080</u>	<u>2,834,860</u>	<u>57,846,934</u>	<u>162,173,874</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 121,790,484</u>	<u>\$ 6,535,966</u>	<u>\$ 59,924,649</u>	<u>\$ 188,251,099</u>

MONTGOMERY COUNTY, OHIO

*Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds*

December 31, 2002

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&G Projects</i>	<i>Real Estate Assessment</i>	<i>Community Development Block Grant</i>	<i>Child Support Enforcement</i>
<i>Assets</i>							
Equity in pooled cash and cash equivalents.....	\$ 16,546,743	\$ 445,259	\$ 5,791,924	\$ 6,155,613	\$ 3,917,872	\$	\$ 1,432,337
Net receivables							
Taxes.....	5,137,139						
Accounts.....	380,498		34,630			7,491	131,764
Accrued interest.....			125,544				
Due from other funds.....	21,816						
Due from other governments.....	<u>1,259,374</u>		<u>2,942,619</u>			<u>820,603</u>	<u>1,125,943</u>
Total Assets.....	\$ <u>23,345,570</u>	\$ <u>445,259</u>	\$ <u>8,894,717</u>	\$ <u>6,155,613</u>	\$ <u>3,917,872</u>	\$ <u>828,094</u>	\$ <u>2,690,044</u>
<i>Liabilities</i>							
Accounts payable.....	\$ 441,437	\$ 38,528	\$ 394,695	\$ 678,164	\$ 205,369	\$ 431,307	\$ 56,321
Deferred revenue.....	5,755,660		1,442,665				
Due to other funds.....	682,593	40,900	112,351		12,819	533,572	178,913
Due to other governments.....	4,437	235	126,642			158,181	257
Accrued wages and benefits.....	<u>803,623</u>	<u>60,028</u>	<u>226,366</u>		<u>36,503</u>	<u>11,428</u>	<u>379,326</u>
Total Liabilities.....	7,687,750	139,691	2,302,719	678,164	254,691	1,134,488	614,817
<i>Fund Balances</i>							
Reserved for encumbrances.....	232,182	44,961	264,754	1,861,510	107,992	2,182,321	1,261,794
Unreserved/undesignated.....	<u>15,425,638</u>	<u>260,607</u>	<u>6,327,244</u>	<u>3,615,939</u>	<u>3,555,189</u>	<u>(2,488,715)</u>	<u>813,433</u>
Total Fund Balances.....	<u>15,657,820</u>	<u>305,568</u>	<u>6,591,998</u>	<u>5,477,449</u>	<u>3,663,181</u>	<u>(306,394)</u>	<u>2,075,227</u>
Total Liabilities And Fund Balances.....	\$ <u>23,345,570</u>	\$ <u>445,259</u>	\$ <u>8,894,717</u>	\$ <u>6,155,613</u>	\$ <u>3,917,872</u>	\$ <u>828,094</u>	\$ <u>2,690,044</u>

(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>
\$ 1,932,518	\$ 15,946,080	\$ 209,783	\$	\$ 173,867	\$ 9,369,477	\$ 429,863	\$ 2,316,002	\$ 10,936,246
				142,803			451	98,092
							31,067	
<u>384,731</u>		<u>60,008</u>	<u>361,395</u>			<u>11,311</u>		<u>247,756</u>
<u>\$ 2,317,249</u>	<u>\$ 15,946,080</u>	<u>\$ 269,791</u>	<u>\$ 361,395</u>	<u>\$ 316,670</u>	<u>\$ 9,369,477</u>	<u>\$ 441,174</u>	<u>\$ 2,347,520</u>	<u>\$ 11,282,094</u>
\$ 148,475	\$	\$ 65,354	\$ 105,209	\$ 129,956	\$	\$ 442	\$ 591,199	\$ 292,793
84,454			130,927					87,563
21,169		25,790	145,767	704		69,188	2,709	11,604
625	1,119,666	36,056						
<u>89,390</u>		<u>119,328</u>		<u>2,428</u>		<u>148,946</u>	<u>3,885</u>	<u>37,940</u>
<u>344,113</u>	<u>1,119,666</u>	<u>246,528</u>	<u>381,903</u>	<u>133,088</u>	<u>0</u>	<u>218,576</u>	<u>597,793</u>	<u>429,900</u>
403,456	4,246,388	31,456	10,129,657					2,731,436
<u>1,569,680</u>	<u>10,580,026</u>	<u>(8,193)</u>	<u>(10,150,165)</u>	<u>183,582</u>	<u>9,369,477</u>	<u>222,598</u>	<u>1,749,727</u>	<u>8,120,758</u>
<u>1,973,136</u>	<u>14,826,414</u>	<u>23,263</u>	<u>(20,508)</u>	<u>183,582</u>	<u>9,369,477</u>	<u>222,598</u>	<u>1,749,727</u>	<u>10,852,194</u>
<u>\$ 2,317,249</u>	<u>\$ 15,946,080</u>	<u>\$ 269,791</u>	<u>\$ 361,395</u>	<u>\$ 316,670</u>	<u>\$ 9,369,477</u>	<u>\$ 441,174</u>	<u>\$ 2,347,520</u>	<u>\$ 11,282,094</u>

MONTGOMERY COUNTY, OHIO

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

December 31, 2002

	<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.....	\$ 1,548,687	\$ 1,540,890	\$ 56,704	\$ 3,245,158	\$ 22,821,025	\$ 104,816,048
<i>Net receivables</i>						
Taxes.....						5,279,942
Accounts.....	139,566	647,213	78,113	226	798,127	2,316,171
Accrued interest.....					102,832	228,376
Due from other funds.....		5,931	37,511		63,953	160,278
Due from other governments.....	2,790		515,394	81,982	1,175,763	8,989,669
Total Assets.....	\$ 1,691,043	\$ 2,194,034	\$ 687,722	\$ 3,327,366	\$ 24,961,700	\$ 121,790,484
<i>Liabilities</i>						
Accounts payable.....	\$ 19,110	\$ 110,294	\$ 159,949	\$ 31,458	\$ 835,225	\$ 4,735,285
Deferred revenue.....		643,064	231,713	74,185	1,046,540	9,496,771
Due to other funds.....	15,250	177,428	50,529	8,650	155,796	2,245,732
Due to other governments.....		4,483	10,497	818	1,079	1,462,976
Accrued wages and benefits.....	38,500	62,264	13,827	32,839	291,019	2,357,640
Total Liabilities.....	72,860	997,533	466,515	147,950	2,329,659	20,298,404
<i>Fund Balances</i>						
Reserved for encumbrances.....	13,250	56,903	175,211	289,202	37,290	24,069,763
Unreserved/undesignated.....	1,604,933	1,139,598	45,996	2,890,214	22,594,751	77,422,317
Total Fund Balances.....	1,618,183	1,196,501	221,207	3,179,416	22,632,041	101,492,080
Total Liabilities And Fund Balances.....	\$ 1,691,043	\$ 2,194,034	\$ 687,722	\$ 3,327,366	\$ 24,961,700	\$ 121,790,484

*Combining Balance Sheet
Nonmajor Debt Service Governmental Funds*

December 31, 2002

	<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.....	\$ 64,332	\$ 1,950,097	\$	\$ 784,010	\$ 38,350	\$ 2,836,789
Cash and cash equivalents-- segregated accounts.....				10,150		10,150
Special assessments receivable.....	175,945	3,513,082				3,689,027
<i>Total Assets</i>	<u>\$ 240,277</u>	<u>\$ 5,463,179</u>	<u>\$ 0</u>	<u>\$ 794,160</u>	<u>\$ 38,350</u>	<u>\$ 6,535,966</u>
<i>Liabilities</i>						
Accounts payable.....	\$	\$ 1,929	\$	\$	\$	\$ 1,929
Deferred revenue.....	175,945	3,513,082				3,689,027
Matured general obligation bonds.....				10,000		10,000
Matured general obligation bond interest.....				150		150
<i>Total Liabilities</i>	<u>175,945</u>	<u>3,515,011</u>	<u>0</u>	<u>10,150</u>	<u>0</u>	<u>3,701,106</u>
<i>Fund Balances</i>						
Reserved for debt service.....	<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>Total Fund Balances</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>Total Liabilities And Fund Balances</i>	<u>\$ 240,277</u>	<u>\$ 5,463,179</u>	<u>\$ 0</u>	<u>\$ 794,160</u>	<u>\$ 38,350</u>	<u>\$ 6,535,966</u>

*Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds*

December 31, 2002

	<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.....	\$ 50,929,145	\$ 3,255,538	\$ 1,906,852	\$ 634,408	\$ 307,497
Net receivables					
Accounts.....	100,649	17,603		11,630	
Accrued interest.....	53,135				4,064
Due from other funds.....					
Due from other governments.....		63,014			
<i>Total Assets</i>	<u>\$ 51,082,929</u>	<u>\$ 3,336,155</u>	<u>\$ 1,906,852</u>	<u>\$ 646,038</u>	<u>\$ 311,561</u>
<i>Liabilities</i>					
Accounts payable.....	\$ 1,706,900	\$ 51,981	\$ 92,550		\$ 1,500
Deferred revenue.....	28,857				2,207
Due to other funds.....	2,501				
Accrued wages and benefits.....	1,974				
<i>Total Liabilities</i>	<u>1,740,232</u>	<u>51,981</u>	<u>92,550</u>	<u>0</u>	<u>3,707</u>
<i>Fund Balances</i>					
Reserved for encumbrances.....	11,599,167	307,739	235,385		29,843
Unreserved/undesignated.....	<u>37,743,530</u>	<u>2,976,435</u>	<u>1,578,917</u>	<u>646,038</u>	<u>278,011</u>
<i>Total Fund Balances</i>	<u>49,342,697</u>	<u>3,284,174</u>	<u>1,814,302</u>	<u>646,038</u>	<u>307,854</u>
<i>Total Liabilities And Fund Balances</i>	<u>\$ 51,082,929</u>	<u>\$ 3,336,155</u>	<u>\$ 1,906,852</u>	<u>\$ 646,038</u>	<u>\$ 311,561</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	\$ 2,093,078	\$ 211,302	\$ 59,612,662
					129,882
					57,199
	16,192				16,192
	45,700				108,714
<u>\$ 0</u>	<u>\$ 61,892</u>	<u>\$ 274,842</u>	<u>\$ 2,093,078</u>	<u>\$ 211,302</u>	<u>\$ 59,924,649</u>
\$	\$ 92,661	\$	\$ 54,609	\$ 338	\$ 2,000,539
	41,637				31,064
					44,138
					1,974
<u>0</u>	<u>134,298</u>	<u>0</u>	<u>54,609</u>	<u>338</u>	<u>2,077,715</u>
841,197	4,952,928		294,494	2,663	18,263,416
<u>(841,197)</u>	<u>(5,025,334)</u>	<u>274,842</u>	<u>1,743,975</u>	<u>208,301</u>	<u>39,583,518</u>
<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>
<u>\$ 0</u>	<u>\$ 61,892</u>	<u>\$ 274,842</u>	<u>\$ 2,093,078</u>	<u>\$ 211,302</u>	<u>\$ 59,924,649</u>

MONTGOMERY COUNTY, OHIO

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

For the Year Ended December 31, 2002

	<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.....	\$ 5,359,094	\$	\$	\$ 5,359,094
Other taxes.....	6,376,583			6,376,583
Licenses and permits.....	2,671,297			2,671,297
Fees and charges for services.....	21,517,677		61,549	21,579,226
Fines and forfeitures.....	350,216			350,216
Special assessments.....		275,124	17,743	292,867
Intergovernmental.....	62,787,941		9,593,734	72,381,675
Investment earnings.....	599,876		132,707	732,583
Miscellaneous.....	12,405,985	1,969	1,904,218	14,312,172
<i>Total Revenues.....</i>	<u>112,068,669</u>	<u>277,093</u>	<u>11,709,951</u>	<u>124,055,713</u>
<i>Expenditures:</i>				
<i>Current:</i>				
General government.....	7,237,062			7,237,062
Judicial and law enforcement.....	45,927,502			45,927,502
Environment and public works.....	17,183,986			17,183,986
Social services.....	49,959,961			49,959,961
Community and economic development.....	9,701,537			9,701,537
Capital outlay.....			26,925,145	26,925,145
<i>Intergovernmental:</i>				
Community and economic development.....	3,016,679			3,016,679
<i>Debt service:</i>				
Principal retirement.....	147,213	3,014,105		3,161,318
Interest and fiscal charges.....	22,950	2,312,684		2,335,634
<i>Total Expenditures.....</i>	<u>133,196,890</u>	<u>5,326,789</u>	<u>26,925,145</u>	<u>165,448,824</u>
<i>Excess (Deficiency) Of Revenues Over Expenditures.....</i>				
	(21,128,221)	(5,049,696)	(15,215,194)	(41,393,111)
<i>Other Financing Sources And Uses</i>				
Proceeds from sale of fixed assets/sundries.....	9,481			9,481
Proceeds from capital leases.....	164,645			164,645
Proceeds from bonds.....			1,170,000	1,170,000
Transfers in.....	53,593,189	3,936,387	21,453,607	78,983,183
Transfers out.....	(22,940,010)		(462,191)	(23,402,201)
<i>Total Other Financing Sources And Uses.....</i>	<u>30,827,305</u>	<u>3,936,387</u>	<u>22,161,416</u>	<u>56,925,108</u>
<i>Net Change in Fund Balances.....</i>	9,699,084	(1,113,309)	6,946,222	15,531,997
<i>Fund Balance (Deficit) at Beginning Of Year.....</i>				
	<u>91,792,996</u>	<u>3,948,169</u>	<u>50,900,712</u>	<u>146,641,877</u>
<i>Fund Balance (Deficit) at End Of Year.....</i>				
	<u>\$ 101,492,080</u>	<u>\$ 2,834,860</u>	<u>\$ 57,846,934</u>	<u>\$ 162,173,874</u>

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

For the Year Ended December 31, 2002

(Cont'd.)

	<i>Board of Mental Retardation</i>	<i>Country View Manor</i>	<i>Road, Auto and Gas</i>	<i>Road, A&G Projects</i>	<i>Real Estate Assessment</i>
<i>Revenues:</i>					
Property taxes.....	\$ 4,026,112	\$	\$	\$	\$
Other taxes.....	5,391		4,134,680		
Licenses and permits.....					442
Fees and charges for services.....	1,610,837	459,981	201,167		3,476,302
Fines and forfeitures.....			288,990		
Intergovernmental.....	9,862,115		9,438,129		
Investment earnings.....			463,261		
Miscellaneous.....	65,964		48,969	78,304	4,957
Total Revenues.....	15,570,419	459,981	14,575,196	78,304	3,481,701
<i>Expenditures:</i>					
<i>Current:</i>					
General government.....					3,836,912
Judicial and law enforcement.....					
Environment and public works.....			11,319,122	2,869,885	
Social services.....	30,917,594	2,203,111			
Community and economic development.....					
<i>Intergovernmental:</i>					
Community and economic development.....					
<i>Debt Service:</i>					
Principal retirement.....	84,645				
Interest and fiscal charges.....	11,255				
Total Expenditures.....	31,013,494	2,203,111	11,319,122	2,869,885	3,836,912
<i>Excess (Deficiency) Of</i>					
<i>Revenues Over Expenditures.....</i>	<i>(15,443,075)</i>	<i>(1,743,130)</i>	<i>3,256,074</i>	<i>(2,791,581)</i>	<i>(355,211)</i>
<i>Other Financing Sources And Uses</i>					
Proceeds from sale of fixed assets/sundries.....			6,891		
Proceeds from capital leases.....					
Transfers in.....	17,411,121	1,858,362	100,000	7,406,297	
Transfers out.....	(3,983,963)	(1,016,140)	(7,418,611)	(150,000)	(75,000)
Total Other Financing Sources And Uses	13,427,158	842,222	(7,311,720)	7,256,297	(75,000)
<i>Net Change in Fund Balances.....</i>	<i>(2,015,917)</i>	<i>(900,908)</i>	<i>(4,055,646)</i>	<i>4,464,716</i>	<i>(430,211)</i>
<i>Fund Balance (Deficit) At</i>					
<i>Beginning of Year.....</i>	<i>17,673,737</i>	<i>1,206,476</i>	<i>10,647,644</i>	<i>1,012,733</i>	<i>4,093,392</i>
<i>Fund Balance (Deficit) At</i>					
<i>End 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>

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

For the Year Ended December 31, 2002

	<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.....							2,236,512
Licenses and permits.....							
Fees and charges for services.....		1,343,944					
Fines and forfeitures.....							
Intergovernmental.....	4,090,293	8,502,472	4,078,105		4,747,940	3,887,039	
Investment earnings.....							
Miscellaneous.....	80,067	152,165	4,337				
Total Revenues.....	4,170,360	9,998,581	4,082,442	0	4,747,940	3,887,039	2,236,512
<i>Expenditures:</i>							
<i>Current:</i>							
General government.....							
Judicial and law enforcement.....		16,039,659	3,903,910		5,294,523		
Environment and public works.....							
Social services.....						4,684,755	
Community and economic development.....	4,050,092			25,994			1,614,364
<i>Intergovernmental:</i>							
Community and economic development.....				3,016,679			
<i>Debt Service:</i>							
Principal retirement.....		40,321					
Interest and fiscal charges.....		9,403					
Total Expenditures.....	4,050,092	16,089,383	3,903,910	3,042,673	5,294,523	4,684,755	1,614,364
<i>Excess (Deficiency) Of</i>							
Revenues Over Expenditures.....	120,268	(6,090,802)	178,532	(3,042,673)	(546,583)	(797,716)	622,148
<i>Other Financing Sources And Uses</i>							
Proceeds from sale of fixed assets/sundries.....							
Proceeds from capital leases.....		79,881					
Transfers in.....		7,472,634	13,651	5,050,000			
Transfers out.....		(2,381,972)					(734,026)
Total Other Financing Sources And Uses	0	5,170,543	13,651	5,050,000	0	0	(734,026)
Net Change in Fund Balances.....	120,268	(920,259)	192,183	2,007,327	(546,583)	(797,716)	(111,878)
<i>Fund Balance (Deficit) At</i>							
<i>Beginning of Year.....</i>	<i>(426,662)</i>	<i>2,995,486</i>	<i>1,780,953</i>	<i>12,819,087</i>	<i>569,846</i>	<i>777,208</i>	<i>295,460</i>
<i>Fund Balance (Deficit) At</i>							
End Of Year.....	\$ (306,394)	\$ 2,075,227	\$ 1,973,136	\$ 14,826,414	\$ 23,263	\$ (20,508)	\$ 183,582

<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>
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
								1,332,982	\$ 5,359,094
									6,376,583
								2,670,855	2,671,297
		2,298,579	205,227	2,027,861	1,872,284	46,204		7,975,291	21,517,677
						5,034	8,421	47,771	350,216
	6,152,199		5,218,409	11,898	56,718	2,024,033	1,618,488	3,100,103	62,787,941
								136,615	599,876
<u>10,002,851</u>	<u>530</u>		<u>983,406</u>	<u>20,508</u>	<u>510,861</u>	<u>60,890</u>		<u>392,176</u>	<u>12,405,985</u>
<u>10,002,851</u>	<u>6,152,729</u>	<u>2,298,579</u>	<u>6,407,042</u>	<u>2,060,267</u>	<u>2,439,863</u>	<u>2,136,161</u>	<u>1,626,909</u>	<u>15,655,793</u>	<u>112,068,669</u>
633,374					1,515,795	315,912		935,069	7,237,062
	6,207,779			1,965,455	1,571,981	1,638,096	1,695,467	7,610,632	45,927,502
						89,479	42,745	2,862,755	17,183,986
		3,780,714	6,416,273		239,459	402,243		1,315,812	49,959,961
								4,011,087	9,701,537
									3,016,679
								22,247	147,213
								2,292	22,950
<u>633,374</u>	<u>6,207,779</u>	<u>3,780,714</u>	<u>6,416,273</u>	<u>1,965,455</u>	<u>3,327,235</u>	<u>2,445,730</u>	<u>1,738,212</u>	<u>16,759,894</u>	<u>133,196,890</u>
9,369,477	(55,050)	(1,482,135)	(9,231)	94,812	(887,372)	(309,569)	(111,303)	(1,104,101)	(21,128,221)
								2,590	9,481
								84,764	164,645
	109,138	1,611,542	4,328,662		2,026,692	161,754	1,105,360	4,937,976	53,593,189
			(12,361)		(642,818)	(906)	(3,985)	(6,520,228)	(22,940,010)
<u>0</u>	<u>109,138</u>	<u>1,611,542</u>	<u>4,316,301</u>	<u>0</u>	<u>1,383,874</u>	<u>160,848</u>	<u>1,101,375</u>	<u>(1,494,898)</u>	<u>30,827,305</u>
9,369,477	54,088	129,407	4,307,070	94,812	496,502	(148,721)	990,072	(2,598,999)	9,699,084
<u>0</u>	<u>168,510</u>	<u>1,620,320</u>	<u>6,545,124</u>	<u>1,523,371</u>	<u>699,999</u>	<u>369,928</u>	<u>2,189,344</u>	<u>25,231,040</u>	<u>91,792,996</u>
<u>\$ 9,369,477</u>	<u>\$ 222,598</u>	<u>\$ 1,749,727</u>	<u>\$ 10,852,194</u>	<u>\$ 1,618,183</u>	<u>\$ 1,196,501</u>	<u>\$ 221,207</u>	<u>\$ 3,179,416</u>	<u>\$ 22,632,041</u>	<u>\$ 101,492,080</u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 113,268	\$ 161,856	\$	\$	\$	\$ 275,124
Miscellaneous.....	51	1,918				1,969
<i>Total Revenues</i>	<u>113,319</u>	<u>163,774</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>277,093</u>
<i>Expenditures:</i>						
<i>Debt service:</i>						
Principal retirement.....	105,700	93,405	1,625,000	485,000	705,000	3,014,105
Interest and fiscal charges.....	11,640	78,763	1,030,747	566,409	625,125	2,312,684
<i>Total Expenditures</i>	<u>117,340</u>	<u>172,168</u>	<u>2,655,747</u>	<u>1,051,409</u>	<u>1,330,125</u>	<u>5,326,789</u>
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures</i>	(4,021)	(8,394)	(2,655,747)	(1,051,409)	(1,330,125)	(5,049,696)
<i>Other Financing Sources And Uses</i>						
Transfers in.....	16,826		1,946,618	642,818	1,330,125	3,936,387
<i>Total Other Financing Sources And Uses</i>	<u>16,826</u>	<u>0</u>	<u>1,946,618</u>	<u>642,818</u>	<u>1,330,125</u>	<u>3,936,387</u>
 <i>Net Change in Fund Balances</i>	 12,805	 (8,394)	 (709,129)	 (408,591)	 0	 (1,113,309)
 <i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year</i>	<u>51,527</u>	<u>1,956,562</u>	<u>709,129</u>	<u>1,192,601</u>	<u>38,350</u>	<u>3,948,169</u>
 <i>Fund Balance (Deficit)</i>						
<i>At End 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>

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

For the Year Ended December 31, 2002

(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.....	\$ 52,844	\$	\$ 8,525	\$	\$
Special assessments.....				12,675	5,068
Intergovernmental.....	1,660,788	408,323			
Investment earnings.....	123,525				9,182
Miscellaneous.....	1,874,985	17,603		11,630	
<i>Total Revenues</i>	<u>3,712,142</u>	<u>425,926</u>	<u>8,525</u>	<u>24,305</u>	<u>14,250</u>
<i>Expenditures:</i>					
Capital outlay.....	<u>14,585,981</u>	<u>2,860,379</u>	<u>922,299</u>	<u>1,566</u>	<u>17,961</u>
<i>Total Expenditures</i>	<u>14,585,981</u>	<u>2,860,379</u>	<u>922,299</u>	<u>1,566</u>	<u>17,961</u>
<i>Excess (Deficiency) Of Revenues</i>					
<i>Over Expenditures</i>	(10,873,839)	(2,434,453)	(913,774)	22,739	(3,711)
<i>Other Financing Sources And Uses</i>					
Proceeds of bonds.....				30,000	1,140,000
Transfers in.....	17,469,830	2,066,773	1,482,082		272,608
Transfers out.....	<u>(50,000)</u>			<u>(98,860)</u>	
<i>Total Other Financing Sources And Uses</i>	<u>17,419,830</u>	<u>2,066,773</u>	<u>1,482,082</u>	<u>(68,860)</u>	<u>1,412,608</u>
<i>Net Change in Fund Balances</i>	6,545,991	(367,680)	568,308	(46,121)	1,408,897
<i>Fund Balance (Deficit)</i>					
<i>At Beginning Of Year</i>	<u>42,796,706</u>	<u>3,651,854</u>	<u>1,245,994</u>	<u>692,159</u>	<u>(1,101,043)</u>
<i>Fund Balance (Deficit)</i>					
<i>At End Of Year</i>	<u>\$ 49,342,697</u>	<u>\$ 3,284,174</u>	<u>\$ 1,814,302</u>	<u>\$ 646,038</u>	<u>\$ 307,854</u>

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

For the Year Ended December 31, 2002

	<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.....	\$	\$	\$	\$	\$ 180	\$ 61,549
Special assessments.....						17,743
Intergovernmental.....	1,092,805	6,431,818				9,593,734
Investment earnings.....						132,707
Miscellaneous.....						1,904,218
<i>Total Revenues.....</i>	<u>1,092,805</u>	<u>6,431,818</u>	<u>0</u>	<u>0</u>	<u>180</u>	<u>11,709,951</u>
<i>Expenditures:</i>						
Capital outlay.....	<u>1,092,805</u>	<u>6,225,835</u>		<u>942,053</u>	<u>276,266</u>	<u>26,925,145</u>
<i>Total Expenditures.....</i>	<u>1,092,805</u>	<u>6,225,835</u>	<u>0</u>	<u>942,053</u>	<u>276,266</u>	<u>26,925,145</u>
<i>Excess (Deficiency) Of Revenues</i>						
<i>Over Expenditures.....</i>	0	205,983	0	(942,053)	(276,086)	(15,215,194)
<i>Other Financing Sources And Uses</i>						
Proceeds of bonds.....						1,170,000
Transfers in.....		62,314		100,000		21,453,607
Transfers out.....				(31,211)	(282,120)	(462,191)
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>62,314</u>	<u>0</u>	<u>68,789</u>	<u>(282,120)</u>	<u>22,161,416</u>
<i>Net Change in Fund Balances.....</i>	0	268,297	0	(873,264)	(558,206)	6,946,222
<i>Fund Balance (Deficit)</i>						
<i>At Beginning Of Year.....</i>	<u>0</u>	<u>(340,703)</u>	<u>274,842</u>	<u>2,911,733</u>	<u>769,170</u>	<u>50,900,712</u>
<i>Fund Balance (Deficit)</i>						
<i>At End 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>

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

(Non-GAAP Budgetary Basis)

For the Year Ended December 31, 2002

(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.....	\$ 14,068,521	\$ 14,068,521	\$ 13,773,395	\$ (295,126)
Sales tax.....	64,308,109	64,308,109	63,698,248	(609,861)
Other taxes.....	1,410,100	1,410,100	1,769,889	359,789
Licenses and permits.....	58,000	58,000	51,668	(6,332)
Fees and charges for services.....	15,939,255	15,939,555	21,114,711	5,175,156
Fines and forfeitures.....	1,064,231	1,064,231	1,085,219	20,988
Intergovernmental.....	22,045,154	22,045,154	20,973,683	(1,071,471)
Investment earnings.....	24,044,401	24,044,401	22,979,045	(1,065,356)
Miscellaneous.....	895,737	903,492	1,840,679	937,187
<i>Total Revenues.....</i>	<i>\$ 143,833,508</i>	<i>\$ 143,841,563</i>	<i>\$ 147,286,537</i>	<i>\$ 3,444,974</i>

General Government

Expenditures:

Board of County Commissioners

Personal services.....	\$ 666,803	\$ 666,803	\$ 605,582	\$ 61,221
Professional services.....	26,523	30,823	23,360	7,463
Operating expenditures.....	50,449	53,849	38,454	15,395
Capital outlays.....	407	407	402	5
<i>Total Board of County Commissioners.....</i>	<i>744,182</i>	<i>751,882</i>	<i>667,798</i>	<i>84,084</i>

County Administrator

Personal services.....	220,147	224,842	224,576	266
Professional services.....	15,117	14,087	13,433	654
Operating expenditures.....	12,755	16,311	14,663	1,648
Capital outlays.....	1,500	3,774	3,760	14
<i>Total County Administrator.....</i>	<i>249,519</i>	<i>259,014</i>	<i>256,432</i>	<i>2,582</i>

Clerk of the Commission

Personal services.....	69,284	69,284	67,303	1,981
Professional services.....	29,789	29,789	17,865	11,924
Operating expenditures.....	10,313	10,769	4,596	6,173
Capital outlays.....		10,100	9,957	143
<i>Total Clerk of the Commission.....</i>	<i>109,386</i>	<i>119,942</i>	<i>99,721</i>	<i>20,221</i>

Office of Management and Budget

Personal services.....	796,874	796,874	614,897	181,977
Professional services.....	58,280	58,280	41,662	16,618
Operating expenditures.....	30,421	58,342	22,180	36,162
Capital outlays.....		8,000	6,889	1,111
<i>Total Office of Management and Budget.....</i>	<i>885,575</i>	<i>921,496</i>	<i>685,628</i>	<i>235,868</i>

Administrative Services

Personal services.....	1,540,022	1,522,927	1,364,046	158,881
Professional services.....	173,481	147,508	119,554	27,954
Operating expenditures.....	194,817	169,477	138,210	31,267
Capital outlays.....	23,657	149,850	141,623	8,227
<i>Total Administrative Services.....</i>	<i>1,931,977</i>	<i>1,989,762</i>	<i>1,763,433</i>	<i>226,329</i>

Public Works

Personal services.....	2,544,302	2,562,501	2,492,653	69,848
Professional services.....	410,248	473,834	468,546	5,288
Operating expenditures.....	1,230,506	1,042,718	917,865	124,853
Capital outlays.....	13,547	23,331	19,441	3,890
<i>Total Public Works.....</i>	<i>4,198,603</i>	<i>4,102,384</i>	<i>3,898,505</i>	<i>203,879</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, 2002

(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.....	\$ 470,000	\$ 62,694	\$ 62,694	\$ 0
Professional services.....	544,048	584,476	584,476	0
Operating expenditures.....	1,789,081	794,149	794,149	0
<i>Total Non-Departmental.....</i>	<u>2,803,129</u>	<u>1,441,319</u>	<u>1,441,319</u>	<u>0</u>
<i>Data Processing</i>				
Personal services.....	1,891,523	2,207,573	2,207,573	0
Professional services.....	1,469,071	1,372,179	1,346,430	25,749
Operating expenditures.....	153,071	215,548	138,538	77,010
Capital outlays.....	8,492	57,481	55,882	1,599
<i>Total Data Processing.....</i>	<u>3,522,157</u>	<u>3,852,781</u>	<u>3,748,423</u>	<u>104,358</u>
<i>Records Center and Archives</i>				
Personal services.....	717,192	717,192	682,240	34,952
Professional services.....	137,274	120,968	94,896	26,072
Operating expenditures.....	68,587	91,632	60,137	31,495
Debt service.....	10,600	7,950	7,949	1
Capital outlays.....	8,655	29,373	25,670	3,703
<i>Total Records Center and Archives.....</i>	<u>942,308</u>	<u>967,115</u>	<u>870,892</u>	<u>96,223</u>
<i>Auditor</i>				
Personal services.....	2,612,142	2,612,142	2,570,036	42,106
Professional services.....	383,733	323,166	296,910	26,256
Operating expenditures.....	141,600	120,477	106,263	14,214
Capital outlays.....	57,980	102,392	102,313	79
<i>Total Auditor.....</i>	<u>3,195,455</u>	<u>3,158,177</u>	<u>3,075,522</u>	<u>82,655</u>
<i>Treasurer</i>				
Personal services.....	1,134,224	1,134,224	1,037,363	96,861
Professional services.....	492,826	457,868	422,189	35,679
Operating expenditures.....	48,063	116,488	27,076	89,412
Capital outlays.....	3,052	47,011	43,126	3,885
<i>Total Treasurer.....</i>	<u>1,678,165</u>	<u>1,755,591</u>	<u>1,529,754</u>	<u>225,837</u>
<i>Recorder</i>				
Personal services.....	1,057,243	1,057,243	1,024,527	32,716
Professional services.....	45,318	44,672	26,969	17,703
Operating expenditures.....	31,746	49,533	27,376	22,157
Capital outlays.....		3,923	3,863	60
<i>Total Recorder.....</i>	<u>1,134,307</u>	<u>1,155,371</u>	<u>1,082,735</u>	<u>72,636</u>
<i>Board of Elections</i>				
Personal services.....	2,169,428	2,205,246	2,055,280	149,966
Professional services.....	155,296	214,946	205,991	8,955
Operating expenditures.....	380,819	332,459	279,688	52,771
Capital outlays.....	10,000	22,344	19,635	2,709
<i>Total Board of Elections.....</i>	<u>2,715,543</u>	<u>2,774,995</u>	<u>2,560,594</u>	<u>214,401</u>
<i>Total General Government.....</i>	<u>24,110,306</u>	<u>23,249,829</u>	<u>21,680,756</u>	<u>1,569,073</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, 2002

(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.....	\$ 1,302,052	\$ 1,371,553	\$ 1,187,759	\$ 183,794
Professional services.....	217,749	268,185	243,148	25,037
Operating expenditures.....	1,133,939	1,206,721	1,132,748	73,973
Capital outlays.....	9,700	4,300		4,300
<i>Total Public Works.....</i>	<u>2,663,440</u>	<u>2,850,759</u>	<u>2,563,655</u>	<u>287,104</u>
<i>Non-Departmental</i>				
Personal services.....	475,851	746,235	709,469	36,766
Professional services.....	7,653,251	4,674,834	4,668,289	6,545
Operating expenditures.....	153,775	53,035	48,698	4,337
Capital outlays.....		14,289	11,433	2,856
<i>Total Non-Departmental.....</i>	<u>8,282,877</u>	<u>5,488,393</u>	<u>5,437,889</u>	<u>50,504</u>
<i>Prosecutor</i>				
Personal services.....	9,032,372	9,032,372	8,675,718	356,654
Professional services.....	294,386	298,602	277,438	21,164
Operating expenditures.....	323,489	347,070	292,984	54,086
Debt service.....	3,264	3,264		3,264
Capital outlays.....	3,102	186,389	183,720	2,669
<i>Total Prosecutor.....</i>	<u>9,656,613</u>	<u>9,867,697</u>	<u>9,429,860</u>	<u>437,837</u>
<i>Sheriff</i>				
Personal services.....	21,985,257	22,050,939	21,960,352	90,587
Professional services.....	2,085,137	2,005,532	1,983,908	21,624
Operating expenditures.....	1,594,393	1,552,282	1,341,917	210,365
Capital outlays.....	126,277	192,904	192,768	136
<i>Total Sheriff.....</i>	<u>25,791,064</u>	<u>25,801,657</u>	<u>25,478,945</u>	<u>322,712</u>
<i>Coroner</i>				
Personal services.....	2,707,700	2,728,149	2,724,939	3,210
Professional services.....	232,115	239,925	230,206	9,719
Operating expenditures.....	148,438	160,941	157,575	3,366
Capital outlays.....	20,500	51,707	51,648	59
<i>Total Coroner.....</i>	<u>3,108,753</u>	<u>3,180,722</u>	<u>3,164,368</u>	<u>16,354</u>
<i>Clerk of Courts</i>				
Personal services.....	1,085,883	1,149,136	1,112,028	37,108
Professional services.....	66,234	83,822	70,093	13,729
Operating expenditures.....	535,357	541,094	486,542	54,552
Capital outlays.....		10,500	3,000	7,500
<i>Total Clerk of Courts.....</i>	<u>1,687,474</u>	<u>1,784,552</u>	<u>1,671,663</u>	<u>112,889</u>
<i>Common Pleas Court</i>				
Personal services.....	9,052,781	9,131,083	9,130,899	184
Professional services.....	965,496	984,084	974,417	9,667
Operating expenditures.....	421,527	363,727	360,990	2,737
Debt service.....	45,494	45,344	45,343	1
Capital outlays.....	34,090	125,808	125,724	84
<i>Total Common Pleas Court.....</i>	<u>10,519,388</u>	<u>10,650,046</u>	<u>10,637,373</u>	<u>12,673</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, 2002

(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.....	\$ 13,244,047	\$ 13,161,834	\$ 12,905,538	\$ 256,296
Professional services.....	1,814,243	1,976,767	1,959,300	17,467
Operating expenditures.....	733,555	770,733	715,238	55,495
Debt service.....	59,317	51,406	50,619	787
Capital outlays.....	118,494	132,827	132,672	155
<i>Total Juvenile Court.....</i>	<u>15,969,656</u>	<u>16,093,567</u>	<u>15,763,367</u>	<u>330,200</u>
<i>Domestic Relations Court</i>				
Personal services.....	350,777	350,777	325,893	24,884
Professional services.....	34,943	36,143	35,150	993
<i>Total Domestic Relations Court.....</i>	<u>385,720</u>	<u>386,920</u>	<u>361,043</u>	<u>25,877</u>
<i>Probate Court</i>				
Personal services.....	1,421,673	1,426,318	1,413,491	12,827
Professional services.....	103,458	103,458	84,362	19,096
Operating expenditures.....	96,017	121,998	92,386	29,612
Capital outlays.....		10,904	10,874	30
<i>Total Probate Court.....</i>	<u>1,621,148</u>	<u>1,662,678</u>	<u>1,601,113</u>	<u>61,565</u>
<i>District Courts</i>				
Personal services.....	675,213	675,213	671,794	3,419
Professional services.....	67,186	96,618	88,040	8,578
Operating expenditures.....	28,126	34,971	13,475	21,496
Capital outlays.....	9,935	11,935	9,935	2,000
<i>Total District Courts.....</i>	<u>780,460</u>	<u>818,737</u>	<u>783,244</u>	<u>35,493</u>
<i>Municipal Courts</i>				
Personal services.....	78,343	72,122	72,122	0
Professional services.....	65,590	42,446	42,025	421
Operating expenditures.....	872,093	903,100	862,638	40,462
<i>Total Municipal Courts.....</i>	<u>1,016,026</u>	<u>1,017,668</u>	<u>976,785</u>	<u>40,883</u>
<i>Court of Appeals</i>				
Personal services.....	22,056	22,056	15,070	6,986
Professional services.....	52,671	49,398	41,032	8,366
Operating expenditures.....	103,671	116,639	85,124	31,515
Debt service.....	8,553	8,553	5,630	2,923
Capital outlays.....	139	4,577	4,484	93
<i>Total Court of Appeals.....</i>	<u>187,090</u>	<u>201,223</u>	<u>151,340</u>	<u>49,883</u>
<i>Public Defender</i>				
Personal services.....	4,189,564	4,222,408	4,206,705	15,703
Professional services.....	176,146	181,146	177,526	3,620
Operating expenditures.....	208,110	200,648	152,546	48,102
Capital outlays.....	6,932	37,858	33,561	4,297
<i>Total Public Defender.....</i>	<u>4,580,752</u>	<u>4,642,060</u>	<u>4,570,338</u>	<u>71,722</u>
<i>Total Judicial and Law Enforcement.....</i>	<u>86,250,461</u>	<u>84,446,679</u>	<u>82,590,983</u>	<u>1,855,696</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, 2002

(Cont'd.)

<i>Environment & 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.....	\$ 54,778	\$ 63,260	\$ 63,260	\$ 0
Operating expenditures.....	232,744	232,744	232,744	0
<i>Total Non-Departmental</i>	<u>287,522</u>	<u>296,004</u>	<u>296,004</u>	<u>0</u>
<i>County Engineer</i>				
Personal services.....	321,692	321,800	317,623	4,177
Professional services.....	52,537	49,221	44,085	5,136
Operating expenditures.....	38,159	63,000	41,139	21,861
Debt service.....	4,584	7,900	7,781	119
Capital outlays.....	26,458	26,458	3,032	23,426
<i>Total County Engineer</i>	<u>443,430</u>	<u>468,379</u>	<u>413,660</u>	<u>54,719</u>
<i>Total Environment & Public Works</i>	<u>730,952</u>	<u>764,383</u>	<u>709,664</u>	<u>54,719</u>
<i>Social Services</i>				
<i>Expenditures:</i>				
<i>Non-Departmental</i>				
Professional services.....	848,229	1,012,649	1,012,649	0
Operating expenditures.....	187,305	168,333	168,333	0
<i>Total Non-Departmental</i>	<u>1,035,534</u>	<u>1,180,982</u>	<u>1,180,982</u>	<u>0</u>
<i>Veteran Services</i>				
Personal services.....	730,275	784,817	737,795	47,022
Professional services.....	45,100	61,400	48,359	13,041
Operating expenditures.....	863,821	1,040,237	936,908	103,329
Capital outlays.....	4,315	26,692	17,867	8,825
<i>Total Veteran Services</i>	<u>1,643,511</u>	<u>1,913,146</u>	<u>1,740,929</u>	<u>172,217</u>
<i>Total Social Services</i>	<u>2,679,045</u>	<u>3,094,128</u>	<u>2,921,911</u>	<u>172,217</u>
<i>Community and Economic Development</i>				
<i>Expenditures:</i>				
<i>Community Development and Planning</i>				
Personal services.....	684,062	684,062	519,107	164,955
Professional services.....	32,095	64,735	53,675	11,060
Operating expenditures.....	50,988	92,047	36,115	55,932
Capital outlays.....	20,019	45,044	44,602	442
<i>Total Community Development and Planning</i>	<u>787,164</u>	<u>885,888</u>	<u>653,499</u>	<u>232,389</u>
<i>Public Works</i>				
Personal services.....	1,477,646	1,386,406	1,338,170	48,236
Professional services.....	224,615	247,011	238,544	8,467
Operating expenditures.....	370,933	299,555	293,519	6,036
Debt service.....	2,117			0
Capital outlays.....	81,556	135,895	135,808	87
<i>Total Public Works</i>	<u>2,156,867</u>	<u>2,068,867</u>	<u>2,006,041</u>	<u>62,826</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, 2002

<i>Community and Economic Development (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>				
Professional services.....	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 0
Operating expenditures.....	3,485,715	3,429,541	3,429,541	0
<i>Total Non-Departmental</i>	<u>10,485,715</u>	<u>10,429,541</u>	<u>10,429,541</u>	<u>0</u>
<i>Total Community and Economic Development</i>	<u>13,429,746</u>	<u>13,384,296</u>	<u>13,089,081</u>	<u>295,215</u>
<i>Totals</i>				
<i>Total Expenditures</i>	\$ 127,200,510	\$ 124,939,315	\$ 120,992,395	\$ 3,946,920
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	16,632,998	18,902,248	26,294,142	7,391,894
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	7,767,341	9,087,341	6,402,136	(2,685,205)
Operating transfers out.....	(30,420,183)	(41,410,807)	(41,409,688)	1,119
<i>Total Other Financing Sources And Uses</i>	<u>(22,652,842)</u>	<u>(32,323,466)</u>	<u>(35,007,552)</u>	<u>(2,684,086)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	<u>(6,019,844)</u>	<u>(13,421,218)</u>	<u>(8,713,410)</u>	<u>4,707,808</u>
<i>Fund Balance at Beginning of Year</i>	47,658,059	47,658,059	47,658,059	0
<i>Fund Balance at End of Year</i>	<u>\$ 41,638,215</u>	<u>\$ 34,236,841</u>	<u>\$ 38,944,649</u>	<u>\$ 4,707,808</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, 2002

	<i>Budgeted Amounts</i>		<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.....	\$ 14,007	\$ 14,007	\$ 20,432	\$ 6,425
Intergovernmental.....	26,507,098	26,845,390	28,980,675	2,135,285
Miscellaneous.....	197,217	201,617	452,929	251,312
<i>Total Revenues.....</i>	<u>26,718,322</u>	<u>27,061,014</u>	<u>29,454,036</u>	<u>2,393,022</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Children Services Department</i>				
Personal services.....	18,901,321	19,118,720	19,054,537	64,183
Professional services.....	20,570,161	23,549,967	23,538,092	11,875
Operating expenditures.....	5,089,432	6,034,057	5,935,147	98,910
Debt service.....	1,437,585	1,438,085	1,437,979	106
Capital outlays.....	289,553	164,978	164,933	45
<i>Total Expenditures.....</i>	<u>46,288,052</u>	<u>50,305,807</u>	<u>50,130,688</u>	<u>175,119</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(19,569,730)</u>	<u>(23,244,793)</u>	<u>(20,676,652)</u>	<u>2,568,141</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	18,370,821	21,811,203	19,225,667	(2,585,536)
Operating transfers out.....	(273,013)	(200,717)	(199,717)	1,000
<i>Total Other Financing Sources And Uses.....</i>	<u>18,097,808</u>	<u>21,610,486</u>	<u>19,025,950</u>	<u>(2,584,536)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	<u>(1,471,922)</u>	<u>(1,634,307)</u>	<u>(1,650,702)</u>	<u>(16,395)</u>
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>1,727,473</u>	<u>1,727,473</u>	<u>1,727,473</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 255,551</u>	<u>\$ 93,166</u>	<u>\$ 76,771</u>	<u>\$ (16,395)</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, 2002

	<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>				
Property taxes.....	\$ 35,414,648	\$ 35,414,648	\$ 35,409,995	\$ (4,653)
Other taxes.....	20,000	20,000	34,666	14,666
Intergovernmental.....	<u>3,937,183</u>	<u>3,937,183</u>	<u>4,704,232</u>	<u>767,049</u>
<i>Total Revenues.....</i>	<u>39,371,831</u>	<u>39,371,831</u>	<u>40,148,893</u>	<u>777,062</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy A</i>				
Professional services.....	214,489	934,789	934,789	0
Operating expenditures.....	<u>1,093,900</u>	<u>1,093,900</u>	<u>1,093,900</u>	<u>0</u>
<i>Total Expenditures.....</i>	<u>1,308,389</u>	<u>2,028,689</u>	<u>2,028,689</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>38,063,442</u>	<u>37,343,142</u>	<u>38,120,204</u>	<u>777,062</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers out.....	<u>(43,001,205)</u>	<u>(45,206,090)</u>	<u>(43,383,776)</u>	<u>1,822,314</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(43,001,205)</u>	<u>(45,206,090)</u>	<u>(43,383,776)</u>	<u>1,822,314</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	<u>(4,937,763)</u>	<u>(7,862,948)</u>	<u>(5,263,572)</u>	<u>2,599,376</u>
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>11,569,450</u>	<u>11,569,450</u>	<u>11,569,450</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 6,631,687</u>	<u>\$ 3,706,502</u>	<u>\$ 6,305,878</u>	<u>\$ 2,599,376</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, 2002

	<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.....	\$ 35,426,406	\$ 35,426,406	\$ 35,402,489	\$ (23,917)
Other taxes.....	20,000	20,000	34,176	14,176
Intergovernmental.....	3,938,490	3,938,490	4,596,646	658,156
<i>Total Revenues</i>	<u>39,384,896</u>	<u>39,384,896</u>	<u>40,033,311</u>	<u>648,415</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy B</i>				
Professional services.....	13,438,805	13,401,360	12,194,831	1,206,529
Operating expenditures.....	11,820,857	11,820,857	11,592,669	228,188
<i>Total Expenditures</i>	<u>25,259,662</u>	<u>25,222,217</u>	<u>23,787,500</u>	<u>1,434,717</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	14,125,234	14,162,679	16,245,811	2,083,132
<i>Other Financing Sources And Uses</i>				
Operating transfers out.....	<u>(24,363,208)</u>	<u>(29,237,300)</u>	<u>(29,541,800)</u>	<u>(304,500)</u>
<i>Total Other Financing Sources And Uses</i>	<u>(24,363,208)</u>	<u>(29,237,300)</u>	<u>(29,541,800)</u>	<u>(304,500)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(10,237,974)	(15,074,621)	(13,295,989)	1,778,632
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>32,383,982</u>	<u>32,383,982</u>	<u>32,383,982</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 22,146,008</u>	<u>\$ 17,309,361</u>	<u>\$ 19,087,993</u>	<u>\$ 1,778,632</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, 2002

	<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.....	\$	\$ 121,942	\$ 121,942	\$ 0
Miscellaneous.....			2,199	2,199
<i>Total Revenues</i>		<u>0</u>	<u>124,141</u>	<u>2,199</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Administration</i>				
Personal services.....	310,164	310,164	259,946	50,218
Professional services.....	89,750	72,750	42,630	30,120
Operating expenditures.....	186,212	177,712	157,335	20,377
Capital outlays.....	<u>23,689</u>	<u>25,189</u>	<u>15,258</u>	<u>9,931</u>
<i>Total Expenditures</i>	<u>609,815</u>	<u>585,815</u>	<u>475,169</u>	<u>110,646</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(609,815)	(463,873)	(351,028)	112,845
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	445,250	445,250	432,000	(13,250)
Operating transfers out.....	<u>(500)</u>	<u>(24,500)</u>	<u>(22,500)</u>	<u>2,000</u>
<i>Total Other Financing Sources And Uses</i>	<u>444,750</u>	<u>420,750</u>	<u>409,500</u>	<u>(11,250)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(165,065)	(43,123)	58,472	101,595
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>73,196</u>	<u>73,196</u>	<u>73,196</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ (91,869)</u>	<u>\$ 30,073</u>	<u>\$ 131,668</u>	<u>\$ 101,595</u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 100,000	\$ 100,000	\$	\$ (100,000)
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Human Services Levy Community Access</i>				
Personal services.....	126,391	164,891	159,541	5,350
Professional services.....	1,282,051	2,153,425	730,587	1,422,838
Operating expenditures.....	335,100	357,726	202,815	154,911
Capital outlays.....	145,758	213,258	210,484	2,774
<i>Total Expenditures</i>	<u>1,889,300</u>	<u>2,889,300</u>	<u>1,303,427</u>	<u>1,585,873</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,789,300)	(2,789,300)	(1,303,427)	1,485,873
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	1,094,155	1,616,655	2,370,786	754,131
<i>Total Other Financing Sources And Uses</i>	<u>1,094,155</u>	<u>1,616,655</u>	<u>2,370,786</u>	<u>754,131</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(695,145)	(1,172,645)	1,067,359	2,240,004
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>1,590,978</u>	<u>1,590,978</u>	<u>1,590,978</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 895,833</u>	<u>\$ 418,333</u>	<u>\$ 2,658,337</u>	<u>\$ 2,240,004</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, 2002

	<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.....	53,000	53,000	16,400	36,600
Operating expenditures.....	2,000	2,000		2,000
<i>Total Expenditures</i>	<u>55,000</u>	<u>55,000</u>	<u>16,400</u>	<u>38,600</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(55,000)	(55,000)	(16,400)	38,600
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	60,000	60,000	60,000	0
<i>Total Other Financing Sources And Uses</i>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	5,000	5,000	43,600	38,600
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>114,582</u>	<u>114,582</u>	<u>114,582</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 119,582</u>	<u>\$ 119,582</u>	<u>\$ 158,182</u>	<u>\$ 38,600</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, 2002

	<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	\$ 4,033,747	\$ (422,998)
Other taxes.....	6,699	6,699	5,391	(1,308)
Fees and charges for services.....	1,379,700	1,379,700	1,508,382	128,682
Intergovernmental.....	9,442,000	9,442,000	9,550,486	108,486
Miscellaneous.....	122,000	122,000	47,716	(74,284)
<i>Total Revenues.....</i>	<u>15,407,144</u>	<u>15,407,144</u>	<u>15,145,722</u>	<u>(261,422)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Mental Retardation and Developmental Disabilities</i>				
Personal services.....	27,636,368	28,004,571	26,113,929	1,890,642
Professional services.....	3,251,870	2,413,337	2,371,112	42,225
Operating expenditures.....	2,506,313	1,760,189	1,712,385	47,804
Debt service.....	7,975	7,975	7,971	4
Capital outlays.....	245,532	260,714	259,999	715
<i>Total Expenditures.....</i>	<u>33,648,058</u>	<u>32,446,786</u>	<u>30,465,396</u>	<u>1,981,390</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	(18,240,914)	(17,039,642)	(15,319,674)	1,719,968
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	17,398,760	17,398,760	17,411,121	12,361
Operating transfers out.....	(642,609)	(5,343,881)	(5,343,434)	447
<i>Total Other Financing Sources And Uses.....</i>	<u>16,756,151</u>	<u>12,054,879</u>	<u>12,067,687</u>	<u>12,808</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	(1,484,763)	(4,984,763)	(3,251,987)	1,732,776
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>17,824,099</u>	<u>17,824,099</u>	<u>17,824,099</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 16,339,336</u>	<u>\$ 12,839,336</u>	<u>\$ 14,572,112</u>	<u>\$ 1,732,776</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, 2002

	<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.....	\$ 369,138	\$ 545,338	\$ 459,981	\$ (85,357)
<i>Total Revenues</i>	<u>369,138</u>	<u>545,338</u>	<u>459,981</u>	<u>(85,357)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Stillwater-CountyView Manor</i>				
Personal services.....	1,593,866	1,593,866	1,455,123	138,743
Professional services.....	400,680	408,680	287,610	121,070
Operating expenditures.....	520,826	541,426	496,899	44,527
Capital outlays.....	139,092	110,492	7,795	102,697
<i>Total Expenditures</i>	<u>2,654,464</u>	<u>2,654,464</u>	<u>2,247,427</u>	<u>407,037</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,285,326)	(2,109,126)	(1,787,446)	321,680
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	1,858,362	1,858,362	1,858,362	0
Operating transfers out.....		(1,016,140)	(1,016,140)	0
<i>Total Other Financing Sources And Uses</i>	<u>1,858,362</u>	<u>842,222</u>	<u>842,222</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(426,964)	(1,266,904)	(945,224)	321,680
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>1,335,284</u>	<u>1,335,284</u>	<u>1,335,284</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 908,320</u>	<u>\$ 68,380</u>	<u>\$ 390,060</u>	<u>\$ 321,680</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, 2002

	<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	\$ 4,137,640	\$ 37,640
Fees and charges for services.....	110,000	110,000	130,686	20,686
Fines and forfeitures.....	200,000	200,000	289,399	89,399
Intergovernmental.....	8,900,000	8,900,000	10,031,964	1,131,964
Investment earnings.....	525,000	525,000	484,871	(40,129)
Miscellaneous.....	2,057,000	2,057,000	113,235	(1,943,765)
<i>Total Revenues</i>	<u>15,892,000</u>	<u>15,892,000</u>	<u>15,187,795</u>	<u>(704,205)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Engineer</i>				
Personal services.....	6,872,344	6,872,344	6,355,603	516,741
Professional services.....	520,256	527,256	434,802	92,454
Operating expenditures.....	1,886,532	1,928,216	1,481,395	446,821
Capital outlays.....	4,216,052	4,057,862	3,583,058	474,804
<i>Total Expenditures</i>	<u>13,495,184</u>	<u>13,385,678</u>	<u>11,854,858</u>	<u>1,530,820</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	2,396,816	2,506,322	3,332,937	826,615
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	1,000	2,793,243	100,000	(2,693,243)
Operating transfers out.....	<u>(3,975,000)</u>	<u>(7,436,749)</u>	<u>(7,418,611)</u>	<u>18,138</u>
<i>Total Other Financing Sources And Uses</i>	<u>(3,974,000)</u>	<u>(4,643,506)</u>	<u>(7,318,611)</u>	<u>(2,675,105)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>	(1,577,184)	(2,137,184)	(3,985,674)	(1,848,490)
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>8,841,591</u>	<u>8,841,591</u>	<u>8,841,591</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 7,264,407</u>	<u>\$ 6,704,407</u>	<u>\$ 4,855,917</u>	<u>\$ (1,848,490)</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, 2002

	<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.....	\$ 17,600	\$ 29,300	\$ 60,997	\$ 31,697
<i>Total Revenues</i>	<u>17,600</u>	<u>29,300</u>	<u>60,997</u>	<u>31,697</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Public Works</i>				
<i>Ditch Maintenance</i>				
Capital outlays.....	99,305	72,886	32,282	40,604
<i>Total Expenditures</i>	<u>99,305</u>	<u>72,886</u>	<u>32,282</u>	<u>40,604</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(81,705)	(43,586)	28,715	72,301
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>156,122</u>	<u>156,122</u>	<u>156,122</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 74,417</u>	<u>\$ 112,536</u>	<u>\$ 184,837</u>	<u>\$ 72,301</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, 2002

	<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.....	\$	\$	\$ 442	\$ 442
Fees and charges for services.....	3,925,935	3,925,935	3,476,302	(449,633)
Miscellaneous.....			9,967	9,967
<i>Total Revenues.....</i>	<u>3,925,935</u>	<u>3,925,935</u>	<u>3,486,711</u>	<u>(439,224)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	1,516,106	1,538,897	1,493,524	45,373
Professional services.....	2,487,788	2,441,497	2,311,529	129,968
Operating expenditures.....	118,021	145,986	126,507	19,479
Capital outlays.....	354,112	390,789	243,286	147,503
<i>Total Expenditures.....</i>	<u>4,476,027</u>	<u>4,517,169</u>	<u>4,174,846</u>	<u>342,323</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(550,092)</u>	<u>(591,234)</u>	<u>(688,135)</u>	<u>(96,901)</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers out.....	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	<u>(625,092)</u>	<u>(666,234)</u>	<u>(763,135)</u>	<u>(96,901)</u>
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>4,442,755</u>	<u>4,442,755</u>	<u>4,442,755</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 3,817,663</u>	<u>\$ 3,776,521</u>	<u>\$ 3,679,620</u>	<u>\$ (96,901)</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, 2002

	<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>				
Other taxes.....	\$ 2,555,441	\$ 2,555,441	\$ 2,226,995	\$ (328,446)
Miscellaneous.....			316	316
<i>Total Revenues.....</i>	<u>2,555,441</u>	<u>2,555,441</u>	<u>2,227,311</u>	<u>(328,130)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Hotel/Motel Tax Administration</i>				
Personal services.....	87,883	90,583	90,538	45
Professional services.....	10,617	10,617	3,576	7,041
Operating expenditures.....	<u>1,628,859</u>	<u>1,626,159</u>	<u>1,389,634</u>	<u>236,525</u>
<i>Total Expenditures.....</i>	<u>1,727,359</u>	<u>1,727,359</u>	<u>1,483,748</u>	<u>243,611</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	828,082	828,082	743,563	(84,519)
<i>Other Financing Sources And Uses</i>				
Operating transfers out.....	<u>(828,082)</u>	<u>(828,082)</u>	<u>(734,026)</u>	<u>94,056</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>(828,082)</u>	<u>(828,082)</u>	<u>(734,026)</u>	<u>94,056</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	0	0	9,537	9,537
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>164,330</u>	<u>164,330</u>	<u>164,330</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 164,330</u>	<u>\$ 164,330</u>	<u>\$ 173,867</u>	<u>\$ 9,537</u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 10,002,851	\$ 10,002,851	\$ 10,002,851	\$ 0
<i>Total Revenues</i>	<u>10,002,851</u>	<u>10,002,851</u>	<u>10,002,851</u>	<u>0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Operating expenditures.....	<u>633,374</u>	<u>633,374</u>	<u>633,374</u>	<u>0</u>
<i>Total Expenditures</i>	<u>633,374</u>	<u>633,374</u>	<u>633,374</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	9,369,477	9,369,477	9,369,477	0
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 9,369,477</u>	<u>\$ 9,369,477</u>	<u>\$ 9,369,477</u>	<u>\$ 0</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, 2002

	<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.....	\$ 2,878,181	\$ 3,258,081	\$ 3,290,522	\$ 32,441
Miscellaneous.....			421	421
<i>Total Revenues.....</i>	<u>2,878,181</u>	<u>3,258,081</u>	<u>3,290,943</u>	<u>32,862</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,572,137	2,572,137	2,428,423	143,714
Professional services.....	263,051	263,051	258,326	4,725
Operating expenditures.....	42,993	42,993	20,324	22,669
<i>Total Expenditures.....</i>	<u>2,878,181</u>	<u>2,878,181</u>	<u>2,707,073</u>	<u>171,108</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	379,900	583,870	203,970
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(379,899)</u>	<u>(379,899)</u>	<u>(379,899)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ (379,899)</u>	<u>\$ 1</u>	<u>\$ 203,971</u>	<u>\$ 203,970</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, 2002

	<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.....	\$ 2,353,685	\$ 2,876,685	\$ 2,780,833	\$ (95,852)
Miscellaneous.....			154	154
<i>Total Revenues</i>	<u>2,353,685</u>	<u>2,876,685</u>	<u>2,780,987</u>	<u>(95,698)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	2,207,971	2,207,971	2,035,512	172,459
Professional services.....	126,943	116,219	81,509	34,710
Operating expenditures.....	18,771	24,495	14,331	10,164
Capital outlays.....		5,000	4,384	616
<i>Total Expenditures</i>	<u>2,353,685</u>	<u>2,353,685</u>	<u>2,135,736</u>	<u>217,949</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	523,000	645,251	122,251
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....			109,138	109,138
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>109,138</u>	<u>109,138</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	523,000	754,389	231,389
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>(522,993)</u>	<u>(522,993)</u>	<u>(522,993)</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ (522,993)</u>	<u>\$ 7</u>	<u>\$ 231,396</u>	<u>\$ 231,389</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, 2002

	<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.....	\$ 365,131	\$ 388,631	\$ 354,923	\$ (33,708)
Miscellaneous.....			86	86
<i>Total Revenues.....</i>	<u>365,131</u>	<u>388,631</u>	<u>355,009</u>	<u>(33,622)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	275,434	257,434	252,411	5,023
Professional services.....	55,574	108,974	104,204	4,770
Operating expenditures.....	34,123	16,723	16,670	53
<i>Total Expenditures.....</i>	<u>365,131</u>	<u>383,131</u>	<u>373,285</u>	<u>9,846</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	5,500	(18,276)	(23,776)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>(5,473)</u>	<u>(5,473)</u>	<u>(5,473)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u><u>\$ (5,473)</u></u>	<u><u>\$ 27</u></u>	<u><u>\$ (23,749)</u></u>	<u><u>\$ (23,776)</u></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, 2002

	<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.....	\$ 106,377	\$ 121,327	\$ 133,032	\$ 11,705
<i>Total Revenues</i>	<u>106,377</u>	<u>121,327</u>	<u>133,032</u>	<u>11,705</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	105,657	105,657	97,695	7,962
Professional services.....	720	720	129	591
<i>Total Expenditures</i>	<u>106,377</u>	<u>106,377</u>	<u>97,824</u>	<u>8,553</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	14,950	35,208	20,258
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>(14,943)</u>	<u>(14,943)</u>	<u>(14,943)</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ (14,943)</u>	<u>\$ 7</u>	<u>\$ 20,265</u>	<u>\$ 20,258</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, 2002

	<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.....	\$ 340,366	\$ 557,016	\$ 593,992	\$ 36,976
<i>Total Revenues</i>	<u>340,366</u>	<u>557,016</u>	<u>593,992</u>	<u>36,976</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	338,386	338,273	276,562	61,711
Professional services.....		113	113	0
Operating expenditures.....	<u>1,980</u>	<u>1,980</u>	<u>1,980</u>	<u>0</u>
<i>Total Expenditures</i>	<u>340,366</u>	<u>340,366</u>	<u>278,655</u>	<u>61,711</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	216,650	315,337	98,687
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(216,645)</u>	<u>(216,645)</u>	<u>(216,645)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (216,645)</u>	<u>\$ 5</u>	<u>\$ 98,692</u>	<u>\$ 98,687</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, 2002

	<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.....	\$ 192,370	\$ 498,314	\$ 12,472	\$ (485,842)
Intergovernmental.....	298,209	357,959	529,080	171,121
<i>Total Revenues</i>	<u>490,579</u>	<u>856,273</u>	<u>541,552</u>	<u>(314,721)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	467,740	632,063	445,007	187,056
Professional services.....	11,095	18,003	481	17,522
Operating expenditures.....	11,744	30,072	24,247	5,825
Capital outlays.....		114,741	112,788	1,953
<i>Total Expenditures</i>	<u>490,579</u>	<u>794,879</u>	<u>582,523</u>	<u>212,356</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	61,394	(40,971)	(102,365)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>(59,741)</u>	<u>(59,741)</u>	<u>(59,741)</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ (59,741)</u>	<u>\$ 1,653</u>	<u>\$ (100,712)</u>	<u>\$ (102,365)</u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 2,296,000	\$ 2,296,000	\$ 2,298,217	\$ 2,217
Miscellaneous.....	175,000		544	544
Total Revenues.....	2,471,000	2,296,000	2,298,761	2,761
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Job Center</i>				
Personal services.....	160,476	162,234	161,703	531
Professional services.....	608,606	593,109	578,852	14,257
Operating expenditures.....	3,069,151	3,155,654	3,146,872	8,782
Total Expenditures.....	3,838,233	3,910,997	3,887,427	23,570
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<i>(1,367,233)</i>	<i>(1,614,997)</i>	<i>(1,588,666)</i>	<i>26,331</i>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	900,000	900,000	1,611,542	711,542
Total Other Financing Sources And Uses.....	900,000	900,000	1,611,542	711,542
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	<i>(467,233)</i>	<i>(714,997)</i>	<i>22,876</i>	<i>737,873</i>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<i>2,172,005</i>	<i>2,172,005</i>	<i>2,172,005</i>	<i>0</i>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<i>\$ 1,704,772</i>	<i>\$ 1,457,008</i>	<i>\$ 2,194,881</i>	<i>\$ 737,873</i>

*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, 2002

	<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.....	\$ 2,080,500	\$ 2,080,500	\$ 2,182,969	\$ 102,469
Intergovernmental.....			9,108	9,108
Miscellaneous.....	18,400	18,400	18,418	18
<i>Total Revenues</i>	<u>2,098,900</u>	<u>2,098,900</u>	<u>2,210,495</u>	<u>111,595</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Clerk of Courts</i>				
Personal services.....	1,671,952	1,671,952	1,593,571	78,381
Professional services.....	264,163	263,479	180,400	83,079
Operating expenditures.....	212,758	217,758	164,351	53,407
Capital outlays.....	67,500	63,184	37,453	25,731
<i>Total Expenditures</i>	<u>2,216,373</u>	<u>2,216,373</u>	<u>1,975,775</u>	<u>240,598</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(117,473)	(117,473)	234,720	352,193
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,289,062</u>	<u>1,289,062</u>	<u>1,289,062</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,171,589</u>	<u>\$ 1,171,589</u>	<u>\$ 1,523,782</u>	<u>\$ 352,193</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, 2002

	<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.....	\$ 518,000	\$ 518,000	\$ 531,357	\$ 13,357
Intergovernmental.....			56,718	56,718
Miscellaneous.....			159	159
<i>Total Revenues</i>	<u>518,000</u>	<u>518,000</u>	<u>588,234</u>	<u>70,234</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	508,466	508,466	489,181	19,285
Professional services.....	94,792	71,179	67,798	3,381
Operating expenditures.....	608,422	774,356	771,902	2,454
Capital outlays.....	42	42	42	0
<i>Total Expenditures</i>	<u>1,211,722</u>	<u>1,354,043</u>	<u>1,328,923</u>	<u>25,120</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(693,722)</u>	<u>(836,043)</u>	<u>(740,689)</u>	<u>95,354</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	<u>685,476</u>	<u>1,008,476</u>	<u>832,074</u>	<u>(176,402)</u>
<i>Total Other Financing Sources And Uses</i>	<u>685,476</u>	<u>1,008,476</u>	<u>832,074</u>	<u>(176,402)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	<u>(8,246)</u>	<u>172,433</u>	<u>91,385</u>	<u>(81,048)</u>
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>(149,234)</u>	<u>(149,234)</u>	<u>(149,234)</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ (157,480)</u>	<u>\$ 23,199</u>	<u>\$ (57,849)</u>	<u>\$ (81,048)</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, 2002

	<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.....	\$ 1,195,400	\$ 1,195,400	\$ 1,100,314	\$ (95,086)
Miscellaneous.....	671,984	671,984	674,294	2,310
<i>Total Revenues.....</i>	<u>1,867,384</u>	<u>1,867,384</u>	<u>1,774,608</u>	<u>(92,776)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Public Works</i>				
Personal services.....	811,842	938,942	920,047	18,895
Professional services.....	211,781	220,909	217,165	3,744
Operating expenditures.....	557,287	530,559	501,643	28,916
Debt service.....	668,450	428,450		428,450
Capital outlays.....	17,408	8,408	8,250	158
<i>Total Expenditures.....</i>	<u>2,266,768</u>	<u>2,127,268</u>	<u>1,647,105</u>	<u>480,163</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(399,384)</u>	<u>(259,884)</u>	<u>127,503</u>	<u>387,387</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	821,111	821,111	898,835	77,724
Operating transfers out.....	(402,420)	(648,620)	(642,818)	5,802
<i>Total Other Financing Sources And Uses.....</i>	<u>418,691</u>	<u>172,491</u>	<u>256,017</u>	<u>83,526</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	19,307	(87,393)	383,520	470,913
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>841,147</u>	<u>841,147</u>	<u>841,147</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 860,454</u>	<u>\$ 753,754</u>	<u>\$ 1,224,667</u>	<u>\$ 470,913</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, 2002

	<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.....	\$	\$	\$ 75	\$ 75
<i>Total Revenues</i>		0	0	75
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Public Works</i>				
Personal services.....	118,932	127,932	127,784	148
Professional services.....	45,096	44,746	30,174	14,572
Operating expenditures.....	110,558	144,908	137,825	7,083
<i>Total Expenditures</i>	274,586	317,586	295,783	21,803
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(274,586)	(317,586)	(295,708)	21,878
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	273,603	316,603	295,783	(20,820)
<i>Total Other Financing Sources And Uses</i>	273,603	316,603	295,783	(20,820)
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(983)	(983)	75	1,058
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	24,497	24,497	24,497	0
<i>Fund Balance (Deficit) At End Of Year</i>				
	\$ 23,514	\$ 23,514	\$ 24,572	\$ 1,058

*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, 2002

	<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.....	\$ 261,646	\$ 261,646	\$ 235,049	\$ (26,597)
<i>Total Revenues</i>	<u>261,646</u>	<u>261,646</u>	<u>235,049</u>	<u>(26,597)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Public Works</i>				
Personal services.....	106,372	112,372	111,722	650
Professional services.....	140,506	132,606	125,950	6,656
Operating expenditures.....	<u>22,716</u>	<u>24,616</u>	<u>20,107</u>	<u>4,509</u>
<i>Total Expenditures</i>	<u>269,594</u>	<u>269,594</u>	<u>257,779</u>	<u>11,815</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(7,948)	(7,948)	(22,730)	(14,782)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>144,840</u>	<u>144,840</u>	<u>144,840</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 136,892</u>	<u>\$ 136,892</u>	<u>\$ 122,110</u>	<u>\$ (14,782)</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, 2002

	<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	\$ 882,052	\$ 12,052
Fees and charges for services.....	93,000	93,000	103,186	10,186
Fines and forfeitures.....			25,278	25,278
Miscellaneous.....	25,300	25,300	39,688	14,388
<i>Total Revenues</i>	<u>988,300</u>	<u>988,300</u>	<u>1,050,204</u>	<u>61,904</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	1,252,409	1,300,679	1,283,468	17,211
Professional services.....	146,716	128,054	105,768	22,286
Operating expenditures.....	150,157	139,319	124,842	14,477
<i>Total Expenditures</i>	<u>1,549,282</u>	<u>1,568,052</u>	<u>1,514,078</u>	<u>53,974</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(560,982)</u>	<u>(579,752)</u>	<u>(463,874)</u>	<u>115,878</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	541,228	541,228	541,228	0
<i>Total Other Financing Sources And Uses</i>	<u>541,228</u>	<u>541,228</u>	<u>541,228</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	<u>(19,754)</u>	<u>(38,524)</u>	<u>77,354</u>	<u>115,878</u>
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>576,424</u>	<u>576,424</u>	<u>576,424</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 556,670</u>	<u>\$ 537,900</u>	<u>\$ 653,778</u>	<u>\$ 115,878</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, 2002

	<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	\$ 26,922	\$ 422
Miscellaneous.....	23,500	23,500	19,324	(4,176)
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>46,246</u>	<u>(3,754)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Professional services.....	29,823	50,444	38,788	11,656
Operating expenditures.....	24,022	3,401	3,183	218
<i>Total Expenditures</i>	<u>53,845</u>	<u>53,845</u>	<u>41,971</u>	<u>11,874</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(3,845)	(3,845)	4,275	8,120
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>105,622</u>	<u>105,622</u>	<u>105,622</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 101,777</u>	<u>\$ 101,777</u>	<u>\$ 109,897</u>	<u>\$ 8,120</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, 2002

	<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	\$ 94,412	\$ 8,412
<i>Total Revenues</i>	<u>86,000</u>	<u>86,000</u>	<u>94,412</u>	<u>8,412</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Animal Control</i>				
Personal services.....	39,592	46,812	45,725	1,087
Professional services.....	21,201	20,155	16,609	3,546
Operating expenditures.....	28,094	29,140	23,101	6,039
Capital outlays.....	45,000	37,080	27,534	9,546
<i>Total Expenditures</i>	<u>133,887</u>	<u>133,187</u>	<u>112,969</u>	<u>20,218</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(47,887)	(47,187)	(18,557)	28,630
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>77,396</u>	<u>77,396</u>	<u>77,396</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 29,509</u>	<u>\$ 30,209</u>	<u>\$ 58,839</u>	<u>\$ 28,630</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, 2002

	<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.....	\$ 480,000	\$ 480,000	\$ 451,135	\$ (28,865)
<i>Total Revenues</i>	<u>480,000</u>	<u>480,000</u>	<u>451,135</u>	<u>(28,865)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Coroner</i>				
Professional services.....	30,363	30,363	21,038	9,325
Operating expenditures.....	108,000	147,000	144,756	2,244
Capital outlays.....	150,000	206,000	205,395	605
<i>Total Expenditures</i>	<u>288,363</u>	<u>383,363</u>	<u>371,189</u>	<u>12,174</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	191,637	96,637	79,946	(16,691)
<i>Other Financing Sources And Uses</i>				
Operating transfers out.....	(83,000)	(83,000)	(64,561)	18,439
<i>Total Other Financing Sources And Uses</i>	<u>(83,000)</u>	<u>(83,000)</u>	<u>(64,561)</u>	<u>18,439</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	108,637	13,637	15,385	1,748
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>351,290</u>	<u>351,290</u>	<u>351,290</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 459,927</u>	<u>\$ 364,927</u>	<u>\$ 366,675</u>	<u>\$ 1,748</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, 2002

	<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.....	\$ 61,800	\$ 61,800	\$ 138,636	\$ 76,836
Intergovernmental.....	990,000	990,000	994,468	4,468
<i>Total Revenues.....</i>	<u>1,051,800</u>	<u>1,051,800</u>	<u>1,133,104</u>	<u>81,304</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	1,294,975	1,401,040	1,401,040	0
Professional services.....	88,795	88,795	67,657	21,138
Operating expenditures.....	425,459	495,937	478,786	17,151
Capital outlays.....	49,870	71,220	69,426	1,794
<i>Total Expenditures.....</i>	<u>1,859,099</u>	<u>2,056,992</u>	<u>2,016,909</u>	<u>40,083</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(807,299)</u>	<u>(1,005,192)</u>	<u>(883,805)</u>	<u>121,387</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	831,145	852,032	750,166	(101,866)
Operating transfers out.....	(141,160)	(141,160)	(21,000)	120,160
<i>Total Other Financing Sources And Uses.....</i>	<u>689,985</u>	<u>710,872</u>	<u>729,166</u>	<u>18,294</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	<u>(117,314)</u>	<u>(294,320)</u>	<u>(154,639)</u>	<u>139,681</u>
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>462,769</u>	<u>462,769</u>	<u>462,769</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 345,455</u>	<u>\$ 168,449</u>	<u>\$ 308,130</u>	<u>\$ 139,681</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, 2002

	<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.....	\$ 230,000	\$ 230,000	\$ 237,643	\$ 7,643
<i>Total Revenues</i>	<u>230,000</u>	<u>230,000</u>	<u>237,643</u>	<u>7,643</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Forensic Crime Lab</i>				
Personal services.....	241,931	241,931	201,303	40,628
Professional services.....	46,852	56,948	55,458	1,490
Operating expenditures.....	<u>7,000</u>	<u>6,904</u>	<u>3,438</u>	<u>3,466</u>
<i>Total Expenditures</i>	<u>295,783</u>	<u>305,783</u>	<u>260,199</u>	<u>45,584</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(65,783)	(75,783)	(22,556)	53,227
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>149,143</u>	<u>149,143</u>	<u>149,143</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 83,360</u>	<u>\$ 73,360</u>	<u>\$ 126,587</u>	<u>\$ 53,227</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, 2002

	<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.....	\$ 180,000	\$ 170,000	\$ 146,069	\$ (23,931)
<i>Total Revenues</i>	<u>180,000</u>	<u>170,000</u>	<u>146,069</u>	<u>(23,931)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Social Services</i>				
<i>Office of Family and Children First</i>				
Professional services.....	180,000	180,000	140,288	39,712
<i>Total Expenditures</i>	<u>180,000</u>	<u>180,000</u>	<u>140,288</u>	<u>39,712</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(10,000)	5,781	15,781
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>78,361</u>	<u>78,361</u>	<u>78,361</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 78,361</u>	<u>\$ 68,361</u>	<u>\$ 84,142</u>	<u>\$ 15,781</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, 2002

	<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	\$ 95,277	\$ 32,777
<i>Total Revenues</i>	<u>62,500</u>	<u>62,500</u>	<u>95,277</u>	<u>32,777</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	76,339	107,701	101,212	6,489
Professional services.....		58	58	0
<i>Total Expenditures</i>	<u>76,339</u>	<u>107,759</u>	<u>101,270</u>	<u>6,489</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(13,839)</u>	<u>(45,259)</u>	<u>(5,993)</u>	<u>39,266</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers out.....		(10,000)	(10,000)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	<u>(13,839)</u>	<u>(55,259)</u>	<u>(15,993)</u>	<u>39,266</u>
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>200,102</u>	<u>200,102</u>	<u>200,102</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 186,263</u>	<u>\$ 144,843</u>	<u>\$ 184,109</u>	<u>\$ 39,266</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, 2002

	<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.....	\$ 76,000	\$ 86,220	\$ 84,890	\$ (1,330)
<i>Total Revenues</i>	<u>76,000</u>	<u>86,220</u>	<u>84,890</u>	<u>(1,330)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....		1,949	1,425	524
Professional services.....		4,626	2,051	2,575
Operating expenditures.....		1,020	866	154
Capital outlays.....	<u>355</u>	<u>9,315</u>	<u>8,262</u>	<u>1,053</u>
<i>Total Expenditures</i>	<u>355</u>	<u>16,910</u>	<u>12,604</u>	<u>4,306</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	75,645	69,310	72,286	2,976
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>4,093</u>	<u>4,093</u>	<u>4,093</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 79,738</u>	<u>\$ 73,403</u>	<u>\$ 76,379</u>	<u>\$ 2,976</u>

*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, 2002

	<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>Prosecutor</i>				
Operating expenditures.....		3,418	106	3,312
<i>Total Expenditures</i>	0	3,418	106	3,312
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(3,418)	(106)	3,312
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	3,418	3,418	3,418	0
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$ 3,418	\$ 0	\$ 3,312	\$ 3,312

*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, 2002

	<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	\$ 353,000	\$ 371,485	\$ 18,485
Miscellaneous.....			44,297	44,297
<i>Total Revenues</i>	<u>350,000</u>	<u>353,000</u>	<u>415,782</u>	<u>62,782</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	122,546	141,313	141,049	264
Professional services.....	163,726	166,857	140,876	25,981
Operating expenditures.....	<u>7,675</u>	<u></u>	<u></u>	<u>0</u>
<i>Total Expenditures</i>	<u>293,947</u>	<u>308,170</u>	<u>281,925</u>	<u>26,245</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	56,053	44,830	133,857	89,027
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>413,112</u>	<u>413,112</u>	<u>413,112</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 469,165</u>	<u>\$ 457,942</u>	<u>\$ 546,969</u>	<u>\$ 89,027</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, 2002

	<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	\$ 87,268	\$ 2,268
<i>Total Revenues</i>	<u>85,000</u>	<u>85,000</u>	<u>87,268</u>	<u>2,268</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	512	43,375	35,704	7,671
Professional services.....	14,010	13,410	12,204	1,206
Operating expenditures.....	<u>54,836</u>	<u>56,936</u>	<u>55,946</u>	<u>990</u>
<i>Total Expenditures</i>	<u>69,358</u>	<u>113,721</u>	<u>103,854</u>	<u>9,867</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	15,642	(28,721)	(16,586)	12,135
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>284,055</u>	<u>284,055</u>	<u>284,055</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 299,697</u>	<u>\$ 255,334</u>	<u>\$ 267,469</u>	<u>\$ 12,135</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, 2002

	<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.....	\$ 387,668	\$ 406,704	\$ 476,819	\$ 70,115
Intergovernmental.....	257,782	255,282	258,665	3,383
Miscellaneous.....			854	854
<i>Total Revenues</i>	<u>645,450</u>	<u>661,986</u>	<u>736,338</u>	<u>74,352</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Multi-Service Centers</i>				
Personal services.....	529,815	452,289	446,703	5,586
Professional services.....	139,275	263,395	243,820	19,575
Operating expenditures.....	144,794	132,160	115,920	16,240
Capital outlays.....	4,159	4,159	4,159	0
<i>Total Expenditures</i>	<u>818,043</u>	<u>852,003</u>	<u>810,602</u>	<u>41,401</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(172,593)	(190,017)	(74,264)	115,753
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	189,482	276,518	317,273	40,755
Operating transfers out.....		(15,000)	(15,000)	0
<i>Total Other Financing Sources And Uses</i>	<u>189,482</u>	<u>261,518</u>	<u>302,273</u>	<u>40,755</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	16,889	71,501	228,009	156,508
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	(12,248)	(12,248)	(12,248)	0
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 4,641</u>	<u>\$ 59,253</u>	<u>\$ 215,761</u>	<u>\$ 156,508</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, 2002

	<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.....	\$ 245,600	\$ 245,600	\$ 233,688	\$ (11,912)
Miscellaneous.....			1,871	1,871
<i>Total Revenues.....</i>	<u>245,600</u>	<u>245,600</u>	<u>235,559</u>	<u>(10,041)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Personal services.....	672,082	672,082	602,643	69,439
Professional services.....	240,930	238,830	171,681	67,149
Operating expenditures.....	240,310	260,733	212,647	48,086
Capital outlays.....	49,005	42,505	38,236	4,269
<i>Total Expenditures.....</i>	<u>1,202,327</u>	<u>1,214,150</u>	<u>1,025,207</u>	<u>188,943</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(956,727)</u>	<u>(968,550)</u>	<u>(789,648)</u>	<u>178,902</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	818,082	818,082	724,026	(94,056)
<i>Total Other Financing Sources And Uses.....</i>	<u>818,082</u>	<u>818,082</u>	<u>724,026</u>	<u>(94,056)</u>
<i>Excess (Deficiency) Of Revenues</i>				
<i>And Other Financing Sources</i>				
<i>Over Expenditures And Other Uses.....</i>	<u>(138,645)</u>	<u>(150,468)</u>	<u>(65,622)</u>	<u>84,846</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,385,202</u>	<u>1,385,202</u>	<u>1,385,202</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,246,557</u>	<u>\$ 1,234,734</u>	<u>\$ 1,319,580</u>	<u>\$ 84,846</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, 2002

	<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.....	\$	\$ 132,331	\$ 382,331	\$ 250,000
Miscellaneous.....		<u>250,000</u>	<u>190,283</u>	<u>(59,717)</u>
<i>Total Revenues</i>		<u>250,000</u>	<u>572,614</u>	<u>190,283</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Professional services.....		371,154	375,184	168,301
Operating expenditures.....		<u>193,241</u>	<u>96,649</u>	<u>56,592</u>
<i>Total Expenditures</i>		<u>564,395</u>	<u>471,833</u>	<u>224,893</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>		(314,395)	100,781	415,176
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....		<u>250,000</u>		<u>(250,000)</u>
<i>Total Other Financing Sources And Uses</i>		<u>250,000</u>	<u>0</u>	<u>(250,000)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
		(64,395)	100,781	165,176
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>		<u>181,386</u>	<u>181,386</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	\$	<u><u>116,991</u></u>	<u><u>282,167</u></u>	<u><u>165,176</u></u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 15,000	\$ 15,000	\$	\$ (15,000)
<u>Total Revenues.....</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>(15,000)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Professional services.....	5,000	5,000	3,610	1,390
Operating expenditures.....	10,000	10,000	10,000	0
<u>Total Expenditures.....</u>	<u>15,000</u>	<u>15,000</u>	<u>13,610</u>	<u>1,390</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	(13,610)	(13,610)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>15,455</u>	<u>15,455</u>	<u>15,455</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 15,455</u>	<u>\$ 15,455</u>	<u>\$ 1,845</u>	<u>\$ (13,610)</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, 2002

	<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.....	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Miscellaneous.....			3,025	3,025
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>53,025</u>	<u>3,025</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Cultural Facilities and Affairs</i>				
Professional services.....	30,050	37,050	27,232	9,818
Operating expenditures.....	<u>19,950</u>	<u>19,950</u>	<u>17,994</u>	<u>1,956</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>57,000</u>	<u>45,226</u>	<u>11,774</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(7,000)	7,799	14,799
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....		7,000		(7,000)
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>(7,000)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	0	7,799	7,799
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>10,675</u>	<u>10,675</u>	<u>10,675</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 10,675</u>	<u>\$ 10,675</u>	<u>\$ 18,474</u>	<u>\$ 7,799</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, 2002

	<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>Telecommunications</i>				
Professional services.....	267,000	436,000	366,667	69,333
Operating expenditures.....	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>272,000</u>	<u>441,000</u>	<u>371,667</u>	<u>69,333</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(272,000)	(441,000)	(371,667)	69,333
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	475,000	647,349	1,047,349	400,000
Operating transfers out.....	<u>(367,500)</u>	<u>(323,500)</u>	<u>(300,625)</u>	<u>22,875</u>
<i>Total Other Financing Sources And Uses</i>	<u>107,500</u>	<u>323,849</u>	<u>746,724</u>	<u>422,875</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(164,500)	(117,151)	375,057	492,208
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>617,937</u>	<u>617,937</u>	<u>617,937</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 453,437</u>	<u>\$ 500,786</u>	<u>\$ 992,994</u>	<u>\$ 492,208</u>

*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, 2002

	<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	\$ 1,552,618	\$ 181,892
Fees and charges for services.....	1,000	1,000	1,899	899
Intergovernmental.....	43,680	43,680	25,070	(18,610)
Miscellaneous.....	5,500	5,500	2,590	(2,910)
<i>Total Revenues</i>	<u>1,420,906</u>	<u>1,420,906</u>	<u>1,582,177</u>	<u>161,271</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Building Regulations</i>				
Personal services.....	1,161,473	1,147,473	1,108,040	39,433
Professional services.....	124,395	145,424	138,426	6,998
Operating expenditures.....	137,568	137,657	131,587	6,070
Capital outlays.....	46,400	274,709	274,709	0
<i>Total Expenditures</i>	<u>1,469,836</u>	<u>1,705,263</u>	<u>1,652,762</u>	<u>52,501</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(48,930)	(284,357)	(70,585)	213,772
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>520,277</u>	<u>520,277</u>	<u>520,277</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 471,347</u>	<u>\$ 235,920</u>	<u>\$ 449,692</u>	<u>\$ 213,772</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, 2002

	<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	\$ 13,487	\$ (1,513)
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>13,487</u>	<u>(1,513)</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>587</u>	<u>913</u>
<i>Total Expenditures</i>	<u>1,500</u>	<u>1,500</u>	<u>587</u>	<u>913</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	13,500	13,500	12,900	(600)
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>71,306</u>	<u>71,306</u>	<u>71,306</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 84,806</u>	<u>\$ 84,806</u>	<u>\$ 84,206</u>	<u>\$ (600)</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, 2002

	<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.....	\$ _____	\$ _____	\$ 13,600	\$ 13,600
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>13,600</u>	<u>13,600</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Office of Management and Budget</i>				
Operating expenditures.....	<u>4,249</u>	<u>4,249</u>	<u>4,249</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,249</u>	<u>4,249</u>	<u>4,249</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(4,249)	(4,249)	9,351	13,600
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>592,409</u>	<u>592,409</u>	<u>592,409</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 588,160</u>	<u>\$ 588,160</u>	<u>\$ 601,760</u>	<u>\$ 13,600</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, 2002

	<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>Office of Management and Budget</i>				
Professional services.....	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(65,000)	(65,000)	(65,000)	0
<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>\$ 82,625</u>	<u>\$ 82,625</u>	<u>\$ 82,625</u>	<u>\$ 0</u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 382,500	\$ 382,500	\$ 272,813	\$ (109,687)
<i>Total Revenues</i>	<u>382,500</u>	<u>382,500</u>	<u>272,813</u>	<u>(109,687)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Community and Economic Development</i>				
<i>Joint Office of Economic Development</i>				
Professional services.....	750,000	375,000	375,000	0
Operating expenditures.....		81,563	81,563	0
<i>Total Expenditures</i>	<u>750,000</u>	<u>456,563</u>	<u>456,563</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(367,500)	(74,063)	(183,750)	(109,687)
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	367,500	367,500	275,625	(91,875)
Operating transfers out.....		(172,349)	(172,349)	0
<i>Total Other Financing Sources And Uses</i>	<u>367,500</u>	<u>195,151</u>	<u>103,276</u>	<u>(91,875)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	121,088	(80,474)	(201,562)
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>80,474</u>	<u>80,474</u>	<u>80,474</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 80,474</u>	<u>\$ 201,562</u>	<u>\$ 0</u>	<u>\$ (201,562)</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, 2002

	<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>Community Development</i>				
Professional services.....		394,100	394,100	0
<i>Total Expenditures.....</i>	0	394,100	394,100	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	(394,100)	(394,100)	0
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....		394,100	394,100	0
<i>Total Other Financing Sources And Uses.....</i>	0	394,100	394,100	0
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	\$ 0	\$ 0	\$ 0	\$ 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, 2002

	<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.....	\$ 10,000	\$ 10,000	\$ 2,512	\$ (7,488)
Fines and forfeitures.....			12,799	12,799
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>15,311</u>	<u>5,311</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Professional services.....	<u>10,000</u>	<u>20,000</u>	<u>19,805</u>	<u>195</u>
<i>Total Expenditures</i>	<u>10,000</u>	<u>20,000</u>	<u>19,805</u>	<u>195</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	(10,000)	(4,494)	5,506
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>128,857</u>	<u>128,857</u>	<u>128,857</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 128,857</u>	<u>\$ 118,857</u>	<u>\$ 124,363</u>	<u>\$ 5,506</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, 2002

	<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.....	\$ 11,450	\$ 11,450	\$ 131,631	\$ 120,181
<i>Total Revenues</i>	<u>11,450</u>	<u>11,450</u>	<u>131,631</u>	<u>120,181</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Operating expenditures.....	23,370	73,370	56,474	16,896
Capital outlays.....		<u>55,000</u>	<u>53,200</u>	<u>1,800</u>
<i>Total Expenditures</i>	<u>23,370</u>	<u>128,370</u>	<u>109,674</u>	<u>18,696</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(11,920)	(116,920)	21,957	138,877
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>223,987</u>	<u>223,987</u>	<u>223,987</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 212,067</u>	<u>\$ 107,067</u>	<u>\$ 245,944</u>	<u>\$ 138,877</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, 2002

	<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.....	\$ _____	\$ 2,000	\$ 12,475	\$ 10,475
<i>Total Revenues</i>	<u>0</u>	<u>2,000</u>	<u>12,475</u>	<u>10,475</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Professional services.....	3,000	3,000	457	2,543
Operating expenditures.....	<u>3,000</u>	<u>4,000</u>	<u>1,000</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>6,000</u>	<u>7,000</u>	<u>1,457</u>	<u>5,543</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,000)	(5,000)	11,018	16,018
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>6,044</u>	<u>6,044</u>	<u>6,044</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 44</u>	<u>\$ 1,044</u>	<u>\$ 17,062</u>	<u>\$ 16,018</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, 2002

	<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.....	\$ 310,161	\$ 310,161	\$ 340,815	\$ 30,654
<i>Total Revenues</i>	<u>310,161</u>	<u>310,161</u>	<u>340,815</u>	<u>30,654</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Sheriff</i>				
Personal services.....	88,632	89,032	88,392	640
Professional services.....	133,388	135,741	132,824	2,917
Operating expenditures.....	<u>213,141</u>	<u>210,388</u>	<u>208,950</u>	<u>1,438</u>
<i>Total Expenditures</i>	<u>435,161</u>	<u>435,161</u>	<u>430,166</u>	<u>4,995</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(125,000)	(125,000)	(89,351)	35,649
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>
<i>Total Other Financing Sources And Uses</i>	<u>125,000</u>	<u>125,000</u>	<u>125,000</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	0	35,649	35,649
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>25,424</u>	<u>25,424</u>	<u>25,424</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 25,424</u>	<u>\$ 25,424</u>	<u>\$ 61,073</u>	<u>\$ 35,649</u>

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

For the Year Ended December 31, 2002

	<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>Office of Management and Budget</i>				
<i>Total Expenditures.....</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	0	0
<i>Other Financing Sources And Uses</i>				
<i>Operating transfers out.....</i>		<u>(5,235,798)</u>	<u>(5,235,798)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	0	<u>(5,235,798)</u>	<u>(5,235,798)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	0	(5,235,798)	(5,235,798)	0
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>5,235,798</u>	<u>5,235,798</u>	<u>5,235,798</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 5,235,798</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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, 2002

	<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>General Government</i>				
<i>Recorder</i>				
Professional services.....	42,300	213,499	11,167	202,332
Operating expenditures.....	7,700	11,493	8,179	3,314
Capital outlays.....	25,517	107,148	106,995	153
<i>Total Expenditures</i>	<u>75,517</u>	<u>332,140</u>	<u>126,341</u>	<u>205,799</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(75,517)	(332,140)	(126,341)	205,799
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	510,000	510,000	549,086	39,086
Operating transfers out.....	(197,899)	(247,899)	(247,899)	0
<i>Total Other Financing Sources And Uses</i>	<u>312,101</u>	<u>262,101</u>	<u>301,187</u>	<u>39,086</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	236,584	(70,039)	174,846	244,885
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>672,948</u>	<u>672,948</u>	<u>672,948</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 909,532</u>	<u>\$ 602,909</u>	<u>\$ 847,794</u>	<u>\$ 244,885</u>

*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, 2002

	<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	\$ 245,340	\$ 202,542	\$ (42,798)
<i>Total Revenues</i>	<u>226,400</u>	<u>245,340</u>	<u>202,542</u>	<u>(42,798)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Public Works</i>				
Personal services.....	48,775	49,375	48,530	845
Professional services.....	183,679	183,679	179,062	4,617
Capital outlays.....		50,940	50,433	507
<i>Total Expenditures</i>	<u>232,454</u>	<u>283,994</u>	<u>278,025</u>	<u>5,969</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,054)	(38,654)	(75,483)	(36,829)
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	55,469	55,469	73,519	18,050
<i>Total Other Financing Sources And Uses</i>	<u>55,469</u>	<u>55,469</u>	<u>73,519</u>	<u>18,050</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	49,415	16,815	(1,964)	(18,779)
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>1,910</u>	<u>1,910</u>	<u>1,910</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 51,325</u>	<u>\$ 18,725</u>	<u>\$ (54)</u>	<u>\$ (18,779)</u>

*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, 2002

	<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	\$ 224,224	\$ 79,224
Miscellaneous.....	3,600	3,600	4,388	788
<i>Total Revenues.....</i>	<u>148,600</u>	<u>148,600</u>	<u>228,612</u>	<u>80,012</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Sanitary Engineering</i>				
Personal services.....	386,595	386,595	278,053	108,542
Professional services.....	28,771	28,971	13,697	15,274
Operating expenditures.....	22,454	22,254	11,055	11,199
Capital outlays.....	50,100	50,100	33,271	16,829
<i>Total Expenditures.....</i>	<u>487,920</u>	<u>487,920</u>	<u>336,076</u>	<u>151,844</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>(339,320)</u>	<u>(339,320)</u>	<u>(107,464)</u>	<u>231,856</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	343,394	343,394	115,212	(228,182)
<i>Total Other Financing Sources And Uses.....</i>	<u>343,394</u>	<u>343,394</u>	<u>115,212</u>	<u>(228,182)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	4,074	4,074	7,748	3,674
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	963	963	963	0
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 5,037</u>	<u>\$ 5,037</u>	<u>\$ 8,711</u>	<u>\$ 3,674</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, 2002

	<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.....	\$ 1,905,000	\$ 1,905,000	\$ 2,080,875	\$ 175,875
Intergovernmental.....			1,000	1,000
Miscellaneous.....			25,876	25,876
<i>Total Revenues</i>	<u>1,905,000</u>	<u>1,905,000</u>	<u>2,107,751</u>	<u>202,751</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
Personal services.....	586,473	627,235	622,020	5,215
Professional services.....	844,269	931,469	884,687	46,782
Operating expenditures.....	1,047,953	904,403	799,934	104,469
Debt service.....	6,540	6,540	6,540	0
Capital outlays.....	92,491	93,629	77,755	15,874
<i>Total Expenditures</i>	<u>2,577,726</u>	<u>2,563,276</u>	<u>2,390,936</u>	<u>172,340</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(672,726)</u>	<u>(658,276)</u>	<u>(283,185)</u>	<u>375,091</u>
<i>Other Financing Sources and Uses</i>				
Operating transfers in.....			656,828	656,828
Operating transfers out.....	<u>(57,769)</u>	<u>(730,347)</u>	<u>(730,347)</u>	<u>0</u>
<i>Total Other Financing Sources and Uses</i>	<u>(57,769)</u>	<u>(730,347)</u>	<u>(73,519)</u>	<u>656,828</u>
<i>Excess (Deficiency) of Revenues And Other Financing Sources</i>				
<i>Over Expenditures And Other Uses</i>	<u>(730,495)</u>	<u>(1,388,623)</u>	<u>(356,704)</u>	<u>1,031,919</u>
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>2,150,554</u>	<u>2,150,554</u>	<u>2,150,554</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,420,059</u>	<u>\$ 761,931</u>	<u>\$ 1,793,850</u>	<u>\$ 1,031,919</u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 1,100,000	\$ 1,100,000	\$ 1,085,029	\$ (14,971)
<i>Total Revenues</i>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,085,029</u>	<u>(14,971)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Environment and Public Works</i>				
<i>Solid Waste Administration</i>				
<i>Total Expenditures</i>	0	0	0	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	1,100,000	1,100,000	1,085,029	(14,971)
<i>Other Financing Sources and Uses</i>				
Operating transfers out.....		(656,828)	(656,828)	0
<i>Total Other Financing Sources and Uses</i>	<u>0</u>	<u>(656,828)</u>	<u>(656,828)</u>	<u>0</u>
<i>Excess (Deficiency) of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	1,100,000	443,172	428,201	(14,971)
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>5,394,015</u>	<u>5,394,015</u>	<u>5,394,015</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 6,494,015</u>	<u>\$ 5,837,187</u>	<u>\$ 5,822,216</u>	<u>\$ (14,971)</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, 2002

	<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.....	\$ 146,000	\$ 146,000	\$ 151,361	\$ 5,361
Miscellaneous.....			592	592
<i>Total Revenues</i>	<u>146,000</u>	<u>146,000</u>	<u>151,953</u>	<u>5,953</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Auditor</i>				
Personal services.....	123,589	126,364	126,364	0
Professional services.....	4,275	1,500	1,020	480
Operating expenditures.....	<u>17,976</u>	<u>17,976</u>	<u>15,718</u>	<u>2,258</u>
<i>Total Expenditures</i>	<u>145,840</u>	<u>145,840</u>	<u>143,102</u>	<u>2,738</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	160	160	8,851	8,691
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>24,021</u>	<u>24,021</u>	<u>24,021</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 24,181</u>	<u>\$ 24,181</u>	<u>\$ 32,872</u>	<u>\$ 8,691</u>

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

For the Year Ended December 31, 2002

	<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>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
<i>Total Expenditures.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Other Financing Sources And Uses</i>				
<i>Operating transfers out.....</i>	<u>0</u>	<u>(146,085)</u>	<u>(146,085)</u>	<u>0</u>
<i>Total Other Financing Sources And Uses.....</i>	<u>0</u>	<u>(146,085)</u>	<u>(146,085)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses.....</i>				
	<u>0</u>	<u>(146,085)</u>	<u>(146,085)</u>	<u>0</u>
<i>Fund Balance (Deficit) At Beginning Of Year.....</i>				
	<u>146,085</u>	<u>146,085</u>	<u>146,085</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year.....</i>				
	<u>\$ 146,085</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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, 2002

	<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.....	\$ 25,323	\$ 25,323	\$ 10,721	\$ (14,602)
<i>Total Revenues</i>	<u>25,323</u>	<u>25,323</u>	<u>10,721</u>	<u>(14,602)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Professional services.....	6,000	6,000		6,000
Capital outlays.....	<u>26,137</u>	<u>26,137</u>	<u>2,459</u>	<u>23,678</u>
<i>Total Expenditures</i>	<u>32,137</u>	<u>32,137</u>	<u>2,459</u>	<u>29,678</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(6,814)	(6,814)	8,262	15,076
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>15,459</u>	<u>15,459</u>	<u>15,459</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 8,645</u>	<u>\$ 8,645</u>	<u>\$ 23,721</u>	<u>\$ 15,076</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, 2002

	<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.....	\$ 49,400	\$ 49,400	\$ 48,136	\$ (1,264)
<i>Total Revenues</i>	<u>49,400</u>	<u>49,400</u>	<u>48,136</u>	<u>(1,264)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Domestic Relations Court</i>				
Personal services.....	13,893	13,893	11,527	2,366
Professional services.....	17,909	17,909	17,170	739
Operating expenditures.....	4,940	4,940	1,528	3,412
Capital outlays.....	<u>29,576</u>	<u>2,930</u>	<u>2,917</u>	<u>13</u>
<i>Total Expenditures</i>	<u>66,318</u>	<u>39,672</u>	<u>33,142</u>	<u>6,530</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(16,918)	9,728	14,994	5,266
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>75,024</u>	<u>75,024</u>	<u>75,024</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 58,106</u>	<u>\$ 84,752</u>	<u>\$ 90,018</u>	<u>\$ 5,266</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, 2002

	<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	\$ 77,370	\$ 3,370
<i>Total Revenues</i>	<u>74,000</u>	<u>74,000</u>	<u>77,370</u>	<u>3,370</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Probate Court</i>				
Personal services.....	48,467	52,767	51,438	1,329
Professional services.....	<u>43,820</u>	<u>45,843</u>	<u>45,843</u>	<u>0</u>
<i>Total Expenditures</i>	<u>92,287</u>	<u>98,610</u>	<u>97,281</u>	<u>1,329</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(18,287)	(24,610)	(19,911)	4,699
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>247,070</u>	<u>247,070</u>	<u>247,070</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 228,783</u>	<u>\$ 222,460</u>	<u>\$ 227,159</u>	<u>\$ 4,699</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, 2002

	<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.....	\$ 47,764	\$ 71,142	\$ 61,806	\$ (9,336)
<i>Total Revenues</i>	<u>47,764</u>	<u>71,142</u>	<u>61,806</u>	<u>(9,336)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Professional services.....		7,200	5,464	1,736
Operating expenditures.....		12,708	12,708	0
Capital outlays.....		66,824	63,572	3,252
<i>Total Expenditures</i>	<u>0</u>	<u>86,732</u>	<u>81,744</u>	<u>4,988</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	47,764	(15,590)	(19,938)	(4,348)
<i>Fund Balance (Deficit) At Beginning Of Year</i>	<u>107,428</u>	<u>107,428</u>	<u>107,428</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>	<u>\$ 155,192</u>	<u>\$ 91,838</u>	<u>\$ 87,490</u>	<u>\$ (4,348)</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, 2002

	<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.....	\$ 129,800	\$ 129,800	\$ 141,615	\$ 11,815
<i>Total Revenues</i>	<u>129,800</u>	<u>129,800</u>	<u>141,615</u>	<u>11,815</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Common Pleas Court</i>				
Personal services.....	25,700	25,700	22,175	3,525
Professional services.....	51,000	58,000	57,725	275
Operating expenditures.....	7,000	7,000	4,563	2,437
Capital outlays.....	111,000	111,000	67,734	43,266
<i>Total Expenditures</i>	<u>194,700</u>	<u>201,700</u>	<u>152,197</u>	<u>49,503</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(64,900)	(71,900)	(10,582)	61,318
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>335,677</u>	<u>335,677</u>	<u>335,677</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 270,777</u>	<u>\$ 263,777</u>	<u>\$ 325,095</u>	<u>\$ 61,318</u>

*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, 2002

	<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	\$ 6,173	\$ (8,827)
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>6,173</u>	<u>(8,827)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Professional services.....	10,640	10,640	9,699	941
<i>Total Expenditures</i>	<u>10,640</u>	<u>10,640</u>	<u>9,699</u>	<u>941</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	4,360	4,360	(3,526)	(7,886)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>82,829</u>	<u>82,829</u>	<u>82,829</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 87,189</u>	<u>\$ 87,189</u>	<u>\$ 79,303</u>	<u>\$ (7,886)</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, 2002

	<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.....	\$ 48,000	\$ 48,000	\$ 20,696	\$ (27,304)
<i>Total Revenues</i>	<u>48,000</u>	<u>48,000</u>	<u>20,696</u>	<u>(27,304)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Operating expenditures.....	10,000	6,000	4,155	1,845
Capital outlays.....	10,000	93,160	92,532	628
<i>Total Expenditures</i>	<u>20,000</u>	<u>99,160</u>	<u>96,687</u>	<u>2,473</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	28,000	(51,160)	(75,991)	(24,831)
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>190,951</u>	<u>190,951</u>	<u>190,951</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 218,951</u>	<u>\$ 139,791</u>	<u>\$ 114,960</u>	<u>\$ (24,831)</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, 2002

	<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.....	\$ 860,397	\$ 860,397	\$ 1,110,540	\$ 250,143
<i>Total Revenues</i>	<u>860,397</u>	<u>860,397</u>	<u>1,110,540</u>	<u>250,143</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	814,315	893,715	776,595	117,120
Professional services.....	19,454	11,106	6,163	4,943
Operating expenditures.....	38,386	43,935	30,408	13,527
Debt service.....	6,900	6,900	6,900	0
Capital outlays.....	520	9,919	9,145	774
<i>Total Expenditures</i>	<u>879,575</u>	<u>965,575</u>	<u>829,211</u>	<u>136,364</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(19,178)	(105,178)	281,329	386,507
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>487,393</u>	<u>487,393</u>	<u>487,393</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 468,215</u>	<u>\$ 382,215</u>	<u>\$ 768,722</u>	<u>\$ 386,507</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, 2002

	<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.....	\$ _____	\$ _____	\$ 56,140	\$ 56,140
<i>Total Revenues</i>	0	0	56,140	56,140
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Juvenile Court</i>				
Personal services.....	176,730	176,730	169,934	6,796
Professional services.....	106,000	97,943	78,516	19,427
Operating expenditures.....	12,480	12,480	1,442	11,038
Capital outlays.....	4,790	4,790	4,386	404
<i>Total Expenditures</i>	300,000	291,943	254,278	37,665
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(300,000)	(291,943)	(198,138)	93,805
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	300,000	300,000	602,186	302,186
Operating transfers out.....	(55,301)	(63,357)	(63,357)	0
<i>Total Other Financing Sources And Uses</i>	244,699	236,643	538,829	302,186
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(55,301)	(55,300)	340,691	395,991
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	(13,542)	(13,542)	(13,542)	0
<i>Fund Balance (Deficit) At End Of Year</i>				
	\$ <u>(68,843)</u>	\$ <u>(68,842)</u>	\$ <u>327,149</u>	\$ <u>395,991</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, 2002

	<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.....	\$ 52,858	\$ 52,858	\$ 61,618	\$ 8,760
<i>Total Revenues</i>	<u>52,858</u>	<u>52,858</u>	<u>61,618</u>	<u>8,760</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	26,088	26,088	9,431	16,657
Professional services.....	23,058	23,058	15,767	7,291
Operating expenditures.....	<u>28,598</u>	<u>28,598</u>	<u>18,411</u>	<u>10,187</u>
<i>Total Expenditures</i>	<u>77,744</u>	<u>77,744</u>	<u>43,609</u>	<u>34,135</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(24,886)	(24,886)	18,009	42,895
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>159,769</u>	<u>159,769</u>	<u>159,769</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 134,883</u>	<u>\$ 134,883</u>	<u>\$ 177,778</u>	<u>\$ 42,895</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, 2002

	<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.....	\$ 79,900	\$ 104,900	\$ 156,884	\$ 51,984
<i>Total Revenues</i>	<u>79,900</u>	<u>104,900</u>	<u>156,884</u>	<u>51,984</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	39,132	39,132	15,260	23,872
Professional services.....	27,761	27,761	21,778	5,983
Operating expenditures.....	28,028	25,028	18,943	6,085
Capital outlays.....	33,545	16,545	15,954	591
<i>Total Expenditures</i>	<u>128,466</u>	<u>108,466</u>	<u>71,935</u>	<u>36,531</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(48,566)	(3,566)	84,949	88,515
<i>Other Financing Sources And Uses</i>				
Operating transfers out.....		(90,000)	(90,000)	0
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>0</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	(48,566)	(93,566)	(5,051)	88,515
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>99,045</u>	<u>99,045</u>	<u>99,045</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 50,479</u>	<u>\$ 5,479</u>	<u>\$ 93,994</u>	<u>\$ 88,515</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, 2002

	<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	\$ 126,111	\$ 51,111
Miscellaneous.....			300	300
<i>Total Revenues.....</i>	<u>75,000</u>	<u>75,000</u>	<u>126,411</u>	<u>51,411</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>District Courts</i>				
Personal services.....	<u>69,313</u>	<u>71,313</u>	<u>67,099</u>	<u>4,214</u>
<i>Total Expenditures.....</i>	<u>69,313</u>	<u>71,313</u>	<u>67,099</u>	<u>4,214</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	5,687	3,687	59,312	55,625
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>242,563</u>	<u>242,563</u>	<u>242,563</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 248,250</u>	<u>\$ 246,250</u>	<u>\$ 301,875</u>	<u>\$ 55,625</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, 2002

	<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.....	\$ 450,000	\$ 450,000	\$ 615,220	\$ 165,220
<i>Total Revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>615,220</u>	<u>165,220</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>Judicial and Law Enforcement</i>				
<i>Prosecutor</i>				
Personal services.....	196,725	197,525	195,961	1,564
Professional services.....	91,000	91,113	69,348	21,765
Operating expenditures.....	24,765	23,852	4,826	19,026
Capital outlays.....	<u>10,000</u>	<u>10,000</u>	<u>7,464</u>	<u>2,536</u>
<i>Total Expenditures</i>	<u>322,490</u>	<u>322,490</u>	<u>277,599</u>	<u>44,891</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	127,510	127,510	337,621	210,111
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year</i>	<u>1,791,353</u>	<u>1,791,353</u>	<u>1,791,353</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year</i>	<u>\$ 1,918,863</u>	<u>\$ 1,918,863</u>	<u>\$ 2,128,974</u>	<u>\$ 210,111</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, 2002

	<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	\$ 731,032	\$ 5,874
Other taxes.....			1,274	1,274
<i>Total Revenues.....</i>	<u>725,158</u>	<u>725,158</u>	<u>732,306</u>	<u>7,148</u>
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	412,306	414,306	421,267	(6,961)
Professional services.....	178,568	156,231	99,094	57,137
Operating expenditures.....	12,250	12,587	5,467	7,120
Capital outlays.....	17,000	17,000	12,211	4,789
<i>Total Expenditures.....</i>	<u>620,124</u>	<u>600,124</u>	<u>538,039</u>	<u>62,085</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	105,034	125,034	194,267	69,233
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>1,029,671</u>	<u>1,029,671</u>	<u>1,029,671</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 1,134,705</u>	<u>\$ 1,154,705</u>	<u>\$ 1,223,938</u>	<u>\$ 69,233</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, 2002

	<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	\$ 129,852	\$ 6,852
Miscellaneous.....			217	217
Total Revenues.....	123,000	123,000	130,069	7,069
<i>Expenditures:</i>				
<i>Current:</i>				
<i>General Government</i>				
<i>Treasurer</i>				
Personal services.....	78,228	78,228	73,671	4,557
Professional services.....	44,262	39,435	29,352	10,083
Operating expenditures.....	510	2,950	509	2,441
Capital outlays.....		2,387	1,853	534
Total Expenditures.....	123,000	123,000	105,385	17,615
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures.....</i>	0	0	24,684	24,684
<i>Fund Balance (Deficit) At</i>				
<i>Beginning Of Year.....</i>	<u>189,058</u>	<u>189,058</u>	<u>189,058</u>	<u>0</u>
<i>Fund Balance (Deficit) At</i>				
<i>End Of Year.....</i>	<u>\$ 189,058</u>	<u>\$ 189,058</u>	<u>\$ 213,742</u>	<u>\$ 24,684</u>

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

For the Year Ended December 31, 2002

	<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.....	\$ 117,347	\$ 117,347	\$ 113,268	\$ (4,079)
Miscellaneous.....			51	51
<i>Total Revenues</i>	<u>117,347</u>	<u>117,347</u>	<u>113,319</u>	<u>(4,028)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	105,700	105,700	105,700	0
Interest and fiscal charges.....	11,647	11,647	11,640	7
<i>Total Expenditures</i>	<u>117,347</u>	<u>117,347</u>	<u>117,340</u>	<u>7</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	0	0	(4,021)	(4,021)
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....			16,826	16,826
<i>Total Other Financing Sources And Uses</i>	<u>0</u>	<u>0</u>	<u>16,826</u>	<u>16,826</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	0	12,805	12,805
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>51,527</u>	<u>51,527</u>	<u>51,527</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 51,527</u>	<u>\$ 51,527</u>	<u>\$ 64,332</u>	<u>\$ 12,805</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, 2002

	<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.....	\$ 141,536	\$ 169,984	\$ 161,856	\$ (8,128)
Miscellaneous.....			1,918	1,918
<i>Total Revenues</i>	<u>141,536</u>	<u>169,984</u>	<u>163,774</u>	<u>(6,210)</u>
<i>Expenditures:</i>				
<i>Debt Service:</i>				
Principal retirement.....	82,685	93,407	93,405	2
Interest and fiscal charges.....	61,381	79,107	78,772	335
<i>Total Expenditures</i>	<u>144,066</u>	<u>172,514</u>	<u>172,177</u>	<u>337</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	<u>(2,530)</u>	<u>(2,530)</u>	<u>(8,403)</u>	<u>(5,873)</u>
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	<u>2,530</u>	<u>2,530</u>	<u>0</u>	<u>(2,530)</u>
<i>Total Other Financing Sources And Uses</i>	<u>2,530</u>	<u>2,530</u>	<u>0</u>	<u>(2,530)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	0	(8,403)	(8,403)
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>1,958,500</u>	<u>1,958,500</u>	<u>1,958,500</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 1,958,500</u>	<u>\$ 1,958,500</u>	<u>\$ 1,950,097</u>	<u>\$ (8,403)</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, 2002

	<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.....	1,625,000	1,625,000	1,625,000	0
Interest and fiscal charges.....	1,030,749	1,030,799	1,030,797	2
<i>Total Expenditures</i>	<u>2,655,749</u>	<u>2,655,799</u>	<u>2,655,797</u>	<u>2</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(2,655,749)	(2,655,799)	(2,655,797)	2
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	2,655,749	3,144,752	2,435,571	(709,181)
Operating transfers out.....		(488,953)	(488,953)	0
<i>Total Other Financing Sources And Uses</i>	<u>2,655,749</u>	<u>2,655,799</u>	<u>1,946,618</u>	<u>(709,181)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	0	(709,179)	(709,179)
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>709,179</u>	<u>709,179</u>	<u>709,179</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 709,179</u>	<u>\$ 709,179</u>	<u>\$ 0</u>	<u>\$ (709,179)</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, 2002

	<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.....	485,000	485,000	485,000	0
Interest and fiscal charges.....	566,410	566,410	566,409	1
<i>Total Expenditures</i>	<u>1,051,410</u>	<u>1,051,410</u>	<u>1,051,409</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,051,410)	(1,051,410)	(1,051,409)	1
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	1,051,410	1,255,165	846,573	(408,592)
Operating transfers out.....		(203,755)	(203,755)	0
<i>Total Other Financing Sources And Uses</i>	<u>1,051,410</u>	<u>1,051,410</u>	<u>642,818</u>	<u>(408,592)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	0	(408,591)	(408,591)
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>1,192,601</u>	<u>1,192,601</u>	<u>1,192,601</u>	<u>0</u>
<i>Fund Balance (Deficit) At End Of Year</i>				
	<u>\$ 1,192,601</u>	<u>\$ 1,192,601</u>	<u>\$ 784,010</u>	<u>\$ (408,591)</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, 2002

	<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.....	705,000	705,000	705,000	0
Interest and fiscal charges.....	625,126	625,126	625,125	1
<i>Total Expenditures</i>	<u>1,330,126</u>	<u>1,330,126</u>	<u>1,330,125</u>	<u>1</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenditures</i>	(1,330,126)	(1,330,126)	(1,330,125)	1
<i>Other Financing Sources And Uses</i>				
Operating transfers in.....	<u>1,330,126</u>	<u>1,330,126</u>	<u>1,330,125</u>	<u>(1)</u>
<i>Total Other Financing Sources And Uses</i>	<u>1,330,126</u>	<u>1,330,126</u>	<u>1,330,125</u>	<u>(1)</u>
<i>Excess (Deficiency) Of Revenues And Other Financing Sources Over Expenditures And Other Uses</i>				
	0	0	0	0
<i>Fund Balance (Deficit) At Beginning Of Year</i>				
	<u>38,350</u>	<u>38,350</u>	<u>38,350</u>	<u>0</u>
<i>Fund Balance (Deficit) At 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, 2002

	<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.....	\$ 29,295,753	\$ 29,295,753	\$ 28,652,426	\$ (643,327)
Other.....	77,900	77,900	193,856	115,956
<i>Total Revenues.....</i>	<u>29,373,653</u>	<u>29,373,653</u>	<u>28,846,282</u>	<u>(527,371)</u>
<i>Expenses:</i>				
Personal services.....	4,090,264	4,150,264	3,882,796	267,468
Professional services.....	1,556,478	1,460,792	1,320,790	140,002
Operating expenses.....	21,612,664	22,340,237	22,194,031	146,206
Debt service.....	5,059,533	107,287	107,150	137
Capital outlays.....	439,288	501,436	466,030	35,406
<i>Total Expenses.....</i>	<u>32,758,227</u>	<u>28,560,016</u>	<u>27,970,797</u>	<u>589,219</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(3,384,574)</u>	<u>813,637</u>	<u>875,485</u>	<u>61,848</u>
Operating transfers in.....	499,605	499,605	599,428	99,823
Operating transfers out.....	(2,000,000)	(7,115,852)	(7,096,884)	18,968
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses And Operating Transfers.....</i>	<u>(4,884,969)</u>	<u>(5,802,610)</u>	<u>(5,621,971)</u>	<u>180,639</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>12,976,945</u>	<u>12,976,945</u>	<u>12,976,945</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 8,091,976</u>	<u>\$ 7,174,335</u>	<u>\$ 7,354,974</u>	<u>\$ 180,639</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, 2002

	<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.....	\$ 35,264,487	\$ 35,264,487	\$ 35,424,229	\$ 159,742
Other.....	248,250	248,250	233,156	(15,094)
<i>Total Revenues.....</i>	<u>35,512,737</u>	<u>35,512,737</u>	<u>35,657,385</u>	<u>144,648</u>
<i>Expenses:</i>				
Personal services.....	8,779,543	9,463,043	9,061,320	401,723
Professional services.....	1,822,044	1,824,470	1,475,353	349,117
Operating expenses.....	15,498,362	16,211,206	15,532,225	678,981
Debt service.....	9,795,975	4,133,543	4,130,606	2,937
Capital outlays.....	834,555	901,947	705,194	196,753
<i>Total Expenses.....</i>	<u>36,730,479</u>	<u>32,534,209</u>	<u>30,904,698</u>	<u>1,629,511</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(1,217,742)</u>	<u>2,978,528</u>	<u>4,752,687</u>	<u>1,774,159</u>
Operating transfers in.....	480,939	480,939	953,458	472,519
Operating transfers out.....	(2,118,000)	(8,055,376)	(7,961,881)	93,495
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses And Operating Transfers.....</i>	<u>(2,854,803)</u>	<u>(4,595,909)</u>	<u>(2,255,736)</u>	<u>2,340,173</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>15,548,597</u>	<u>15,548,597</u>	<u>15,548,597</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 12,693,794</u>	<u>\$ 10,952,688</u>	<u>\$ 13,292,861</u>	<u>\$ 2,340,173</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, 2002

	<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.....	\$ 21,660,301	\$ 21,660,301	\$ 22,699,182	\$ 1,038,881
Other.....	167,000	167,000	5,445,776	5,278,776
<i>Total Revenues.....</i>	<u>21,827,301</u>	<u>21,827,301</u>	<u>28,144,958</u>	<u>6,317,657</u>
<i>Expenses:</i>				
Personal services.....	4,177,820	4,286,920	4,170,716	116,204
Professional services.....	1,716,970	1,847,313	1,684,373	162,940
Operating expenses.....	9,767,775	10,343,286	10,167,736	175,550
Debt service.....	158,000	229,500	220,962	8,538
Capital outlays.....	1,933,273	2,921,549	2,731,334	190,215
<i>Total Expenses.....</i>	<u>17,753,838</u>	<u>19,628,568</u>	<u>18,975,121</u>	<u>653,447</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	4,073,463	2,198,733	9,169,837	6,971,104
Operating transfers in.....	690,959	690,959	1,274,702	583,743
Operating transfers out.....	(6,702,481)	(10,392,481)	(10,144,516)	247,965
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses And Operating Transfers.....</i>	(1,938,059)	(7,502,789)	300,023	7,802,812
<i>Fund Equity At Beginning Of Year.....</i>	<u>26,645,144</u>	<u>26,645,144</u>	<u>26,645,144</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 24,707,085</u>	<u>\$ 19,142,355</u>	<u>\$ 26,945,167</u>	<u>\$ 7,802,812</u>

Nonmajor Enterprise Funds

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:

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. In addition, the fund was used to account for the construction of a new parking facility, completed during 2002, to service the County Reibold Building. The facilities serve both County employees and the general public.

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

*Combining Statement of Net Assets
Nonmajor Enterprise Funds*

December 31, 2002

	<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..... \$	606,752	\$ 2,089,738	\$ 2,696,490
Cash and cash equivalents--segregated accounts.....		500	500
Net receivables:			
Accounts.....	10,005	763,182	773,187
Accrued interest.....		39,174	39,174
<i>Total receivables.....</i>	<u>10,005</u>	<u>802,356</u>	<u>812,361</u>
Due from other funds.....	8,697		8,697
Inventory of supplies.....	433	39,656	40,089
<i>Total current assets.....</i>	<u>625,887</u>	<u>2,932,250</u>	<u>3,558,137</u>
<i>Noncurrent assets:</i>			
<i>Restricted Assets:</i>			
Equity in pooled cash and cash equivalents.....	775,139	1,989,509	2,764,648
<i>Total restricted assets.....</i>	<u>775,139</u>	<u>1,989,509</u>	<u>2,764,648</u>
<i>Capital assets in service:</i>			
Land.....	1,300,000		1,300,000
Buildings, structures and improvements.....	17,173,811	4,515,645	21,689,456
Furniture, fixtures and equipment.....	25,249	464,373	489,622
Less: Accumulated depreciation.....	(2,590,226)	(4,023,291)	(6,613,517)
Construction-in-progress.....		17,617,303	17,617,303
<i>Total net capital assets.....</i>	<u>15,908,834</u>	<u>18,574,030</u>	<u>34,482,864</u>
<i>Total noncurrent assets.....</i>	<u>16,683,973</u>	<u>20,563,539</u>	<u>37,247,512</u>
<i>Total Assets.....</i>	<u>17,309,860</u>	<u>23,495,789</u>	<u>40,805,649</u>
<i>Liabilities</i>			
<i>Current Liabilities:</i>			
Accounts payable.....	32,010	294,117	326,127
Due to other funds.....	2,459	24,758	27,217
Due to other governments.....		88,399	88,399
Accrued wages and benefits.....	8,533	603,024	611,557
Current portion of long-term notes.....			0
Current portion of general obligation bonds.....	435,000	220,000	655,000
Accrued interest on general obligation bonds.....	75,404	45,774	121,178
Current portion of capitalized leases.....		3,829	3,829
Current portion of compensated absences.....		103,791	103,791
<i>Total current liabilities.....</i>	<u>553,406</u>	<u>1,383,692</u>	<u>1,937,098</u>
<i>Current liabilities payable from restricted assets:</i>			
Construction contracts.....	296,897	982,765	1,279,662
<i>Total current liabilities payable from restricted assets.....</i>	<u>296,897</u>	<u>982,765</u>	<u>1,279,662</u>
<i>Long-term liabilities:</i>			
<i>(net of current portions)</i>			
General obligation bonds.....	6,685,000	10,080,000	16,765,000
Less: Unamortized general obligation bond charges.....	(227,370)		(227,370)
Capitalized leases.....		9,657	9,657
Compensated absences.....	2,471	324,090	326,561
<i>Total long-term liabilities.....</i>	<u>6,460,101</u>	<u>10,413,747</u>	<u>16,873,848</u>
<i>Total Liabilities.....</i>	<u>7,310,404</u>	<u>12,780,204</u>	<u>20,090,608</u>
<i>Net Assets</i>			
Invested in capital assets, net of related debt.....	9,016,204	8,260,544	17,276,748
Unrestricted.....	983,252	2,455,041	3,438,293
<i>Total net assets.....</i> \$	<u><u>9,999,456</u></u>	<u><u>10,715,585</u></u>	<u><u>20,715,041</u></u>

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

For The Year Ended December 31, 2002

	<i>Parking Facilities</i>	<i>Stillwater Center</i>	<i>Totals</i>
<i>Operating Revenues:</i>			
Charges for services.....	\$ 1,027,341	\$ 9,244,505	\$ 10,271,846
Other revenue.....	<u>63,307</u>	<u>32,003</u>	<u>95,310</u>
<i>Total Operating Revenues</i>	<u>1,090,648</u>	<u>9,276,508</u>	<u>10,367,156</u>
<i>Operating Expenses:</i>			
Personal services.....	175,828	7,389,777	7,565,605
Materials and supplies.....	18,188	816,825	835,013
Contractual services.....	107,163	1,383,767	1,490,930
Utilities.....	37,354	251,778	289,132
Depreciation.....	204,956	181,255	386,211
Other expenses.....	<u>111,148</u>	<u>510,228</u>	<u>621,376</u>
<i>Total Operating Expenses</i>	<u>654,637</u>	<u>10,533,630</u>	<u>11,188,267</u>
<i>Operating Income (Loss)</i>	436,011	(1,257,122)	(821,111)
<i>Nonoperating Revenues (Expenses)</i>			
Interest expense and fiscal charges.....	(211,817)	(789)	(212,606)
Gain (loss) from disposal of fixed assets.....	<u> </u>	<u>(520,721)</u>	<u>(520,721)</u>
<i>Total Nonoperating Revenues (Expenses)</i>	<u>(211,817)</u>	<u>(521,510)</u>	<u>(733,327)</u>
<i>Income (Loss) Before Operating Transfers</i>	224,194	(1,778,632)	(1,554,438)
Transfers in.....	500,000	1,931,865	2,431,865
Transfers out.....	<u> </u>	<u>(1,122,565)</u>	<u>(1,122,565)</u>
<i>Net Income (Loss)</i>	<u>724,194</u>	<u>(969,332)</u>	<u>(245,138)</u>
<i>Total Net Assets (Deficit) At</i>			
<i>Beginning Of Year</i>	<u>9,275,262</u>	<u>11,684,917</u>	<u>20,960,179</u>
<i>Total Net Assets (Deficit) At</i>			
<i>End Of Year</i>	<u>\$ 9,999,456</u>	<u>\$ 10,715,585</u>	<u>\$ 20,715,041</u>

Combining Statement of Cash Flows Nonmajor Enterprise Funds

For the Year Ended December 31, 2002

<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.....	\$ 923,869	\$ 9,228,512	\$ 10,152,381
Cash receipts from interfund services provided.....	107,081		107,081
Cash payments to employees for services.....	(129,437)	(5,490,616)	(5,620,053)
Cash payments to suppliers for goods and services.....	(185,150)	(2,740,338)	(2,925,488)
Cash payments for interfund services used.....	(143,671)	(1,945,792)	(2,089,463)
Other operating cash receipts.....	63,655	32,003	95,658
<i>Net cash provided by (used for) operating activities.....</i>	<u>636,347</u>	<u>(916,231)</u>	<u>(279,884)</u>
<i>Cash flows from noncapital financing activities:</i>			
Transfers in from other funds.....	500,000	1,931,865	2,431,865
Transfers out to other funds.....		(1,122,565)	(1,122,565)
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>500,000</u>	<u>809,300</u>	<u>1,309,300</u>
<i>Cash flows from capital and related financing activities:</i>			
Principal paid on capital leases.....		(9,136)	(9,136)
Interest paid on capital leases.....		(789)	(789)
Principal paid on general obligation bonds.....	(415,000)	(205,000)	(620,000)
Interest paid on general obligation bonds.....	(395,186)	(559,537)	(954,723)
Other fiscal charges paid.....	(50)		(50)
Acquisition and construction of capital assets.....	(6,208,212)	(6,078,825)	(12,287,037)
<i>Net cash provided by (used for) capital and related financing activities.....</i>	<u>(7,018,448)</u>	<u>(6,853,287)</u>	<u>(13,871,735)</u>
<i>Cash flows from investing activities:</i>			
Interest received on investments.....	6,242	217,470	223,712
<i>Net cash provided by (used for) investing activities.....</i>	<u>6,242</u>	<u>217,470</u>	<u>223,712</u>
Net increase (decrease) in cash and cash equivalents.....	(5,875,859)	(6,742,748)	(12,618,607)
Cash and cash equivalents at beginning of year.....	7,257,750	10,822,495	18,080,245
Cash and cash equivalents at end of year.....	<u>\$ 1,381,891</u>	<u>\$ 4,079,747</u>	<u>\$ 5,461,638</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>			
Operating income (loss).....	\$ 436,011	\$ (1,257,122)	\$ (821,111)
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>			
Depreciation.....	204,956	181,255	386,211
(Increase) decrease in accounts receivable.....	8,891	(15,993)	(7,102)
(Increase) decrease in due from other funds.....	(4,934)		(4,934)
(Increase) decrease in inventory of supplies.....	(433)	4,255	3,822
Increase (decrease) in accounts payable.....	(14,162)	(8,382)	(22,544)
Increase (decrease) in due to other funds.....	1,959	9,099	11,058
Increase (decrease) in due to other governments.....		16	16
Increase (decrease) in accrued wages and benefits.....	4,394	153,372	157,766
Increase (decrease) in compensated absences.....	(335)	17,269	16,934
<i>Total adjustments.....</i>	<u>200,336</u>	<u>340,891</u>	<u>541,227</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 636,347</u>	<u>\$ (916,231)</u>	<u>\$ (279,884)</u>

Noncash investing, capital and financing activities:

During 2002, the Stillwater Center fund entered into new borrowings under a capital lease agreement in the amount of \$17,438.

*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, 2002

	<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.....	\$ 763,500	\$ 915,800	\$ 1,030,950	\$ 115,150
Other.....			38,655	38,655
<i>Total Revenues.....</i>	<u>763,500</u>	<u>915,800</u>	<u>1,069,605</u>	<u>153,805</u>
<i>Expenses:</i>				
Personal services.....	148,537	205,436	169,719	35,717
Professional services.....	92,518	106,696	100,180	6,516
Operating expenses.....	177,460	179,275	169,216	10,059
Capital outlays.....	854	49,558	47,147	2,411
<i>Total Expenses.....</i>	<u>419,369</u>	<u>540,965</u>	<u>486,262</u>	<u>54,703</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>344,131</u>	<u>374,835</u>	<u>583,343</u>	<u>208,508</u>
Operating transfers in.....		5,000		(5,000)
Operating transfers out.....	(988,285)	(836,872)	(818,486)	18,386
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses And Operating Transfers.....</i>	<u>(644,154)</u>	<u>(457,037)</u>	<u>(235,143)</u>	<u>221,894</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>818,500</u>	<u>818,500</u>	<u>818,500</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 174,346</u>	<u>\$ 361,463</u>	<u>\$ 583,357</u>	<u>\$ 221,894</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, 2002

	<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.....	\$ 9,263,048	\$ 9,263,048	\$ 9,228,512	\$ (34,536)
Other.....	25,500	25,500	31,848	6,348
<i>Total Revenues.....</i>	<u>9,288,548</u>	<u>9,288,548</u>	<u>9,260,360</u>	<u>(28,188)</u>
<i>Expenses:</i>				
Personal services.....	7,856,164	7,293,782	7,251,935	41,847
Professional services.....	1,693,628	1,735,582	1,629,031	106,551
Operating expenses.....	1,101,952	1,570,597	1,497,138	73,459
Capital outlays.....	85,815	137,598	137,545	53
<i>Total Expenses.....</i>	<u>10,737,559</u>	<u>10,737,559</u>	<u>10,515,649</u>	<u>221,910</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>(1,449,011)</u>	<u>(1,449,011)</u>	<u>(1,255,289)</u>	<u>193,722</u>
Operating transfers in.....	1,531,865	1,531,865	1,531,865	0
Operating transfers out.....		(1,122,565)	(1,122,565)	0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses And Operating Transfers.....</i>	<u>82,854</u>	<u>(1,039,711)</u>	<u>(845,989)</u>	<u>193,722</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>2,618,069</u>	<u>2,618,069</u>	<u>2,618,069</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 2,700,923</u>	<u>\$ 1,578,358</u>	<u>\$ 1,772,080</u>	<u>\$ 193,722</u>

Internal Service Funds

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

<i>Printing Services</i>	The Printing Services Fund accounts for revenue earned from printing and binding services provided to County departments. Expenses of the fund are for administration and maintenance of the printing service operation.
<i>Mailroom</i>	This fund is used to account for the County's centralized mailroom for interoffice and outgoing mail. Charges are basically on a cost-reimbursement basis for postage as well as a small administrative fee.
<i>Stockroom</i>	The County operates a central storeroom which stocks a variety of supplies and serves departments on an as-needed basis. Revenue is derived from user charges, which are determined by item cost plus a standard markup for administrative cost.
<i>Service Depot</i>	The Service Depot provides gasoline and repair services on vehicles of the County, as well as other governmental units. Users are billed for costs incurred.
<i>Telecommunications</i>	The Telecommunications Fund is used to account for interdepartmental charges for the use of the telephone system.
<i>Other Data Services</i>	The Other Data Services Fund was established to account for certain centralized internet provider services which were made available to County departments.
<i>Health Insurance Admin./E.A.P.</i>	The County's Benefits Department centrally administers the various health insurance programs available to employees through outside providers. This fund is used to account for the operation of this activity, along with a special employee assistance program the County offers.
<i>ABA Self Insurance</i>	During 2002, the County started to self-insure 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, 2002

	Printing Services	Mailroom	Stockroom	Service Depot	Telecom- munications
<i>Assets</i>					
<i>Current assets:</i>					
Equity in pooled cash and cash equivalents.....	\$ 33,907	\$ 74,550	\$ 130,910	\$	\$ 1,699,961
Accounts receivable (net).....	6,491	219	10,614	101,997	70,580
Due from other funds.....	22,426	103,991	216,965	88,567	184,607
Inventory of supplies.....	23,712	45,827	102,800	29,162	14,248
<i>Total current assets</i>	<u>86,536</u>	<u>224,587</u>	<u>461,289</u>	<u>219,726</u>	<u>1,969,396</u>
<i>Noncurrent assets:</i>					
<i>Capital assets in service:</i>					
Furniture, fixtures and equipment.....	558,184	112,630	31,497	24,304	591,713
Less: Accumulated depreciation.....	(370,561)	(38,546)	(30,947)	(6,984)	(553,000)
<i>Total net capital assets</i>	<u>187,623</u>	<u>74,084</u>	<u>550</u>	<u>17,320</u>	<u>38,713</u>
<i>Total noncurrent assets</i>	<u>187,623</u>	<u>74,084</u>	<u>550</u>	<u>17,320</u>	<u>38,713</u>
<i>Total Assets</i>	<u>274,159</u>	<u>298,671</u>	<u>461,839</u>	<u>237,046</u>	<u>2,008,109</u>
<i>Liabilities</i>					
<i>Current Liabilities:</i>					
Accounts payable.....	54,727	111,511	391,543	93,587	149,218
Current portion of insurance claims payable.....					
Due to other funds.....	2,669	2,205	1,331	37,349	3,715
Due to other governments.....					
Accrued wages and benefits.....	13,581	8,654	7,812	6,779	6,480
Current portion of capitalized leases.....	32,739	5,599			
Current portion of compensated absences.....					4,472
<i>Total Current Liabilities</i>	<u>103,716</u>	<u>127,969</u>	<u>400,686</u>	<u>137,715</u>	<u>163,885</u>
<i>Long Term Liabilities:</i>					
Insurance claims payable (net of current portion).....					
Capitalized leases (net of current portion).....	40,558	12,425			
Compensated absences.....	51,656	11,154	5,297	29,514	9,907
<i>Total Long Term Liabilities</i>	<u>92,214</u>	<u>23,579</u>	<u>5,297</u>	<u>29,514</u>	<u>9,907</u>
<i>Total Liabilities</i>	<u>195,930</u>	<u>151,548</u>	<u>405,983</u>	<u>167,229</u>	<u>173,792</u>
<i>Net Assets</i>					
Invested in capital assets, net of related debt.....	114,326	56,060	550	17,320	38,713
Unrestricted.....	(36,097)	91,063	55,306	52,497	1,795,604
<i>Total Net Assets</i>	<u>\$ 78,229</u>	<u>\$ 147,123</u>	<u>\$ 55,856</u>	<u>\$ 69,817</u>	<u>\$ 1,834,317</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>
\$ 72,723	\$ 229,231	\$ 2,668,149 252,293	\$ 4,543,033 3,000	\$ 22,697,259 572,492 2,905,193	\$ 32,149,723 1,014,686 3,524,749 215,749
<u>72,723</u>	<u>229,231</u>	<u>2,920,442</u>	<u>4,546,033</u>	<u>26,174,944</u>	<u>36,904,907</u>
	5,435 (3,261)		13,437 (3,794)	24,167 (7,550)	1,361,367 (1,014,643)
<u>0</u>	<u>2,174</u>	<u>0</u>	<u>9,643</u>	<u>16,617</u>	<u>346,724</u>
<u>0</u>	<u>2,174</u>	<u>0</u>	<u>9,643</u>	<u>16,617</u>	<u>346,724</u>
<u>72,723</u>	<u>231,405</u>	<u>2,920,442</u>	<u>4,555,676</u>	<u>26,191,561</u>	<u>37,251,631</u>
	26,164 1,115 5,710 21,464	89,142 2,308,556	32,836 465,927 6,704 2,615 1,245	34,664 761,827 843 632,801 2,615 1,245	983,392 3,536,310 55,931 632,801 54,246 40,828 25,936
<u>0</u>	<u>54,453</u>	<u>2,397,698</u>	<u>509,327</u>	<u>1,433,995</u>	<u>5,329,444</u>
			2,868,548 3,140 6,697	5,090,902 3,141 20,387	7,959,450 59,264 168,343
<u>0</u>	<u>33,731</u>	<u>0</u>	<u>2,878,385</u>	<u>5,114,430</u>	<u>8,187,057</u>
<u>0</u>	<u>88,184</u>	<u>2,397,698</u>	<u>3,387,712</u>	<u>6,548,425</u>	<u>13,516,501</u>
<u>0</u>	<u>2,174</u>	<u>0</u>	<u>5,258</u>	<u>12,231</u>	<u>246,632</u>
<u>72,723</u>	<u>141,047</u>	<u>522,744</u>	<u>1,162,706</u>	<u>19,630,905</u>	<u>23,488,498</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>

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

For the Year Ended December 31, 2002

	<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.....	\$ 767,816	\$ 1,539,568	\$ 2,979,887	\$ 1,070,891	\$ 2,087,276
Other revenue.....	6,702		20	10,621	2,404
<i>Total Operating Revenues.....</i>	<u>774,518</u>	<u>1,539,568</u>	<u>2,979,907</u>	<u>1,081,512</u>	<u>2,089,680</u>
<i>Operating Expenses:</i>					
Personal services.....	398,607	203,991	214,608	237,708	264,250
Materials and supplies.....	148,877	855,143	1,504,608	780,622	7,545
Contractual services.....	181,990	493,994	1,221,381	149,366	95,996
Utilities.....					1,475,991
Depreciation.....	26,363	15,429	3,302	2,430	13,987
Insurance claims.....					
Other expenses.....	76,978		168,448	23,219	130
<i>Total Operating Expenses.....</i>	<u>832,815</u>	<u>1,568,557</u>	<u>3,112,347</u>	<u>1,193,345</u>	<u>1,857,899</u>
<i>Operating Income (Loss).....</i>	(58,297)	(28,989)	(132,440)	(111,833)	231,781
<i>Nonoperating Revenues (Expenses)</i>					
Interest expense and fiscal charges.....	(3,564)	(1,626)			
Gain (loss) from disposal of fixed assets.....	16,244			(88,157)	
Other nonoperating revenue (expense).....	(7,019)	(11,190)			
<i>Total Nonoperating Revenues (Expenses).....</i>	<u>5,661</u>	<u>(12,816)</u>	<u>0</u>	<u>(88,157)</u>	<u>0</u>
<i>Income (Loss) Before Transfers.....</i>	(52,636)	(41,805)	(132,440)	(199,990)	231,781
Transfers out.....					
<i>Change in Net Assets.....</i>	<u>(52,636)</u>	<u>(41,805)</u>	<u>(132,440)</u>	<u>(199,990)</u>	<u>231,781</u>
<i>Total Net Assets (Deficit) At</i>					
<i>Beginning Of Year.....</i>	<u>130,865</u>	<u>188,928</u>	<u>188,296</u>	<u>269,807</u>	<u>1,602,536</u>
<i>Total Net Assets (Deficit) At</i>					
<i>End Of Year.....</i>	<u>\$ 78,229</u>	<u>\$ 147,123</u>	<u>\$ 55,856</u>	<u>\$ 69,817</u>	<u>\$ 1,834,317</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>
\$ 35,997	\$ 362,249	\$ 8,481,960	\$ 1,547,430	\$ 3,493,467	\$ 22,366,541
		10,847	178	662,714	693,486
<u>35,997</u>	<u>362,249</u>	<u>8,492,807</u>	<u>1,547,608</u>	<u>4,156,181</u>	<u>23,060,027</u>
	185,210		111,053	120,594	1,736,021
	149	801	7,140	3,558	3,308,443
38,345	198,577	391,769	1,272,950	848,591	4,892,959
					1,475,991
	543		1,949	3,022	67,025
		7,577,493	2,717,149	1,677,647	11,972,289
	<u>15,657</u>		<u>23,345</u>	<u>11,544</u>	<u>319,321</u>
<u>38,345</u>	<u>400,136</u>	<u>7,970,063</u>	<u>4,133,586</u>	<u>2,664,956</u>	<u>23,772,049</u>
(2,348)	(37,887)	522,744	(2,585,978)	1,491,225	(712,022)
			(348)	(349)	(5,887)
					(71,913)
					(18,209)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(348)</u>	<u>(349)</u>	<u>(96,009)</u>
(2,348)	(37,887)	522,744	(2,586,326)	1,490,876	(808,031)
			(3,003,293)		(3,003,293)
<u>(2,348)</u>	<u>(37,887)</u>	<u>522,744</u>	<u>(5,589,619)</u>	<u>1,490,876</u>	<u>(3,811,324)</u>
<u>75,071</u>	<u>181,108</u>	<u>0</u>	<u>6,757,583</u>	<u>18,152,260</u>	<u>27,546,454</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>

*Combining Statement of Cash Flows
All Internal Service Funds*

For the Year Ended December 31, 2002

<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.....	\$ 64,585	\$ 38,692	\$ 86,268	\$ 196,174	\$ 229,754
Cash receipts from interfund services provided.....	693,842	1,457,326	2,842,227	780,060	1,802,861
Cash payments to employees for services.....	(290,282)	(156,430)	(150,053)	(161,967)	(205,590)
Cash payments to suppliers for goods and services.....	(365,632)	(1,336,551)	(2,599,438)	(780,118)	(1,491,079)
Cash payments for insurance claims.....					
Cash payments for interfund services used.....	(102,855)	(64,996)	(86,225)	(77,159)	(86,745)
Other operating cash receipts.....	6,702		414	620	566
Cash from other sources.....				35,946	
Other cash payments.....	(6,335)	(4,202)			
<i>Net cash provided by (used for) operating activities.....</i>	<u>25</u>	<u>(66,161)</u>	<u>93,193</u>	<u>(6,444)</u>	<u>249,767</u>
<i>Cash flows from noncapital financing activities:</i>					
Transfers out to other funds.....					
<i>Net cash provided by (used for) noncapital financing activities.....</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Cash flows from capital and related financing activities:</i>					
Principal paid on capital leases.....	(28,772)	(9,560)			
Interest paid on capital leases.....	(3,564)	(1,626)			
Acquisition and construction of capital assets.....		(37,624)		(7,225)	
<i>Net cash provided by (used for) capital and related financing activities...</i>	<u>(32,336)</u>	<u>(48,810)</u>	<u>0</u>	<u>(7,225)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents.....	(32,311)	(114,971)	93,193	(13,669)	249,767
Cash and cash equivalents at beginning of year.....	66,218	189,521	37,717	13,669	1,450,194
Cash and cash equivalents at end of year.....	<u>\$ 33,907</u>	<u>\$ 74,550</u>	<u>\$ 130,910</u>	<u>\$ 0</u>	<u>\$ 1,699,961</u>
<i>Reconciliation of operating income to net cash provided by operating activities:</i>					
Operating income (loss).....	\$ (58,297)	\$ (28,989)	\$ (132,440)	\$ (111,833)	\$ 231,781
<i>Adjustments to reconcile operating income to net cash provided by operating activities:</i>					
Depreciation.....	26,363	15,429	3,302	2,430	13,987
Miscellaneous nonoperating income (expense).....	(6,335)	(4,202)		35,946	
(Increase) decrease in accounts receivable.....	(2,556)	778	43	(68,574)	(29,752)
(Increase) decrease in due from other funds.....	(6,833)	(44,328)	(51,041)	(36,084)	(26,747)
(Increase) decrease in inventory of supplies.....	1,900	(45,827)	37,063	114,111	(3,975)
Increase (decrease) in accounts payable.....	11,258	35,461	231,164	39,237	57,721
Increase (decrease) in due to other funds.....	1,050	1,353	628	(199)	(1,135)
Increase (decrease) in due to other governments.....					
Increase (decrease) in accrued wages and benefits.....	1,608	1,923	2,685	(1,008)	4,982
Increase (decrease) in insurance claims payable.....					
Increase (decrease) in compensated absences.....	31,867	2,241	1,789	19,530	2,905
<i>Total adjustments.....</i>	<u>58,322</u>	<u>(37,172)</u>	<u>225,633</u>	<u>105,389</u>	<u>17,986</u>
<i>Net cash provided by (used for) operating activities.....</i>	<u>\$ 25</u>	<u>\$ (66,161)</u>	<u>\$ 93,193</u>	<u>\$ (6,444)</u>	<u>\$ 249,767</u>

Noncash investing, capital and financing activities:

During 2002, the Printing Services, Property/Casualty Risk Management and Workers' Compensation Risk Management funds entered into new borrowings under capital lease agreements in the amounts of \$57,346, \$6,053 and \$6,053, respectively.

<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>
\$ 2,945	\$ 8,779	\$ 1,020,710	\$ 6,225	\$ 191,992	\$ 1,846,124
33,052	353,470	7,415,465	1,542,205	3,062,607	19,983,115
	(143,289)		(84,873)	(86,825)	(1,279,309)
(38,345)	(189,506)	(182,819)	(1,280,855)	(440,470)	(8,704,813)
		(5,474,231)	(239,086)	(357,592)	(6,070,909)
	(40,840)	(120,609)	(36,359)	(120,609)	(736,397)
		9,633	178	662,714	680,827
					35,946
					(10,537)
<u>(2,348)</u>	<u>(11,386)</u>	<u>2,668,149</u>	<u>(92,565)</u>	<u>2,911,817</u>	<u>5,744,047</u>
			(3,003,293)		(3,003,293)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,003,293)</u>	<u>0</u>	<u>(3,003,293)</u>
			(1,668)	(1,667)	(41,667)
			(348)	(349)	(5,887)
					(44,849)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,016)</u>	<u>(2,016)</u>	<u>(92,403)</u>
(2,348)	(11,386)	2,668,149	(3,097,874)	2,909,801	2,648,351
75,071	240,617	0	7,640,907	19,787,458	29,501,372
<u>\$ 72,723</u>	<u>\$ 229,231</u>	<u>\$ 2,668,149</u>	<u>\$ 4,543,033</u>	<u>\$ 22,697,259</u>	<u>\$ 32,149,723</u>
\$ (2,348)	\$ (37,887)	\$ 522,744	\$ (2,585,978)	\$ 1,491,225	\$ (712,022)
	543		1,949	3,022	67,025
					25,409
		(252,293)		(194,794)	(547,148)
			1,000	(44,074)	(208,107)
					103,272
	15,808	89,142	6,256	31,296	517,343
	422		3,458	(88,208)	(82,631)
				380,028	380,028
	2,967		161	768	14,086
		2,308,556	2,478,063	1,320,055	6,106,674
	6,761		2,526	12,499	80,118
<u>0</u>	<u>26,501</u>	<u>2,145,405</u>	<u>2,493,413</u>	<u>1,420,592</u>	<u>6,456,069</u>
<u>\$ (2,348)</u>	<u>\$ (11,386)</u>	<u>\$ 2,668,149</u>	<u>\$ (92,565)</u>	<u>\$ 2,911,817</u>	<u>\$ 5,744,047</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, 2002

	<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.....	\$ 849,000	\$ 849,000	\$ 758,427	\$ (90,573)
Other.....			6,702	6,702
<i>Total Revenues.....</i>	<u>849,000</u>	<u>849,000</u>	<u>765,129</u>	<u>(83,871)</u>
<i>Expenses:</i>				
Personal services.....	361,484	363,834	363,789	45
Professional services.....	193,895	200,845	196,634	4,211
Operating expenses.....	220,534	229,234	209,759	19,475
Debt service.....	41,960	41,960	38,671	3,289
Capital outlays.....	1,500	3,250	3,221	29
<i>Total Expenses.....</i>	<u>819,373</u>	<u>839,123</u>	<u>812,074</u>	<u>27,049</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	29,627	9,877	(46,945)	(56,822)
Operating transfers out.....	(14,000)			0
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses And Operating Transfers.....</i>	15,627	9,877	(46,945)	(56,822)
<i>Fund Equity At Beginning Of Year.....</i>	<u>66,218</u>	<u>66,218</u>	<u>66,218</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 81,845</u>	<u>\$ 76,095</u>	<u>\$ 19,273</u>	<u>\$ (56,822)</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, 2002

	<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.....	\$ 1,758,500	\$ 1,758,500	\$ 1,496,018	\$ (262,482)
<i>Total Revenues</i>	<u>1,758,500</u>	<u>1,758,500</u>	<u>1,496,018</u>	<u>(262,482)</u>
<i>Expenses:</i>				
Personal services.....	190,178	198,650	198,567	83
Professional services.....	547,715	548,393	494,636	53,757
Operating expenses.....	1,003,016	1,001,878	901,820	100,058
Debt service.....	17,591	17,591	17,591	0
Capital outlays.....		61,918	61,918	0
<i>Total Expenses</i>	<u>1,758,500</u>	<u>1,828,430</u>	<u>1,674,532</u>	<u>153,898</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	0	(69,930)	(178,514)	(108,584)
Operating transfers in.....	6,958	6,958		(6,958)
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i> <i>And Operating Transfers</i>	6,958	(62,972)	(178,514)	(115,542)
<i>Fund Equity At Beginning Of Year</i>	<u>189,521</u>	<u>189,521</u>	<u>189,521</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 196,479</u>	<u>\$ 126,549</u>	<u>\$ 11,007</u>	<u>\$ (115,542)</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, 2002

	<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.....	\$ 2,642,000	\$ 2,848,500	\$ 2,928,495	\$ 79,995
Other.....			414	414
<i>Total Revenues.....</i>	<u>2,642,000</u>	<u>2,848,500</u>	<u>2,928,909</u>	<u>80,409</u>
<i>Expenses:</i>				
Personal services.....	215,280	215,400	209,002	6,398
Professional services.....	905,536	1,118,086	1,108,352	9,734
Operating expenses.....	1,433,709	1,433,959	1,428,447	5,512
Capital outlays.....	121,000	108,200	100,653	7,547
<i>Total Expenses.....</i>	<u>2,675,525</u>	<u>2,875,645</u>	<u>2,846,454</u>	<u>29,191</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(33,525)	(27,145)	82,455	109,600
Operating transfers in.....	6,833	6,833		(6,833)
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>				
<i>And Operating Transfers.....</i>	(26,692)	(20,312)	82,455	102,767
<i>Fund Equity At Beginning Of Year.....</i>	<u>37,717</u>	<u>37,717</u>	<u>37,717</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 11,025</u>	<u>\$ 17,405</u>	<u>\$ 120,172</u>	<u>\$ 102,767</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, 2002

	<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.....	\$ 1,171,000	\$ 1,171,000	\$ 976,235	\$ (194,765)
Other.....			620	620
<i>Total Revenues.....</i>	<u>1,171,000</u>	<u>1,171,000</u>	<u>976,855</u>	<u>(194,145)</u>
<i>Expenses:</i>				
Personal services.....	252,456	252,456	218,206	34,250
Professional services.....	110,234	156,234	150,154	6,080
Operating expenses.....	807,805	759,805	685,549	74,256
Capital outlays.....	10,480	12,480	10,480	2,000
<i>Total Expenses.....</i>	<u>1,180,975</u>	<u>1,180,975</u>	<u>1,064,389</u>	<u>116,586</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	(9,975)	(9,975)	(87,534)	(77,559)
<i>Fund Equity At Beginning Of Year.....</i>	<u>13,669</u>	<u>13,669</u>	<u>13,669</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 3,694</u>	<u>\$ 3,694</u>	<u>\$ (73,865)</u>	<u>\$ (77,559)</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, 2002

	<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	\$ 2,032,615	\$ 34,505
Other.....			566	566
<i>Total Revenues.....</i>	<u>1,998,110</u>	<u>1,998,110</u>	<u>2,033,181</u>	<u>35,071</u>
<i>Expenses:</i>				
Personal services.....	281,773	281,990	255,491	26,499
Professional services.....	157,084	157,084	75,973	81,111
Operating expenses.....	1,550,024	1,549,807	1,449,820	99,987
Capital outlays.....	4,860	4,860	3,028	1,832
<i>Total Expenses.....</i>	<u>1,993,741</u>	<u>1,993,741</u>	<u>1,784,312</u>	<u>209,429</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	4,369	4,369	248,869	244,500
<i>Fund Equity At Beginning Of Year.....</i>	<u>1,450,194</u>	<u>1,450,194</u>	<u>1,450,194</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 1,454,563</u>	<u>\$ 1,454,563</u>	<u>\$ 1,699,063</u>	<u>\$ 244,500</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, 2002

	<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	\$ 35,997	\$ (2,353)
<i>Total Revenues</i>	<u>38,350</u>	<u>38,350</u>	<u>35,997</u>	<u>(2,353)</u>
<i>Expenses:</i>				
Professional services.....	38,403	38,403	38,345	58
<i>Total Expenses</i>	<u>38,403</u>	<u>38,403</u>	<u>38,345</u>	<u>58</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(53)	(53)	(2,348)	(2,295)
<i>Fund Equity At Beginning Of Year</i>	<u>75,071</u>	<u>75,071</u>	<u>75,071</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 75,018</u>	<u>\$ 75,018</u>	<u>\$ 72,723</u>	<u>\$ (2,295)</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, 2002

	<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.....	\$ 351,508	\$ 351,508	\$ 362,249	\$ 10,741
<i>Total Revenues</i>	<u>351,508</u>	<u>351,508</u>	<u>362,249</u>	<u>10,741</u>
<i>Expenses:</i>				
Personal services.....	198,196	198,196	175,050	23,146
Professional services.....	159,524	244,705	216,278	28,427
Operating expenses.....	13,681	15,148	10,000	5,148
Capital outlays.....		<u>11,500</u>	<u>10,804</u>	<u>696</u>
<i>Total Expenses</i>	<u>371,401</u>	<u>469,549</u>	<u>412,132</u>	<u>57,417</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	(19,893)	(118,041)	(49,883)	68,158
<i>Fund Equity At Beginning Of Year</i>	<u>240,617</u>	<u>240,617</u>	<u>240,617</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	\$ <u><u>220,724</u></u>	\$ <u><u>122,576</u></u>	\$ <u><u>190,734</u></u>	\$ <u><u>68,158</u></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, 2002

	<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.....	\$ 8,195,642	\$ 8,201,916	\$ 8,436,175	\$ 234,259
Other.....			9,633	9,633
<i>Total Revenues</i>	<u>8,195,642</u>	<u>8,201,916</u>	<u>8,445,808</u>	<u>243,892</u>
<i>Expenses:</i>				
Professional services.....	8,195,642	8,201,115	5,869,893	2,331,222
Operating expenses.....		801	801	0
<i>Total Expenses</i>	<u>8,195,642</u>	<u>8,201,916</u>	<u>5,870,694</u>	<u>2,331,222</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses</i>	0	0	2,575,114	2,575,114
<i>Fund Equity At Beginning Of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity At End Of Year</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,575,114</u>	<u>\$ 2,575,114</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, 2002

	<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.....	\$ 1,832,981	\$ 1,832,981	\$ 1,542,598	\$ (290,383)
Other.....			6,010	6,010
<i>Total Revenues.....</i>	<u>1,832,981</u>	<u>1,832,981</u>	<u>1,548,608</u>	<u>(284,373)</u>
<i>Expenses:</i>				
Personal services.....	110,283	110,283	107,245	3,038
Professional services.....	1,671,965	1,734,930	1,534,476	200,454
Operating expenses.....	25,733	20,967	17,697	3,270
Capital outlays.....	3,701	103,402	8,259	95,143
<i>Total Expenses.....</i>	<u>1,811,682</u>	<u>1,969,582</u>	<u>1,667,677</u>	<u>301,905</u>
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses.....</i>	<u>21,299</u>	<u>(136,601)</u>	<u>(119,069)</u>	<u>17,532</u>
Operating transfers out.....	(25,000)	(3,028,293)	(3,003,293)	25,000
<i>Excess (Deficiency) Of</i>				
<i>Revenues Over Expenses And Operating Transfers.....</i>	<u>(3,701)</u>	<u>(3,164,894)</u>	<u>(3,122,362)</u>	<u>42,532</u>
<i>Fund Equity At Beginning Of Year.....</i>	<u>7,640,907</u>	<u>7,640,907</u>	<u>7,640,907</u>	<u>0</u>
<i>Fund Equity At End Of Year.....</i>	<u>\$ 7,637,206</u>	<u>\$ 4,476,013</u>	<u>\$ 4,518,545</u>	<u>\$ 42,532</u>

Fiduciary Funds - Agency Funds

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.

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.

<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, 2002

<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.....	\$	9,018,158	\$ 203,020,032	\$ 209,666,436	\$ 2,371,754
<i>Total Assets</i>	\$	<u>9,018,158</u>	<u>\$ 203,020,032</u>	<u>\$ 209,666,436</u>	<u>\$ 2,371,754</u>
<i>Liabilities</i>					
Due to other governments.....	\$	8,580,507	\$ 82,617,814	\$ 88,826,567	\$ 2,371,754
Other liabilities.....		437,651	120,402,218	120,839,869	0
<i>Total Liabilities</i>	\$	<u>9,018,158</u>	<u>\$ 203,020,032</u>	<u>\$ 209,666,436</u>	<u>\$ 2,371,754</u>
<i>Undivided Tax Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	42,250,904	\$ 676,759,656	\$ 686,284,205	\$ 32,726,355
Taxes levied for other governments.....		480,242,761	448,378,809	445,117,908	483,503,662
<i>Total Assets</i>	\$	<u>522,493,665</u>	<u>\$ 1,125,138,465</u>	<u>\$ 1,131,402,113</u>	<u>\$ 516,230,017</u>
<i>Liabilities</i>					
Undistributed assets.....	\$	3,305,605	\$ 2,897,841	\$ 3,305,605	\$ 2,897,841
Due to other governments.....		519,188,060	1,122,240,624	1,128,096,508	513,332,176
<i>Total Liabilities</i>	\$	<u>522,493,665</u>	<u>\$ 1,125,138,465</u>	<u>\$ 1,131,402,113</u>	<u>\$ 516,230,017</u>
<i>Other Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	44,386,949	\$ 91,870,426	\$ 85,792,128	\$ 50,465,247
Cash and cash equivalents-segregated accounts.....		14,333,965	208,188,700	208,096,348	14,426,317
<i>Total Assets</i>	\$	<u>58,720,914</u>	<u>\$ 300,059,126</u>	<u>\$ 293,888,476</u>	<u>\$ 64,891,564</u>
<i>Liabilities</i>					
Undistributed assets.....	\$	0	\$ 26,504,029	\$ 26,504,029	\$ 0
Due to other governments.....		9,748,578	4,955,657	4,714,564	9,989,671
Other liabilities.....		48,972,336	268,599,440	262,669,883	54,901,893
<i>Total Liabilities</i>	\$	<u>58,720,914</u>	<u>\$ 300,059,126</u>	<u>\$ 293,888,476</u>	<u>\$ 64,891,564</u>
<i>Total Agency Funds</i>					
<i>Assets</i>					
Equity in pooled cash and cash equivalents.....	\$	95,656,011	\$ 971,650,114	\$ 981,742,769	\$ 85,563,356
Cash and cash equivalents-segregated accounts.....		14,333,965	208,188,700	208,096,348	14,426,317
Taxes levied for other governments.....		480,242,761	448,378,809	445,117,908	483,503,662
<i>Total Assets</i>	\$	<u>590,232,737</u>	<u>\$ 1,628,217,623</u>	<u>\$ 1,634,957,025</u>	<u>\$ 583,493,335</u>
<i>Liabilities</i>					
Undistributed assets.....	\$	3,305,605	\$ 29,401,870	\$ 29,809,634	\$ 2,897,841
Due to other governments.....		537,517,145	1,209,814,095	1,221,637,639	525,693,601
Other liabilities.....		49,409,987	389,001,658	383,509,752	54,901,893
<i>Total Liabilities</i>	\$	<u>590,232,737</u>	<u>\$ 1,628,217,623</u>	<u>\$ 1,634,957,025</u>	<u>\$ 583,493,335</u>

Capital Assets Used in the Operation of Governmental Funds

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

December 31, 2002

<i>Governmental Funds Capital Assets:</i>	
Land.....	\$ 7,705,070
Land improvements.....	1,470,295
Buildings, structures, and improvements.....	136,810,785
Furniture, fixtures, and equipment.....	41,409,876
Infrastructure.....	316,633,146
Construction-in-progress.....	9,949,334
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 513,978,506</u>
<i>Investment in Governmental Funds Capital Assets by Source:</i>	
General fund revenues.....	\$ 27,636,628
Special revenue fund revenues.....	27,074,677
Capital projects.....	451,972,907
Donations.....	7,294,294
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 513,978,506</u>

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

December 31, 2002

<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.....	\$	\$	\$	\$ 244,343	\$	\$ 244,343
Data Processing.....				2,735,498		2,735,498
Auditor.....				458,489		458,489
Treasurer.....				131,221		131,221
Recorder.....				134,059		134,059
Board of Elections.....				157,995		157,995
Public Works.....	965,977		39,039,241	254,322		40,259,540
<i>Total General Government.....</i>	<u>965,977</u>	<u>0</u>	<u>39,039,241</u>	<u>4,115,927</u>	<u>0</u>	<u>44,121,145</u>
<i>Judicial and Law Enforcement:</i>						
Sheriff.....			20,998,883	12,173,065		33,171,948
County Courts.....	3,077,078		39,093,345	4,750,695		46,921,118
Prosecutor.....				499,255		499,255
Coroner.....	400,000		2,800,024	1,615,101		4,815,125
Forensic Crime Lab.....				1,034,191		1,034,191
Animal Shelter.....	6,169		958,942	364,376		1,329,487
Support Enforcement.....				193,383		193,383
<i>Total Judicial and Law Enforcement.....</i>	<u>3,483,247</u>	<u>0</u>	<u>63,851,194</u>	<u>20,630,066</u>	<u>0</u>	<u>87,964,507</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	6,555,593	316,633,146	328,424,868
<i>Total Environment and Public Works.....</i>	<u>90,556</u>	<u>0</u>	<u>6,895,733</u>	<u>6,646,334</u>	<u>316,633,146</u>	<u>330,265,769</u>
<i>Social Services:</i>						
Children Services Board.....	145,666		12,259,720	880,012		13,285,398
Job and Family Services.....	23,945		765,028	1,973,545		2,762,518
Board of Mental Retardation.....	713,618	69,259	9,425,304	5,482,023		15,690,204
ADAMHS Board.....				81,639		81,639
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>24,462,155</u>	<u>8,568,537</u>	<u>0</u>	<u>34,019,750</u>
<i>Community And Economic Development:</i>						
Community and Economic Development Department.....			60,000	342,300		402,300
County Parks.....	2,245,491	1,401,036	2,502,462	1,106,712		7,255,701
<i>Total Community And Economic Development.....</i>	<u>2,245,491</u>	<u>1,401,036</u>	<u>2,562,462</u>	<u>1,449,012</u>	<u>0</u>	<u>7,658,001</u>
Construction-in-progress.....			2,115,705		7,833,629	9,949,334
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 7,705,070</u>	<u>\$ 1,470,295</u>	<u>\$ 138,926,490</u>	<u>\$ 41,409,876</u>	<u>\$ 324,466,775</u>	<u>\$ 513,978,506</u>

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

For the Year Ended December 31, 2002

<i>Function and Activity</i>	<i>Balance January 1, 2002</i>	<i>Additions</i>	<i>(Deductions)</i>	<i>Balance December 31, 2002</i>
<i>General Government:</i>				
Legislative and Executive.....	\$ 232,512	\$ 51,831	\$ (40,000)	\$ 244,343
Data Processing.....	2,638,905	269,230	(172,637)	2,735,498
Auditor.....	386,336	105,324	(33,171)	458,489
Treasurer.....	131,221			131,221
Recorder.....	116,385	17,674		134,059
Board of Elections.....	157,995			157,995
Public Works.....	23,742,158	16,517,382		40,259,540
<i>Total General Government.....</i>	<u>27,405,512</u>	<u>16,961,441</u>	<u>(245,808)</u>	<u>44,121,145</u>
<i>Judicial and Law Enforcement:</i>				
Sheriff.....	30,671,329	2,500,619		33,171,948
County Courts.....	44,584,049	3,051,047	(713,978)	46,921,118
Prosecutor.....	502,975	11,880	(15,600)	499,255
Coroner.....	4,726,581	194,523	(105,979)	4,815,125
Forensic Crime Lab.....	978,498	75,700	(20,007)	1,034,191
Animal Shelter.....	1,329,487			1,329,487
Support Enforcement.....	193,383			193,383
<i>Total Judicial and Law Enforcement.....</i>	<u>82,986,302</u>	<u>5,833,769</u>	<u>(855,564)</u>	<u>87,964,507</u>
<i>Environment and Public Works:</i>				
Memorial Hall.....	1,805,273		(25,072)	1,780,201
Public Works.....	50,900	9,800		60,700
County Engineer.....	323,797,695	12,685,415	(8,058,242)	328,424,868
<i>Total Environment and Public Works.....</i>	<u>325,653,868</u>	<u>12,695,215</u>	<u>(8,083,314)</u>	<u>330,265,769</u>
<i>Social Services:</i>				
Children Services Board.....	13,228,606	56,792		13,285,398
Job and Family Services.....	2,354,302	618,747	(210,531)	2,762,518
Board of Mental Retardation.....	13,275,889	2,660,235	(245,920)	15,690,204
ADAMHS Board.....	265,311	23,311	(206,983)	81,639
Country View Manor.....	2,199,991			2,199,991
<i>Total Social Services.....</i>	<u>31,324,099</u>	<u>3,359,085</u>	<u>(663,434)</u>	<u>34,019,750</u>
<i>Community And Economic Development:</i>				
Community and Economic Development Department.....	817,006	48,562	(463,268)	402,300
County Parks.....	7,197,075	128,668	(70,042)	7,255,701
<i>Total Community And Economic Development.....</i>	<u>8,014,081</u>	<u>177,230</u>	<u>(533,310)</u>	<u>7,658,001</u>
Construction-in-progress.....	19,871,211	14,413,700	(24,335,577)	9,949,334
<i>Total Governmental Funds Capital Assets.....</i>	<u>\$ 495,255,073</u>	<u>\$ 53,440,440</u>	<u>\$ (34,717,007)</u>	<u>\$ 513,978,506</u>



MONTGOMERY
C O U N T Y

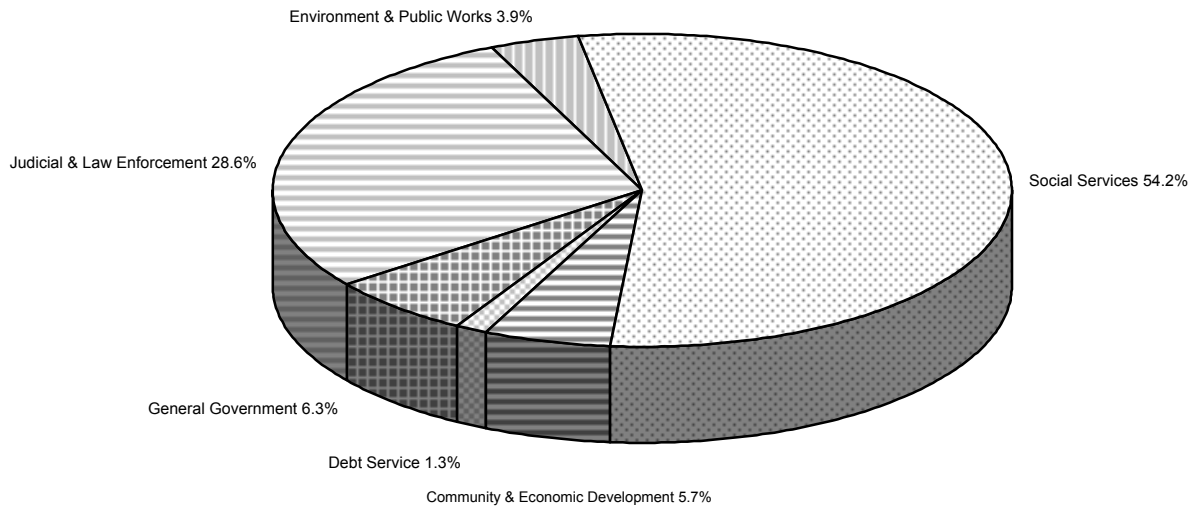
Statistical Section



General Governmental Expenditures by Function

Last Ten Fiscal Years

	<i>General Government</i>	<i>Judicial & Law Enforcement</i>	<i>Environment & Public Works</i>	<i>Social Services</i>	<i>Community & Economic Development</i>	<i>Parks, Recreation & Conservation</i>	<i>Debt Service</i>	<i>Total</i>
1993	\$ 19,517,644	\$ 77,971,230	\$ 15,482,364	\$ 130,199,751	\$ 11,773,281	\$ 3,276,117	\$ 4,411,164	\$ 262,631,551
1994	20,069,071	79,642,687	13,867,264	137,074,703	14,578,723	3,487,681	3,625,875	272,346,004
1995	20,490,853	87,544,292	15,161,575	145,346,413	12,500,296	3,480,501	3,538,136	288,062,066
1996	18,390,638	91,228,628	16,798,395	162,772,356	16,168,379	3,764,823	3,241,202	312,364,421
1997	18,030,629	96,001,945	15,394,463	175,132,985	15,781,331	3,809,336	3,304,103	327,454,792
1998	19,712,683	104,138,662	14,816,392	184,370,476	18,259,902	3,705,580	3,115,103	348,118,798
1999	22,012,933	109,947,009	16,468,339	208,852,087	22,339,614	-	3,565,848	383,185,830
2000	22,452,740	115,450,990	19,214,688	220,362,371	23,423,758	-	4,046,648	404,951,195
2001	27,646,683	124,782,866	17,905,512	248,254,391	26,011,356	-	5,732,742	450,333,550
2002	28,361,351	129,355,357	17,896,823	244,797,339	25,773,450	-	5,753,373	451,937,693



2002

Source: Montgomery County Auditor's Office

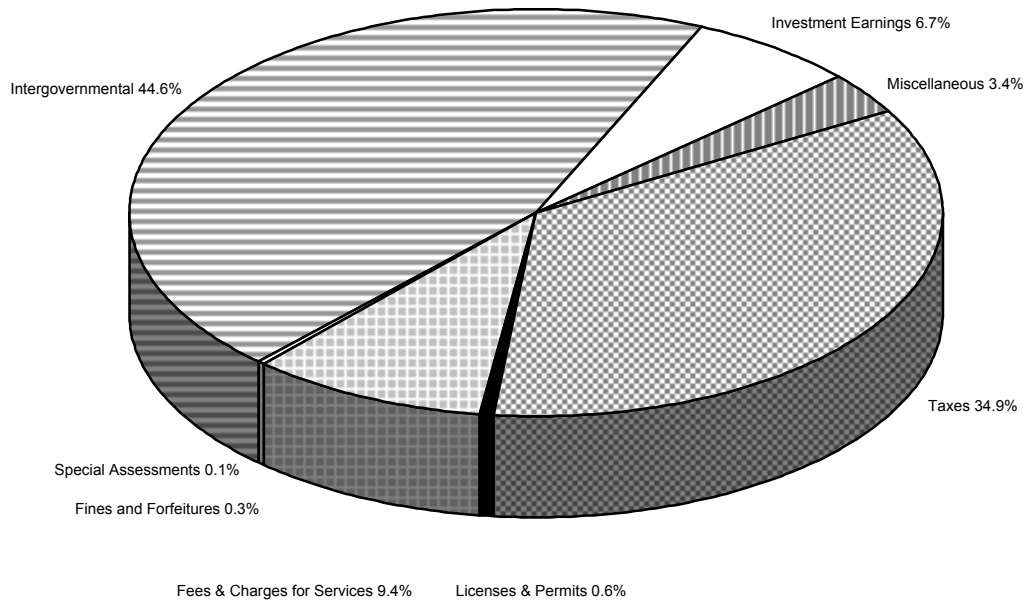
Note: Includes General, Special Revenue and Debt Service Funds presented on the modified accrual basis of accounting.

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



2002

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

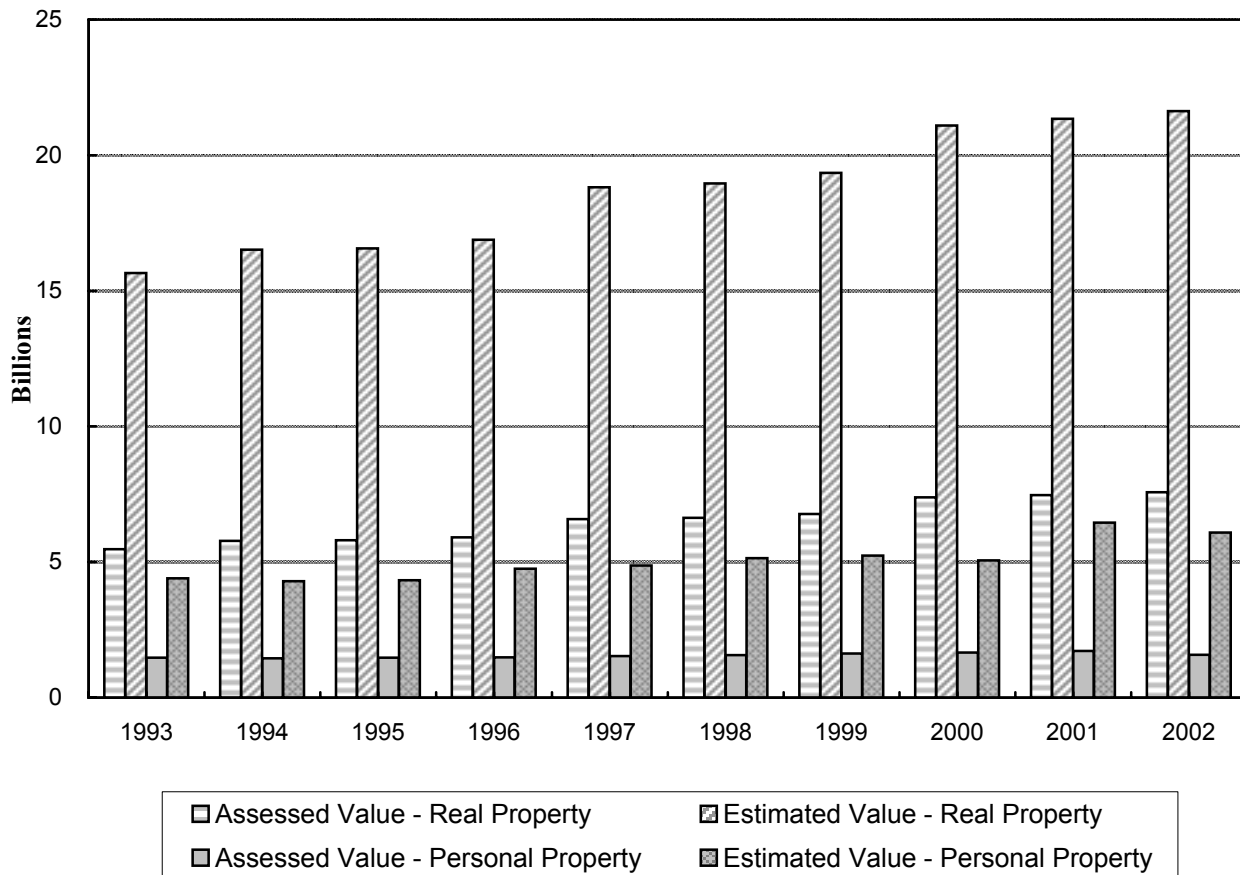
<i>Tax Year</i>	<i>Collection Year</i>	<i>Current Taxes Levied</i>	<i>Current Taxes Collected</i>	<i>Percent of Levy Collected</i>	<i>Current Delinquent Tax Collections</i>	<i>Total Tax Collections</i>
1992	1993	\$ 59,489,726	\$ 57,889,429	97.3%	\$ 2,330,314	\$ 60,219,743
1993	1994	82,376,126	80,211,424	97.4%	2,870,566	83,081,990
1994	1995	82,224,796	81,776,243	99.5%	2,787,288	84,563,531
1995	1996	90,984,487	89,251,660	98.1%	2,916,091	92,167,751
1996	1997	93,541,788	89,679,128	95.9%	3,256,593	92,935,721
1997	1998	94,415,815	92,268,244	97.7%	3,600,117	95,868,361
1998	1999	96,442,969	93,655,374	97.1%	3,672,969	97,328,343
1999	2000	98,871,625	96,148,720	97.2%	3,481,404	99,630,124
2000	2001	100,549,990	97,056,050	96.5%	2,834,370	99,890,420
2001	2002	99,598,817	96,892,388	97.3%	3,875,208	100,767,596

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



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.)

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<i>County Units</i>										
General Fund	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Mental Retardation & DD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Services Levy I	1.40	-	-	-	-	-	-	-	-	-
Human Services Levy II	1.32	-	-	-	-	-	-	-	-	-
Human Services Levy III	2.36	2.36	2.36	-	-	-	-	-	-	-
Human Services Levy IV	2.67	2.67	2.67	-	-	-	-	-	-	-
Human Services Levy A	-	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21	5.21
Human Services Levy B	-	-	-	5.03	5.03	5.03	5.03	5.03	5.03	5.03
<i>Total Rates</i>	10.45	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	49.28	49.08	57.58	57.24	57.22	57.15	57.09	57.09	57.08
Centerville	49.81	50.58	56.48	56.48	56.48	56.48	56.05	55.85	60.75	60.75
Dayton	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65	62.65
Huber Heights	48.81	48.68	48.47	48.37	47.98	47.92	47.71	54.11	54.10	54.09
Jefferson	56.40	56.40	56.40	56.40	56.40	56.40	61.90	61.90	61.90	61.90
Kettering	48.90	49.81	49.80	53.10	53.10	53.10	53.10	53.10	56.30	56.30
Mad River	43.00	50.60	50.60	50.60	50.60	50.60	50.60	50.60	56.50	62.22
Miamisburg	38.74	38.95	38.95	44.70	43.95	44.95	44.63	46.88	46.52	47.70
New Lebanon	48.55	48.55	48.55	48.55	48.30	48.30	48.30	48.30	52.57	52.57
Northmont	54.68	54.18	59.18	59.18	59.08	59.03	58.93	58.85	58.83	58.80
Northridge	44.35	44.35	52.10	52.10	52.10	52.10	52.10	52.10	52.10	52.10
Oakwood	82.32	82.32	88.82	88.82	88.82	88.82	88.82	95.57	95.57	95.57
Trotwood-Madison	45.86	45.86	45.86	55.76	53.74	53.74	53.74	52.64	52.64	52.91
Valley View	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66	38.66
Vandalia-Butler	42.91	42.91	47.86	47.86	45.86	45.86	45.86	45.06	44.86	44.66
West Carrollton	50.84	50.84	50.76	50.76	53.26	53.26	53.26	53.26	60.66	59.67
<i>Out-Of-County School Districts</i>										
Beavercreek	40.70	40.10	39.00	42.50	43.00	42.90	42.00	42.60	42.12	45.40
Carlisle	42.70	42.70	42.70	42.70	42.70	43.70	50.51	50.51	49.85	49.60
Fairborn	42.20	41.80	41.80	41.80	41.80	41.80	41.80	44.70	44.64	44.70
Preble Shawnee	27.50	27.50	25.50	25.00	24.50	22.50	25.49	25.49	25.49	25.49
Tri County North	36.35	33.95	42.95	42.70	41.95	41.17	40.85	40.55	40.05	39.75
Springboro Community S.D.									51.96	51.06

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

Last Ten Fiscal Years

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<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	2.64	2.51	2.35	2.35	2.35	2.35
Clayton	5.96	9.46	9.46	9.46	9.46	9.46	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	7.67	10.17	10.59	10.59	10.59
Farmersville	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	9.64	12.64
Germantown	5.16	5.16	5.16	5.16	4.66	4.66	4.66	5.66	5.66	5.66
Huber Heights	14.34	11.96	11.79	11.79	11.76	11.76	11.74	11.69	11.68	11.64
Kettering	7.17	7.17	7.17	7.17	7.00	7.00	6.98	6.92	6.92	6.91
Miamisburg	7.03	7.03	7.03	7.03	7.03	7.03	6.35	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	14.70	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	1.26	6.39	6.39	6.39	6.39	6.39	6.39	6.39	6.39
Trotwood	5.22	3.44	3.44	6.94	15.14	15.14	15.14	15.14	11.64	17.39
Union	13.11	13.11	13.11	13.11	13.11	13.11	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	8.30	13.30	13.30	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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<i>Townships</i>										
Butler	15.60	15.10	15.10	15.10	16.60	17.60	17.60	17.60	16.94	16.94
Clay	9.90	9.90	11.40	11.40	11.40	11.40	11.40	11.40	11.40	11.40
German	14.36	16.36	15.86	15.86	14.70	15.70	15.70	16.70	16.70	16.70
Harrison	11.98	13.28	13.28	13.68	13.68	13.68	13.68	16.63	16.63	17.53
Jackson	14.15	15.15	15.15	15.15	16.90	18.70	18.70	18.70	18.70	18.70
Jefferson	16.69	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	19.64	-	-	-	-	-	-
Mad River	13.53	13.53	-	-	-	-	-	-	-	-
Miami	18.54	18.54	17.00	17.00	17.00	17.25	17.25	18.25	18.25	18.75
Perry	10.80	10.80	10.80	10.80	10.80	10.80	10.80	11.00	11.30	11.30
Randolph	10.34	10.34	10.34	10.34	10.34	10.34	10.34	-	-	-
Washington	16.55	15.75	15.75	15.75	15.75	15.50	15.50	14.00	14.00	14.00
<i>Other Units</i>										
Dayton/Montgomery Library	-	-	0.72	0.72	0.72	0.26	0.26	0.26	0.26	0.26
Washington/Centerville Library	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63	1.63
Community College	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Park District	0.70	0.70	1.20	1.20	1.20	1.20	1.20	1.20	1.80	1.80
Conservancy Tax	-	-	-	-	-	-	-	-	-	-
Wright Memorial Public Library									0.94	0.94
Clayton Fire Dist									3.30	3.30
Germantown Cemetary									0.50	0.50
Washington Twp. Park Dist									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>
1993	\$ 1,499,108	\$ 1,281,454	85%	\$ 1,046,696
1994	1,283,636	1,164,887	91%	1,121,165
1995	1,749,884	1,449,211	83%	1,227,363
1996	692,667	647,329	93%	765,300
1997	431,522	402,524	93%	439,380
1998	356,443	344,528	96%	224,740
1999	425,342	386,095	91%	271,888
2000	250,040	231,704	93%	314,341
2001	289,773	281,506	97%	233,913
2002	267,246	258,956	97%	256,325

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>
1993	582,287	\$ 6,953,052	\$ 170,979,033	\$ 143,779,033	\$ 490,003	\$ 26,709,997	0.384%	\$ 45.87
1994	572,140	7,227,735	166,463,033	139,983,033	633,046	25,846,954	0.358%	45.18
1995	570,490	7,275,316	161,539,033	135,806,533	633,046	25,099,454	0.345%	44.00
1996	566,312	7,388,733	209,046,033	184,103,533	711,179	24,231,321	0.328%	42.79
1997	561,303	8,122,704	199,923,033	175,808,033	711,179	23,403,821	0.288%	41.70
1998	558,427	8,199,305	190,407,533	167,170,033	711,179	22,526,321	0.275%	40.34
1999	565,866	8,403,100	197,954,433	159,496,933	1,940,125	36,517,375	0.435%	64.53
2000	559,062	9,042,888	210,469,833	165,214,833	1,986,447	43,268,553	0.478%	77.39
2001	554,232	9,198,991	198,878,098	156,323,098	1,940,130	40,614,870	0.442%	73.28
2002	554,470	9,154,539	186,161,678	146,421,678	822,361	38,917,639	0.425%	70.19

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 & Fiscal Charges</i>			
1993	\$ 875,000	\$ 1,484,508	\$ 2,359,508	\$ 262,631,551	0.90%
1994	830,000	1,547,553	2,377,553	272,346,004	0.87%
1995	865,000	1,498,813	2,363,813	288,062,066	0.82%
1996	915,000	1,446,543	2,361,543	312,364,421	0.76%
1997	960,000	1,390,513	2,350,513	327,454,792	0.72%
1998	1,020,000	1,331,163	2,351,163	348,118,708	0.68%
1999	1,285,000	1,460,334	2,745,334	383,185,830	0.72%
2000	1,365,000	2,036,608	3,401,608	404,951,195	0.84%
2001	2,700,000	2,403,358	5,103,358	450,333,550	1.13%
2002	2,815,000	2,222,282	5,037,282	451,937,693	1.11%

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, 2002

<i>Total of all County Debt Outstanding (1)</i>		\$ 186,161,678
<i>Debt exempt from computation:</i>		
Special assessment bonds.....	\$ 2,512,218	
Revenue bonds.....	97,495,033	
Self-supporting general obligation bonds paid from:		
Water revenue.....	2,784,427	
Wastewater revenue.....	26,210,000	
Parking facilities revenue.....	7,120,000	
Stillwater Center revenue.....	10,300,000	
Portion of general obligation bonds for County jail / family courts expansion.....	12,230,875	
Portion of general obligation bonds for Children Service's Board admin bldg.....	11,415,000	
<i>Total exempt debt</i>		<u>(170,067,553)</u>
Net debt.....		\$ 16,094,125
<i>Assessed Valuation of County (2)</i>		\$ 10,076,911,930
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).....		
		\$ 250,422,798
Net debt (all unvoted).....		<u>(16,094,125)</u>
Direct Legal Debt Margin (Voted and Unvoted).....		\$ 234,328,673
<i>Unvoted debt limitation (1% of County assessed valuation)</i>		\$ 100,769,119
Net unvoted debt.....		<u>(16,094,125)</u>
<i>Unvoted Legal Debt Margin</i>		\$ 84,674,994

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 2003 levy will be based, is used.

Computation of Direct, Overlapping and Underlying Debt

December 31, 2002

	<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.....	\$ 186,161,678	\$ 146,421,678	\$ 822,361	\$ 38,917,639	100.00%	\$ 38,917,639
<i>Total Net Direct Debt.....</i>						<u>38,917,639</u>
<i>Overlapping:</i>						
Village of Carlisle.....	1,991,184		11,268	1,979,916	5.06%	100,184
City of Huber Heights.....	35,019,410	1,237,770	1,365,067	32,416,573	99.42%	32,228,557
City of Springboro.....	34,444,000	465,059		33,978,941	2.86%	971,798
City of Union.....	1,054,000	131,536		922,464	99.57%	918,497
<i>Total Net Overlapping Debt.....</i>						<u>34,219,036</u>
<i>Underlying:</i>						
Cities, Villages, Townships						
Within Montgomery County.....	176,072,800	22,407,361	17,080,698	136,584,741	100.00%	136,584,741
School Districts						
Within Montgomery County.....	336,469,422	33,801,329	9,171,627	293,496,466	100.00%	293,496,466
<i>Total Net Underlying Debt.....</i>						<u>430,081,207</u>
<i>Total Net Debt.....</i>						<u>\$ 503,217,882</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) 2002 Tax Budgets filed with County Budget Commission by July 20, 2001. Certified unencumbered balances filed with the County Budget Commission January 2002. 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>													
1993	\$ 35,923,006	\$ 23,998,326	\$ 11,924,680	\$ 895,000	\$ 4,052,102	\$ 4,947,102	2.41	\$ 6,977,578	\$ 138,129	\$ 135,293	\$ 273,422	25.52	
1994	37,953,789	23,421,937	14,531,852	1,325,000	3,333,685	4,658,685	3.12	9,873,167	121,479	122,132	243,611	40.53	
1995	36,706,974	22,597,612	14,109,362	1,360,000	3,293,773	4,653,773	3.03	9,455,589	127,912	115,018	242,930	38.92	
1996	37,163,334	22,024,597	15,138,737	1,415,000	3,244,308	4,659,308	3.25	10,479,429	131,149	107,432	238,581	43.92	
1997	36,197,147	23,237,689	12,959,458	1,470,000	3,187,073	4,657,073	2.78	8,302,385	81,192	99,647	180,839	45.91	
1998	33,552,060	23,483,129	10,068,931	1,530,000	3,124,843	4,654,843	2.16	5,414,088	85,522	94,515	180,037	30.07	
1999	44,022,667	27,321,515	16,701,152	1,605,000	3,056,988	4,661,988	3.58	12,039,164	93,872	89,205	183,077	65.76	
2000	40,322,567	24,470,935	15,851,632	1,675,000	2,984,043	4,659,043	3.40	11,192,589	155,305	173,300	328,605	34.06	
2001	34,860,730	26,126,906	8,733,824	1,755,000	2,904,683	4,659,683	1.87	4,074,141	117,315	164,365	281,680	14.46	
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	
<i>Wastewater Fund Bond Coverage:</i>													
1993	\$ 29,068,949	\$ 18,762,352	\$ 10,306,597	\$ 695,000	\$ 1,324,731	\$ 2,019,731	5.10	\$ 8,286,866	\$ 869,930	\$ 902,404	\$ 1,772,334	4.68	
1994	31,195,514	20,735,057	10,460,457	1,060,000	959,800	2,019,800	5.18	8,440,657	759,930	860,374	1,620,304	5.21	
1995	30,597,171	18,738,588	11,858,583	1,085,000	930,120	2,015,120	5.88	9,843,463	834,930	905,119	1,740,049	5.66	
1996	32,519,114	21,044,113	11,475,001	1,130,000	891,060	2,021,060	5.68	9,453,941	861,693	823,568	1,685,261	5.61	
1997	33,017,250	20,416,288	12,600,962	1,170,000	845,295	2,015,295	6.25	10,585,667	1,375,000	1,888,392	3,263,392	3.24	
1998	31,617,936	21,391,430	10,226,506	1,225,000	795,570	2,020,570	5.06	8,205,936	1,455,000	1,663,560	3,118,560	2.63	
1999	39,925,658	22,259,229	17,666,429	1,280,000	740,445	2,020,445	8.74	15,645,984	1,030,000	1,561,985	2,591,985	6.04	
2000	37,714,500	24,837,022	12,877,478	1,340,000	680,285	2,020,285	6.37	10,857,193	1,345,000	1,629,293	2,974,293	3.65	
2001	36,704,518	24,495,307	12,209,211	1,405,000	615,965	2,020,965	6.04	10,188,246	1,070,000	1,549,660	2,619,660	3.89	
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	

(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

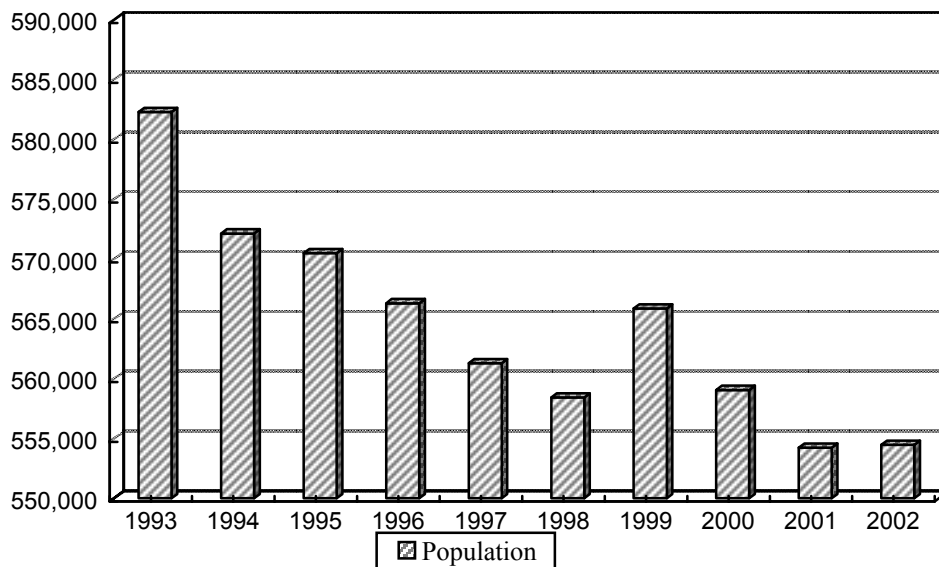
Year	Revenue Bonds							Enterprise Fund Supported General Obligation Bonds				
	Pledged Revenues(1)	Operating & Maintenance Expenses(2)	Net Revenue Available For Revenue Bond Debt Service	Debt Service Requirements			Bond Coverage	Net Revenue Available for General Obligation Bond Debt Service	Debt Service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

Demographic Statistics

December 31, 2002

<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>	
1993	582,287
1994	572,140
1995	570,490
1996	566,312
1997	561,303
1998	558,427
1999	565,866
2000	559,062
2001	554,232
2002	554,470



Source: Miami Valley Regional Planning Commission

*Age Distribution
2000*

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

Source: U.S. Census Bureau, Census 2000

*Racial/Ethnic
Composition of
Population
2000*

	<i>Number</i>	<i>Percentage</i>
White	428,084	76.57%
Black	111,030	19.86%
Asian/Pacific Islander	7,537	1.35%
Native American	1,258	0.23%
Other	2,718	0.49%
Hispanic Origin*	7,096	1.27%
Total	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.....	10,674
Delphi Automotive Systems.....	7,847
Kettering Medical Network.....	6,395
Montgomery County.....	5,082
Meijer Inc.....	5,065
GM Moraine Assembly Plant.....	4,208
AK Steel.....	4,200
Dayton Public Schools.....	3,143
Lexis Nexis.....	3,100

Source: Dayton Business Journal

Property Value, Building Permits and Banking Activity

Last Ten Fiscal Years

Year	Total Permits Issued(1)	Building Permits Total Estimated Value of Buildings(1)	Real Property		Banking Activity Bank Deposits(3)
			Assessed Value(2)	Estimated Actual Value	
1993	5,081	\$ 122,933,423	\$ 5,479,982,870	\$ 15,657,093,914	\$ 3,834,335,000
1994	5,929	179,422,999	5,780,438,590	16,515,538,829	4,034,766,000
1995	6,245	160,012,514	5,799,374,750	16,569,642,143	3,995,114,000
1996	6,015	181,851,306	5,907,015,710	16,877,187,743	3,899,145,000
1997	5,957	163,934,037	6,585,728,000	18,816,365,714	3,530,314,000
1998	5,719	172,963,112	6,635,726,270	18,961,321,960	3,264,705,000
1999	5,263	353,279,710	6,771,709,230	19,347,740,657	2,994,378,000
2000	5,722	332,849,727	7,383,870,500	21,096,722,857	191,473,000
2001	5,522	310,221,116	7,471,890,920	21,348,259,771	208,298,000
2002	7,585	335,611,802	7,568,805,050	21,625,157,286	241,447,000

(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, 2002

Company	Taxes	Assessed Value (1)	Percentage of Total County Assessed Valuation
Dayton Power & Light Co.	\$19,403,790	\$223,866,650	2.45%
Ohio Bell	7,876,501	85,939,600	0.94%
City of Dayton	2,450,006	40,613,900	0.44%
Vectren Energy Delivery of Ohio	1,922,925	20,829,710	0.23%
Dayton Mall Venture Inc.	1,901,473	32,254,210	0.35%
NCR Corporation	1,734,659	24,037,990	0.26%
Huber Investment Corp.	1,427,550	28,323,540	0.31%
General Motors	1,387,454	25,580,980	0.28%
Verizon North Inc.	1,045,194	11,257,370	0.12%
Delphi Automotive Systems LLC	951,408	17,257,760	0.19%
<i>Total Real and Personal Property Valuation</i>		509,961,710	5.57%
All Others		8,644,577,613	94.43%
Total Assessed Valuation		\$9,154,539,323	100.00%

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

(1) Value used for this disclosure is that upon which the 2002 levy was based.

Synopsis of Insurance

December 31, 2002

<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	9/1/02-9/1/03	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.	PHSD022147	2/1/02-2/1/03	Directors & Officers Liability	\$2,000,000	\$2,500	\$12,760
<i>Board Of Mental Retardation and Developmental Disabilities:</i>						
Ohio School Plan	OH4000829-P01-L	2/1/02-2/1/03	Acts or Omissions	\$1,000,000	Per Incident	\$13,581
			Directors & Officers Liability	\$3,000,000	Aggregate	up to \$10,000
Twin City Fire Ins. Co.	45XSOA5319	8/24/02-8/24/03	Excess Auto Coverage	\$1,000,000	\$0	\$30,400
Ohio School Plan	OH4000829-P01-A	8/24/02-8/24/03	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		\$3,077
			Theft, Disappearance and Destruction	\$5,000	Inside	\$1,000
				\$5,000	Outside	\$1,000
			Employee Dishonesty	\$10,000	Per Incident	\$1,000
<i>Other County Agencies:</i>						
Royal Ins. Co.	PSU006692	12/31/02-12/31/03	Property, Boiler & Machinery, Catastrophic Auto Physical Damage	varies by type of covered loss	\$100,000	\$405,317
National Union	8749039	12/31/02-12/31/03	Crime	\$1,000,000	\$25,000	\$12,073
Old Republic	PR-185503	12/31/02-12/31/03	Aviation General Liability	\$10,000,000	N/A	\$14,843
Safeco	6073114	3/19/00-3/19/03	Public Officials Bond	\$750,000	N/A	\$3,785
Specialy Surplus Insurance Co. (SIRPRO)	XSR39306204	12/31/02-12/31/03	Excess Auto Liability, Excess Premises Operations, Excess Public Officials Liability, Excess Law Enforcement Liability	\$5,000,000	\$500,000	\$400,000
Lexington Insurance Co.	4013397	12/31/02-12/31/03	Excess Liability for all the above coverages	\$10,000,000	\$500,000	\$283,750
Westchester Surplus Lines Ins.	MES-729227-0	12/31/02-12/31/03	Excess Liability over and above Lexington Excess policy	\$10,000,000	\$500,000	\$100,000
Lexington Insurance Co.	132-1538	10/24/02-12/31/03	Employment Practices Liability	\$5,000,000	\$500,000	\$209,425

Source:

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

Miscellaneous Statistics

December 31, 2002

	Population Rank Among Ohio Counties.....	4th
	Elevation (ft. above sea level).....	755
	Universities & Colleges.....	10
	School Districts.....	38
	Libraries.....	21
<i>Recreation</i>	Bowling.....	15 centers
	Golf.....	25 public 21 private
	Softball/Baseball.....	100 diamonds
	Swimming.....	27 pools & swim clubs
	Tennis.....	85 public courts 36 indoor courts
	Indoor sports complexes seating 5,500 to 13,500.....	5
	Bicycle Trails.....	58 miles
	Sources: Various including the Dayton/Montgomery County Convention & Visitors Bureau, Inc. and the Miami Valley Regional Planning Commission	
<i>Health Care</i>	Hospitals.....	9
	Physicians per 100,000.....	416
	Hospital Beds per 100,000.....	534
<i>Enrollment in Colleges & Universities</i>	Sinclair Community College.....	22,917
	Wright State University.....	16,517
	University of Dayton.....	10,310
	Institutions with Fewer Than 1000 Enrolled (Seven).....	2,373
<i>(2002) Transportation</i>	International Airport.....	1
	Air Lines.....	15
	Flights per day.....	85
	Other Airfields.....	5
	Truck Companies.....	148
	Bus Lines-Arrivals per day.....	22
	Railroads.....	2
<i>November 2002 Elections</i>	Total Number of Registered Voters.....	334,787
	Voters in General Election.....	167,466
	Percentage of Registered Voters Voting.....	50.02%
	Source: Montgomery County Board of Elections	
<i>Sanitary Engineering</i>	No. Miles of Sewer Lines.....	1,188
	No. Miles of Water Lines.....	1,179
	No. of Sewer Customers.....	78,626
	No. Water Customers.....	80,576
	Source: Montgomery County Sanitary Engineering	
<i>Solid Waste Management</i>	No. Tons of Solid Waste Received.....	473,967
	No. Tons of Solid Waste Transferred to Landfill.....	309,975
	Source: Montgomery County Solid Waste Management	





**Auditor of State
Betty Montgomery**

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800-282-0370
Facsimile 614-466-4490

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
SEPTEMBER 10, 2003**